Comprehensive Monthly Financial Report

July 2010

plano

About This Report

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

This report is comprised of five sections:

1. The **Financial Analysis** reports the performance of the major operating funds of the City. Narrative disclosures are used to highlight any significant changes or fluctuations.

1A. The **Financial Summary** provides comparative data for major revenue sources and expenditure items.

2. The **Economic Analysis** section contains a summary of the key economic indicators and an in-depth review with graphic illustrations.

3. The **Investment Report** provides a description of investment activity during the month and a summary of interest earnings.

We would like to acknowledge those responsible for this report: Heather Foldi and Allison Friloux for the Financial Summary; Brianna Alvarado and Myra Conklin for the Economic Analysis Report and the Investment Report.

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

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SECTION 1

FINANCIAL ANALYSIS

City of Plano
Comprehensive Monthly Financial Report

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

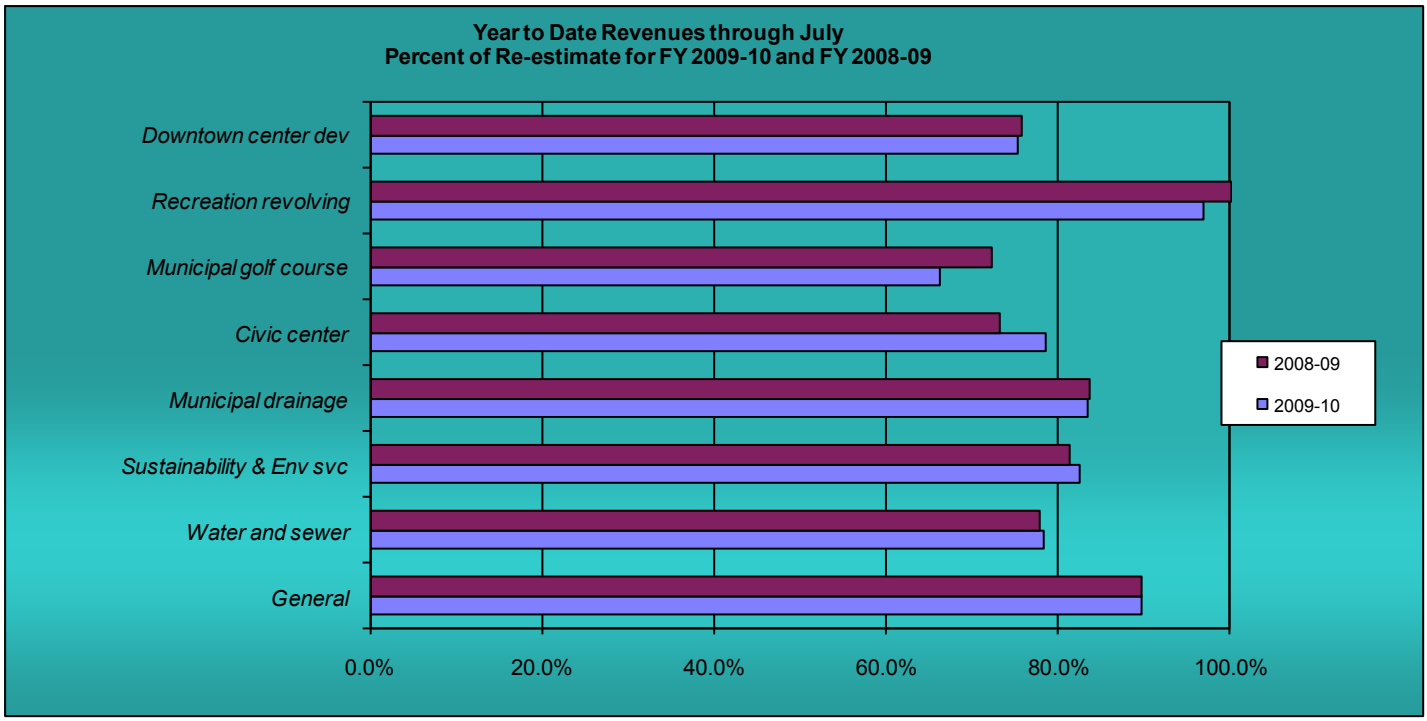
REPORT NOTES JULY 2010

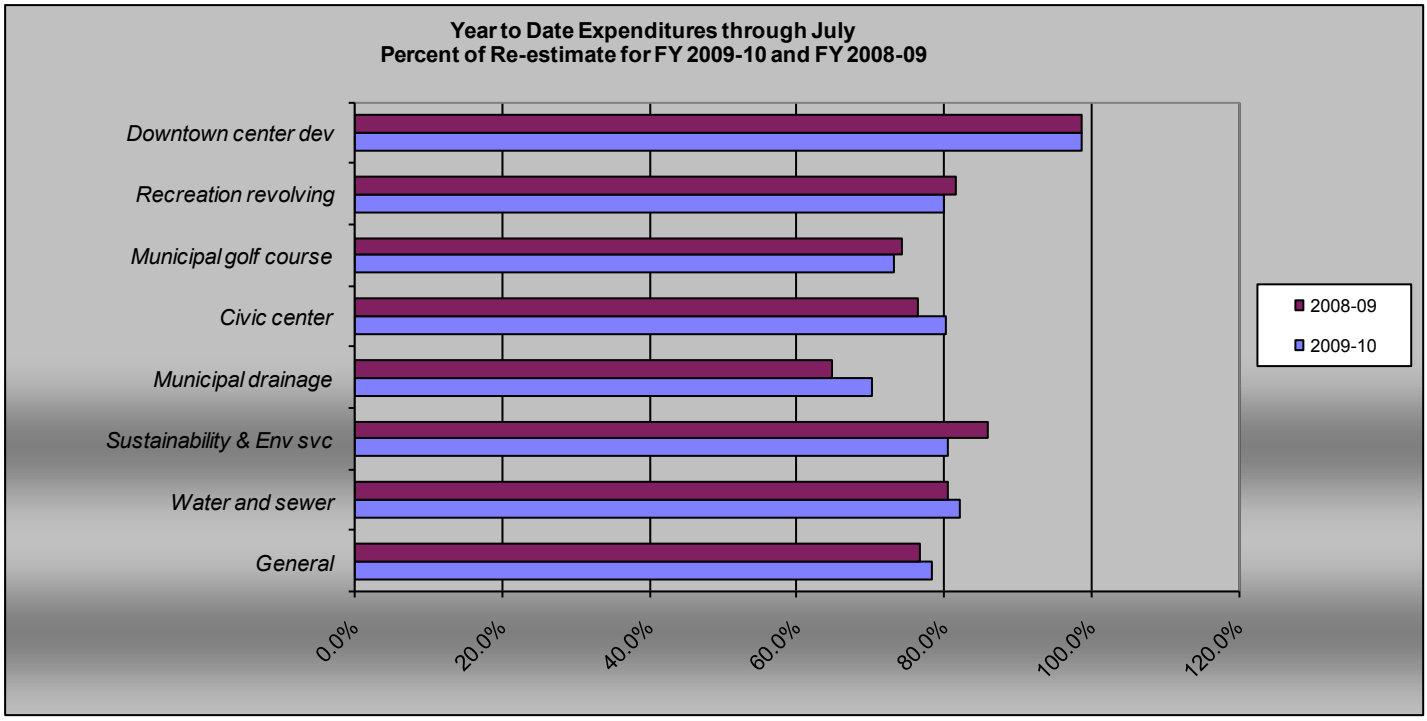
The information represented in this report provides a summary of the General Fund and Business-type revenues and expenses which offers readers an overview of the City of Plano's finances.

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

The graphs below represent year to date revenues and expenses as a percent of the re-estimated budget comparing the current and prior fiscal years.

HIGHLIGHTS OF FUND VARIANCES





REPORT NOTES CONTINUED
JULY 2010

FINANCIAL HIGHLIGHTS

GENERAL FUND VARIANCES

Revenues

- Ad valorem tax revenue decreases of $725,065 are attributable to decreased delinquent tax levy and collections as well as appraised value protests resulting in contested tax payments.
- Telephone franchise fee revenues decreased $796,487 due to the expiration of Verizon's franchise in the current year. Revenues are now based on line counts, which have decreased as fewer people have land lines.
- Electric franchise revenues decreased $716,547 due to a lower settlement factor implemented by the Public Utility Commission. Additionally, electric fees were affected by lower natural gas prices.
- A decrease of $1,154,562 in gas franchise revenues is the result of lower natural gas prices over the prior year.
- Ambulance service revenue decreased $169,219 due to the timing of collections in addition to fewer patients having insurance to cover costs.
- Ticket sales for the arts decreased $65,625 due to the declining economy.
- Court fine revenues are $316,429 lower due to a decrease in the number of citations issued.
- False alarm revenues decreased $59,134 due to back billings that occurred in the prior year as well as a decline in the economy, which resulted in fewer individuals with alarms paying to have them monitored and an increase in vacant homes in Plano.
- Emergency 911 revenues from landlines decreased $58,177 due to the timing of deposits as well as a decline in the number of land lines.
- Interest income decreased $231,196 due to a decline in the market.
- In the current year, the City received a one-time lease payment of $70,000 for prior year housing of a cellular tower.
- Cable television franchise revenues increased $287,596 due to a higher volume of subscribers in the current year.
- Filing fee revenues increased $33,937 due to a large value project of $12,000 and a March 1, 2010 rate increase.
- Sales tax revenues increased from the prior year by $503,195, primarily as a result of timing and prior year audit adjustments.
- Mixed beverage tax revenue increases of $83,485 are due to an increase in mixed beverage sales through the City's restaurants and other eating establishments.
- Revenues for alcoholic beverage licenses increased $23,351 due to increased rates charged for on-premise alcohol sale permits.
- Scrap metal recycling revenue increased $64,804 due to modifications to the meter change out program and varying scrap metal prices.
- Building permit revenues are higher by $599,198 due to larger value projects, an increase in the number of permits issued, and a March 1, 2010 rate increase. Plumbing and electrical permit revenues are higher by $36,889 and $12,370, respectively, as a result of an increase in the number of permits issued and minimum permit fees.
- Athletic league participant fees increased $74,763 due to the timing of collections and fee increases for participants who attend Plano Independent School District but are not City of Plano residents. In previous years, this group was offered resident rates. Utilization of Plano's athletic fields by non-resident teams in local leagues, which are a higher rate, resulted in increased miscellaneous fees of $136,785.

Expenditures

- Purchases and encumbrances for fire uniforms decreased $58,354 due to the timing of orders placed.

