The Budget-In-Brief is a summary document containing information on the most important decisions made during the City’s annual financial and operational planning process. The full City Budget and the line item detail budgets are also available for those persons wishing to understand the City’s operations in more depth. The full budget is available on the City’s website @ www.plano.gov/budget

For additional information contact:
Budget & Research
PO Box 860358
Plano, TX 75086
(972) 941-7194
Plano is one of the Dallas-Fort Worth Metroplex’s premier cities that continues to be recognized for its quality of life and abundant economic opportunities. With an estimated population of 264,910, Plano is the largest city in Collin County and the 9th largest city in Texas. Known for having a diverse, well-educated workforce, strong business community, well-regarded school system and high quality municipal services, Plano is a desirable community that has transitioned from an outer suburb to the Northern anchor of the Dallas-Fort Worth region.

Plano is located in the Northeast section of the Dallas-Fort Worth Region in North Texas. Four major highways cross Plano’s 72.2 square miles, which is served by DART light rail and bus service that help connect Plano to other area cities. Plano residents have easy access to four airports, can do business with both coasts during regular business hours and enjoy a warm climate most of the year.

First settled in 1841 as part of Peters Colony, Plano incorporated in June 1873 and for much of the late 19th and early 20th centuries served as a small commercial center for surrounding farms and ranches. After the completion of US Highway 75 in 1958, Dallas and Fort Worth became easily accessible by car. Consequently nearly 50 years of growth follow as Plano expanded in population from 3,695 people in 1960 to over 259,841 in 2010. Today, Plano is an established suburb, with several Fortune 500 corporate headquarters, hundreds of global businesses and over 10,000 smaller companies. Bordered on all sides by other municipalities, Plano is effectively built-out and expects only low to moderate population growth in the near future.

The city is governed by a Council-Manager form of government. A City Manager oversees daily operations, while the Mayor and Council serve as the policy-making board, set the long range directions and strategies for the community. The Council consists of the Mayor and seven representatives (or members) elected at-large, with four members required to reside in specific geographic districts (places). Typically there are two City Council meetings each month that encourage public participation, with additional opportunities available to citizens interested in serving on a number of special advisory boards and commissions. The City of Plano also offers three Citizen’s Academies to residents who wish to learn more about the City’s Overall Government, Police Department or Fire Department.

Management and operational planning for city departments is guided by the annual budget, also known as the Program of Service, which combines a thorough review and update of the city’s financial plans and models with moderate revenue forecasting to insure that Plano’s services remain both up to date and fiscally sustainable. Annual budgets are typically prepared by departments in late spring and early summer, with the City Council and City Management Team reviewing their proposals each July and August. Following this review period, citywide meetings are held so that citizens can provide input into the proposed budget before it is adopted in September.

With a strong economic outlook, sound financial operations and recognized leadership from both elected officials and senior manager, Plano expects to maintain it’s ‘AAA’ bond rating from all three major ratings agencies for the foreseeable future.
## 2010 Census Data

**Population by Race/Ethnicity**

- White: 58.3%
- Black/African American: 7.4%
- Asian: 16.8%
- Hispanic: 14.7%
- Some Other Race: 2.8%
- **Total Population**: 264,910

## Taxation

**Ad Valorem Tax Rate (per $100 of Assessed Value) – October 1, 2013**

- City of Plano: $0.4886
- Plano Independent School District: 1.4530
- Collin County: 0.2375
- Community College District: 0.0836
- **TOTAL**: $2.2627

- State Sales Tax: 6.25%
- Municipal Sales Tax: 1.00%
- Dallas Area Rapid Transit (DART): 1.00%
- **TOTAL SALES TAX**: 8.25%
- Hotel/Motel Tax: 7.00%

## Top Ten Ad Valorem Taxpayers

- Oncor Electric Delivery Company: $198,889,412
- J.C. Penny Co. Inc #9900-2: $164,974,971
- Bank of America: $122,952,041
- Legacy Campus LP: $113,967,727
- KBSIII Legacy Town Center LLC: $105,338,347
- HSP of Texas Inc.: $104,717,877
- United Dominion Realty LP: $101,764,000
- Willow Bend Shopping Center LP: $98,000,000
- Electronic Data Systems Corp: $97,375,778
- Ericsson Inc.: $96,756,777

## Miscellaneous

- **Date of Incorporation**: June 2, 1873
- **Date of City Charter Adoption**: June 10, 1961
- **Form of Government**: Council-Manager
- **Area – square miles**: 72.2
- **Fire Department**: Class 1 ISO; EMS Accreditation
  - Number of fire stations: 13
  - Number of Positions: 343 (uniformed)
- **Police Department**: CALEA certified
  - Number of Positions: 497 (uniformed)
- **Total City Employees/Positions**:
  - Full time: 2,081
  - Part time: 729
- **Recreation**:
  - Park sites: 83
  - Park acres: 4,002
  - Number of playgrounds: 71
- **Libraries**:
  - Full-service library facilities: 5
## 2013-14 COMBINED FUND SUMMARY

### General Fund
- **Beginning Balances:** $37,948,439
- **Revenues:**
  - Ad Valorem Taxes: $88,281,249
  - Sales Tax Receipts: $61,503,635
  - Other Taxes: $1,304,099
  - Franchise Fees: $22,792,394
  - Licenses & Permits: $7,434,133
  - Intergovernmental: $1,027,049
  - Charges for Services: $12,342,731
  - Fines & Forfeits: $8,080,568
  - Interest Income: $500,000
  - Miscellaneous: $1,257,231
- **Available Resources:** $261,668,384
- **Expenditures:**
  - Salaries & Wages: $164,740,888
  - Operations & Maintenance: $51,126,251
  - Capital Outlay: $1,133,800
  - Debt Service: $0
- **Appropriations & Transfers:** $243,124,683
- **Ending Fund Balances:** $18,043,701

### Water & Sewer
- **Beginning Balances:** $25,567,469
- **Revenues:**
  - Ad Valorem Taxes: $0
  - Sales Tax Receipts: $0
  - Other Taxes: $0
  - Franchise Fees: $0
  - Licenses & Permits: $0
  - Intergovernmental: $0
  - Charges for Services: $7,041,335
  - Fines & Forfeits: $0
  - Interest Income: $120,000
  - Miscellaneous: $0
- **Available Resources:** $152,843,882
- **Expenditures:**
  - Salaries & Wages: $9,603,370
  - Operations & Maintenance: $82,918,587
  - Capital Outlay: $14,000
  - Debt Service: $0
- **Appropriations & Transfers:** $132,484,987
- **Ending Fund Balances:** $20,358,895

### Sustainability
- **Beginning Balances:** $3,248,177
- **Revenues:**
  - Ad Valorem Taxes: $0
  - Sales Tax Receipts: $0
  - Other Taxes: $0
  - Franchise Fees: $0
  - Licenses & Permits: $0
  - Intergovernmental: $0
  - Charges for Services: $1,535,127
  - Fines & Forfeits: $0
  - Interest Income: $20,000
  - Miscellaneous: $0
- **Available Resources:** $21,988,427
- **Expenditures:**
  - Salaries & Wages: $6,615,890
  - Operations & Maintenance: $4,595,117
  - Capital Outlay: $45,000
  - Debt Service: $0
- **Appropriations & Transfers:** $7,891,330
- **Ending Fund Balances:** $4,246,450

### Convention & Tourism
- **Beginning Balances:** $2,006,368
- **Revenues:**
  - Ad Valorem Taxes: $0
  - Sales Tax Receipts: $0
  - Other Taxes: $0
  - Franchise Fees: $0
  - Licenses & Permits: $0
  - Intergovernmental: $0
  - Charges for Services: $0
  - Fines & Forfeits: $0
  - Interest Income: $40,900
  - Miscellaneous: $0
- **Available Resources:** $635,141
- **Expenditures:**
  - Salaries & Wages: $0
  - Operations & Maintenance: $0
  - Capital Outlay: $0
  - Debt Service: $0
- **Appropriations & Transfers:** $1,357,141
- **Ending Fund Balances:** $$126,942

### Municipal Drainage
- **Beginning Balances:** $1,468,474
- **Revenues:**
  - Ad Valorem Taxes: $0
  - Sales Tax Receipts: $0
  - Other Taxes: $0
  - Franchise Fees: $0
  - Licenses & Permits: $0
  - Intergovernmental: $0
  - Charges for Services: $0
  - Fines & Forfeits: $0
  - Interest Income: $20,500
  - Miscellaneous: $0
- **Available Resources:** $5,394
- **Expenditures:**
  - Salaries & Wages: $0
  - Operations & Maintenance: $0
  - Capital Outlay: $0
  - Debt Service: $0
- **Appropriations & Transfers:** $1,542,160
- **Ending Fund Balances:** $73,270,564

### HUD Grants
- **Beginning Balances:** $2,006,368
- **Revenues:**
  - Ad Valorem Taxes: $0
  - Sales Tax Receipts: $0
  - Other Taxes: $0
  - Franchise Fees: $0
  - Licenses & Permits: $0
  - Intergovernmental: $0
  - Charges for Services: $0
  - Fines & Forfeits: $0
  - Interest Income: $0
  - Miscellaneous: $0
- **Available Resources:** $2,006,368
- **Expenditures:**
  - Salaries & Wages: $0
  - Operations & Maintenance: $0
  - Capital Outlay: $0
  - Debt Service: $0
- **Appropriations & Transfers:** $2,006,368
- **Ending Fund Balances:** $0

### Revolving Fund
- **Beginning Balances:** $0
- **Revenues:**
  - Ad Valorem Taxes: $0
  - Sales Tax Receipts: $0
  - Other Taxes: $0
  - Franchise Fees: $0
  - Licenses & Permits: $0
  - Intergovernmental: $0
  - Charges for Services: $0
  - Fines & Forfeits: $0
  - Interest Income: $0
  - Miscellaneous: $0
- **Available Resources:** $1,357,141
- **Expenditures:**
  - Salaries & Wages: $0
  - Operations & Maintenance: $0
  - Capital Outlay: $0
  - Debt Service: $0
- **Appropriations & Transfers:** $1,357,141
- **Ending Fund Balances:** $0

### Golf Course
- **Beginning Balances:** $126,942
- **Revenues:**
  - Ad Valorem Taxes: $0
  - Sales Tax Receipts: $0
  - Other Taxes: $0
  - Franchise Fees: $0
  - Licenses & Permits: $0
  - Intergovernmental: $0
  - Charges for Services: $0
  - Fines & Forfeits: $0
  - Interest Income: $0
  - Miscellaneous: $0
- **Available Resources:** $126,942
- **Expenditures:**
  - Salaries & Wages: $0
  - Operations & Maintenance: $0
  - Capital Outlay: $0
  - Debt Service: $0
- **Appropriations & Transfers:** $126,942
- **Ending Fund Balances:** $0

### PTN GO Debt
- **Beginning Balances:** $5,394
- **Revenues:**
  - Ad Valorem Taxes: $0
  - Sales Tax Receipts: $0
  - Other Taxes: $0
  - Franchise Fees: $0
  - Licenses & Permits: $0
  - Intergovernmental: $0
  - Charges for Services: $0
  - Fines & Forfeits: $0
  - Interest Income: $0
  - Miscellaneous: $0
- **Available Resources:** $5,394
- **Expenditures:**
  - Salaries & Wages: $0
  - Operations & Maintenance: $0
  - Capital Outlay: $0
  - Debt Service: $0
- **Appropriations & Transfers:** $5,394
- **Ending Fund Balances:** $0

### Total 2013-14
- **Beginning Balances:** $73,270,564
- **Revenues:**
  - Ad Valorem Taxes: $130,544,313
  - Sales Tax Receipts: $61,503,635
  - Other Taxes: $6,427,219
  - Franchise Fees: $29,833,729
  - Licenses & Permits: $7,466,978
  - Intergovernmental: $2,962,176
  - Charges for Services: $169,715,945
  - Fines & Forfeits: $8,080,568
  - Interest Income: $747,400
  - Miscellaneous: $3,037,055
- **Available Resources:** $492,939,582
- **Expenditures:**
  - Salaries & Wages: $187,841,770
  - Operations & Maintenance: $158,911,240
  - Capital Outlay: $1,558,300
  - Debt Service: $42,148,314
- **Appropriations & Transfers:** $442,990,260
- **Ending Fund Balances:** $49,949,322

### AVAILABLE RESOURCES
- **2013-14 Resources:** $492,939,582
- Charges for Services: 34.4%
- Intergovernmental: 0.5%
- Licenses & Permits: 1.5%
- Franchise Fees: 1.5%
- Other Taxes: 1.3%
- Sales Tax Receipts: 12.5%
- Ad Valorem Taxes: 25.5%
- Interest Income: 0.2%
- Miscellaneous: 0.6%
- Fund Balance: 14.9%

### TOTAL 2013-14 APPROPRIATIONS
- **2013-14 Appropriations:** $442,990,260
- Operations & Maintenance: 35.9%
- Capital Outlay: 0.3%
- Debt Service: 9.5%
- Transfers: 11.9%
- Salaries & Wages: 42.4%
**GENERAL FUND OVERVIEW**

