

COMPREHENSIVE MONTHLY FINANCIAL REPORT

September 2010



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.

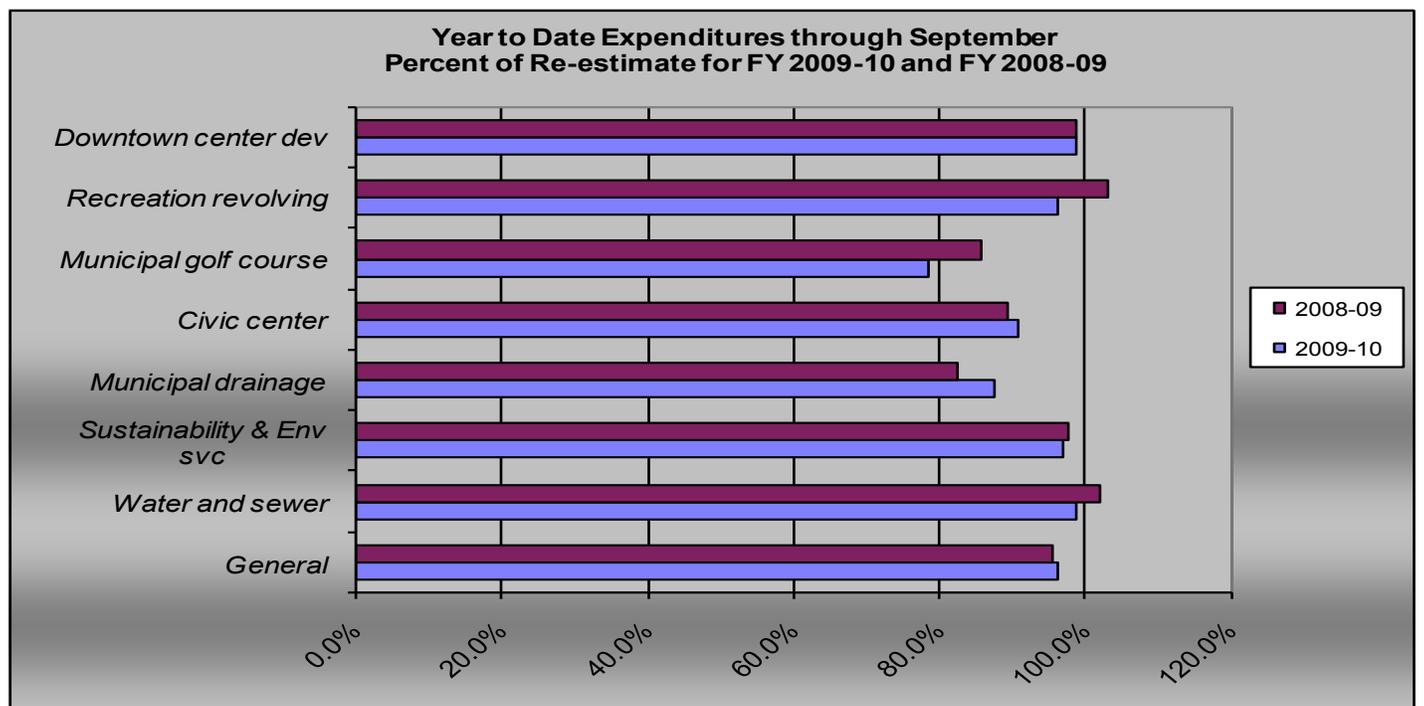
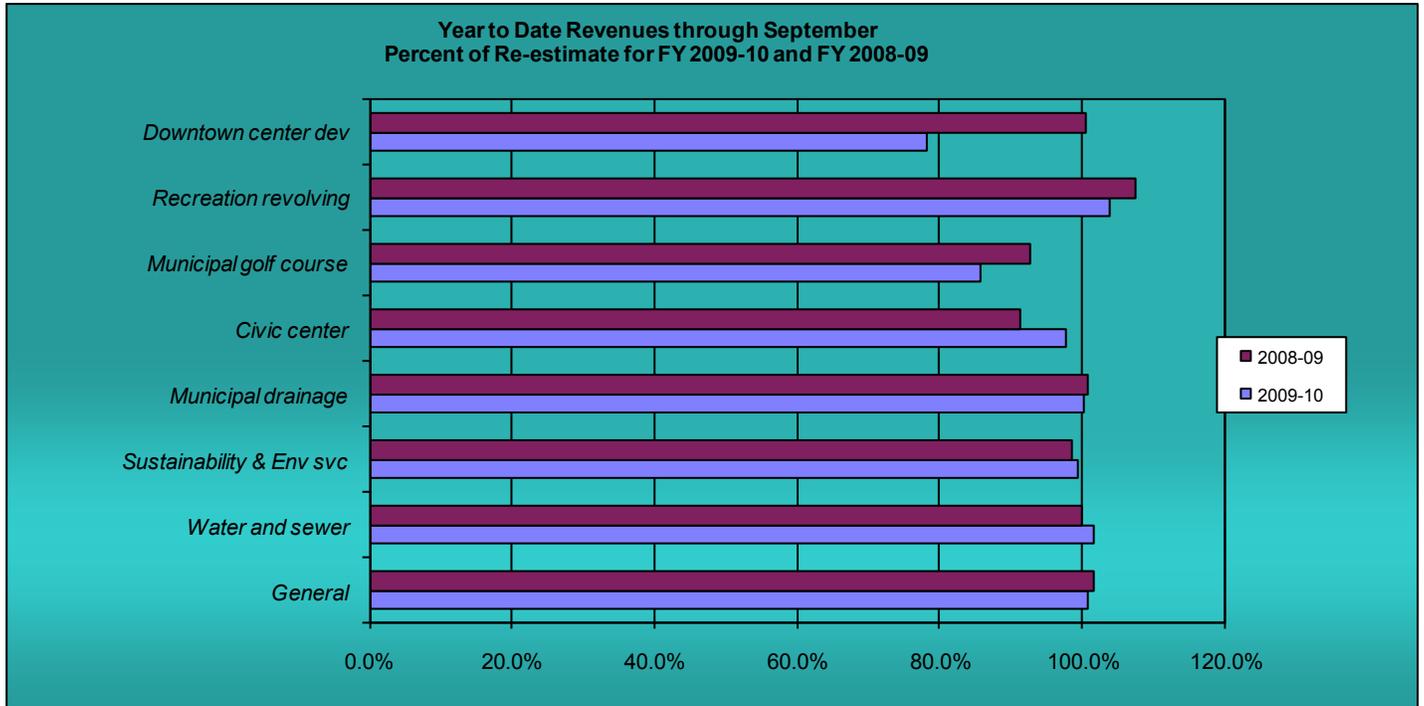
REPORT NOTES SEPTEMBER 2010