REPORT NOTES CONTINUED
JULY 2010

- Parts and supplies expenditures and encumbrances in the Facilities Maintenance Department decreased $66,172 due to timing of purchases. Expenditures and encumbrances related to street signals decreased $76,842 due to budget reductions and timing of purchases.
- Electric payments decreased $690,296 from the prior year as a result of the City's participation in an electric aggregation group which contracts for lower rates. Additionally, the price of natural gas is lower.
- Gas payments decreased $34,171 as a result of lower natural gas prices.
- Expenditures and encumbrances for janitorial services decreased $62,430 primarily as a result of contract modifications.
- Professional services in the Police Department decreased $137,217. Of this amount, $115,000 for juvenile referral and victim's assistance counseling costs were expensed in October 2008. These services will not be utilized in the current year.
- Chemical and fertilizer purchases for athletic fields decreased $112,914 as a result of budget reductions.
- Non-departmental miscellaneous expenditures decreased $153,012 primarily due to Plano International Preschool failing to meet grant criteria. The City therefore reimbursed previously allocated grant funds in the prior fiscal year.
- Closure of the print shop in December 2009 resulted in decreased costs and encumbrances of $138,699.
- Reimbursement to the General Fund for salary expenses increased $513,418. These include reimbursements to Public Safety Communications from the Wireline Fee Fund for $274,363; to the Police Department from the Municipal Courts Building Security Fund for $164,495; and to the Purchasing Department from the Warehouse and Equipment Maintenance funds for $74,560.
- Expenditures and encumbrances for training in the fire department decreased $47,222. Some fire rescue training was funded through grants obtained by the department in the last fiscal year.
- The Engineering and Parks Departments purchased new fleet equipment items in prior year costing $56,453 and $76,691, respectively. These decreases are offset by the purchase of a new fire truck for the Fire Department in the current year of $801,402.
- Municipal Court credit card charges decreased $47,703 as a result of defendants paying convenience fees for credit card usage as opposed to the City absorbing those costs.
- Costs and encumbrances for library books and non-print decreased $169,964 and increased $73,138, respectively, as a result of timing of purchase orders in addition to a shift in more purchases of non-print media as compared to books. Additionally, library publication costs and encumbrances for on-line books increased $44,983 primarily due to an additional audio service provider in the current year.
- Prior year encumbrances include $190,000 for renovation of the Day Labor Center.
- The Human Resources Department spent $70,603 in the prior year for office and kitchen remodeling.
- Budgeted computer replacement charges decreased over the prior year by $168,337 due to lower replacement costs and an extension of equipment life.
- Park and Field Services contracts related to park facility and field maintenance decreased $254,113 due to budget reductions.
- Contractual repair costs for City buildings decreased $143,002 as these services are performed on an as-needed basis.
- The annual maintenance agreement with Motorola for the City's radio system decreased over the prior year by $197,902, primarily due to a decrease in contractual maintenance costs.
- Personal services decreased $2,030,439 from the prior year. Funding for the City's Section 115 Trust, which began in December 2008, decreased $297,810. Salaries and TMRS costs for Civil Service employees increased $344,271 and $565,011, respectively. The increase is primarily attributed to participation in the Vacation Buy Down Program, which was implemented to reduce the City's liability for compensated absences. These increases were offset by non-civil service salary decreases of $2,163,787 due to 64 vacant and 59 reduced positions and part-time labor decreases of $1,298,725.
- An equipment replacement fund for $250,000 was established in October 2009 for Parks and Recreation.
- Postage costs for records management increased $204,939 as a result of transferring the Mail Services Department to the General Fund as of April 2010.
- Due to an increase in pedestrian crosswalk applications throughout the City, cost and encumbrances for the Signs and Markings Department increased $38,491.
- Medical and surgical costs and encumbrances for the Fire Department increased $80,527 due to the

addition of enhanced defibrillators for the entire fleet and additional supplies for life saving devices.

- Implements and apparatus costs and encumbrances for the Emergency Management Department increased $405,961 to fund the design, purchase, installation, and maintenance of audio visual equipment for the Emergency Operations Center.
- Costs associated with ammunition in the Police Department increased $56,172. Ammunition is procured on an "as needed" basis.
- Costs and encumbrances in the current year of $64,832 relate to installation of security cameras at radio towers throughout the City.
- Water billings to City Departments increased $104,656 due to a six percent rate increase effective October 1, 2009.
- Transfers to Technology Services increased over the prior year by $431,362 due to higher costs budgeted in the current year.
- A special election to fill a City Council vacancy was held January 30, 2010. Expenditures associated with this election were $88,966. Additionally, a runoff election was held in March 2010 with related expenditures of $85,067.
- Payment for the Lights of Legacy Tree Lighting Festival was made in November in the amount of $40,000. The City did not contribute in the prior year.

BUSINESS-TYPE VARIANCES

Water and Sewer

Water revenue increased $2,209,204 due to a six percent rate increase effective October 1, 2009. Sewer revenues increased over the prior year by $2,909,500 due to rate increases implemented in March 2009. Personal services costs increased $66,986. Salary expense decreases of $101,903, a result of staffing reductions, were offset by increases in health insurance costs of $112,450. Current year expenses and encumbrances include costs of $1,177,721 associated with the construction of a new environmental education complex, completed in April 2010. The Water and Sewer Fund will be reimbursed 50% of building construction costs by the Environmental Services Fund. Outside printing expenses and encumbrances increased $44,889 due to utilization of a vendor to print utility inserts and City advertisements. Contractual payments to North Texas Municipal Water District (NTMWD) increased $1,838,106. Annual dues to the Texas Commission on Environmental Quality increased $213,973 as a result of increased fees. Costs spent in the prior year to repair a pump at the Ridgeview Pump Station totaled $74,106. Expenses and encumbrances for the fixed network meter reading system decreased $1,803,908 due to a decrease in the number of meters installed and the related costs. Electric payments decreased $270,015 as a result of the City's participation in an electric aggregation group which contracts for lower rates. Additionally, the price of natural gas is lower. Costs for debris hauling services decreased $67,514 due to a change in contractual fees paid per ton. Costs and encumbrances for water meters decreased $161,922 due to timing of water meter installations.

Sustainability & Environmental Services

Commercial solid waste revenues are $52,632 lower primarily due to an increase in collection fees, disposal volumes, and timing of collections. Commercial solid waste revenues are the City's portion of the waste and disposal fees collected by Allied Waste, the City's waste disposal contractor. Residential solid waste revenues are $56,593 higher than the prior year primarily due to the timing of the utility billing cycle. Recycling revenues increased $365,156 primarily due to an increase in prices. Revenues related to the sale of compost increased $191,654 due to the addition of new customers to the client base who in turn need and use more product. Commercial franchise revenue decreased $58,296 due to timing of deposits. Allied Waste is contracted to make contributions in support of the Education Community Outreach Program. Tipping fees increased $126,665 due to an increase in yard waste drop off from landscapers and developers. Insurance and damages receipts decreased $113,091. The Sustainability and Environmental

Services Department received reimbursements in the prior year of $119,204 due to vehicle accidents. Expenses and encumbrances decreased from the prior year by $906,576. In the prior year, the Compost Operations Department purchased a new trailer, tractor/truck, and upgrades to a windrow turner at a cost of $37,008, $95,985, and $14,009, respectively. The Otto Contract decreased $79,852 due to a credit issued in the current year as well as the timing of purchase orders. Landscape bag costs decreased $45,057 due to timing of purchase orders. Reimbursements from other funds increased $155,636 due to utilization of a Water Education Supervisor by the Water and Sewer and Municipal Drainage Funds. Plano's percentage of contractual payments to NTMWD decreased $671,963. Payment is based on allocation of tonnage between member cities. Additionally, fuel costs passed through to member cities by NTMWD decreased. Sand, clay and loam expenditures decreased $60,314 due to the timing of purchase orders. Municipal garage charges decreased $231,332 primarily due to outsourcing of Compost Operations fleet maintenance, as well as a reduction in overhead rate charges and implementation of fuel conservation measures. Utilization of outside services for Compost fleet maintenance offsets this decrease by $305,037. Personal services costs increased $87,437. Salaries and part time labor costs decreased $27,662 and $52,367, respectively, primarily due to vacant positions in the current year. Decreases are partially offset by increases in health insurance of $42,742 and increases in overtime costs of $64,194. Temporary labor for the Solid Waste Collections Department increased $136,764 primarily as a result of a change in hourly rates in addition to increased staffing for the February snow storm and a 23.5% year-to-date increase in tons of yard trimming material collected.

Municipal Drainage

A review of drainage accounts and subsequent modifications resulted in an increase in Municipal Drainage revenues of $87,549. Interest income decreased $22,492 due to a decline in the market. Personal services costs increased $152,039. Positions vacant in the prior year were filled resulting in increased salary costs of $62,563, health insurance costs of $55,760 and funding of the City's Section 115 Trust of $6,345. Municipal garage charges increased $14,348 due to increased fuel costs and repairs. Contractual costs decreased $12,824 due to a reduction in the volume of flood study requests as private development projects have declined. Reimbursements to other funds decreased $42,268 primarily due to a reduction in the utilization of personnel in other funds. Maintenance and supply costs for pipes, storm drains, curb repair and tree removal decreased $52,018 due to timing.

Civic Center

Civic Center lease fees are lower by $25,745 from the prior year due to fewer corporate business events. Food and beverage sales at Pecan Hollow decreased $81,210 due to this past winter's weather conditions. Food, beverage and service revenues at Plano Centre decreased by $136,448 due to less corporate spending for ancillary services, which resulted in lower contractual labor costs of $65,095. Service charges and equipment rentals decreased $15,100 and $17,136, respectively at Plano Centre, due to the economy. Hotel/motel tax revenues decreased $60,424 as a result of the economy. Interest income decreased $29,179 as compared to the prior year due to a decline in the market. Expenses and encumbrances decreased $526,658. Prior year expenses and encumbrances include $179,592 for building design services to expand the Plano Centre and additional food expense of $87,573. Prior year costs and encumbrances associated with remodel work in the restrooms at Plano Centre were $75,236. Grant awards in support of the Arts and Historic Preservation decreased $134,505, primarily due to the decline in hotel/motel tax revenue as these funds are paid out of this revenue source. Prior year costs of a convention hotel and conference center feasibility and market study were $79,462. The City has contracted services in the current year to evaluate potential sites for a new center. Contract costs for the evaluation of the site are $25,213, not to exceed $49,000. Electric payments decreased $52,457 as a result of the City's participation in an electric aggregation group which contracts for lower rates. Additionally, the price of natural gas is lower. Personal services decreased $68,790 due to an individual retiring in the previous year. This position was not filled until July of 2009. Advertising costs increased $83,457 due to expanded advertising

venues and increased advertising to assist hotels in generating additional revenue. Current year costs increased $40,670 due to the purchase of heated banquet cabinets. Outside printing costs increased $49,264 due to the printing of the Convention and Tourism Meeting Planner's Guide which is printed every other year.

Golf Course

Golf revenues decreased $152,853 due to economic and weather conditions. Pecan Hollow Golf Course closed 80 days in the current year, and year to date rounds played are down by 10,689. Personal services decreased $59,485 due to a reduction in staff. Electric payments decreased $14,817 from the prior year as the result of the City's participation in an electric aggregation group which contracts for lower rates. Additionally, the price of natural gas is lower. Costs of maintenance parts and supplies products decreased from the prior year by $12,153, as these items are primarily purchased on as needed basis.

Recreation Revolving

Recreation class participation increased over the prior year, resulting in revenue increases of $156,086. Salary costs increased $41,305 as a result of increased swim programs and reclassification of temporary employees. Contractual services increases of $82,442 are the result of additional instructors required for increased class participation.

SECTION 1A

FINANCIAL SUMMARY

City of Plano
Comprehensive Monthly Financial Report

MONTHLY FINANCIAL SUMMARY REPORT
THROUGH JULY 31 OF FISCAL YEARS 2010, 2009, AND 2008
GENERAL FUND

	Fiscal Year	Annual Budget	Re-estimated Budget	10 Months Actual	Actual/ Re-estimate	Performance Index
REVENUES:						
Ad valorem tax	2010	$ 82,436,251	81,932,161	81,511,832	99.5%	119.38
	2009	83,068,770	82,840,550	82,236,897	99.3%	119.13
	2008	77,466,721	77,641,257	76,990,837	99.2%	118.99
Sales tax	2010	57,821,890	56,118,924	47,729,963	85.1%	102.06
	2009	57,417,708	55,795,630	47,226,768	84.6%	101.57
	2008	61,181,328	59,193,513	51,816,608	87.5%	105.05
Other revenue	2010	49,997,631	49,019,932	38,710,569	79.0%	94.76
	2009	52,721,887	51,082,104	40,815,830	79.9%	95.88
	2008	48,068,964	49,514,758	39,962,202	80.7%	96.85
TOTAL REVENUE	2010	190,255,772	187,071,017	167,952,364	89.8%	107.74
	2009	193,208,365	189,718,284	170,279,495	89.8%	107.70
	2008	186,717,013	186,349,528	168,769,647	90.6%	108.68
EXPENDITURES & ENCUMBRANCES:						
Current operating	2010	$ 197,663,823	195,287,454	152,236,422	78.0%	93.55
	2009	201,136,043	203,159,034	156,303,180	76.9%	92.32
	2008	199,162,227	195,544,248	151,502,147	77.5%	92.97
Capital outlay	2010	1,010,000	2,599,424	2,780,291	107.0%	128.35
	2009	2,505,307	3,361,732	1,875,971	55.8%	66.96
	2008	2,254,500	3,059,097	2,251,115	73.6%	88.31
Total expenditures and encumbrances	2010	198,673,823	197,886,878	155,016,713	78.3%	94.00
	2009	203,641,350	206,520,766	158,179,151	76.6%	91.91
	2008	201,416,727	198,603,345	153,753,262	77.4%	92.90
Excess (deficiency) of revenues over (under) expenditures	2010	(8,418,051)	(10,815,861)	12,935,651	-	-
	2009	(10,432,985)	(16,802,482)	12,100,344	-	-
	2008	(14,699,714)	(12,253,817)	15,016,385	-	-
OTHER FINANCING SOURCES (USES)						
Transfers in	2010	19,486,530	18,025,440	16,238,775	90.1%	108.11
	2009	17,634,574	18,513,598	16,736,457	90.4%	108.48
	2008	16,609,119	16,945,554	13,840,933	81.7%	98.01
Transfers out	2010	(20,344,972)	(20,511,359)	(17,201,843)	83.9%	100.64
	2009	(19,678,201)	(20,577,987)	(16,645,715)	80.9%	97.07
	2008	(21,947,400)	(21,095,076)	(19,076,546)	90.4%	108.52
NET CHANGE IN FUND BALANCES	2010	(9,276,493)	(13,301,780)	11,972,583		
	2009	(12,476,612)	(18,866,871)	12,191,086		
	2008	(20,037,995)	(16,403,339)	9,780,772		
FUND BALANCES-BEGINNING	2010			42,744,130		
	2009			44,741,546		
	2008			45,683,660		
FUND BALANCES-ENDING JULY 31	2010			54,716,713		
	2009			56,932,632		
	2008			55,464,432		