### General Fund Summary

<table>
<thead>
<tr>
<th></th>
<th>Actual 2011-12</th>
<th>Budget 2012-13</th>
<th>Estimate 2012-13</th>
<th>Budget 2013-14</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unappropriated Fund Balance</td>
<td>$44,362,353</td>
<td>$35,571,885</td>
<td>$52,523,651</td>
<td>$37,948,439</td>
</tr>
<tr>
<td>Revenues</td>
<td>$200,968,073</td>
<td>$193,716,364</td>
<td>$197,082,610</td>
<td>$204,523,089</td>
</tr>
<tr>
<td>Transfers In</td>
<td>$18,173,637</td>
<td>$18,560,214</td>
<td>$18,690,124</td>
<td>$19,196,857</td>
</tr>
<tr>
<td><strong>Total Resources</strong></td>
<td><strong>$263,504,063</strong></td>
<td><strong>$247,848,463</strong></td>
<td><strong>$268,296,385</strong></td>
<td><strong>$261,668,384</strong></td>
</tr>
<tr>
<td>Operating Appropriations</td>
<td>$189,605,043</td>
<td>$206,780,603</td>
<td>$205,693,521</td>
<td>$217,000,939</td>
</tr>
<tr>
<td>Transfers Out</td>
<td>$21,375,369</td>
<td>$23,968,451</td>
<td>$24,654,425</td>
<td>$26,623,744</td>
</tr>
<tr>
<td><strong>Total Appropriations</strong></td>
<td><strong>$210,980,412</strong></td>
<td><strong>$230,749,054</strong></td>
<td><strong>$230,347,946</strong></td>
<td><strong>$243,624,683</strong></td>
</tr>
<tr>
<td>Ending Fund Balance</td>
<td>$52,523,651</td>
<td>$17,099,409</td>
<td>$37,948,439</td>
<td>$18,043,701</td>
</tr>
</tbody>
</table>

**Revenue Highlights**

Total General Fund revenue for 2013-14 is estimated at $223,719,945, which is $7.9 million above the 2012-13 Re-Estimate Budget, or an increase of $11.4 million above the 2012-13 Adopted Budget. This significant increase of $11.4 million is due to overall across the board revenue increases, in particular increases in both ad valorem tax revenue and sales tax revenue. Funding for the General Fund is generated through three primary sources. Revenues from property taxes provide for 39.5% of total revenue at the current rate of 48.86 cents per $100 of assessed property value. Revenue from sales tax collections generates 27.5%. The remaining 33.0% is derived from franchise fees, transfers in from other funds, parks and recreation fees, building and development related revenue, municipal court fines and library fees.

Ad valorem taxes are estimated at $129,928,510 for 2013-14. Projections received from both Collin and Denton Central Appraisal Districts indicate a total assessed property value of $26.9 billion reflects an increase of $1.3 billion, or 4.98%. The total appraised value includes an increase in new property coming on-line of $337.7 million while existing property values are expected to increase by $940.0 million, or 3.66%. This increase in assessed property value represents a revenue increase of $6.2 million for 2013-14. The ad valorem tax rate is split between the General Fund and the General Obligation (G.O.) Debt Fund and has been adjusted to reflect the required allocation of this resource. The G.O. Debt rate is established at a level that will provide for the principal and interest payments on the City's debt, and allow for an unallocated fund balance to meet the minimum requirement of 2.5% of estimated current tax collections in this fund, as recommended in the Council Financial Policies. After providing for this requirement, the remainder is available for General Fund Expenditures.
GENERAL FUND OVERVIEW

The **tax rate split for 2013-14** is as follows:

<table>
<thead>
<tr>
<th></th>
<th>2012-13</th>
<th>2013-14</th>
<th>Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>31.92</td>
<td>32.96</td>
<td>+1.04</td>
</tr>
<tr>
<td>General Obligation Debt Fund</td>
<td>16.94</td>
<td>15.90</td>
<td>-1.04</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>48.86</td>
<td>48.86</td>
<td>0.00</td>
</tr>
</tbody>
</table>

Sales tax receipts, the General Fund’s second largest source of revenue, are re-estimated for 2012-13 at $61.1 million, up from the initial 2012-13 budgeted amount of $59.0 million. Sales tax collections have experienced a healthy rebound the last two years. Based on the revised City Council policy, sales tax projections will be based on the past three-year average of sales tax collections net any audit adjustments. The $61.1 million represents the latest three-year average. As before, any amount received over the existing cap is to be used for one-time expenditures or a transfer to the Capital Reserve Fund. Due to the positive trend, sales tax collections will most likely end the year at approximately $66.4 million if the trend continues for the remaining three months of the fiscal year. Much greater than anticipated business to business sales tax activity has contributed to this significant increase. This projected amount does take into consideration approximately $1.0 million in 380 Agreements scheduled for 2012-13.

Telephone Franchise fees for 2013-14 are projected to remain constant at $4.1 million. Gas Franchise revenue is projected to increase slightly to $2.3 million. Gas Franchise revenue received is based on 5% of gross revenue receipts from Atmos Energy and CoServ Gas. Plano’s Electrical Franchise revenue is projected to collect $12.1 million and Cable TV Franchise revenue will increase slightly to $4.2 million. Finally, the Fiber Optics Franchise fee is projected constant at $31,903.

Municipal Court Fines and Forfeits for 2013-14 are projected to remain relatively constant at $7.7 million based on historical trends while Library fines are projected to increase slightly to $355,053.

The continuing steady rate of construction activity on residential homes, commercial buildings and remodeling projects is reflected by the number of permits issued by the City. Total building related revenues in 2012-13 were originally budgeted at $4.4 million and those revenues are now re-estimated at $5.3 million. This reflects a 20.3% increase in local development and construction activity and adds $890,512 to the 2012-13 General Fund Revenues. Building and Development related revenues for 2013-14 are projected to return to the 2011-12 actual collections in order to remain conservative.

The current federal economic policies continue to affect interest earnings. Interest income is re-estimated at $500,000, which is lower than the $600,000 originally budgeted. For 2013-14, this amount is projected to remain constant at $500,000, assuming a continued healthy portfolio balance and projected interest rates. Interest earnings are based on GASB 31 adjusted accruals. The Sale/Rental of Property revenue account remains constant in 2012-13 and 2013-14 at $491,391 and includes $250,000 for the lease agreement with Ridgeview Ranch Golf Course.

Intergovernmental revenues are re-estimated at $1,027,049 and are projected to remain constant in 2013-14, and Intragovernmental transfers are re-estimated at $18.7 million, or $129,910 above the original budgeted level due to very slight increases in all but one of the transfers. Total transfers for 2013-14 are projected to remain relatively constant at $19.2 million. Other General Fund revenues are projected near the same level as the prior year based on historical trends.

**Expense Highlights**

Total 2013-14 appropriations in the General Fund is $243,624,683. This amount is an increase of $13.3 million, or 5.8% over the 2012-13 Re-Estimate Budget, and reflects an increase of $12.9 million or 5.6% more than the 2012-13 Adopted Council Budget. As mentioned previously, the focus of this year’s budget is on the continuation of service restoration in order to maintain the quality of services that citizens have come to expect. In addition, to provide for the restoration and enhancement of Public Safety Programs and begin addressing the backlog of capital projects delayed due to the budget reductions experienced in previous years. The 2013-14 General Fund Budget includes an additional net amount of twenty-two (22) full-time positions and a net amount of three (3) part-time positions. Of this full-time position total, twenty (20) are directly tied to enhancement and restoration of Public Safety programs. The remaining two (2) are for CIP...
GENERAL FUND OVERVIEW

Projects coming on-line and GIS. The additional part-time positions are focused in the Public Safety and Parks & Recreation Departments.

The 2013-14 General Fund Budget includes a 3.0% salary increase for Non-Civil Service positions and 2.0% for Civil Service positions (sworn Police and Fire positions) totaling $3.26 million. Also included in the Non-Departmental Budget is $500,000 for 6, 12, and 18-month compensation increases for new hires and promotions within the lower third of the salary grade for market adjustments, and $250,000 for other reclassifications based on external market factors. The 2013-14 salary projections also include Non-Civil Service full-time position attrition at 2.5%.

The TMRS contribution rate increases by 0.53%, from 18.05% to 18.58%, on January 1, 2014. (The annual contribution rate is based on the calendar year and overlaps the City’s fiscal years). Beginning in 2007, TMRS changed its actuarial cost method from traditional unit credits to projected unit credits and this impacted the City's contribution rate. Any city that received a rate increase of 0.5% or greater due to actuarial method or assumption changes was given the option of paying a “phase-in rate” over an eight-year period. The City of Plano is currently at the full phase-in rate of 18.58%. The City's Retirement Security Plan (RSP) contribution rate is projected at 3.28% for the new budget year. (RSP was required and implemented when the City dropped out of the Social Security Program in 1986). The City's share of the FICA-HI (Medicare) rate remains at 1.45%, as set by the Federal government.

Rising health care costs continue to have significant financial implications on governmental budgets across the country, but careful management and changes to the City of Plano's Health Plan and the Prescription Drug Plan have produced a small cushion in the self-funded Health Insurance Plan Fund. It is projected that no increase in health insurance expenditures will be required for the 2013-14 Budget. The City continues to contribute to an OPEB (Other Post-Employment Benefits) Fund, a Governmental Accounting Standards Board (GASB) 45 requirement. (GASB 45 is an accounting procedural change requiring local governments to change from "pay as you go" for post employment health benefits to an accrual basis). The 2013-14 Budget includes no rate increases to OPEB, the rates adopted during the last fiscal year included the increases from a recent actuarial study recommendation.

The 2013-14 General Fund Budget includes $2.0 million to cover the final compensation and retirement payouts for employees retiring/separating during the year. As of September 30, 2013, the City had provided a total of $1.5 million in retirement pay-outs (including benefits) for fifty-nine (59) retiring employees from the various funds (City business centers). New budget projections also include funding of $611,053 for the Vacation Buy-Back program, $705,172 for the Vacation Buy-Down program and $571,340 for the Sick Leave Buy-Back program. In addition, a new program, Holiday Buy-Back, begins in 2013-14 with the first pay-out projected at $400,000.

Implementation of the Community Investment Program projects adds additional costs in the amount of $225,377 to be funded by the General Fund during 2013-14. These expenses include additional facility and building services costs, personnel costs, operation costs and equipment costs for CIP projects coming on-line in 2013-14.

<table>
<thead>
<tr>
<th>Park Improvements</th>
<th>Technology Services Remodel</th>
<th>Oak Point Park Development</th>
<th>Total General Fund O&amp;M due to CIP Projects Coming On-Line in 2013-14</th>
</tr>
</thead>
<tbody>
<tr>
<td>One (1) additional Senior Equipment Operator position, contractual funds for maintenance of 23+ acres, pavement sweeper rental.</td>
<td>Facility maintenance and service costs for 3,000 additional square feet. 6-months of operation.</td>
<td>Grounds maintenance program for upgraded 35 acre event area &amp; hillside.</td>
<td>$225,377</td>
</tr>
<tr>
<td><strong>$99,013</strong></td>
<td><strong>$70,014</strong></td>
<td><strong>$56,350</strong></td>
<td></td>
</tr>
</tbody>
</table>

The General Fund’s portion of the transfer to the Capital Reserve Fund is budgeted at $15.0 million for 2013-14. The other portion of the transfer will come from the Water & Sewer Fund remaining at $3.0 million. Together, these combined transfers will contribute to the ultimate goal of transferring 75.0% of depreciation to the Capital Reserve Fund as outlined in the Capital Reserve Fund policy. Transfers to the Capital Reserve Fund continue to be an increasing area of emphasis as the continued aging and deterioration of City infrastructure increases the needs for maintenance and rehabilitation, and requires additional funding to meet those needs.
GENERAL FUND OVERVIEW

An annual transfer to the Property & Liability Loss Fund provides for Workers’ Compensation claims and Judgments and Damages against the City, and for operations of the Risk Management Division. The transfer to the Loss Fund has been increased in the 2012-13 Re-Estimate from $3.3 million to $4.0 million in order to provide funding for an increase in workers compensation claims, higher prescription drug costs and an increase in legal fees. The amount to be transferred in 2013-14 is $4.0 million.

The 2013-14 transfer from the General Fund to the Technology Fund is $1.0 million. New projects and existing system enhancements totaling $3.29 million have been budgeted in the Technology Fund.

The Cable TV Franchise fee transfer from the General Fund to the PTN Fund has remained the same at $250,000 in 2012-13 as well as in 2013-14. Due to the fact that new legislation has been enacted which limits Public Education Government (PEG) fee revenue, the PTN Fund’s primary source of funding is to be used for expenditures related to capital and capital facility costs only. PEG fee revenue can no longer be used for operations & maintenance costs.

The Economic Development Incentive Fund transfer dedicated solely for economic development program incentives is planned at $6.3 million for 2013-14. This will be the eighth year that two-cents of the property tax rate have been dedicated for these incentives.

The projected 2013-14 General Fund ending balance is $18,043,701, which is equal to 30 days of operating expenses. This is in compliance with the financial policies adopted by Council, which established a goal of no less than 30 days of operating expenses.
## BY ITEM

<table>
<thead>
<tr>
<th>Item</th>
<th>2011-12</th>
<th>2012-13</th>
<th>2012-13</th>
<th>2013-14</th>
<th>Bud to Bud</th>
<th>Est to Bud</th>
</tr>
</thead>
<tbody>
<tr>
<td>Retiree Health Insurance</td>
<td>$914,922</td>
<td>$1,007,121</td>
<td>$805,000</td>
<td>$360,000</td>
<td>-64.3%</td>
<td>-55.3%</td>
</tr>
<tr>
<td>Retirement Payout</td>
<td>0</td>
<td>2,500,000</td>
<td>1,500,000</td>
<td>2,000,000</td>
<td>-20.0%</td>
<td>33.3%</td>
</tr>
<tr>
<td>Vacation Buyback</td>
<td>0</td>
<td>437,320</td>
<td>0</td>
<td>611,053</td>
<td>39.7%</td>
<td>100.0%</td>
</tr>
<tr>
<td>Vacation Buydown</td>
<td>0</td>
<td>255,898</td>
<td>0</td>
<td>706,172</td>
<td>176.0%</td>
<td>100.0%</td>
</tr>
<tr>
<td>Sick Leave Buy-out</td>
<td>0</td>
<td>300,000</td>
<td>0</td>
<td>571,340</td>
<td>90.4%</td>
<td>100.0%</td>
</tr>
<tr>
<td>Holiday Buy-Down</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>400,000</td>
<td>100.0%</td>
<td>100.0%</td>
</tr>
<tr>
<td>OPEB Adjustment</td>
<td>0</td>
<td>500,000</td>
<td>0</td>
<td>0</td>
<td>-100.0%</td>
<td>0.0%</td>
</tr>
<tr>
<td>Comp Plan Adjustments</td>
<td>0</td>
<td>1,881,167</td>
<td>0</td>
<td>750,000</td>
<td>-60.1%</td>
<td>100.0%</td>
</tr>
<tr>
<td>Unemployment Insurance</td>
<td>132,280</td>
<td>75,000</td>
<td>75,000</td>
<td>75,000</td>
<td>0.0%</td>
<td>0.0%</td>
</tr>
<tr>
<td>Electricity</td>
<td>2,925,007</td>
<td>3,100,000</td>
<td>3,100,000</td>
<td>3,100,000</td>
<td>0.0%</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water/Sewer</td>
<td>2,680,466</td>
<td>3,061,612</td>
<td>3,100,000</td>
<td>3,045,000</td>
<td>-0.5%</td>
<td>5.0%</td>
</tr>
<tr>
<td>Appraisal District</td>
<td>769,038</td>
<td>831,376</td>
<td>823,807</td>
<td>847,550</td>
<td>1.9%</td>
<td>2.9%</td>
</tr>
<tr>
<td>Collin Co. Tax Collection Svcs.</td>
<td>65,257</td>
<td>67,215</td>
<td>65,763</td>
<td>69,051</td>
<td>2.7%</td>
<td>5.0%</td>
</tr>
<tr>
<td>Technology Services</td>
<td>9,431,454</td>
<td>9,240,071</td>
<td>9,394,370</td>
<td>9,535,363</td>
<td>3.2%</td>
<td>1.5%</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>1,267,196</td>
<td>910,008</td>
<td>1,050,174</td>
<td>1,941,655</td>
<td>113.4%</td>
<td>84.9%</td>
</tr>
<tr>
<td>Subtotal</td>
<td>$18,185,620</td>
<td>$24,166,788</td>
<td>$19,714,114</td>
<td>$24,012,184</td>
<td>-0.6%</td>
<td>21.8%</td>
</tr>
</tbody>
</table>

### Social Service Agencies:

<table>
<thead>
<tr>
<th>Agency</th>
<th>2011-12</th>
<th>2012-13</th>
<th>2012-13</th>
<th>2013-14</th>
<th>Bud to Bud</th>
<th>Est to Bud</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assistance Center of Collin</td>
<td>$14,000</td>
<td>$0</td>
<td>$0</td>
<td>$22,000</td>
<td>100.0%</td>
<td>100.0%</td>
</tr>
<tr>
<td>CASA of Collin County</td>
<td>13,000</td>
<td>8,500</td>
<td>8,500</td>
<td>12,000</td>
<td>41.2%</td>
<td>41.2%</td>
</tr>
<tr>
<td>City's Advocacy Center</td>
<td>20,000</td>
<td>25,000</td>
<td>25,000</td>
<td>23,000</td>
<td>-8.0%</td>
<td>-8.0%</td>
</tr>
<tr>
<td>City House, Inc. - My Friend's</td>
<td>0</td>
<td>17,000</td>
<td>17,000</td>
<td>17,000</td>
<td>0.0%</td>
<td>0.0%</td>
</tr>
<tr>
<td>City House, Inc. - T.R.I.P.S.</td>
<td>14,000</td>
<td>15,000</td>
<td>15,000</td>
<td>18,000</td>
<td>20.0%</td>
<td>20.0%</td>
</tr>
<tr>
<td>Collin County Adult Clinic</td>
<td>21,000</td>
<td>19,000</td>
<td>19,000</td>
<td>19,000</td>
<td>100.0%</td>
<td>100.0%</td>
</tr>
<tr>
<td>Collin Care Ctr/Samaritan Inn</td>
<td>25,000</td>
<td>19,000</td>
<td>19,000</td>
<td>0</td>
<td>-100.0%</td>
<td>-100.0%</td>
</tr>
<tr>
<td>Community Dental Care</td>
<td>17,000</td>
<td>18,000</td>
<td>18,000</td>
<td>22,000</td>
<td>22.2%</td>
<td>22.2%</td>
</tr>
<tr>
<td>Family Outreach</td>
<td>9,000</td>
<td>13,000</td>
<td>13,000</td>
<td>14,000</td>
<td>7.7%</td>
<td>7.7%</td>
</tr>
<tr>
<td>Hope’s Door</td>
<td>24,000</td>
<td>20,000</td>
<td>20,000</td>
<td>16,533</td>
<td>-13.7%</td>
<td>-13.7%</td>
</tr>
<tr>
<td>Jewish Family Service</td>
<td>0</td>
<td>18,000</td>
<td>18,000</td>
<td>22,000</td>
<td>22.2%</td>
<td>22.2%</td>
</tr>
<tr>
<td>Journey of Hope</td>
<td>12,000</td>
<td>10,000</td>
<td>10,000</td>
<td>13,000</td>
<td>30.0%</td>
<td>30.0%</td>
</tr>
<tr>
<td>Lifesource</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>6,000</td>
<td>100.0%</td>
<td>100.0%</td>
</tr>
<tr>
<td>Plano Children’s Medical Clinic</td>
<td>31,000</td>
<td>28,000</td>
<td>28,000</td>
<td>32,000</td>
<td>14.3%</td>
<td>14.3%</td>
</tr>
<tr>
<td>Rape Crisis Center</td>
<td>20,000</td>
<td>25,000</td>
<td>25,000</td>
<td>26,000</td>
<td>4.0%</td>
<td>4.0%</td>
</tr>
<tr>
<td>Wellness Center-Gatekeepers</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>20,000</td>
<td>100.0%</td>
<td>100.0%</td>
</tr>
<tr>
<td>Wellness Center-Pe-presentive</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>28,000</td>
<td>100.0%</td>
<td>100.0%</td>
</tr>
<tr>
<td>Subtotal Social Service Agencies</td>
<td>$255,000</td>
<td>$263,500</td>
<td>$263,500</td>
<td>$385,533</td>
<td>46.3%</td>
<td>46.3%</td>
</tr>
</tbody>
</table>

### TOTAL OPERATIONS

<table>
<thead>
<tr>
<th>Item</th>
<th>2011-12</th>
<th>2012-13</th>
<th>2012-13</th>
<th>2013-14</th>
<th>Bud to Bud</th>
<th>Est to Bud</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subtotal</td>
<td>$18,440,620</td>
<td>$24,430,288</td>
<td>$19,777,614</td>
<td>$24,397,717</td>
<td>-0.1%</td>
<td>22.1%</td>
</tr>
<tr>
<td>Capital Reserve</td>
<td>$10,500,000</td>
<td>$12,875,000</td>
<td>$12,875,000</td>
<td>$15,000,000</td>
<td>16.5%</td>
<td>16.5%</td>
</tr>
<tr>
<td>Property &amp; Liability Loss Fund</td>
<td>4,788,225</td>
<td>3,300,672</td>
<td>3,986,646</td>
<td>4,032,565</td>
<td>22.2%</td>
<td>1.2%</td>
</tr>
<tr>
<td>Technology Fund</td>
<td>1,000,000</td>
<td>1,000,000</td>
<td>1,000,000</td>
<td>1,000,000</td>
<td>0.0%</td>
<td>0.0%</td>
</tr>
<tr>
<td>PTN Fund</td>
<td>150,000</td>
<td>250,000</td>
<td>250,000</td>
<td>250,000</td>
<td>0.0%</td>
<td>0.0%</td>
</tr>
<tr>
<td>Economic Dev Incentive Fund</td>
<td>4,937,144</td>
<td>6,542,779</td>
<td>6,542,779</td>
<td>6,341,179</td>
<td>-3.1%</td>
<td>-3.1%</td>
</tr>
<tr>
<td>Subtotal</td>
<td>$21,375,369</td>
<td>$23,968,451</td>
<td>$24,654,425</td>
<td>$26,623,744</td>
<td>11.1%</td>
<td>8.0%</td>
</tr>
</tbody>
</table>

### TOTAL NON-DEPARTMENTAL

<table>
<thead>
<tr>
<th>Item</th>
<th>2011-12</th>
<th>2012-13</th>
<th>2012-13</th>
<th>2013-14</th>
<th>Bud to Bud</th>
<th>Est to Bud</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subtotal</td>
<td>$39,815,989</td>
<td>$48,398,739</td>
<td>$44,632,039</td>
<td>$51,021,461</td>
<td>5.4%</td>
<td>14.3%</td>
</tr>
</tbody>
</table>
**WATER & SEWER FUND OVERVIEW**

**Water & Sewer Fund Summary**

<table>
<thead>
<tr>
<th></th>
<th>Actual 2011-12</th>
<th>Budget 2012-13</th>
<th>Estimate 2012-13</th>
<th>Budget 2013-14</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unappropriated Fund Balance</td>
<td>$28,657,405</td>
<td>$19,458,052</td>
<td>$24,451,298</td>
<td>$25,567,469</td>
</tr>
<tr>
<td>Revenues</td>
<td>116,304,795</td>
<td>121,491,168</td>
<td>121,094,626</td>
<td>127,276,413</td>
</tr>
<tr>
<td>Total Resources</td>
<td>$144,962,200</td>
<td>$140,949,220</td>
<td>$145,545,924</td>
<td>$152,843,882</td>
</tr>
<tr>
<td>Operating Appropriations</td>
<td>$84,604,928</td>
<td>$88,846,581</td>
<td>$84,602,104</td>
<td>$92,535,957</td>
</tr>
<tr>
<td>Transfers Out</td>
<td>35,905,974</td>
<td>35,050,982</td>
<td>35,376,352</td>
<td>39,949,030</td>
</tr>
<tr>
<td>Total Appropriations</td>
<td>$120,510,902</td>
<td>$123,897,563</td>
<td>$119,978,456</td>
<td>$132,484,987</td>
</tr>
<tr>
<td>Ending Fund Balance</td>
<td>$24,451,298</td>
<td>$17,051,657</td>
<td>$25,567,469</td>
<td>$20,358,895</td>
</tr>
</tbody>
</table>

**Revenue Highlights**

Fiscal Year 2012-13 Water & Sewer revenues have been re-estimated to reflect actual year to date collections. Various stages of watering restrictions have been in place for two consecutive years and the combined revenues reflect these restrictions. Total estimated Water & Sewer Fund revenues for 2012-13 decrease $396,542, or 0.3% overall from the original budget projections, although the water revenues reflect a small increase of $1.4 million, or 2.1%. Re-estimated sewer revenues decrease by $2.0 million, or 3.9%, continuing a declining trend in winter water usage. A sewer rate increase planned for 2012-13 was not implemented after an issue with the wastewater flow volumes for the City of Plano wastewater treatment at North Texas Municipal Water District (NTMWD) was discovered. The current rate study indicates that the City’s wastewater rates continue to slightly subsidize the water rates. This will continue to be monitored when considering future rate changes and ordinances.

Water & Sewer revenues include: water and sewer income, water taps, penalties, water meter sales, construction water sales, connection fees, and sewer tie-on charges. Spring and summer 2013 rainfalls did not return the primary water supply reservoirs to levels adequate to meet the needs of users for the near future. Stage III watering restrictions for residents are currently in place due to a 28% reduction in raw water supply, the result of a zebra mussel infestation in Lake Texoma. The City of Plano will raise the water rates overall by 8.0% it charges for water effective December 1, 2013, based on a Water & Sewer Rate Study.