MONTHLY FINANCIAL SUMMARY REPORT
THROUGH JULY 31 OF FISCAL YEARS 2010, 2009, AND 2008
WATER AND SEWER FUND

	Fiscal Year	Annual Budget	Re-estimated Budget	10 Months Actual	Actual/ Re-estimate	Performance Index
REVENUES:						
Water and sewer revenue	2010	$ 114,488,347	110,534,733	86,997,738	78.7%	94.45
	2009	110,225,529	105,076,022	81,892,274	77.9%	93.52
	2008	96,339,563	94,628,518	74,631,694	78.9%	94.64
Other fees and service charges	2010	2,669,903	2,908,415	2,040,430	70.2%	84.19
	2009	2,572,861	2,604,594	2,090,888	80.3%	96.33
	2008	2,693,389	2,489,957	1,845,578	74.1%	88.95
TOTAL REVENUE	2010	117,158,250	113,443,148	89,038,168	78.5%	94.18
	2009	112,798,390	107,680,616	83,983,162	78.0%	93.59
	2008	99,032,952	97,118,475	76,477,272	78.7%	94.50
EXPENSES & ENCUMBRANCES:						
Capital outlay	2010	-	1,139,156	1,249,151	109.7%	131.59
	2009	-	1,470,584	82,304	5.6%	6.72
	2008	1,245,000	1,323,720	212,668	16.1%	19.28
Other expenses & encumbrances	2010	78,000,112	75,412,629	61,542,648	81.6%	97.93
	2009	75,009,576	75,183,189	61,653,260	82.0%	98.40
	2008	66,173,780	65,561,128	52,664,888	80.3%	96.40
Total expenses and encumbrances	2010	78,000,112	76,551,785	62,791,799	82.0%	98.43
	2009	75,009,576	76,653,773	61,735,564	80.5%	96.65
	2008	67,418,780	66,884,848	52,877,556	79.1%	94.87
Excess (deficiency) of revenues over (under) expenses	2010	39,158,138	36,891,363	26,246,369	-	-
	2009	37,788,814	31,026,843	22,247,598	-	-
	2008	31,614,172	30,233,627	23,599,716	-	-
TRANSFERS IN (OUT)						
Transfers in	2010	-	-	-	0.0%	-
	2009	-	-	-	0.0%	-
	2008	254,530	254,530	212,108	83.3%	100.00
Transfers out	2010	(38,482,630)	(37,053,686)	(32,068,858)	86.5%	103.86
	2009	(34,349,069)	(35,381,788)	(28,624,224)	80.9%	97.08
	2008	(30,888,665)	(31,439,292)	(25,740,554)	81.9%	98.25
CHANGE IN NET ASSETS	2010	$ 675,508	(162,323)	(5,822,489)		
	2009	3,439,745	(4,354,945)	(6,376,626)		
	2008	980,037	(951,135)	(1,928,730)		
TOTAL NET ASSETS-BEGINNING	2010			324,231,841		
	2009			321,538,734		
	2008			315,705,835		
TOTAL NET ASSETS-ENDING JULY 31	2010			318,409,352		
	2009			315,162,108		
	2008			313,777,105		

MONTHLY FINANCIAL SUMMARY REPORT
THROUGH JULY 31 OF FISCAL YEARS 2010, 2009, AND 2008
SUSTAINABILITY AND ENVIRONMENTAL SERVICES FUND

	Fiscal Year	Annual Budget	Re-estimated Budget	10 Months Actual	Actual/ Re-estimate	Performance Index
REVENUES:						
Commerical solid waste franchise	2010	$ 6,709,797	6,447,518	5,247,722	81.4%	97.67
	2009	6,496,731	6,481,522	5,300,353	81.8%	98.13
	2008	6,351,573	6,421,781	5,288,633	82.4%	98.83
Refuse collection revenue	2010	13,005,330	13,422,028	11,017,828	82.1%	98.51
	2009	13,316,939	12,885,908	10,578,770	82.1%	98.51
	2008	12,272,746	12,733,933	10,606,922	83.3%	99.96
Other fees and service charges	2010	2,508,431	2,237,740	1,997,613	89.3%	107.12
	2009	2,502,911	2,416,866	1,888,858	78.2%	93.78
	2008	2,100,592	1,920,660	1,486,610	77.4%	92.88
TOTAL REVENUE	2010	22,223,558	22,107,286	18,263,163	82.6%	99.13
	2009	22,316,581	21,784,296	17,767,981	81.6%	97.88
	2008	20,724,911	21,076,374	17,382,165	82.5%	98.97
EXPENSES & ENCUMBRANCES:						
Capital outlay	2010	-	-	-	0.0%	-
	2009	256,170	203,311	191,759	94.3%	113.18
	2008	141,500	480,367	367,000	76.4%	91.68
Other expenses & encumbrances	2010	21,209,293	21,126,817	16,976,751	80.4%	96.43
	2009	21,440,299	20,620,871	17,691,568	85.8%	102.95
	2008	19,969,352	20,061,030	17,003,440	84.8%	101.71
Total expenses and encumbrances	2010	21,209,293	21,126,817	16,976,751	80.4%	96.43
	2009	21,696,469	20,824,182	17,883,327	85.9%	103.05
	2008	20,110,852	20,541,397	17,370,440	84.6%	101.48
Excess (deficiency) of revenues over (under) expenses	2010	1,014,265	980,469	1,286,412	-	-
	2009	620,112	960,114	(115,346)	-	-
	2008	614,059	534,977	11,725	-	-
TRANSFERS IN (OUT)						
Transfers in	2010	100,000	100,000	83,333	83.3%	100.00
	2009	100,000	100,000	83,333	83.3%	100.00
	2008	100,000	100,000	83,333	83.3%	100.00
Transfers out	2010	(1,288,707)	(1,269,588)	(1,073,923)	84.6%	101.51
	2009	(1,223,535)	(1,276,335)	(946,784)	74.2%	89.02
	2008	(1,174,818)	(1,207,278)	(979,015)	81.1%	97.31
CHANGE IN NET ASSETS	2010	$ (174,442)	(189,119)	295,822		
	2009	(503,423)	(216,221)	(978,797)		
	2008	(460,759)	(572,301)	(883,957)		
TOTAL NET ASSETS-BEGINNING	2010			1,677,124		
	2009			1,690,291		
	2008			2,308,223		
TOTAL NET ASSETS-ENDING JULY 31	2010			1,972,946		
	2009			711,494		
	2008			1,424,266		

MONTHLY FINANCIAL SUMMARY REPORT
THROUGH JULY 31 OF FISCAL YEARS 2010, 2009, AND 2008
MUNICIPAL DRAINAGE FUND

	Fiscal Year	Annual Budget	Re-estimated Budget	10 Months Actual	Actual/ Re-estimate	Performance Index
REVENUES:						
Fees and service charges	2010	$ 5,007,613	5,143,661	4,287,391	83.4%	100.02
	2009	4,928,110	5,000,113	4,199,842	84.0%	100.79
	2008	4,723,698	4,908,476	4,153,404	84.6%	101.54
Miscellaneous revenue	2010	85,000	42,479	41,714	98.2%	117.84
	2009	150,000	80,000	62,412	78.0%	93.62
	2008	125,000	175,000	151,935	86.8%	104.18
TOTAL REVENUE	2010	5,092,613	5,186,140	4,329,105	83.5%	100.17
	2009	5,078,110	5,080,113	4,262,254	83.9%	100.68
	2008	4,848,698	5,083,476	4,305,339	84.7%	101.63
EXPENSES & ENCUMBRANCES:						
Capital outlay	2010	-	-	-	0.0%	-
	2009	-	54,000	38,505	71.3%	85.57
	2008	-	54,000	-	0.0%	-
Other expenses & encumbrances	2010	3,026,620	2,863,128	2,006,359	70.1%	84.09
	2009	2,803,503	2,922,639	1,889,551	64.7%	77.58
	2008	2,579,209	2,618,950	1,786,987	68.2%	81.88
Total expenses and encumbrances	2010	3,026,620	2,863,128	2,006,359	70.1%	84.09
	2009	2,803,503	2,976,639	1,928,056	64.8%	77.73
	2008	2,579,209	2,672,950	1,786,987	66.9%	80.23
Excess (deficiency) of revenues over (under) expenses	2010	2,065,993	2,323,012	2,322,746	-	-
	2009	2,274,607	2,103,474	2,334,198	-	-
	2008	2,269,489	2,410,526	2,518,352	-	-
TRANSFERS OUT						
Operating transfers out	2010	(2,991,845)	(2,876,210)	(2,493,204)	86.7%	104.02
	2009	(2,867,538)	(2,892,152)	(2,389,615)	82.6%	99.15
	2008	(2,710,706)	(2,785,741)	(2,258,922)	81.1%	97.31
CHANGE IN NET ASSETS	2010	(925,852)	(553,198)	(170,458)		
	2009	(592,931)	(788,678)	(55,417)		
	2008	(441,217)	(375,215)	259,430		
TOTAL NET ASSETS-BEGINNING	2010			23,065,380		
	2009			21,003,753		
	2008			21,105,863		
TOTAL NET ASSETS-ENDING	2010			22,894,922		
JULY 31	2009			20,948,336		
	2008			21,365,293		

MONTHLY FINANCIAL SUMMARY REPORT
THROUGH JULY 31 OF FISCAL YEARS 2010, 2009, AND 2008
NONMAJOR BUSINESS-TYPE FUNDS

	Fiscal Year	Annual Budget	Re-estimated Budget	10 Months Actual	Actual/ Budget	Performance Index
REVENUES:						
Hotel/motel tax	2010	$ 4,494,486	3,907,046	2,925,871	65.1%	78.12
	2009	4,964,601	4,428,065	2,986,295	60.2%	72.18
	2008	4,518,066	4,773,655	3,487,895	77.2%	92.64
Other revenue	2010	6,761,751	6,363,412	5,675,994	83.9%	100.73
	2009	6,974,294	6,709,879	6,023,054	86.4%	103.63
	2008	6,695,120	6,958,820	6,113,561	91.3%	109.58
TOTAL REVENUE	2010	11,256,237	10,270,458	8,601,865	76.4%	91.70
	2009	11,938,895	11,137,944	9,009,349	75.5%	90.55
	2008	11,213,186	11,732,475	9,601,456	85.6%	102.75
EXPENSES & ENCUMBRANCES:						
Capital outlay	2010	-	49,774	49,774	-	-
	2009	-	75,236	112,406	-	-
	2008	80,500	111,925	144,920	180.0%	216.03
Other expenses & encumbrances	2010	12,218,004	10,939,522	8,719,969	71.4%	85.64
	2009	12,550,538	11,767,333	9,075,282	72.3%	86.77
	2008	11,659,342	11,920,700	8,794,019	75.4%	90.51
Total expenses and encumbrances	2010	12,218,004	10,989,296	8,769,743	71.8%	86.13
	2009	12,550,538	11,842,569	9,187,688	73.2%	87.85
	2008	11,739,842	12,032,625	8,938,939	76.1%	91.37
Excess (deficiency) of Revenues over (under) expenses	2010	(961,767)	(718,838)	(167,878)	-	-
	2009	(611,643)	(704,625)	(178,339)	-	-
	2008	(526,656)	(300,150)	662,517	-	-
TRANSFERS OUT:						
Operating transfers out	2010	(577,806)	(493,044)	(481,505)	83.3%	100.00
	2009	(1,444,860)	(1,407,362)	(1,204,050)	83.3%	100.00
	2008	(1,120,300)	(1,146,201)	(933,584)	83.3%	100.00
CHANGE IN NET ASSETS	2010	(1,539,573)	(1,211,882)	(649,383)		
	2009	(2,056,503)	(2,111,987)	(1,382,389)		
	2008	(1,646,956)	(1,446,351)	(271,067)		
TOTAL NET ASSETS-BEGINNING	2010			10,801,647		
	2009			13,062,762		
	2008			13,467,830		
TOTAL NET ASSETS-ENDING JULY 31	2010			10,152,264		
	2009			11,680,373		
	2008			13,196,763		