Total fund revenues for 2013-14 are projected to increase by 5.1%, or $6.2 million over 2012-13. Water revenues increase $4.8 million or 7.1%, and sewer revenues increase $1.4 million or 2.7% over the Re-Estimate, accounting for the majority of the revenue increase. Sewer charges are re-averaged annually, using the winter period for water consumption, over a rolling 3-year period. Other miscellaneous fund revenue projections have been reviewed and adjusted to reflect current and future activity, including some small projection changes related to current economic conditions.
The North Texas Municipal Water District (NTMWD) has implemented both water and wastewater treatment increases for 2013-14. Wholesale water purchased from the district is expected to increase by 10.0% per thousand gallons and wastewater treatment costs are projected to increase by 1.9% per thousand gallons. The significant increase in the water rate is to pay for debt service associated with the 46-mile, $300 million pipeline that is currently under construction and will bring raw water from Lake Texoma to the NTMWD Wylie Plant for treatment and control the spread of zebra mussels in Texas. During the period from 2001-02 to 2013-14, wholesale water rates from the NTMWD have increased from $0.72 to $1.87 per thousand gallons. The 2012-13 water expenditure Re-Estimate of $43.3 million reflects a projected $2.1 million credit from the district for unused treatment chemicals and pumping electricity based on the City’s historic water usage. The 2013-14 water expenditure of $50.2 million is projected based on the water districts “take or pay” contract, requiring a 26.7 billion gallon minimum annual water purchase. Below is a chart which shows the City’s “take or pay” threshold vs. actual gallons used and the cost of undelivered water.

The Wastewater Treatment System, Upper East Fork Interceptor and NTMWD Debt Retirement combined expenditure projections for 2013-14 decrease by 4.0%, or $1.0 million, from the original 2012-13 Budget. This reduction reflects an 11.2% volume adjustment by the district in the wastewater flows originally forecast for Plano. The wastewater flow volume was reduced from 10.6 billion gallons to a more realistic 9.4 billion gallons during the 2012-13 re-estimate process. Fiscal Year 2013-14 wastewater treatment costs include an increase of 1.9% over the Re-Estimate and correspond with the cost projections received from NTMWD. The budgeted payment of $831,485 for Plano water transmission facilities meets the debt service expenditures for 2013-14 as projected by NTMWD.

A 3.0% salary increase totaling $228,951 is included in the 2013-14 Water & Sewer Fund Budget. The budget also includes increased costs for the employer contribution rate to the Texas Municipal Retirement System (TMRS) of 0.53% and projects full-time position attrition at 0.5%.

Other significant 2013-14 Water & Sewer changes include:

- Budget reductions in Customer & Utility Services of $125,529 for the elimination of three (3) vacant positions.
- A new reimbursement from the Sustainability & Environmental Services Fund and the Municipal Drainage Fund for a portion of the salaries and benefits for two Utility Billing positions with job duties related to the billing and collection of drainage fees and residential solid waste, $133,800.
- Utility Engineering includes supplemental funding to add one (1) Senior Engineer position to serve as a Project Manager for the Water & Sewer Community Improvement Program, $115,894.
- The annual Water & Sewer transfer to Debt Service has been eliminated due to the final pay-off of the Water & Sewer Debt outstanding during 2012-13.
- The Water & Sewer Capital Improvement Projects for 2013-14 includes a $12.7 million transfer from the Water and Sewer Fund for capital projects. The City continues to carefully review projects for Water & Sewer improvements and the $5.3 million increase over the 2012-13 transfer is required for upgrades to Stadium Pump Station, sewer repairs identified by inflow & infiltration studies, replacement of water and sewer lines that are near the end of their useful life, and to improve capacity to the areas of Plano experiencing higher levels of development.
WATER & SEWER FUND OVERVIEW

- The 2013-14 Budget includes an additional $1.5 million for the next fixed network meter upgrade project, and brings the project reserve funding to $3.0 million. Pre-funding the next meter replacement project helps keep the utility rates and the operating fund balance stable and corresponds with the City's pay-as-you-go philosophy.
- The transfer to the Loss Fund Re-Estimate increased by $95,267 to $753,639 for 2012-13, and is projected at $759,784 for 2013-14 due to increased workers compensation claims and judgments and damages.

The Water & Sewer Fund is projected to have 80 days of working capital, or $20,358,895, and exceeds the 45 day requirement set by the City’s Financial Policy.
Revenue Highlights

Total Sustainability & Environmental Services revenues for 2013-14 are projected at $23.9 million. This is an increase of 2.1% over the 2012-13 Re-Estimate.

The 2013-14 Residential Collection Fee revenues are projected to remain fairly constant at $12.8 million, while Commercial Franchise Fees gain slightly by $138,065. Compost bag sales are projected to remain constant when compared to the 2012-13 Re-Estimate as Texas Pure Products will utilize new equipment, emergency grinding services and expanded marketing efforts to increase this revenue source.

Expense Highlights

The 2013-14 Sustainability & Environmental Services total operating expenditures are estimated at $21.4 million and represent a slight decrease of $41,799 from the 2012-13 Re-Estimate. The most significant drivers of higher expenditures are a $271,411 increase in contractual expenditures primarily attributable to emergency grinding services, the Construction and Demolition program, and an increase in household chemical collection costs.

The Sustainability & Environmental Services Budget for 2013-14 includes eight (8) funded supplements totaling $284,842, which includes heavy equipment for hauling and increased contractual expenses associated with emergency grinding services, marketing and advertising. Also included is the addition of an Environmental Education and Community
Outreach Supervisor spanning multiple cost centers and the development and integration of the twenty (20) year Solid Waste Plan as it relates to diversion activities.

The 2013-14 Sustainability & Environmental Services Fund Budget includes a 3.0% salary increase totaling $156,271. The budget also includes increased costs for the employer contribution rate to the Texas Municipal Employees Retirement System (TMRS) of 0.53%. The 2013-14 salary projections also include full-time position attrition at 0.5%.

Total transfers for 2013-14 increased slightly due to the final payment made on an interfund loan for the Environmental Education Building in 2012-13. The transfer to the General Fund at $191,646 for overhead and administrative expenses includes 7.0% of Special Refuse Collections, Residential Collections, and Sale of Landscape Bags revenues. Other transfers include: Property & Liability Loss Fund, $364,361, representative of the proportionate share of expenses related to Judgments, Damages, and Workers’ Compensation claims. The transfer to the Technology Fund remains unchanged at $60,000.
CONVENTION & TOURISM FUND OVERVIEW

Revenue Highlights

Revenues in the 2013-14 Convention & Tourism Fund Budget are expected to increase by 3.8% over the 2012-13 Re-Estimate, driven almost exclusively by an increase in receipts from Plano’s Hotel/Motel Tax, which has benefitted from higher occupancy and room rates available within Plano city limits. Other sources of revenue, which include Civic Center Fees and Interest Income, are expected to remain flat.

Expense Highlights

Total appropriations for 2013-14 are approximately $7.9 million, an increase of $191,106 from the 2012-13 Re-Estimate. The 2013-14 Convention & Tourism Fund Budget includes a 3.0% salary increase totaling $68,721. The budget also includes increased costs for the employer contribution rate to the Texas Municipal Employees Retirement System (TMRS) of 0.53%. The 2013-14 salary projections also include full-time position attrition at 0.5%.

The Convention & Visitors Bureau Budget for 2013-14 includes eight (8) funded supplements totaling $113,500 to improve various aspects of Plano’s advertising and marketing outreach, especially the Convention & Visitors Bureau’s online presence.
The Plano Centre Budget for 2013-14 includes one (1) supplement totaling $62,000 for increased technology components for events, meeting and conventions. In addition, there are two (2) supplements funded out of the Equipment Replacement Fund totaling $72,000 to replace equipment and security systems that have exceeded their useful life.

Funding for the Cultural Affairs Grants and Historic Preservation is $768,468 for each, or a combined amount of $1,536,936. This is an increase of $65,770 over the 2012-13 Budget.

Special Events in the Convention & Tourism Fund includes total funding recommendation in the amount of $165,000 for the Plano Balloon Festival.

The Convention & Tourism Fund will transfer $349,693 to the General Fund in 2013-14. This transfer is equal to 5.0% of total revenues generated in the Convention & Tourism Fund. Transfers to the Technology Fund for both years total at $20,000.
### General Obligation Debt Fund Summary

<table>
<thead>
<tr>
<th></th>
<th>Actual 2011-12</th>
<th>Budget 2012-13</th>
<th>Estimate 2012-13</th>
<th>Budget 2013-14</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unappropriated Fund Balance</td>
<td>$2,035,641</td>
<td>$2,183,037</td>
<td>$2,224,744</td>
<td>$1,542,160</td>
</tr>
<tr>
<td>Revenues</td>
<td>43,315,679</td>
<td>43,516,973</td>
<td>43,227,168</td>
<td>42,446,662</td>
</tr>
<tr>
<td>Total Resources</td>
<td>$45,351,320</td>
<td>$45,700,010</td>
<td>$45,451,912</td>
<td>$43,988,822</td>
</tr>
<tr>
<td>Operating Appropriations</td>
<td>43,126,576</td>
<td>44,147,296</td>
<td>43,909,753</td>
<td>42,148,314</td>
</tr>
<tr>
<td>Total Appropriations</td>
<td>$43,126,576</td>
<td>$44,147,296</td>
<td>$43,909,753</td>
<td>$42,148,314</td>
</tr>
<tr>
<td>Ending Fund Balance</td>
<td>$2,224,744</td>
<td>$1,552,714</td>
<td>$1,542,160</td>
<td>$1,840,508</td>
</tr>
</tbody>
</table>

**Revenue Highlights**

The primary source of revenue in the General Obligation Debt Fund is from ad valorem (property) taxes. Due to an increase in assessed property values for 2013-14, the debt portion of the tax rate will decrease from .1694 to .1590. The estimated G.O. bond sale needed for 2012-13 proposed CIP projects equals $38.24 million and includes one interest payment in the amount of $889,080. G.O. Debt is projected at an interest rate of 4.65% assuming level debt financing. The ending fund balance for 2012-13 meets the minimum requirement of 2.5% of the current year debt service levy. Current taxes assume a 99.0% collection rate and a delinquency rate less than 1.0%.

Other sources of revenue for the G.O. Debt Fund in 2013-14 include interest earnings and the reimbursement for Police Academy from the other participating city.

**Expense Highlights**

Expenses in this fund are exclusively for support of principal and interest payments on long-term general obligation debt. The 2013-14 appropriations include $42.1 million for principal and interest expenses on current outstanding debt and include one interest payment on the projected 2014 Bond Issue.
ADMINISTRATION

- City Council
- City Manager
- Legal
- Municipal Court Judge
- City Secretary
- Development Services
- Budget & Research
- Internal Audit
- Economic Development
- Records Management
- Community Services

Mission

Administration is comprised of several different functional divisions that serve both the citizens of Plano and the City’s organization.

<table>
<thead>
<tr>
<th>Combined Administrative Cost Centers</th>
<th>Actual 2011-12</th>
<th>Budget 2012-13</th>
<th>Estimate 2012-13</th>
<th>Budget 2013-14</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries &amp; Wages</td>
<td>$5,256,710</td>
<td>$5,298,314</td>
<td>$5,581,090</td>
<td>$5,801,637</td>
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<tr>
<td>Operations &amp; Maintenance</td>
<td>815,840</td>
<td>1,606,674</td>
<td>1,510,664</td>
<td>1,459,521</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>0</td>
<td>0</td>
<td>17,890</td>
<td>5,600</td>
</tr>
<tr>
<td></td>
<td>$6,072,550</td>
<td>$6,904,988</td>
<td>$7,109,644</td>
<td>$7,266,758</td>
</tr>
</tbody>
</table>

Budget Highlights

The 2012-13 Legal Re-Estimate includes a $10,000 reduction in O&M funds and the Re-Estimate for Budget includes funds of $19,950 for a Water & Sewer Rate Study, which is required every three years, to be funded out of Water & Sewer. The City Council’s 2012-13 Re-Estimate includes funds transferred from the dissolved Community Outreach Budget, which occurred during reorganization and the development of the Marketing & Community Engagement Department. These funds will be used to assist with community events specifically involving the Mayor and Council. The 2013-14 Municipal Court Judge Budget includes $1,175 for mandated State training for Judges and Legal was funded $100,000 for professional contracts. All other Administration departments have no new requests, enhancements or any new personnel requests.
BUILDING INSPECTIONS

- Building Inspections

Mission

Oversee the construction of commercial and residential development. Enforce the International Building Codes, ensuring the highest level of safety for homes, schools, places of worship, offices, retail centers and all buildings throughout the City of Plano. A full range of plan review and construction inspection services are provided to facilitate this responsibility.

<table>
<thead>
<tr>
<th>Building Inspections</th>
<th>Actual 2011-12</th>
<th>Budget 2012-13</th>
<th>Estimate 2012-13</th>
<th>Budget 2013-14</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries &amp; Wages</td>
<td>$2,597,714</td>
<td>$2,729,550</td>
<td>$2,744,170</td>
<td>$2,813,244</td>
</tr>
<tr>
<td>Operations &amp; Maintenance</td>
<td>98,170</td>
<td>176,900</td>
<td>185,501</td>
<td>176,203</td>
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<tr>
<td>Capital Outlay</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$2,695,884</td>
<td>$2,906,450</td>
<td>$2,929,671</td>
<td>$2,989,447</td>
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</table>

Budget Highlights

The 2013-14 Building Inspections Budget includes no new programs, enhancements, or any new personnel requests.
CUSTOMER & UTILITY SERVICES

- Customer & Utility Services
- Utility Field Services

Mission

To support a vibrant and versatile city by striving to provide world class services; ensure adequate funds for the protection of citizens and provision of municipal services by providing accurate and timely reading of water meters and billing of accounts, controlling optimum collections, maintaining accurate financial and customer records, and ensuring positive public relations.

<table>
<thead>
<tr>
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</tr>
</thead>
<tbody>
<tr>
<td>Salaries &amp; Wages</td>
<td>$2,454,838</td>
<td>$2,526,624</td>
<td>$2,188,219</td>
<td>$2,155,033</td>
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<tr>
<td>Operations &amp; Maintenance</td>
<td>9,413,803</td>
<td>1,744,044</td>
<td>1,612,849</td>
<td>1,692,199</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>0</td>
<td>0</td>
<td>40,000</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$11,868,641</strong></td>
<td><strong>$4,270,668</strong></td>
<td><strong>$3,841,068</strong></td>
<td><strong>$3,847,232</strong></td>
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</tbody>
</table>

Budget Highlights

The Customer & Utility Services cost centers continue to experience service delivery improvements related to the fixed network meter system and other internal changes, resulting in 2013-14 budgeted position reductions totaling $125,529. Positions eliminated include: one (1) full-time Customer Service Representative Sr. position, $53,379, one (1) part-time Customer Service Representative II position, $19,848, and one (1) full-time CUS Field Technician I position, $52,302.
PUBLIC SAFETY COMMUNICATIONS & EMERGENCY MANAGEMENT

- Public Safety Communications
- Emergency Management

Mission

Provide professional, courteous, and timely assistance to the citizens and emergency responders of the City of Plano. To also serve the citizens of Plano by directing and coordinating emergency management programs to mitigate, prepare for, respond to, and recover from disasters.

<table>
<thead>
<tr>
<th></th>
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</thead>
<tbody>
<tr>
<td>Salaries &amp; Wages</td>
<td>$5,823,253</td>
<td>$6,554,619</td>
<td>$6,012,004</td>
<td>$7,221,144</td>
</tr>
<tr>
<td>Operations &amp; Maintenance</td>
<td>$117,727</td>
<td>$1,004,922</td>
<td>$951,824</td>
<td>$1,231,267</td>
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<tr>
<td>Capital Outlay</td>
<td>$29,537</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>$5,970,517</strong></td>
<td><strong>$7,559,541</strong></td>
<td><strong>$6,963,828</strong></td>
<td><strong>$8,452,411</strong></td>
</tr>
</tbody>
</table>

Budget Highlights

The 2013-14 Public Safety Communications Department Budget includes three (3) funded supplements for Uniforms $25,000, Maintenance support for digital P-25 Public Safety Radio System $153,900, five (5) Full-Time Public Safety Communications Specialist positions $375,567. Two (2) additional funded supplements for an Automated Secure Alarm Protocol $40,000 and a Fire Dispatch Protocol $77,000 were funded out of the Information Technology Fund. The 2013-14 Emergency Management Budget includes two (2) funded supplements for Maintenance Cost to maintain audio and visual equipment at EOC, $25,000, and one Part-Time Emergency Management Specialist position, $30,972.
ENGINEERING

- Engineering
- Utility Engineering
- Facilities Maintenance
- Facilities Services
- Municipal Drainage Administration

Mission

The Engineering Department is responsible for transportation and water & sewer utility planning and engineering, the design and construction of publicly maintained infrastructure, the Community Investment Program (CIP) and inspections for all public and private improvements. Facilities (Services and Maintenance) are responsible for providing all general building services, maintenance, repair and improvements to 99 City facilities. Municipal Drainage Administration provide for the activities and cost required to comply with the Texas Pollution Discharge Elimination System (TPDES) regulatory requirements of the Texas Commission on Environmental Quality (TCEQ).

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</thead>
<tbody>
<tr>
<td>Salaries &amp; Wages</td>
<td>$5,179,333</td>
<td>$5,187,340</td>
<td>$5,439,352</td>
<td>$5,654,782</td>
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<tr>
<td>Operations &amp; Maintenance</td>
<td>5,300,208</td>
<td>6,952,857</td>
<td>6,981,919</td>
<td>6,826,580</td>
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<tr>
<td>Capital Outlay</td>
<td>3,079</td>
<td>0</td>
<td>30,200</td>
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<tr>
<td></td>
<td>$10,482,620</td>
<td>$12,140,197</td>
<td>$12,451,471</td>
<td>$12,481,362</td>
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</table>

Budget Highlights

The 2013-14 Engineering Budget includes funding for support costs associated with the restoration of the Director of Engineering position, $4,595. Also included is $6,000 in the PC Replacement Fund to purchase a replacement printer/copier and $2,200 in the General Fund for support costs associated with the new copier. The Utility Engineering Budget includes one (1) additional Senior Engineer position, $115,894. This position will serve as a project manager for Water & Sewer projects established in the Community Investment Program. Facilities (Services and Maintenance) Budget includes supplements for operations and maintenance related to the expansion of the Technology Services Building, $70,014. No new programs, enhancements or additional personnel were included in the Municipal Drainage Administration Budget.
FINANCE

- Finance Administration
- Accounting
- Treasury
- Financial Systems Administration
- Purchasing
- Inventory
- Fleet Services
- Municipal Court Administration

Mission

The Finance Division provides general supervision and oversight to the activities of the Finance Administration, Accounting, Purchasing, Treasury, Financial Systems, Municipal Court, Inventory, Fleet Services, Customer & Utility Services and Customer & Utility Billing Field Services.

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<tr>
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</thead>
<tbody>
<tr>
<td>Salaries &amp; Wages</td>
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<td>$7,477,019</td>
<td>$7,849,811</td>
<td>$8,029,247</td>
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<tr>
<td>Operations &amp; Maintenance</td>
<td>8,354,468</td>
<td>8,785,047</td>
<td>8,646,278</td>
<td>8,976,757</td>
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<tr>
<td>Capital Outlay</td>
<td>159</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tbody>
</table>

$15,635,005 $16,262,066 $16,496,089 $17,006,004

Budget Highlights

The 2013-14 Budget of the Finance departments include no new programs, enhancements or any new personnel requests.
**Mission**

To protect and enhance the quality of life in Plano through a comprehensive program of services directed toward public education, prevention, and control in areas of fire, rescue, medical emergencies, hazardous materials incidents, and disasters. The Fire Civilian Department provides support to the Fire Department in the areas of administration, budgeting, purchasing, clerical services, and information services.

<table>
<thead>
<tr>
<th>Combined Fire Cost Centers</th>
<th>Actual 2011-12</th>
<th>Budget 2012-13</th>
<th>Estimate 2012-13</th>
<th>Budget 2013-14</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries &amp; Wages</td>
<td>$39,051,074</td>
<td>$39,492,356</td>
<td>$40,195,346</td>
<td>$42,394,641</td>
</tr>
<tr>
<td>Operations &amp; Maintenance</td>
<td>4,886,236</td>
<td>5,038,727</td>
<td>5,138,936</td>
<td>5,333,784</td>
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<tr>
<td>Capital Outlay</td>
<td>69,957</td>
<td>0</td>
<td>46,387</td>
<td>0</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>$44,007,267</strong></td>
<td><strong>$44,531,083</strong></td>
<td><strong>$45,380,669</strong></td>
<td><strong>$47,728,425</strong></td>
</tr>
</tbody>
</table>

**Budget Highlights**

The Fire Department has included an EMS Transport Fee increase in the amount of $400,000. The existing fee structure has not changed since 2008 and this increase will adjust to the median range with other cities in the DFW Metroplex. The ambulance transport fee will increase in accordance with the level of service rendered. A transport fee of $690 per person/per transport will be assessed for Basic Life Support, $745 for Advanced Life Support (Level 1), and $765 for Advanced Life Support (Level 2). The mileage fee will increase to $15 per transport mile, but the medication administration fee will remain at $50.

The 2012-13 Fire Department Re-Estimate returned an estimated $63,416 in operations savings. The 2013-14 Fire Budget includes an increase to revenues, with a median-range increase to the Ambulance transportation rate (as compared to other cities in the DFW Metroplex), resulting in a projected $400,000 increase to ambulance revenues.

The 2013-14 Fire Budget contains program enhancements totaling $622,676 and includes: Overtime funding for (1) additional “Peak Demand” Medic Unit, $157,183; (6) Fire Apparatus Operator positions with a hire date of April 1, 2014 and providing support as Incident Technical Operators to the Field Battalion Chiefs, $364,249; (1) Fire Rescue Specialist position starting April 1, 2014 supporting the Fire Community Outreach and Education Office programs, $52,645; the upgrade of (1) existing Fire Lieutenant position to Deputy Chief of Logistics, also effective April 1, 2014 to conduct research, evaluate fire products, and oversee all Fire facilities, apparatus and equipment, $22,180; and other operations increases of $26,419 in maintenance agreements and Automated External Defibrillator (AED) supplies. In addition, (3) existing Fire Rescue Specialist positions are being upgraded to (3) Captain positions to alleviate the staffing issues that arise when a Fire Captain is out on leave and additional staff are called back to the stations for coverage. A study of the Fire Department time and attendance records indicated that during 2011-12, an on-duty subordinate member of Plano Fire-Rescue worked-up in rank and was paid out-of-class pay as Captain (899) times. This change should also alleviate similar issues that cascade and involve extra pay or overtime pay used to meet minimum staffing.

In addition, the 2013-14 Fire Equipment Replacement Fund Budget includes $631,435 for the replacement of (23) Life Pak 1000 units, $98,095; (14) Cardiac compression Devices, $210,000; (13) Ambulance Cots, $195,000; and (138) Self-Contained Breathing Apparatus (SCBA) Cylinders, $128,340. Also, the Fire Department will receive funding from the Technology Fund for fire prevention mobile data inspection software and hardware, $25,370, and document and data management software, $10,500.

The Fire Civilian 2012-13 Re-Estimate returned an estimated $6,000 in operations savings, while the 2013-14 Budget includes no new enhancements, programs or personnel requests.
HEALTH

- Health
- Animal Services
- Storm Water
- Industrial Pre-Treatment

Mission

To provide outstanding citizen services in environmental/public health and animal control that provides wellness and prevents disease and pollution in our community.

<table>
<thead>
<tr>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>Salaries &amp; Wages</td>
<td>$2,873,774</td>
<td>$2,941,156</td>
<td>$2,974,124</td>
<td>$3,055,795</td>
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<tr>
<td>Operations &amp; Maintenance</td>
<td>595,497</td>
<td>630,561</td>
<td>642,670</td>
<td>635,798</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>40,000</td>
</tr>
</tbody>
</table>

$3,469,271 $3,571,717 $3,616,794 $3,731,593

Budget Highlights

The 2013-14 Animal Services Budget includes a funded supplement for two (2) Part-Time Kennel Attendants, $38,459 and a funded supplement for a Multi-purpose Trailer, $40,000. The 2013-14 Industrial Pre-Treatment Budget includes a funded supplement for a Mosquito Sprayer, $14,000.
HUMAN RESOURCES

- Human Resources
- Risk Management & Self Insurance
- Management Preparation Program (MP3)

Mission

As a centralized program of personnel administration, the Human Resources Department works hard, consistently addressing the needs of the organization in a very inclusive way, exemplifying a high degree of professionalism, demonstrating leadership, and striving for quality customer service—that is effective, useful, helpful, and honest. The Management Preparation Program (MP3) is the succession planning program for the City. The program prepares current employees for next-level executive management positions in the City in preparation for the anticipated retirement of the City’s current management team. The Risk Management’s goal is to promote health and safety, and to minimize financial risks to the City by creating a safe environment for its employees, citizens and visitors.