MONTHLY FINANCIAL SUMMARY REPORT
THROUGH JULY 31 OF FISCAL YEARS 2010, 2009, AND 2008
ECONOMIC DEVELOPMENT FUND

	Fiscal Year	Annual Budget	Re-estimated Budget	10 Months Actual	Actual/ Re-estimate	Performance Index
REVENUES:						
Miscellaneous revenue	2010	$ 200,000	165,000	144,553	87.6%	105.13
	2009	310,000	200,000	182,038	91.0%	109.22
	2008	185,000	361,420	330,794	91.5%	109.83
EXPENSES & ENCUMBRANCES						
Personal services	2010	596,878	580,528	465,236	80.1%	96.17
	2009	559,469	585,390	466,244	79.6%	95.58
	2008	550,728	534,882	430,473	80.5%	96.58
Materials and supplies	2010	15,500	15,500	8,625	55.6%	66.77
	2009	23,452	25,835	12,319	47.7%	57.22
	2008	23,500	25,883	19,791	76.5%	91.76
Contractual / professional and other	2010	5,272,154	7,000,175	2,216,144	31.7%	37.99
	2009	5,485,693	5,532,993	3,351,231	60.6%	72.68
	2008	6,275,424	12,015,451	1,155,102	9.6%	11.54
Capital outlay	2010	-	-	-	-	-
	2009	-	-	-	-	-
	2008	-	-	-	-	-
Total Expenses and Encumbrances	2010	5,884,532	7,596,203	2,690,005	35.4%	42.49
	2009	6,068,614	6,144,218	3,829,794	62.3%	74.80
	2008	6,849,652	12,576,216	1,605,366	12.8%	15.32
Excess (Deficiency) of Revenues Over (Under) Expenses	2010	(5,684,532)	(7,431,203)	(2,545,452)	-	-
	2009	(5,758,614)	(5,944,218)	(3,647,756)	-	-
	2008	(6,664,652)	(12,214,796)	(1,274,572)	-	-
TRANSFERS IN						
Operating transfers in	2010	5,910,201	5,904,532	4,925,168	83.4%	100.10
	2009	6,068,614	6,144,218	5,057,178	82.3%	98.77
	2008	6,849,652	6,849,652	5,708,043	83.3%	100.00
CHANGE IN NET ASSETS	2010	225,669	(1,526,671)	2,379,716		
	2009	310,000	200,000	1,409,422		
	2008	185,000	(5,365,144)	4,433,471		
TOTAL NET ASSETS-BEGINNING	2010			14,046,444		
	2009			12,255,577		
	2008			6,940,876		
TOTAL NET ASSETS-ENDING JULY 31	2010			16,426,160		
	2009			13,664,999		
	2008			11,374,347		

CITY OF PLANO, TEXAS
EQUITY IN TREASURY POOL
July 2010

FUND NO.	FUND NAME	CASH	EQUITY IN TREASURY POOL	TOTAL 7/31/2010	TOTAL 10/1/09	TOTAL 7/31/2009
GENERAL FUND:						
01	General	$ 32,276	52,392,025	52,424,301	39,172,121	49,710,064
77	Payroll	-	2,057,045	2,057,045	2,010,272	2,040,647
		32,276	54,449,070	54,481,346	41,182,393	51,750,711
DEBT SERVICE FUND:						
03	G.O. Debt Service	-	32,803,979	32,803,979	3,285,456	33,900,430
		-	32,803,979	32,803,979	3,285,456	33,900,430
CAPITAL PROJECTS:						
22	Recreation Center Facilities	-	617,484	617,484	601,809	587,520
23	Street Enhancement	-	1,694,483	1,694,483	1,679,141	1,652,483
25	1991 Police & Courts Facility	-	1,501,050	1,501,050	1,063,019	1,160,548
27	1991 Library Facility	-	889,892	889,892	881,835	876,820
28	1991 Fire Facility	-	3,714,706	3,714,706	3,680,893	3,513,662
29	Technology Improvements	-	1,226,418	1,226,418	1,215,315	905,965
31	Municipal Facilities	-	459,562	459,562	453,185	449,103
32	Park Improvements	-	7,222,123	7,222,123	7,151,871	6,360,919
33	Street & Drainage Improvement	-	13,052,380	13,052,380	9,455,742	9,667,781
35	Capital Reserve	-	44,095,517	44,095,517	39,870,612	38,645,620
38	DART L.A.P.	-	263,254	263,254	772,562	771,587
39	Spring Creekwalk	-	23,998	23,998	23,781	23,751
52	Park Service Areas	-	4,592,934	4,592,934	5,627,066	5,645,943
53	Creative & Performing Arts	-	2,276,448	2,276,448	2,255,838	2,216,027
54	Animal Control Facilities	-	350,712	350,712	347,537	340,841
59	Service Center	-	133,886	133,886	132,674	132,506
60	Joint Use Facilities	-	645,964	645,964	640,116	637,313
85	Public Arts	-	122,066	122,066	120,961	118,122
160	TXDOT-SH121	-	9,605,759	9,605,759	10,192,812	-
109	G.O. Bond Clearing - 2010	-	6,672,617	6,672,617	-	-
110	G.O. Bond Clearing - 1999	-	295,626	295,626	321,785	326,414
190	G.O. Bond Clearing - 2000	-	3,634,682	3,634,682	3,607,700	3,665,668
230	Tax Notes Clearing - 2001	-	1,111,022	1,111,022	1,100,963	1,117,384
240	G.O. Bond Clearing - 2001-A	-	183,852	183,852	182,187	184,793
250	Tax Notes Clearing - 2001-A	-	59,599	59,599	59,059	60,181
270	G.O. Bond Refund/Clearing - 2003	-	123,851	123,851	122,730	124,570
089	C.O. Bond Clearing - 2006	-	145,673	145,673	146,347	148,848
102	G.O. Bond Clearing - 2007	-	147,435	147,435	1,221,403	1,348,781
105	Tax Notes Clearing - 2007	-	-	-	-	525
082	G.O. Bond Clearing - 2008	-	313,002	313,002	11,759,316	12,673,497
083	Tax Notes Clearing - 2008	-	4,669,387	4,669,387	11,283,467	11,677,536
106	G.O. Bond Clearing - 2009	-	11,583,036	11,583,036	20,795,000	23,295,755
150	Tax Notes Clearing - 2009	-	6,436,005	6,436,005	6,377,735	6,445,906
220	Tax and Revenue C.O. Clearing - 2010	-	10,106,405	10,106,405	-	-
		-	137,970,828	137,970,828	143,144,461	134,776,369
ENTERPRISE FUNDS:						
26	Municipal Drainage CIP	-	334,260	334,260	296,030	295,656
34	Sewer CIP	-	11,523,783	11,523,783	10,880,651	10,409,489
36	Water CIP	-	12,954,542	12,954,542	10,379,496	9,647,654
37	Downtown Center Development	-	149,929	149,929	141,340	128,252
41	Water & Sewer - Operating	803,046	(11,263,660)	(10,460,614)	1,976,623	(7,493,447)
42	Water & Sewer - Debt Service	-	2,088,336	2,088,336	328,790	1,935,356
43	Municipal Drainage - Debt Service	-	2,944,073	2,944,073	3,356,177	2,898,016
44	W & S Impact Fees Clearing	-	-	-	-	-
45	Sustainability & Environmental Services	700	1,076,589	1,077,289	(598,717)	(797,289)
46	Convention & Tourism	3,110	1,929,064	1,932,174	2,800,286	2,984,127
81	Friends of Plano Centre	-	3,989	3,989	3,953	3,948
47	Municipal Drainage	-	3,964,932	3,964,932	4,189,957	4,281,019
48	Municipal Golf Course	-	4,135	4,135	126,677	69,238
49	Property Management	-	414,012	414,012	470,085	468,098
51	Recreation Revolving	350	1,404,619	1,404,969	1,387,532	1,298,199
330	Municipal Drain Rev Bond Clearing - 2007	-	1,050,249	1,050,249	1,600,634	1,699,047
340	Municipal Drain Rev Bond Clearing - 2008	-	2,142,693	2,142,693	2,123,293	2,120,613
107	Municipal Drain Rev Bond Clearing - 2009	-	1,796,645	1,796,645	1,780,378	1,804,614
260	Municipal Drain Rev Bond Clearing - 2010	-	3,656,635	3,656,635	-	-
		807,206	36,174,825	36,982,031	41,243,185	31,752,590

CITY OF PLANO, TEXAS
EQUITY IN TREASURY POOL
July 2010

FUND NO.	FUND NAME	CASH	EQUITY IN TREASURY POOL	TOTAL 7/31/2010	TOTAL 10/1/09	TOTAL 7/31/2009
SPECIAL REVENUE FUNDS:						
2	Sproles Library	-	41,439	41,439	186,351	186,116
4	TIF-Mall	-	40,893	40,893	-	64,434
5	TIF-East Side	-	9,277,984	9,277,984	5,774,599	6,637,448
11	LLEBG-Police Grant	-	78,820	78,820	40,868	40,816
12	Criminal Investigation	-	1,333,270	1,333,270	1,341,294	1,307,335
13	Grant	95	(579,540)	(579,445)	(469,977)	(428,942)
14	Wireline Fees	-	10,601,601	10,601,601	9,740,731	9,515,939
15	Judicial Efficiency	-	102,739	102,739	126,175	124,013
16	Industrial	-	18,440	18,440	18,273	18,250
17	Intergovernmental	-	441,374	441,374	371,968	369,210
18	Government Access/CATV	-	317,802	317,802	296,436	420,562
19	Teen Court Program	-	50,598	50,598	49,271	47,762
20	Municipal Courts Technology	-	1,707,566	1,707,566	1,706,473	1,700,164
24	American Recovery/Reinv Act Grant	-	(1,106,526)	(1,106,526)	226,793	(265)
55	Municipal Court-Building Security Fees	-	1,029,670	1,029,670	1,179,873	1,170,546
56	911 Reserve Fund	-	-	-	-	-
57	State Library Grants	-	(26,491)	(26,491)	(35,972)	(19,469)
67	Disaster Relief	-	1,214,461	1,214,461	1,203,465	1,203,543
68	Animal Shelter Donations	-	259,544	259,544	207,918	235,599
73	Memorial Library	-	404,521	404,521	348,226	365,107
86	Juvenile Case Manager	-	337,863	337,863	276,850	245,715
87	Traffic Safety	-	2,359,260	2,359,260	2,322,902	2,077,535
88	Child Safety	-	1,304,449	1,304,449	1,007,206	1,115,602
		95	29,209,737	29,209,832	25,919,723	26,397,020
INTERNAL SERVICE FUNDS:						
6	Public Safety Technology	-	2,025,169	2,025,169	2,006,834	1,986,490
9	Technology Infrastructure	-	(7,853)	(7,853)	(7,782)	(8,968)
58	PC Replacement	-	603,960	603,960	946,678	1,150,728
61	Equipment Maintenance	200	461,434	461,634	1,006,981	658,235
62	Information Technology	-	5,052,727	5,052,727	4,692,594	4,019,109
63	Office Services	-	(248,159)	(248,159)	(104,926)	(154,272)
64	Warehouse	100	258,493	258,593	144,325	13,107
65	Property/Liability Loss	-	4,422,638	4,422,638	4,434,801	3,572,474
66	Technology Services	-	7,856,434	7,856,434	6,845,943	6,497,099
71	Equipment Replacement	-	17,139,508	17,139,508	15,723,557	14,569,557
78	Health Claims	-	15,527,914	15,527,914	11,149,912	10,321,552
79	Parkway Service Ctr. Expansion	-	(28,444)	(28,444)	(28,187)	(28,590)
		300	53,063,821	53,064,121	46,810,730	42,596,521
FIDUCIARY FUNDS:						
7	Unclaimed Property	-	63,251	63,251	58,343	58,269
8	Library Training Lab	-	2,764	2,764	2,739	2,735
69	Collin County Seized Assets	-	161,820	161,820	146,232	154,612
74	Developers' Escrow	-	2,529,634	2,529,634	2,463,818	3,552,509
75	Plano Economic Development Trust	-	91,928	91,928	376,134	539,576
76	Economic Development	200	16,476,557	16,476,757	13,843,089	13,251,318
84	Rebate	-	1,455,380	1,455,380	1,492,232	1,498,363
		200	20,781,334	20,781,534	18,382,587	19,057,382
TOTAL	$	840,077	364,453,594	365,293,671	319,968,535	340,231,023

		CASH	TRUST INVESTMENTS	TOTAL 7/31/2010	TOTAL 10/1/09	TOTAL 7/31/2009
TRUST FUNDS						
72	Retirement Security Plan	-	65,458,505	65,458,505	65,458,505	61,611,854
91	115 Trust	-	31,783,976	31,783,976	27,657,043	73,830,564
TOTAL TRUST FUNDS	$	-	97,242,481	97,242,481	93,115,548	135,442,418

A Treasury Pool fund has been created for the purpose of consolidating cash and investments. All City funds not restricted or held in trust are included in this consolidated fund. Each fund's "Equity in Treasury Pool" represents the fund's proportionate share of the Treasury Pool Fund. At July 31, 2010 the Treasury Pool, including an adjustment to Fair Value as required by GASB 31, consisted of the following:

Cash	29,251,942
Local Government Investment Pool	23,152,952
Texas Daily	16,371,136
Federal Securities	250,522,941
Certificates of Deposit	42,987,595
Fair Value Adjustment	641,530
Interest Receivable	1,525,498
	364,453,594

HEALTH CLAIMS FUND
THROUGH JULY 31 OF FISCAL YEARS 2010 AND 2009

Health Claims Fund	FY 09-10 October - March	FY 08-09 October - March	6 month Variance Favorable (Unfavorable)	FY 09-10 April - June	FY 08-09 April - June	3 month Variance Favorable (Unfavorable)	FY 09-10 July	FY 08-09 July	1 month Variance Favorable (Unfavorable)	FY 09-10 Total	FY 08-09 Total	Year to Date Variance Favorable (Unfavorable)
Revenues												
Employees Health Ins. Contributions	$ 1,951,322	$ 1,562,494	388,828	$ 1,064,384	$ 797,005	267,379	$ 355,261	$ 266,457	88,804	3,370,967	2,625,956	745,011
Employers Health Ins. Contributions	10,513,892	9,478,853	1,035,039	5,223,019	5,305,908	(82,889)	1,737,203	1,772,942	(35,739)	17,474,114	16,557,703	916,411
Contributions for Retirees	437,321	372,005	65,316	216,270	189,975	26,295	107,320	66,156	41,164	760,911	628,136	132,775
Cobra Insurance Receipts	21,144	23,945	(2,801)	12,030	13,779	(1,749)	9,938	7,139	2,799	43,112	44,863	(1,751)
Retiree Insurance Receipts	373,911	273,428	100,483	203,696	168,252	35,444	74,348	47,136	27,212	651,955	488,816	163,139
Retiree Contributions	(302,652)	-	(302,652)	(71,259)	(152,502)	81,243	-	(168,252)	168,252	(373,911)	(320,754)	(53,157)
Employer Contribution-OPEB	3,231,225	2,211,975	1,019,250	799,470	1,639,980	(840,510)	-	544,725	(544,725)	4,030,695	4,396,680	(365,985)
Interest	42,939	66,712	(23,773)	65,092	52,323	12,769	15,303	3,635	11,668	123,334	122,670	664
Total Revenues	16,269,102	13,989,412	2,279,690	7,512,702	8,014,720	(502,018)	2,299,373	2,539,938	(240,565)	26,081,177	24,544,070	1,537,107
Transfers Out												
Transfers Out	4,112,376	2,010,628	(2,101,748)	670,209	2,021,320	1,351,111	-	670,210	670,210	4,782,585	4,702,158	(80,427)
Expenses												
Insurance	546,713	583,646	36,933	414,598	234,302	(180,296)	103,312	77,565	(25,747)	1,064,623	895,513	(169,110)
Contracts- Professional Svc.	127,911	147,115	19,204	31,066	27,627	(3,439)	1,920	5,449	3,529	160,897	180,191	19,294
Contracts- Other	524,897	598,428	73,531	443,929	324,207	(119,722)	104,269	108,241	3,972	1,073,095	1,030,876	(42,219)
Health Claims Paid Reinsurance	(41,287)	(674,424)	(633,137)	(401)	(463,509)	(463,108)	4,487	-	(4,487)	(37,201)	(1,137,933)	(1,100,732)
Retiree Claims	(771,505)	(685,801)	85,704	(608,048)	(672,910)	(64,862)	(157,822)	(124,063)	33,759	(1,537,375)	(1,482,774)	54,601
Health Claims - Prescription	1,760,283	1,761,414	1,131	892,076	974,151	82,075	264,227	313,819	49,592	2,916,586	3,049,384	132,798
Health Claims Paid -UHC	7,452,289	9,357,619	1,905,330	4,212,363	3,913,633	(298,730)	1,118,980	1,287,315	168,335	12,783,632	14,558,567	1,774,935
Cobra Insurance Paid	1,124	1,818	694	704	753	49	313	172	(141)	2,141	2,743	602
Retiree Insurance Paid	43,816	39,386	(4,430)	29,496	19,689	(9,807)	7,525	6,944	(581)	80,837	66,019	(14,818)
Retiree Insurance Paid- Medicare	160,676	150,436	(10,240)	76,871	65,979	(10,892)	25,387	22,281	(3,106)	262,934	238,696	(24,238)
Freight	-	-	-	7	-	(7)	-	-	0	7	-	(7)
Total Expenses	9,804,917	11,279,637	1,474,720	5,492,661	4,423,922	(1,068,739)	1,472,598	1,697,723	225,125	16,770,176	17,401,282	631,106
Net increase (decrease)	2,351,809	699,147	1,652,662	1,349,832	1,569,478	(219,646)	826,775	172,005	654,770	4,528,416	2,440,630	2,087,786
Health Claims Fund Balance - Cumulative	$ 9,726,792	$ 4,678,986	5,047,806	$ 11,076,624	$ 6,248,464	4,828,160	$ 11,903,399	$ 6,420,469	5,482,930			

ANALYSIS OF PROPERTY LIABILITY LOSS FUND THROUGH JULY 31 OF FISCAL YEARS 2010, 2009 & 2008

PROPERTY LIABILITY LOSS FUND	Fiscal Year 2010	Fiscal Year 2009	Fiscal Year 2008
Claims Paid per General Ledger	$1,080,517	$1,372,002	$622,212
Net Judgments/Damages/Attorney Fees	$553,134	$785,495	$817,825
Total Expenses	$1,633,651	$2,157,497	$1,440,037

SECTION 2

ECONOMIC ANALYSIS

City of Plano
Comprehensive Monthly Financial Report

ECONOMIC ANALYSIS
JULY 2010

General Fund Revenue
July YTD
Figure I

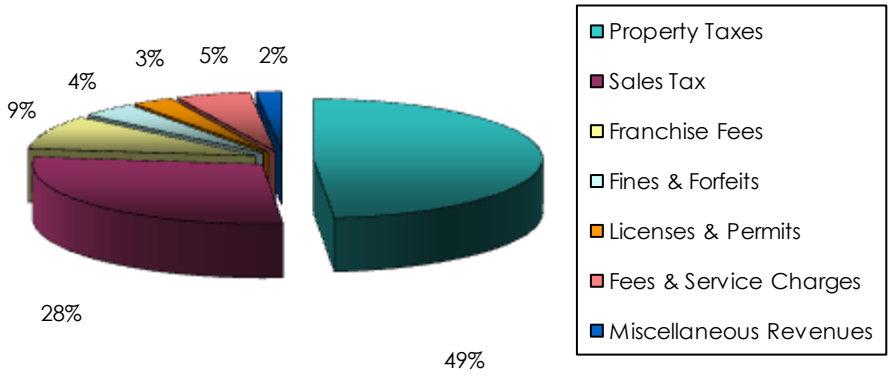


Figure I shows a breakdown of the various sources of revenues for the City's General Fund year to date through July 31, 2010. The largest category is Property Tax in the amount of $81,511,832. Closest behind Property Tax is Sales Tax in the amount of $47,193,623 and Franchise Fees with a total of $17,876,544.

Expenditures and Encumbrances
July YTD
Figure II

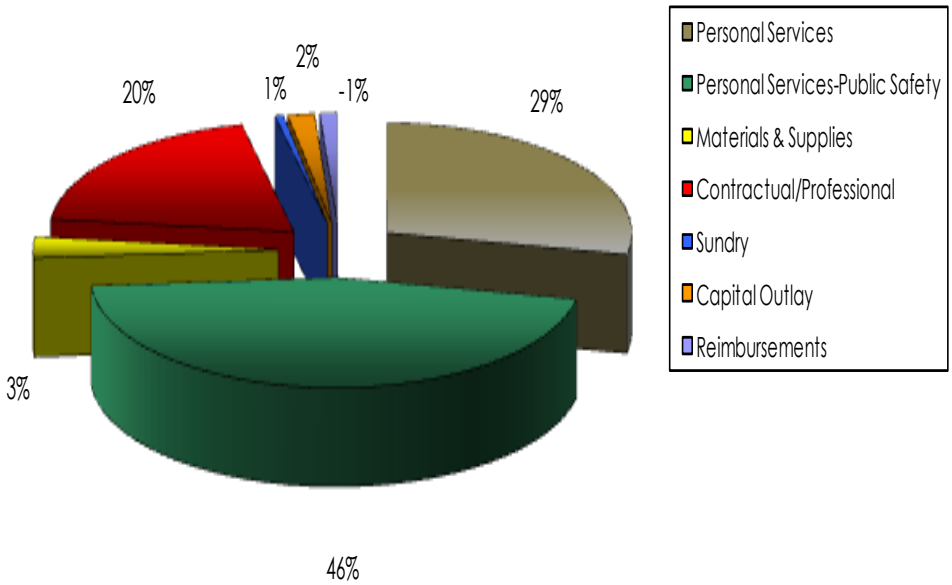


Figure II shows a breakdown of the various expenditures and encumbrances for the City's General Fund Year to Date through July 31, 2010. The largest category is Personal Services-Public Safety in the amount of $72,356,103 which includes the police, fire, fire-civilian and public safety communications departments. Closest behind that category are Personal Services (for all other departments) with a total of $44,651,502 and Contractual/ Professional Services totaling $31,273,202.