<table>
<thead>
<tr>
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</tr>
</thead>
<tbody>
<tr>
<td>Salaries &amp; Wages</td>
<td>$3,807,367</td>
<td>$3,452,868</td>
<td>$3,980,736</td>
<td>$4,078,080</td>
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<td>Operations &amp; Maintenance</td>
<td>2,913,594</td>
<td>2,950,902</td>
<td>3,328,157</td>
<td>3,383,346</td>
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<tr>
<td>Capital Outlay</td>
<td>0</td>
<td>18,800</td>
<td>33,800</td>
<td>0</td>
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<tr>
<td></td>
<td>$6,720,961</td>
<td>$6,422,570</td>
<td>$7,342,693</td>
<td>$7,461,426</td>
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</tbody>
</table>

Budget Highlights

The 2013-14 Human Resources Budget includes two (2) funded supplements for Civil Service Testing, $15,000, and SkillSoft Online Training, $39,500. The 2013-14 Risk Management Budget includes a funded supplement to hire a consulting firm who specializes in employee safety to study all facets of our operations, $150,000.
ENGAGE OUR COMMUNITY, ENRICH LIVES AND EDUCATE MINDS. THE MISSION IS CARRIED OUT THROUGH OVERSEEING ALL LIBRARY PROGRAMS AND SERVICES. PRIMARY FUNCTIONS OF LIBRARY ADMINISTRATION INCLUDE: FORMULATING GOALS, POLICIES AND PROCEDURES; DETERMINING PROGRAM PRIORITIES; ALLOCATING RESOURCES; AND EVALUATING SERVICES, STAFF, AND PROGRAMS. OTHER FUNCTIONS INCLUDE MUNICIPAL REFERENCE LIBRARY ACTIVITIES, WEB PRESENCE, MARKETING, PUBLICITY, TECHNOLOGY COORDINATION, PERSONNEL SERVICES, AND ACCOUNTING SERVICES FOR THE ENTIRE LIBRARY SYSTEM.

### Budget Highlights

The 2013-14 Library Administration Budget includes a funded supplement in the amount of $22,900, for twenty (20) new laptops for classes which is being funded in the PC Replacement Fund. A funded supplement in the amount of $5,725, is included in the General Fund for the 4-year depreciation replacement cycle costs, also a funded supplement in the amount of $1,032, for six (6) additional Polaris Staff Client Licenses. Finally, this budget includes a funded supplement in the amount of $21,900, for collection agency services to recover unreturned library materials and/or fees for unreturned materials. It is anticipated that Library Fines revenues will offset this expenditure for a net cost of $0. The 2013-14 Library Technical Services Budget includes a funded supplement for Web Page Services to print periodical subscriptions, online databases and annual participation fees for access to databases supplied by the Texas State Library through the TexShare Program in the amount of $100,000. The 2013-14 Harrington Library Budget includes a funded supplement for a Projector & Sound System, $12,300, that was funded out of the Information Technology Fund.
The Parks & Recreation Department manages and directs Park maintenance & Recreation programs, the Convention & Visitors Bureau, the Plano (Civic) Centre, and the Municipal Golf Course.

### Actual vs. Budget Highlights

<table>
<thead>
<tr>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>Salaries &amp; Wages</td>
<td>$17,974,210</td>
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<td>$19,214,638</td>
<td>$19,903,507</td>
</tr>
<tr>
<td>Operations &amp; Maintenance</td>
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<td>$13,675,518</td>
<td>$14,029,586</td>
<td>$13,795,882</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>$17,228</td>
<td>$94,000</td>
<td>$105,426</td>
<td>$89,000</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$29,156,838</strong></td>
<td><strong>$32,841,263</strong></td>
<td><strong>$33,349,650</strong></td>
<td><strong>$33,788,389</strong></td>
</tr>
</tbody>
</table>

### Budget Highlights

The 2013-14 Parks & Recreation General Fund Budget contains $489,783 in enhancements in which $189,320 is associated with additional part-time staff and new Community Investment Program initiatives coming online. Additional enhancements include a full-time Senior Equipment Operator, $59,013; park practice field aeration and maintenance, $83,250; sphagnum moss treatment for the city's indoor pools to allow for a reduction in water, chemical and energy usage, $53,200.

The 2013-14 Convention & Visitors Bureau Budget includes $113,500 in approved enhancements to improve marketing efforts and better utilize technology to attract visitors to Plano. Plano Centre has two (2) enhancements totaling $62,000 planned for 2013-14. The most significant improvements, totaling $72,000, are funded through the Convention & Tourism Equipment Replacement Fund and will replace outdated furniture, catering equipment, audio/visual equipment and security systems that exceeded their useful life.

The 2013-14 Golf Course Fund Budget does not include any enhancements while keeping approved expenditures fairly constant compared to the 2012-13 Budget. The personnel expenses are held relatively constant despite strong demand that is seen at Pecan Hollow Golf Course.

No enhancements or additional personnel were included in the 2013-14 Recreation Revolving Fund Budget.
PLANNING

- Planning
- Utility Planning
- Downtown/East Advocacy
- Neighborhood Reinvestment
- CDBG Administration
- Housing Rehabilitation – Grant
- Homeownership Assistance

Mission

The Planning Department is responsible for updating the City's Comprehensive Plan, Heritage, Preservation Plan and other long range plans; reviewing and processing of development and zoning requests; conducting special studies related to the community’s growth, redevelopment and maturity; maintaining the City's Geographic Information System (GIS); administering the Community Development Block Grant (CDBG), Heritage Preservation, and Buffington Community Services Grant (BCSG) programs; and managing the Day Labor Center. The Department provides staff support for the Planning & Zoning Commission, the Heritage Commission and the Community Relations Commission. City Council recently adopted a strategic vision for Plano that includes "a city of vibrant and renewing neighborhoods" as one of its six pillars, recognizing the impact of neighborhoods on quality of life, community perception and economic stability. The Neighborhood Reinvestment program was created to meet that strategic vision.

<table>
<thead>
<tr>
<th>Combined Planning Cost Centers</th>
<th>Actual 2011-12</th>
<th>Budget 2012-13</th>
<th>Estimate 2012-13</th>
<th>Budget 2013-14</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries &amp; Wages</td>
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<td>Operations &amp; Maintenance</td>
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<td>Capital Outlay</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>$3,617,605</td>
<td>$4,727,998</td>
<td>$4,646,795</td>
<td>$4,876,282</td>
</tr>
</tbody>
</table>

Budget Highlights

The Planning Department 2013-14 Budget includes a reinstated GIS Administrator position, $102,636, to provide for greater management and quality control of Plano’s Geographic Information Systems. The position was eliminated in 2010-11. Also included is $60,000 to implement a GIS Mapping Portal for the City’s website which will be funded from the Technology Fund. In addition, $31,957 to replace printing and imaging equipment was budgeted in the PC Replacement Fund, with $17,018 budgeted in the General Fund to fund support costs associated with the replacement hardware. The Neighborhood Reinvestment 2013-14 Budget includes an additional $250,000 to expand Plano’s efforts to be a city of vibrant and renewing neighborhoods.
POLICE

- Police
- Plano-Richardson Police Training Center
- School Crossing Guard
- Criminal Investigation

Mission

To provide outstanding Police services, partnering with the community to maintain a safe environment that contributes to the quality of life, achieved through the Field Operations and the Administrative Services bureaus. A Professional Standards Unit manages personnel and internal affairs functions. The Training Center’s core services are the training of Police Recruits, coordination of all departmental training and continuing education, in-service training and the maintenance of training records. The School Crossing Guard Program trains and maintains a staff that serves the City’s elementary school children. The Criminal Investigation Fund provides special equipment and other services to the Police Department using court-awarded money and property that were the illegal gains of criminals, or were used in the furtherance of certain criminal acts.

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</tr>
</thead>
<tbody>
<tr>
<td>Salaries &amp; Wages</td>
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<td>$49,776,753</td>
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<td>$52,443,393</td>
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<tr>
<td>Operations &amp; Maintenance</td>
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<td>5,952,872</td>
<td>6,175,357</td>
<td>6,176,254</td>
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<tr>
<td>Capital Outlay</td>
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<td>522,965</td>
<td>344,000</td>
</tr>
<tr>
<td></td>
<td>$53,486,761</td>
<td>$56,115,125</td>
<td>$57,348,727</td>
<td>$58,963,647</td>
</tr>
</tbody>
</table>

Budget Highlights

The 2013-14 Police Department Budget includes $711,972 for the addition of six (6) full-time positions and program enhancement. The budget includes: the additional cost to the City of Plano for two (2) contractors in the National Integrated Ballistic Information Network (NIBIN) Unit (Federal funding ceased in May 2013), $54,995; one (1) full-time Police Digital Media Criminalist, equipment and supplies, $90,400; one (1) full-time Patrol Lieutenant, equipment and supplies, $136,704; one (1) full-time Special Events Senior Administrative Assistant, equipment and supplies, $61,504; two (2) full-time Police Officers as Detectives for the Criminal Investigations Services Division (CISD) Property Unit, supplies, equipment and two (2) unmarked sedans, $297,897; and one (1) full-time Detention Officer for the Jail, related equipment and supplies, $70,472. Police equipment replacement funding includes $300,000 for Mobile Digital Computers (MDCs), $100,000 for minor apparatus on Police vehicles, and $100,000 for capital equipment replacements.

The 2013-14 Plano-Richardson Police Training Center Budget includes no new enhancements, programs or personnel requests. Police training facility expenditures are shared with the City of Richardson through an Interlocal Agreement, promoting training efficiencies at the local level while reducing operational impact to the General Fund.

The 2013-14 School Crossing Guard Program Budget includes no new enhancements, programs, or personnel requests. The City receives revenue for the School Crossing Guard Program budget from the Collin County Vehicle Registration Child Safety Fees paid and from a portion of fines collected from school zone speeding citations. These funds are used to negate the program impact on the General Fund.

During 2012-13, the Criminal Investigation Fund was separated into three (3) cost centers based on the source of their funding: Department of Justice (DOJ) Equitable Sharing, Treasury Forfeiture, and Criminal Investigation State/Local. The DOJ Equitable Sharing 2012-13 Re-Estimate includes $12,000 in costs for the jail camera equipment replacement in addition to the $200,000 already allocated to the project through the Technology Fund, and includes an additional $60,000 to replace the cameras in all of the interview rooms in the main/800 police station. The 2013-14 DOJ Equitable Sharing Budget includes no new enhancements, programs or personnel requests. The Treasury Forfeiture 2012-13 Re-Estimate includes: remaining desk chair replacements for the Police Department; cabinets for the Crime Scene Investigation Unit’s garage; fencing and parking spaces between the Facilities Maintenance and Training Center buildings; and gun shelves for the gun vault. The 2013-14 DOJ Equitable Sharing Budget includes no new enhancements, programs or personnel requests. The Criminal Investigation State/Local 2012-13 Re-Estimate includes: lightweight reversible wind breaker jackets for all of the sworn officers; furniture and workstations for the Narcotics house; installation and training on Cry Wolf, the new Alarm Billing System; the installation of Idle Reduction and Data Collection/Reporting Units on Police patrol vehicles; two (2) additional Segway i2 Personal Transporters; replacement of the Children’s Advocacy Center computer server; and completion of the Mobile Data Video Record (MDVR) project. The 2013-14 Criminal Investigation State/Local Budget includes no new enhancements, programs, or personnel requests.
PROPERTY STANDARDS

- Rental Registration & Inspection
- Property Standards

Mission

Property Standards educates property owners and enforces City codes and ordinances that improve, enhance, and promote property values. The Department supports a level of health and safety essential to the well-being of the citizens of the community. Rental Registration & Inspections annually registers and systematically inspects properties used for rental purposes to further promote and ensure the health, safety and livability of these properties in accordance with the City’s property maintenance and minimum housing standards.

<table>
<thead>
<tr>
<th>Property Standards &amp; Rental Inspections</th>
<th>Actual 2011-12</th>
<th>Budget 2012-13</th>
<th>Estimate 2012-13</th>
<th>Budget 2013-14</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries &amp; Wages</td>
<td>$1,571,406</td>
<td>$1,655,871</td>
<td>$1,683,827</td>
<td>$2,053,166</td>
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<tr>
<td>Operations &amp; Maintenance</td>
<td>266,002</td>
<td>290,661</td>
<td>280,341</td>
<td>304,545</td>
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<tr>
<td>Capital Outlay</td>
<td>311</td>
<td>0</td>
<td>312</td>
<td>44,200</td>
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<td></td>
<td></td>
<td>$1,837,719</td>
<td>$1,946,532</td>
<td>$2,401,911</td>
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</tbody>
</table>

Budget Highlights

The Property Standards Department 2013-14 Budget includes additional funds to add one (1) Property Standards Specialist position, $108,059, and to upgrade a part-time Property Standards Specialist to full-time status, $70,892. These positions will aid in the implementation of assigning staff members to cover specific neighborhoods and help meet objectives approved in neighborhood action plans. Also included in the Property Standards Budget is an additional $24,488 to upgrade telecommunications hardware to provide for an enhanced customer experience and superior quality control. The 2013-14 Rental Registration & Inspection Budget includes no new programs, enhancements or additional personnel.
Assist other departments, and the city as a whole, in gaining exposure and recognition for their services, programs, and accomplishments. We will do this by telling their story with a capable, effective and efficient team using best practices, and the strategic vision of the Council as a guide. We will utilize appropriate tools and training to create a high level marketing and communications function to serve the organization and the community. This budget tells the story of what that will look like as we move ahead.