ECONOMIC ANALYSIS
JULY 2010

Sales Tax Comparisons City of Plano and Area

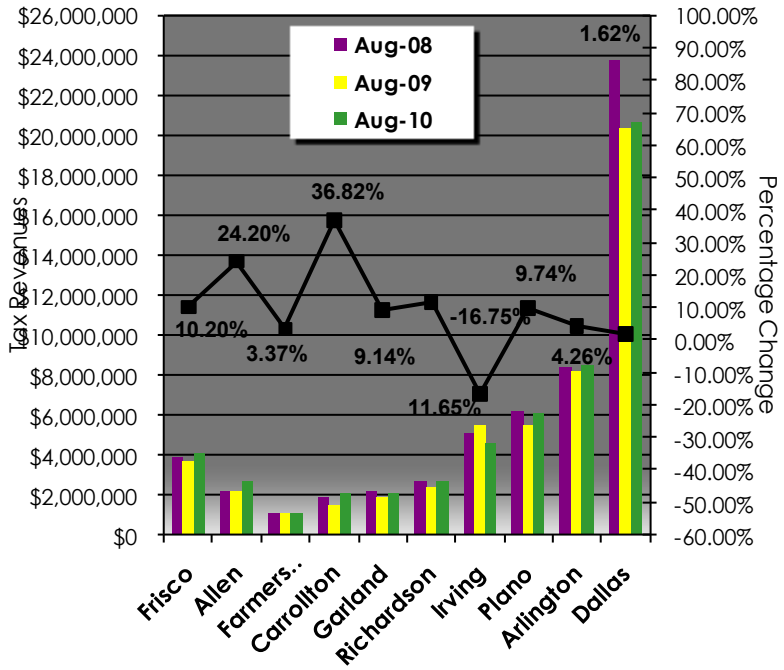
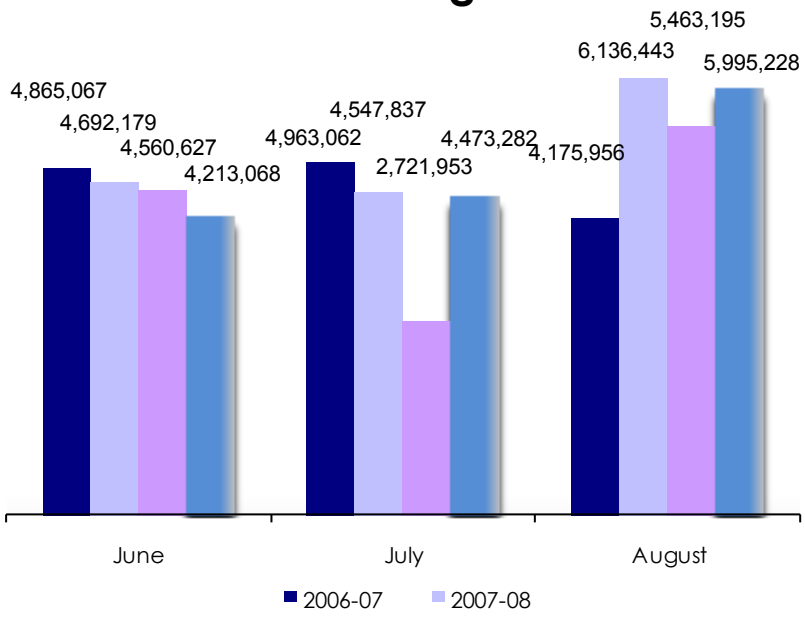


Figure III shows sales tax allocations collected in the months of August 2008, August 2009 and August 2010 for the City of Plano and nine area cities. Each of the cities shown has a sales tax rate of 1%, except for the cities of Allen and Frisco, which have a 2% rate, but distribute half of the amount shown in the graph to 4A and 4B development corporations within their respective cities, and the City of Arlington which has a 1.75% sales tax rate with .25% dedicated to road maintenance and .50% for funding of the Dallas Cowboys Complex Development Project. In the month of August the City of Plano received $5,995,228 from this 1% tax.

The percentage change in sales tax allocations for the area cities, comparing August 2009 to August 2010, ranged from 36.82% for the City of Carrollton to -16.75% for the City of Irving.

Sales Tax Actual Monthly Revenue
Figure IV



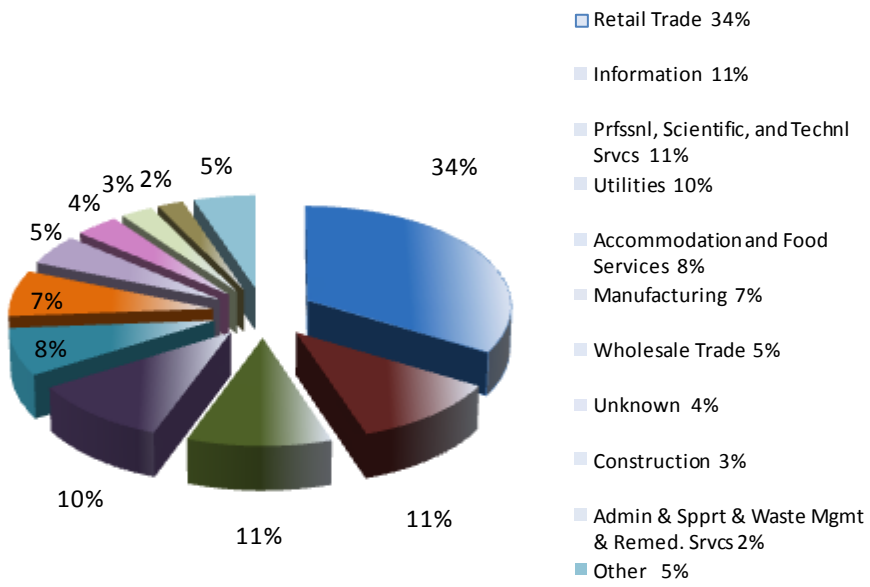
Sales tax allocation of $5,995,228 was remitted to the City of Plano in the month of August. This amount represents an increase of 9.74% compared to the amount received in August 2009. Current year to date sales tax revenue is $54,053,037.

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

Figure IV represents actual sales and use tax receipts for the months of June, July and August fiscal years 2006-2007, 2007-2008, 2008-2009, and 2009-2010.

ECONOMIC ANALYSIS
JULY 2010

Sales and Use Tax by NAICS Code
Figure V



The North American Industry Classification System (NAICS) is the standard used by Federal statistical agencies in classifying business establishments for the purpose of collecting, analyzing, and publishing statistical data related to the U.S. business economy. Figure V shows the percentage of sales and use tax by NAICS Code collected in July 2010.

Some examples in each code are as follows:

Retail Trade: Wal-Mart, Costco, Kohl's.

Information: AT&T, Verizon, Microsoft licensing.

Professional, Scientific, and Technical Services: EDS, Perot Systems, Cisco Systems.

Utilities: Reliant Energy, Direct Energy, Green Mountain Energy.

Accommodation and Food Services: Brinker, Starbucks, Sodexo Services.

Manufacturing: Pepsico, TI, Apple, Frito Lay.

Wholesale Trade: Oracle USA, Hewlett Packard, Hobby Lobby.

Unknown: Wal-Mart Stores Texas, LLC, CBI Holdings, Inc., Interphase Construction, LLC.

Construction: Texas Custom Pools, Outdoor Lighting Services, Scott and Reid General Contractors.

Administration, Support, Waste Management and Remediation Services: Allied Waste Systems, Trugreen, Hadden Landscaping.

***All other NAICS codes:* Other Services (except Public Admin), Finance and Insurance, Mining, Arts, Entertainment & Recreation, Public Administration, Health Care & Social Services, Transportation & Warehousing, Management of Companies & Enterprises, Educational Services, and Agriculture, Forestry, Hunting & Fishing, and Real Estate & Rental & Leasing:** Service King Paint & Body, Exxon Mobile Corporation, Main Event Entertainment LP, Comptroller of Public Accounts, Baylor Regional Medical Center at Plano, Iron Mountain Information Management Inc., Alliance Systems Inc, Open Pages Inc., Environmental Soil Stabilization LLC, Pomerantz Acquisition Corp, and Hewlett Packard Financial Services Company.

ECONOMIC ANALYSIS
JULY 2010

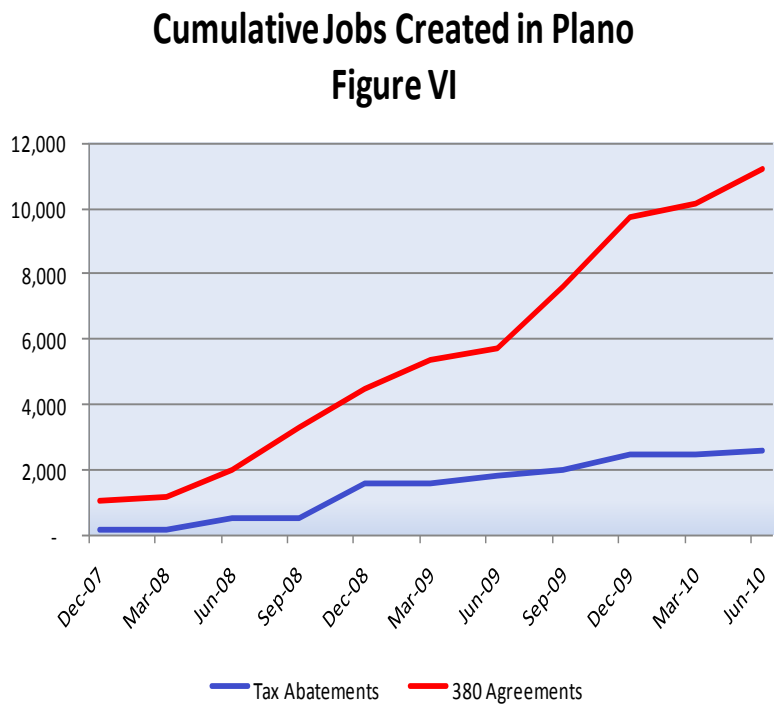
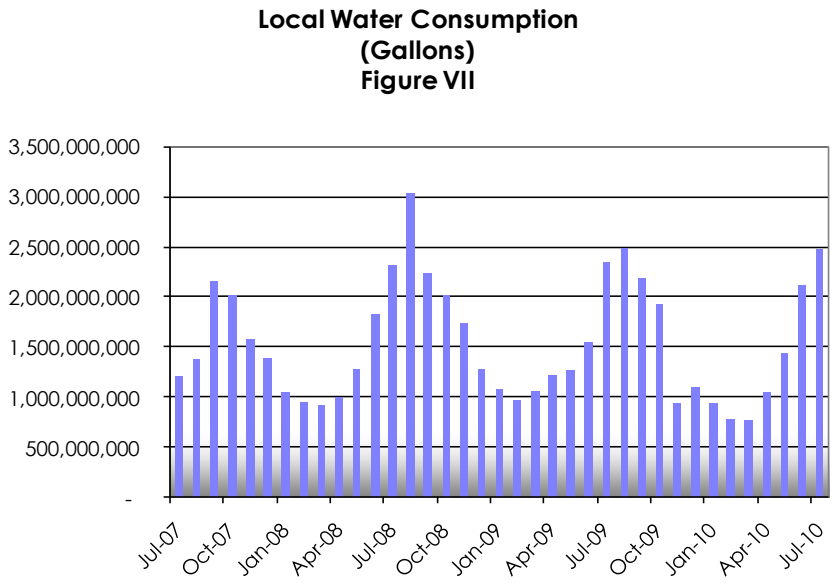


Figure VI, left, tracks the number of jobs cumulatively beginning 4th quarter 2007 created in Plano due to the City entering into either a Property Tax Abatement Agreement or a 380 Economic Development Agreement (380 agreement).

The City of Plano often uses property tax abatements to attract new industry and commercial enterprises, and to encourage the retention and development of existing businesses. The City can limit the property taxes assessed on real property or tangible personal property located on real property due to the repairs or improvements to the property. Only property located within a reinvestment zone is eligible for a tax abatement agreement. During the 2nd quarter of 2010, 134 jobs were created via tax abatement agreements.

Enacted by the Texas Legislature in 1991, 380 agreements let cities make loans and grants of public money to businesses or developers in return for building projects within the city. Cities often pay these grants from the increase in sales or property taxes generated by the project. During the 2nd quarter of 2010, 934 jobs were created via 380 agreements.

Please note that the quarterly jobs created in this figure are based on the date the agreement was passed by City Council.

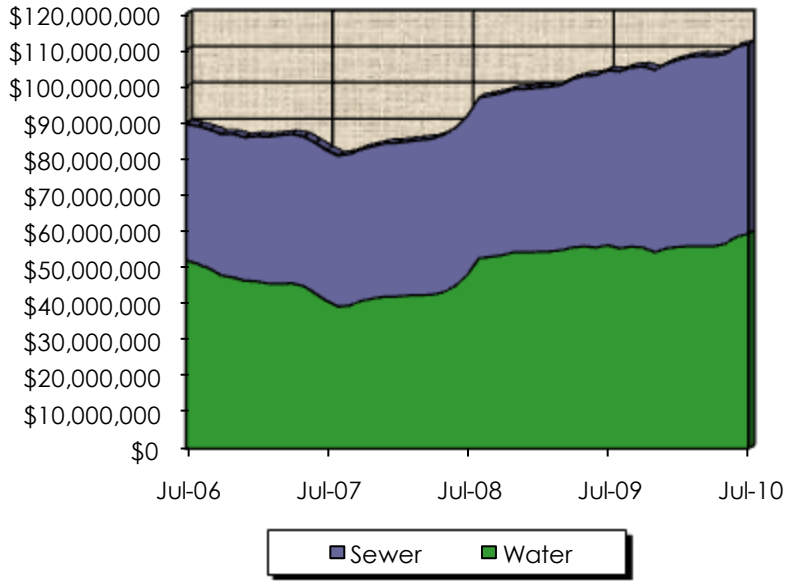


In July, the City of Plano pumped 2,405,439,000 gallons of water from the North Texas Municipal Water District (NTMWD). Consumption was 2,465,145,410 gallons among 79,272 billed water accounts while billed sewer accounts numbered 75,501. The minimum daily water pumpage was 47,568,000 gallons, which occurred on Saturday, July 3rd. Maximum daily pumpage was 95,593,000 gallons and occurred on Wednesday, July 21st. This month's average daily pumpage was 77,595,000 gallons.

Figure VII shows the monthly actual local water consumption.

ECONOMIC ANALYSIS
JULY 2010

Annualized Water & Sewer Billings
Figure VIII

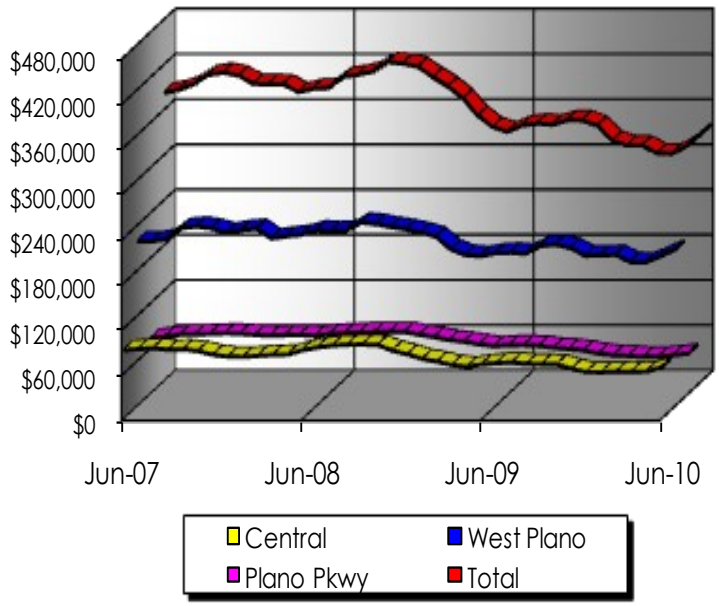


The actual water and sewer customer billing revenues in July were $7,859,254 and $4,463,512 representing an increase of 11.16% and .03% respectively compared to July 2009 revenues. The aggregate water and sewer accounts netted $12,322,766 for an increase of 6.85%.

July consumption brought annualized revenue of $59,339,173 for water and $52,316,417 for sewer, totaling $111,655,590. This total represents an increase of 8.60% compared to last year's annualized revenue.

Figure VIII represents the annualized billing history of water and sewer revenues for July 2006 through July 2010.

Hotel/Motel Occupancy Tax
Six Month Trend
Figure IX



June revenue from hotel/motel occupancy tax was $360,865. This represents a decrease of $19,736 or -5.19% compared to June 2009. The average monthly revenue for the past six months (see graph) was $328,188, a decrease of -2.99% from the previous year's average. The six-month average for the Central area decreased to $68,211, the West Plano average increased to $207,532, and the Plano Pkwy average decreased to $53,076 from the prior year.

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

*The June revenue and central average excludes the Central Holiday Inn Hotel This hotel did not make their occupancy tax payment by the CMFR submission deadline.

ECONOMIC ANALYSIS
JULY 2010

Unemployment Rates
Unadjusted Rate Comparison
Figure X

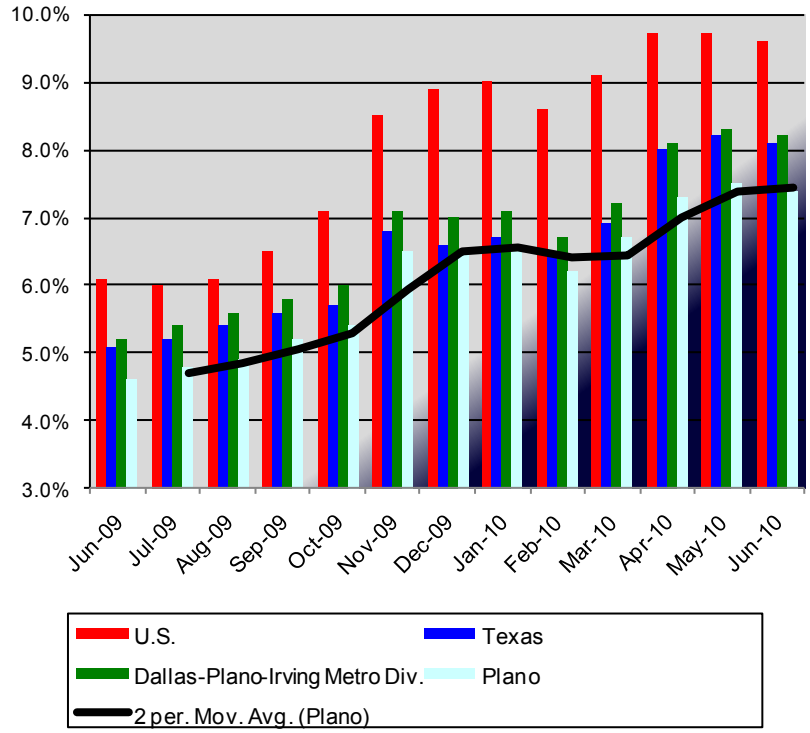


Figure X shows unadjusted unemployment rates based on the Bureau of Labor Statistics U.S. City Average, and Local Area Unemployment Statistics estimates for the State of Texas, the Dallas-Plano-Irving Metropolitan Division and the City of Plano from June 2009 to June 2010.

Average Home Selling Price By City
Figure XI

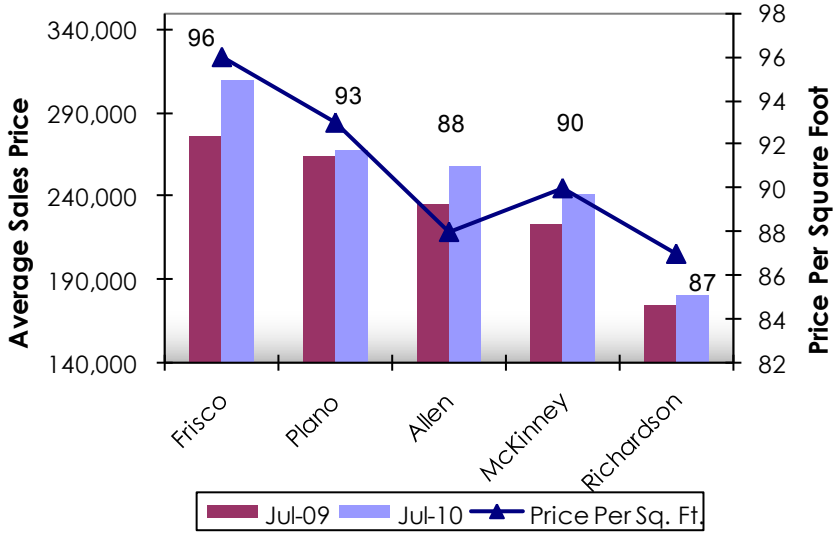


Figure XI shows the average home selling price for the months of July 2009 and July 2010 for the City of Plano and four area cities. The average price per square foot is also included for each city for the month of July 2010. The average sales price in Plano has increased $4,423 from July 2009 at $263,372 to July 2010 at $267,795.

Please note that the average sales price and price per square foot can change significantly from month to month due to the location of the properties sold.

ECONOMIC ANALYSIS
JULY 2010

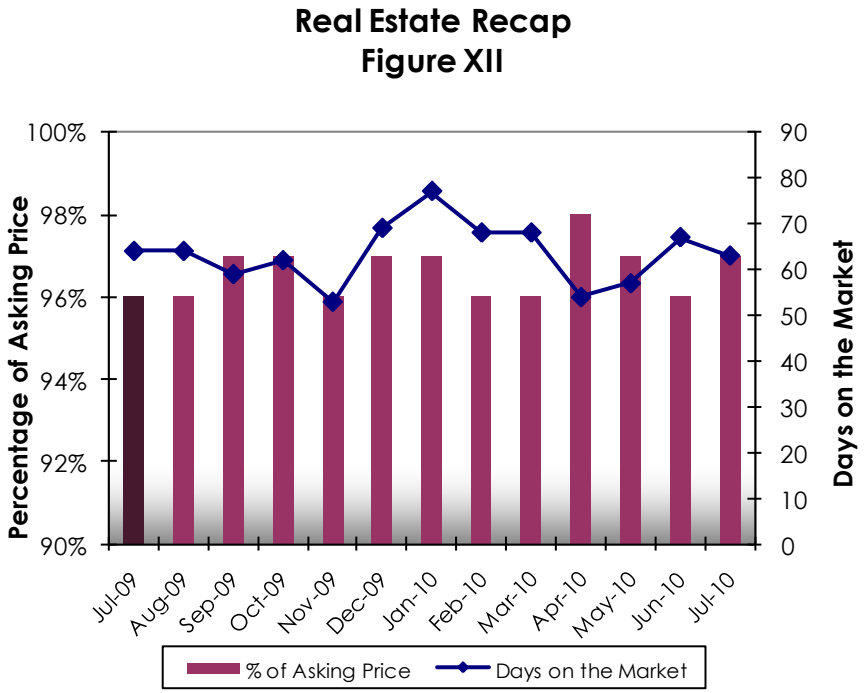


Figure XII represents the percentage of sales price to asking price for single family homes for the past year along with days on the market. The percentage of asking price increased to 97% in July 2010 from 96% in July 2009. Days on the market decreased from 64 to 63 days in July 2009 and July 2010.

SECTION 3

INVESTMENT REPORT

City of Plano
Comprehensive Monthly Financial Report

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

INVESTMENT REPORT
JULY 2010

Interest received during July totaled $475,857 and represents interest paid on maturing investments and coupon payments on investments. Interest allocation is based on average balances within each fund during the month. The two-year Treasury note yield decreased throughout the month of July , starting at 0.63% and ending at 0.55%.

As of July 31, a total of $353,325,832 was invested in the Treasury Fund. Of this amount, $45,482,191 was General Obligation Bond Funds, $8,646,520 was Municipal Drainage Revenue Bond Funds, and $299,197,121 was in the remaining funds.

Metrics	Current Month Actual	Fiscal YTD	Prior Fiscal YTD	Prior Fiscal Year Total
Funds Invested (1)	$34,352,155	$242,509,717	$326,590,336	$361,486,327
Interest Received (2)	$475,857	$4,034,820	$3,623,906	$4,622,227
Weighted Average Maturity (in days) (3)	411		290	
Modified Duration (4)	1.14		0.79	
Average 2-Year T-Note Yield (5)	0.62%		1.02%	

* See interest allocation footnote on Page C-3.

(1) Does not include funds on deposit earning a "NOW" rate, and/or moneys in investment pools or cash accounts.

(2) Cash Basis. Amount does not include purchased interest.

(3) The length of time (expressed in days) until the average investment in the portfolio will mature. The Prior fiscal YTD column represents current month, prior year.

(4) Expresses the measurable change in the value of the portfolio in response to a 100-basis-point (1%) change in interest.

(5) Compares 2010 to 2009 for the current month.