### Budget Highlights

The 2013-14 Marketing & Community Engagement Budget includes a funded supplement for Digital Tools & Resources for $20,000, that was funded out of the Information Technology Fund and a funded supplement for Branding & Logo Implementation for $100,000, that was funded out of Non-Departmental.
**PUBLIC WORKS**

- Public Works Administration
- Streets
- Signal Operations
- Signs & Markings/Sign Shop
- Utility Maintenance Admin
- Utility District #1
- Utility District #2
- Utility District #3
- Meter Services
- Pumping Facilities
- Backflow Operations
- Utility Cut Services
- Municipal Drainage Operations

### Mission


### Combined Public Works Cost Centers

<table>
<thead>
<tr>
<th>Cost Center</th>
<th>Actual 2011-12</th>
<th>Budget 2012-13</th>
<th>Estimate 2012-13</th>
<th>Budget 2013-14</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries &amp; Wages</td>
<td>$10,414,376</td>
<td>$11,308,946</td>
<td>$12,006,484</td>
<td>$12,158,225</td>
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<tr>
<td>Operations &amp; Maintenance</td>
<td>67,435,826</td>
<td>79,889,934</td>
<td>75,377,892</td>
<td>82,960,661</td>
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<tr>
<td>Capital Outlay</td>
<td>59,511</td>
<td>100,000</td>
<td>115,307</td>
<td>0</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>$77,909,713</strong></td>
<td><strong>$91,298,880</strong></td>
<td><strong>$87,499,683</strong></td>
<td><strong>$95,118,886</strong></td>
</tr>
</tbody>
</table>

### Budget Highlights

The 2013-14 Public Works Division Budget includes only one program enhancement and several reductions. Public Works Administration added a one-time expenditure of $11,000 for the 2014 American Public Works Association (APWA) re-accreditation application fee, team site visit and other evaluation costs. (The APWA re-accreditation occurs every four years.) The Streets Budget includes a reduction of $50,000 for the contractual repair of screening walls, while Signs & Markings Budget has been reduced by $200,000 for the contractual repair and installation of thermo pavement markings and traffic buttons. These expenditures have been moved to the Capital Reserve Fund.

The Utility Maintenance Administration Budget contains no new programs, enhancements, or new personnel requests, but does reflect 10.0% wholesale water and 1.9% sewer treatment cost increases from the North Texas Municipal Water District (NTMWD).

The 2013-14 Signals, Utility Operations District #1, Utility Operations District #2, Utility Operations District #3, Pumping, Meter Services, Utility Cut Services, Backflow and Municipal Drainage Operation Budgets contain no new programs, enhancements, or new personnel requests.
The Sustainability & Environmental Services Department manages and directs the collection of solid waste, recycling, yard trimmings and special waste (bulk, chemicals, special collections, etc.) from residential customers, environmental and waste diversion programs, commercial composting of yard trimmings and oversees the franchise for commercial collections.

### Budget Highlights

The 2013-14 Sustainability & Environmental Services Combined Budgets include eight (8) enhancements. Of the $284,842 in approved enhancements, $84,343 is associated with the addition of an Environmental Education and Community Outreach Supervisor. With the addition of this position, supervision spans multiple funds and cost centers. The remaining portion of costs related to this position will be reimbursed by the Water & Sewer Fund and the Municipal Drainage Fund which results in a net expenditure of $29,516 to the Sustainability & Environmental Services Fund. Also funded is a flatbed pallet trailer of $49,500 and emergency grinding services to assist in grinding materials for hauling in order to meet space restrictions and proper safety guidelines.

In 2013-14, funding has been approved for the development and integration of the twenty (20) year Solid Waste Plan as it relates to diversion activities from both residential and commercial sectors totaling $60,000. In conjunction with this, $50,000 is included to evaluate the long-term impact and benefits of several recycling commodities. Both of these items are being funded by a transfer into the Sustainability & Environmental Fund from the Construction & Demolition Recycling Deposit escrow account.
TECHNOLOGY SERVICES

- Technology Services
- Wireless Support
- Public Safety Support
- Telecommunications

Mission

To provide outstanding, timely, and quality customer service to City staff, management, and elected officials, with a level of service that allows these customers to maximize the use of information and provide a technology infrastructure that reflects customer quality and provides high performance capability with the ability to achieve the requirements established and expected by the citizens.

<table>
<thead>
<tr>
<th>Technology Services Cost Centers</th>
<th>Actual 2011-12</th>
<th>Budget 2012-13</th>
<th>Estimate 2012-13</th>
<th>Budget 2013-14</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries &amp; Wages</td>
<td>$5,040,312</td>
<td>$5,090,617</td>
<td>$5,075,382</td>
<td>$5,241,322</td>
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<tr>
<td>Operations &amp; Maintenance</td>
<td>6,604,517</td>
<td>8,030,319</td>
<td>8,589,032</td>
<td>7,879,015</td>
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<tr>
<td>Capital Outlay</td>
<td>69,167</td>
<td>0</td>
<td>130,085</td>
<td>100,000</td>
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<tr>
<td></td>
<td>$11,713,996</td>
<td>$13,120,936</td>
<td>$13,794,499</td>
<td>$13,220,337</td>
</tr>
</tbody>
</table>

Budget Highlights

Technology Services manages the modernization of critical infrastructure and the applications used by the majority of City departments, with $3,285,658 budgeted for improvements and system upgrades in the 2013-14. Associated with the infrastructure upgrades are increased storage requirements, $200,000; upgrading the active directory environment for user security and accountability and switch replacements, $325,000; server upgrades, $425,000; improvements to disaster recovery capability, $50,000; application re-hosting services for interfaces from the CAD database, $150,000; CAD training simulation software for Public Safety and Communications, $117,000; mobile Fire Records Management System (RMS) $25,370; mobile web-site development, $20,000; Fire Data Management System (DMS), $10,500; a new Geographic Information System (GIS) mapping system portal to provide information to residents, visitors, customers, businesses and researchers, $60,000; a projector and sound system for Harrington Library, $12,300; and improvements to the Library system firewalls, Library filtering and Library bandwidth, $85,000. Also, $466,000 has been included for phone system upgrades at several Fire Stations, Libraries, Parks & Recreation facilities, Police sub-stations and a few other smaller city facilities, with an additional $24,488 for a Property Standards telecommunication system upgrade. Several major software applications used by City departments are scheduled for program upgrades, impacting all users by providing new and improved functionality to both the end users and the citizens. The H.T.E. utility billing system, the employee time-clock system, and PeopleSoft applications used for Human Resources recruiting and payroll will be updated, $1,315,000. The Technology Fund Budget also includes the annual transfer to the PTN Fund of $250,000 for purposes of maintaining the City’s web site. These improvements impact all users and provide new and improved functionality to both end users and the citizens.

The PC Replacement Fund Budget for 2013-14 includes $633,682 in depreciation payments (revenues) and $10,000 in miscellaneous revenue. The 2013-14 Budget includes $773,150 in projected expenditures for the replacement of (550) desktop computers and (180) laptops; $31,957 for the replacement of large–scale printers in Planning; $22,900 in new laptops for use in special classes at the Libraries; and $6,000 for a large-scale printer replacement in Engineering.
COMMUNITY INVESTMENT PROGRAM OVERVIEW

The City of Plano maintains a separate five-year Community Investment Program. The Community Investment Program is divided into the following categories:

General Obligation CIP

General Obligation improvements are funded by a portion of the ad valorem tax rate. These projects include Municipal Facilities, Park/Recreation Improvements, Public Infrastructure Improvements and Street Improvements. The main funding source for the General Obligation Community Investment Program Projects is receipts from the sale of bonds. Other funding sources utilized include Assessments, contributions from other governmental entities and developer participation.

The City Council appointed a Citizen’s Advisory Committee in 1990 to study the long term capital needs of the City. Over 1,500 citizens of the community volunteered and worked to identify the various needs of the City for streets, libraries and other public buildings, and parks and recreation facilities. The Council reviewed the recommendation of each committee, informed the public of the proposed plan of improvements, and held bond elections for approval of the programs. In 1990, fifteen propositions were put up for voter approval and of these fifteen, four were approved.

For every bond election since then, the Plano City Council has reviewed and discussed proposed projects for every bond issue at work sessions and public hearings, which also presents Plano residents, businesses and other community stakeholders with the opportunity to comment and communicate community needs. During the project selection process, city boards and commissions have also reviewed proposed projects and provided their insight. In May of 1995, ten propositions were put before the voters and nine were approved. On May 2, 1998, all nine ballot propositions were approved. On May 5, 2001, voters approved eight out of nine propositions totaling $112,415,000 in new authority. In the May 7, 2005 General Obligation Bond Referendum, voters approved all six propositions equating to $114,802,000 in new authority. Four years later, on May 9, 2009 voters approved $128,622,500 in new authority and revoked $3,500,000 of unused authority for an overpass project. The most recent Bond Referendum was approved by the voters on May 11, 2013 and voters approved $98,313,000 in new authority and revoked $14,192,000 of unused authority for a Creative & Performing Arts Center.

Based on the bond authority approved by the citizens through the bond elections, a multi-year Community Investment Program document is prepared each year to update the priorities of the plan, to ensure that financing can be supplied, and to determine its effect on the current and future ad valorem tax rate identified.

Financing for the annual program is provided by the “cash flow” approach, whereby bonds are sold each year to generate enough cash to pay the actual expenditures during the year for both existing and new projects. This approach provides the most efficient use of the public tax dollars by allowing multi-year projects to be initiated without issuing bonds for the full cost of the projects, and by keeping bond sales down to only the estimated cash outlay requirements.

Water and Sewer CIP

The water and sewer projects are funded via pay-as-you-go financing method, where the annual funds necessary for projects are transferred from the Water & Sewer Operating fund, and are included in the overall rates charged to customers. Prior to 1994 water and sewer projects were funded by revenue bonds, with the last payments on these bonds being made in 2013. The entire Water & Sewer Capital Improvement Program will continue to be supported under the pay-as-you-go methodology. New debt is not issued for water and sewer capital improvements projects. $12.73 million will be transferred from Water & Sewer Operations to support the 2013-14 program and offset future water and sewer CIP rehabilitation projects.

Park Fee Program

The Park Fee Program was established in 2993-94 to provide funding for the acquisition and development of Neighborhood and Linear Park Facilities. Revenue from developers is estimated to be $100,000 in 2013-14 and is based on the projected number of single and multi-family units expected to be built over the next five years. Each year a surplus
balance remains that will be carried forward into the following year or can be used as a reserve for land purchases as they become available.

Municipal Drainage CIP

Municipal Drainage Revenue Bonds provide the funding for the Municipal Drainage CIP. Standard & Poor’s (S&P) rated the City of Plano’s Municipal Drainage Revenue Bonds to AAA when the City issued debt early in 2009 and continued in the 2010 sale. A bond sale of $3.35 million is expected in 2013-14, with a $2.64 million preliminarily planned for 2014-15.

DART Local Assistance/Congestion Management Program

The DART Program included in the CIP is based on remaining projects from the Local Assistance Program/Congestion Management System. The original funding agreement with DART provided the City approximately $4.00 million per year for three years ending in 1998-99. A one-year extension based on DART’s construction schedule gave the City a total of approximately $16.00 million by 1999-2000. All available funding has been programmed into existing capital projects and no programmed DART expenditures for 2013-14.

Capital Reserve

The City has approximately $1.61 billion in existing infrastructure that must be maintained in order to provide effective service to Plano’s citizens. One of the major goals of the Strategic Plan was to safeguard the City’s sizable investment in capital improvements, so the Capital Reserve Fund was established. The purpose of the Capital Reserve Fund is to provide resources to fund maintenance related projects with an expected minimum life of ten years, not funded within the annual operating budget or within the Community Investment Program (CIP). The City will strive to maintain an annual contribution to the Capital Reserve Fund equal to a minimum of 75% of the annual depreciation of the total general assets of the City. The pay-as-you-go methodology utilizes a transfer of funds from operations – the General Fund and the Water & Sewer Fund.

The transfer for 2013-14 is $18.0 million, with $15.0 million coming from the General Fund and $3.0 million from the Water & Sewer Fund. Rollback tax revenue is anticipated at $300,000, interest earning at $400,000 and reimbursement from Collin County for thoroughfare projects at $1.5 million for 2013-14. The 2013-14 annual contribution reflects 56% of the annual depreciation of the total general assets of the City. Future year assumptions reflect increasing contributions from the General Fund to achieve the 75% ratio. This approach will impact the General Fund operating budget.

Detailed information on the Community Investment Program, including fund summaries of all expected resources and planned expenditures over a five-year period, list of projects for each capital improvement fund, and a page for each project, where descriptions, construction scheduling, and maps are provided, is included in the 2013-14 Community Investment Program document.
COMMUNITY INVESTMENT PROGRAM OVERVIEW

FIVE-YEAR EXPENDITURE DETAIL

The following table shows a combined expenditure summary planned for all categories in the Community Investment Program over the next five years.