Month-to-Month Comparison

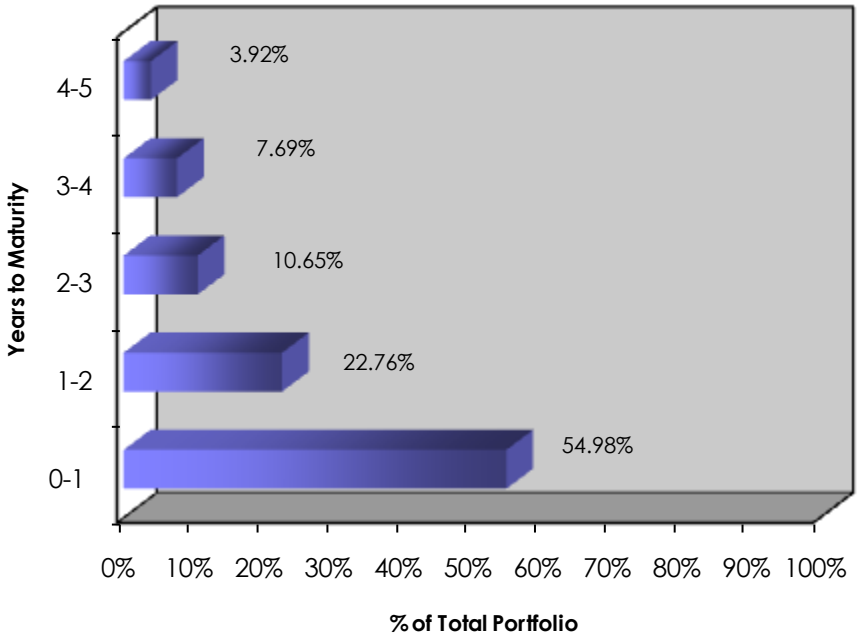
Metrics	June 2010	July 2010	Difference
Portfolio Holding Period Yield	1.15%	1.09%	-0.06% (-6 Basis Points)
Average 2-Year T-Note Yield	0.72%	0.62%	-0.10% (-10 Basis Points)

INVESTMENT REPORT
JULY 2010

Portfolio Maturity Schedule
Figure I

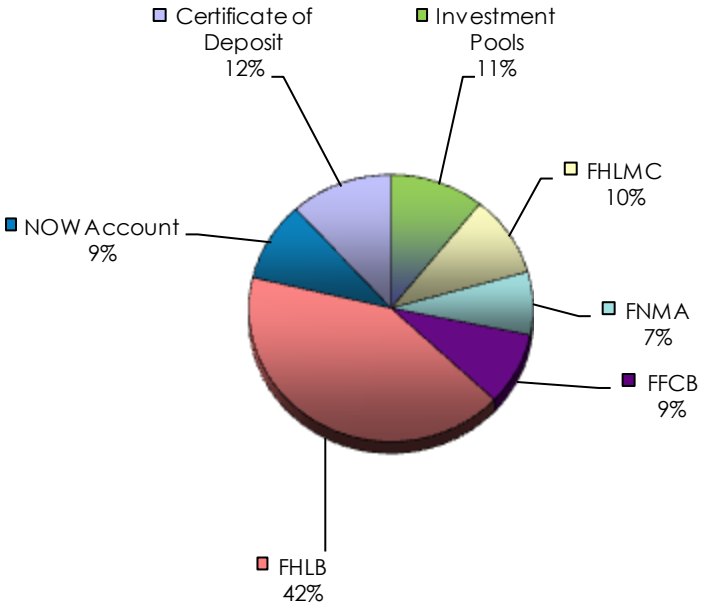
Years to Maturity*	Book Value	% Total
0-1	$202,380,625	54.98%
1-2	$83,773,584	22.76%
2-3	$39,194,072	10.65%
3-4	$28,293,918	7.69%
4-5	$14,444,172	3.92%
Total	$368,086,371	100.00%

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



Portfolio Diversification
Figure II

Type	Book Value	% Total
Investment Pools	$39,524,088	10.74%
FHLMC	36,358,696	9.88%
FNMA	28,016,083	7.61%
FFCB	32,429,967	8.81%
FHLB	153,302,480	41.64%
NOW Account	35,467,462	9.64%
Certificate of Deposit	42,987,595	11.68%
Total	$368,086,371	100.00%



INVESTMENT REPORT
JULY 2010

Allocated Interest/Fund Balance
Figure III

Fund	Beginning Fund Balance 7/31/10	Allocated Interest Current Month	Fiscal Y-T-D	Ending Fund Balance 7/31/10	% of Total
General	52,335,285	56,740	534,125	52,392,025	14.83%
G. O. Debt Services	32,771,242	32,737	244,605	32,803,979	9.28%
Street & Drainage Improvements	13,039,049	13,330	97,348	13,052,379	3.69%
Sewer CIP	11,512,203	11,580	112,056	11,523,783	3.26%
Capital Reserve	44,051,573	43,944	419,152	44,095,517	12.48%
Water & Sewer Operating	(11,251,203)	(12,111)	(79,961)	(11,263,314)	-3.19%
Water & Sewer Debt Service	2,086,338	1,997	12,953	2,088,335	0.59%
Park Service Area Fees	4,588,342	4,592	50,513	4,592,934	1.30%
Property/ Liability Loss	4,418,226	4,412	44,003	4,422,638	1.25%
Information Services	7,848,597	7,837	73,807	7,856,434	2.22%
Equipment Replacement	17,121,812	17,696	176,248	17,139,508	4.85%
Developer's Escrow	2,527,103	2,531	25,209	2,529,634	0.72%
G. O. Bond Funds	45,435,039	47,152	481,804	45,482,191	12.87%
Municipal Drainage Bond Clearing	8,637,832	8,688	71,634	8,646,520	2.45%
Grants - TXDOT	9,596,087	9,671	105,768	9,605,758	2.72%
Other	108,248,708	108,803	1,048,674	108,357,511	30.68%
Total	352,966,233	359,599	3,417,938	353,325,832	100%

Footnote: All City funds not restricted or held in trust are included in the Treasury Pool. As of July 31, 2010 allocated interest to these funds may include an adjustment to fair value as required by GASB 31.

Portfolio Statistics
Figure IV

Month	Total Invested (End of Month)	Portfolio Yield	# of Securities Purchased*	Maturities/ Sold/ Called	Weighted Ave. Mat. (Days)	# of Securities
June, 2009	347,628,523	1.07%	8	0	221	39
July, 2009	339,056,884	1.15%	6	3	289	42
August, 2009	339,629,101	1.11%	2	4	292	40
September, 2009	318,909,436	1.16%	1	0	298	41
October, 2009	301,596,747	1.19%	1	2	288	40
November, 2009	298,555,134	1.19%	1	2	264	39
December, 2009	312,227,614	1.06%	1	1	229	39
January, 2010	352,090,688	0.96%	2	1	186	40
February, 2010	379,028,855	0.90%	3	1	153	42
March, 2010	391,228,759	1.10%	44	7	374	79
April, 2010	378,780,132	1.08%	0	4	345	75
May, 2010	375,471,511	1.01%	3	7	311	71
June, 2010	374,593,908	1.15%	6	3	391	74
July, 2010	368,086,371	1.09%	5	7	411	72

***Does not include investment pool purchases or changes in NOW account balances.**

INVESTMENT REPORT
JULY 2010

Equity in Treasury Pool
By Major Category
Figure V

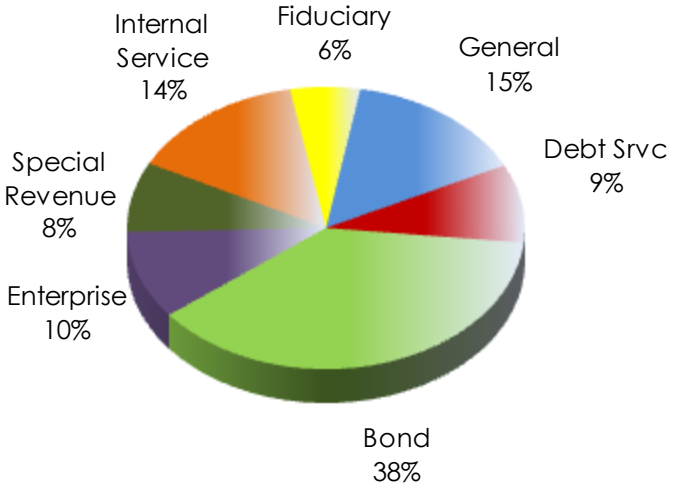
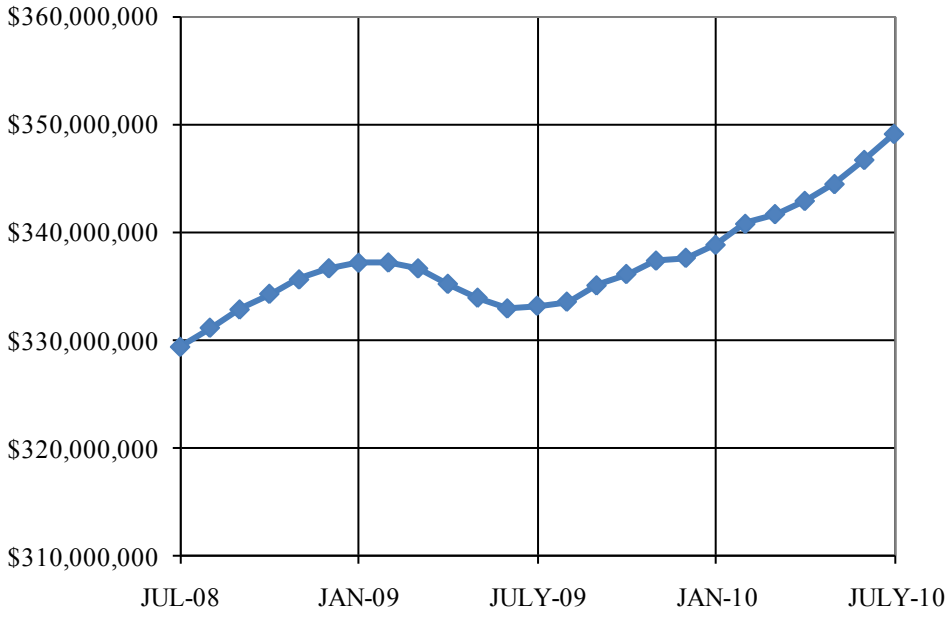


Figure V shows a breakdown of the various sources of funds for the City's Treasury Pool as of July 31, 2010. The largest category is the Bond Funds in the amount of $137,970,280. Closest behind is the General Fund with $54,481,346, and the Internal Service Funds with a total of $53,064,121.

Annualized Average Portfolio
Figure VI

The annualized average portfolio for July 31, 2010 was $349,183,188. This is an increase of $15,990,420 when compared to the July 2009 average of $333,192,768.



SECTION 4

Quarterly Hotel/Motel REPORT

City of Plano
Comprehensive Monthly Financial Report

QUARTERLY HOTEL/MOTEL REPORT

Comparative Quarterly Statistics
Quarter Ending 06/30/10
Table I

	2007-08 Third	2007-08 Fourth	2008-09 First	2008-09 Second	2008-09 Third	2008-09 Fourth	2009-10 First	2009-10 Second	2009-10 Third
Quarterly Total (Actual)*	$1,231,418	$1,292,456	$1,111,115	$986,391	$1,047,284	$1,029,982	$883,695	$914,429	$961,966
Number of Rooms	4,048	4,048	4,184	4,184	4,184	4,276	4,276	4276	4276
Average Daily Occupancy	2,575	2,524	2,201	1,889	2,111	2,054	1,896	1963	2219
Actual Revenue per Room	$304	$319	$266	$236	$250	$241	$207	$217	$225
Annualized Revenue	$4,769,406	$4,821,747	$4,809,322	$4,621,380	$4,437,246	$4,174,772	$3,947,353	$3,888,754	$3,803,,436
Average Room Rate	$86	$90	$89	$91	$89	$84	$85	$84	$76
Average Occupancy Rate	64.43%	63.02%	54.24%	46.90%	51.60%	51.01%	43.65%	46.46%	%54.17

QUARTERLY HOTEL/MOTEL TAX REVENUE

Total tax receipts of $961,966 were received for the 3 months ending June 30, 2010. The number of rooms available in Plano remained the same this quarter. Occupancy tax revenues decreased by 8.15% when compared to the third quarter of fiscal year 2008-2009. This data excludes Best Western data for January and February 2010 due to bankruptcy filing non payment. It also excludes Holiday Inn Central for the month of May and Staybridge Suites for the month of March. Staybridge Suites filed Ch. 11 bankruptcy in April.

Table I contains the actual quarterly occupancy tax revenue and data for the third quarter of fiscal year 2007-08 through the third quarter of fiscal year 2009-10.