<table>
<thead>
<tr>
<th></th>
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<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Public Safety &amp; Fire Facilities</td>
<td>2,450,000</td>
<td>4,347,000</td>
<td>4,000,000</td>
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<tr>
<td>Library Facilities</td>
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<tr>
<td>Municipal Facilities &amp; Parking</td>
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<td>0</td>
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<td>Police Facilities</td>
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<td>Park Improvements</td>
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<td>19,443,000</td>
<td>17,564,000</td>
<td>12,750,000</td>
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<td>Carpenter Rec Center</td>
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<td>Recreation Center</td>
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<td>14,500,000</td>
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<td>4,200,000</td>
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<td>Public Infrastructure Improve</td>
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<td>5,000,000</td>
<td>5,000,000</td>
<td>5,000,000</td>
<td>0</td>
<td>0</td>
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<td>Street Improvements</td>
<td>31,591,120</td>
<td>26,499,000</td>
<td>20,067,000</td>
<td>15,115,000</td>
<td>12,271,000</td>
<td>12,915,000</td>
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<td>Street Enhancements</td>
<td>86,000</td>
<td>1,650,000</td>
<td>0</td>
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<td>0</td>
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<tr>
<td>Total General Obligation</td>
<td>66,068,120</td>
<td>66,097,500</td>
<td>62,131,000</td>
<td>40,465,000</td>
<td>26,446,000</td>
<td>12,915,000</td>
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<tr>
<td>Technology Improvements</td>
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<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<td>Total COs &amp; Tax Notes</td>
<td>2,856,558</td>
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<td>0</td>
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<td>Park Fee Program</td>
<td>685,000</td>
<td>1,535,000</td>
<td>1,480,000</td>
<td>0</td>
<td>230,000</td>
<td>0</td>
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<td>DART</td>
<td>114,500</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<td>Capital Reserve</td>
<td>35,453,915</td>
<td>25,642,700</td>
<td>23,142,000</td>
<td>23,208,000</td>
<td>24,564,000</td>
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<tr>
<td>Total Other Funds</td>
<td>36,253,415</td>
<td>27,177,700</td>
<td>24,622,000</td>
<td>23,208,000</td>
<td>24,794,000</td>
<td>23,996,000</td>
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<tr>
<td>Municipal Drainage Projects</td>
<td>5,362,500</td>
<td>3,349,000</td>
<td>2,640,000</td>
<td>2,600,000</td>
<td>2,235,000</td>
<td>2,200,000</td>
</tr>
<tr>
<td>Total Revenue Bond</td>
<td>5,362,500</td>
<td>3,349,000</td>
<td>2,640,000</td>
<td>2,600,000</td>
<td>2,235,000</td>
<td>2,200,000</td>
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<tr>
<td>Water Projects</td>
<td>9,608,100</td>
<td>9,065,000</td>
<td>8,206,000</td>
<td>7,562,000</td>
<td>4,918,000</td>
<td>3,508,000</td>
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<tr>
<td>Sewer Projects</td>
<td>6,293,000</td>
<td>9,610,000</td>
<td>11,031,000</td>
<td>7,600,000</td>
<td>7,600,000</td>
<td>7,600,000</td>
</tr>
<tr>
<td>Total Water &amp; Sewer Projects</td>
<td>15,901,100</td>
<td>18,675,000</td>
<td>19,237,000</td>
<td>15,162,000</td>
<td>12,518,000</td>
<td>11,108,000</td>
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<tr>
<td>TOTAL</td>
<td>126,441,693</td>
<td>115,299,200</td>
<td>108,630,000</td>
<td>81,435,000</td>
<td>65,993,000</td>
<td>50,219,000</td>
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</tbody>
</table>
Debt Service Funds

General Obligation Debt Service

The City of Plano issues general obligation bonds for a term of generally twenty years, for the purpose of constructing major capital improvements that include municipal facilities, parks and streets.

The General Obligation Debt Service Fund accounts for the accumulation of funds for, and the payment of, general long-term debt principal and interest. The resources of this fund are generated by a tax levy based upon property values. Payments of principal and interest are made for general obligation bonds, certificates of obligation, and tax notes.

Current outstanding debt including principal and interest equals $414,515,469. This includes general obligation refunded issues, improvements, certificates of obligation, and tax notes issued during 2003 through 2013. A bond sale in early 2014 will provide funding for projects identified in the 2013-14 Community Investment Program. The projected bond issuance for 2014 will add an additional $38.24 million in outstanding debt. The projected 2013-14 principal and interest payments are estimated at $42,138,814. The total amount of outstanding debt represents 1.76% of assessed value.

The State of Texas limits the ad valorem tax rate to $2.50 per $100 valuation. Plano’s rate of .4886 falls well under this limit. Although there is no other legal debt limit, the City of Plano’s goal is to utilize current financial policies in order to maintain its current AAA bond rating. Including the projected debt, the following general obligation debt ratios would apply:

- Debt per capita $1,798
- Debt to assessed value 1.76%

Due to an increase in assessed property values for 2012-13, the debt portion of the tax rate decreased from .1694 to .1590 and allows the City to issue G.O. Bonds in 2013-14. The following table reflects the allocation of the property tax levy between Debt Service and General Fund operations for 2013-14 and previous years:

<table>
<thead>
<tr>
<th></th>
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<th></th>
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<th></th>
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</thead>
<tbody>
<tr>
<td>Debt Service</td>
<td>0.1525</td>
<td>0.1467</td>
<td>0.1602</td>
<td>0.1751</td>
<td>0.1737</td>
<td>0.1694</td>
<td>0.1590</td>
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<tr>
<td>General Fund</td>
<td>0.3210</td>
<td>0.3268</td>
<td>0.3284</td>
<td>0.3135</td>
<td>0.3149</td>
<td>0.3192</td>
<td>0.3296</td>
</tr>
<tr>
<td>Total Tax Rate</td>
<td>0.4735</td>
<td>0.4735</td>
<td>0.4886</td>
<td>0.4886</td>
<td>0.4886</td>
<td>0.4886</td>
<td>0.4886</td>
</tr>
</tbody>
</table>
DEBT SERVICE FUNDS

The CIP supporting bond issues are distributed as follows:

<table>
<thead>
<tr>
<th></th>
<th>2013-14</th>
</tr>
</thead>
<tbody>
<tr>
<td>Parks &amp; Athletic Facilities</td>
<td>$ 19,000,000</td>
</tr>
<tr>
<td>Street Improvements</td>
<td>6,000,000</td>
</tr>
<tr>
<td>Recreation Center</td>
<td>6,000,000</td>
</tr>
<tr>
<td>Public Infrastructure Improvements</td>
<td>5,000,000</td>
</tr>
<tr>
<td>Public Safety Facilities</td>
<td>2,240,000</td>
</tr>
<tr>
<td></td>
<td>$ 38,240,000</td>
</tr>
</tbody>
</table>

On May 11, 2013, Plano voters approved $98,313,000 in new bond authority to support capital projects for Street Improvements, Park Improvements, Recreation Facilities and Public Infrastructure Improvements. Along with authority approved in May 2009, these new resources will be utilized to fund projects in the 2013-14 CIP.

The following chart depicts the amount of new debt issued each fiscal year over the past several years.

General Obligation Improvement Bonds

*Proposed Bond Sale
WATER AND SEWER REVENUE BONDS

The City of Plano has operated on a total pay-as-you-go system, cash funded, for the water and sewer capital improvements since 1994. Final payments on water and sewer revenue bonds issued before 1994 and refunded through general obligation bonds were made in Fiscal Year 2012-13; consequently the City of Plano has no Water and Sewer debt obligations. There are no plans to use revenue bonds to finance water and sewer capital improvements in the future.

MUNICIPAL DRAINAGE REVENUE BONDS

The Municipal Drainage Revenue Bonds provide the funding for the Municipal Drainage CIP. Standard & Poor’s (S&P) rated the City of Plano’s Municipal Drainage Revenue Bonds to AAA when the City issued debt early in 2009 and continued in the 2010 sale. A bond sale of $3.35 million is necessary in 2013-14 to support projects related to drainage and erosion control in the Community Improvement Program. Plano’s current outstanding municipal drainage revenue debt equals $25,352,771.
OUR MISSION

The City of Plano is a regional and national leader, providing outstanding services and facilities through cooperative efforts that engage our citizens and that contribute to the quality of life in our community.

PLANO BELIEFS

Working as a team, we pledge to be:

- Respectful of individual dignity and rights,
- Financially responsible,
- Innovative in addressing community needs and
- An organization in which we can serve with pride.

PILLARS OF SERVICE

- Provide outstanding services and facilities
- Through cooperative efforts with citizens
- That contribute to the overall quality of life

OUR VISION

Plano is a vibrant, safe and sustainable city with attractive neighborhoods and urban centers, a vital economy, a high degree of mobility and an abundance of educational, recreational and cultural opportunities.

PILLARS FOR PLANO’S VISION

- A diverse, international and emerging urban city and metropolitan center
- A multifaceted city which meets the needs of its citizens to work, live and play here
- A city known for very high quality city services
- A city of vibrant and renewing neighborhoods
- A city of business and enterprise of national and international importance
- A city that partners with a variety of educational institutions to support and encourage exceptional quality of education at all levels
**REPUTATIONAL DRIVERS**

- THE place to live
- A place that values and expects excellence
- High quality of life
- A progressive city
- Excellent schools
- Home to major corporations
- Broad variety of desirable housing
- Easy access to the entire region and to jobs
- Employment Center
- Family oriented
- A destination location
- Reestablished identity

**OPERATIONAL DRIVERS**

- Exceptional quality city services
- A well maintained community that has a very attractive appearance
- A safe city
- Highly professional staff
- A high quality customer service orientation
- High quality and ample parks and green space
- Successfully transitioning into a mature city
- Innovative programs and solutions

**MAYOR, COUNCIL & CITY MANAGER**

Harry LaRosiliere, Mayor
Lissa Smith, Mayor Pro Tem
Ben Harris, Deputy Mayor Pro Tem
Pat Miner, Council Member
Jim Duggan, Council Member
André Davidson, Council Member
Pat Gallagher, Council Member
David Downs, Council Member
Bruce D. Glasscock, City Manager
1. **Protect and Sustain Quality of Governance**
   - Maintain the current atmosphere of civility, respect, decisiveness and courage
   - Ensure all Council members are properly prepared to make decisions based on thoughtful and thorough analysis and deliberation

2. **Deliver Outstanding Operational Analysis and Effectiveness**
   - Define why action is needed and what the key issues are
   - Present fact-based information
   - Provide options that can be compared in a consistent manner and without bias
   - Provide costs (O&M and Capital) and proposed funding sources
   - Provide long term implications (benefits or costs) of delaying decisions
   - Anticipate and answer likely questions
   - Articulate clear expectations of results
   - Provide adequate lead time to make an informed decision
   - Provide professionally based recommendations without bias

3. **Affirm and Reinforce Plano’s Commitment to Excellence**
   - Create a culture of excellence in customer service in every department of the City of Plano
   - Develop city-wide customer service standards and provide training to achieve
   - Evaluate mechanisms for receiving feedback on the quality of customer service
   - Develop a plan to address neighborhood revitalization with measurable, results-oriented criteria to evaluate the impact of a program and how it would work with the “Love Where You Live” project
   - Evaluate criteria to qualify for revitalization incentives
   - Develop options for impacting the four corners retail centers in neighborhoods

The City Council developed the strategic goals for excellence from the strategic vision adopted in 2012. Many of the initiatives are a continuation of those goals reflecting the next steps towards achievement.
4. IMPROVE COMMUNICATIONS
   > Develop a comprehensive marketing strategy and plan that reaches the citizens of Plano as well as a state and national audience with a consistent message.

5. EVALUATE OPTIONS FOR REVITALIZING COLLIN CREEK MALL
   > City staff should continue meetings with the mall owners to determine what options exist and return to Council with available actions.

6. ENHANCE PLANO’S ROLE AS A REGIONAL LEADER
   > Position Plano to provide a stronger voice and leadership regionally.

7. STRENGTHEN THE WORKING RELATIONSHIP WITH OUR EDUCATIONAL PARTNERS
   > City Manager should continue formal and informal meetings and discussions to further strengthen the relationship and reinforce the City’s commitment to an exceptional educational environment.
The mission of the City of Plano is to provide outstanding services and facilities, through cooperative efforts with our citizens, that contribute to the Quality of Life in our community.

VISION

We dedicate ourselves to making Plano the most desirable place to live, work, play and visit.

We envision:

★ a safe and secure environment,
★ an informed citizenry,
★ educational, recreational and cultural opportunities,
★ enhanced economic viability,
★ a high degree of mobility and
★ inviting and friendly park space.

VALUES

Working as a team, we pledge to be:

★ respectful of individual dignity and rights,
★ financially responsible,
★ ethical and responsive to our customers,
★ innovative in addressing community needs and
★ an organization in which we can serve with pride.

QUALITY POLICY

Quality service is the operating principle of the City of Plano and the responsibility of each of us. Quality means the continuous interaction and accountability of all - citizens, elected officials and employees - in the enhancement of our community vision and the improvement of city-delivered services.
The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to the City of Plano, Texas for its annual budget for the fiscal year beginning October 1, 2012.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy statement, as an operations guide, as a financial plan and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements and we are submitting it to GFOA to determine its eligibility for another award.