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

SEPTEMBER 2010

FINANCIAL HIGHLIGHTS

GENERAL FUND VARIANCES

Revenues

- Ad valorem tax revenue decreases of \$944,071 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 \$675,910 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 \$691,032 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 \$832,938 in gas franchise revenues is the result of lower natural gas prices over the prior year.
- Ticket sales for the arts decreased \$66,625 due to the declining economy.
- Mixed beverage tax revenue decreases of \$183,963 are due to a decrease in mixed beverage sales through the City's restaurants and other eating establishments as a result of the decline in the economy.
- Tennis Center revenues decreased \$41,669 due to timing of deposits and a decrease in the revenue allocation to the Tennis Center.
- Court fine revenues are \$586,415 lower due to a decrease in the number of citations issued.
- False alarm revenues decreased \$65,094 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 \$28,725 due to the timing of deposits as well as a decline in the number of land lines.
- Interest income decreased \$448,145 due to a decline in the market.
- Prior year intergovernmental revenues include \$2,113,806 from TIF East Side as reimbursement for initial costs contributed by the City for the Courtyard Theater Project in FY 2001.
- 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 \$816,106 due to a higher volume of subscribers in the current year.
- Filing fee revenues increased \$33,894 due to a large value project of \$12,000 and a March 1, 2010 rate increase.
- Ambulance service revenue increased \$258,141 due to the timing of collections.
- Sales tax revenues increased from the prior year by \$1,541,612, primarily as a result of timing and prior year audit adjustments in addition to additional revenue received related to the Meritage sales tax agreement.
- Fire Protection Plan revenues increased \$27,346 due to an increase in public sector establishments needing fire code inspections.
- Revenues for alcoholic beverage licenses increased \$26,394 due to increased rates charged for on-premise alcohol sale permits.
- Scrap metal recycling revenue increased \$94,122 due to modifications to the meter change out program and varying scrap metal prices.
- Building permit revenues are higher by \$672,006 due to larger value projects, an increase in the number of permits issued, and a March 1, 2010 rate increase. Electrical, plumbing, and heating and air conditioning permit revenues are higher by \$19,023, \$52,207, and 32,422, respectively, as a result of an increase in the number of permits issued and minimum permit fees.
- Athletic league participant fees increased \$73,441 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 \$105,003.

REPORT NOTES CONTINUED

SEPTEMBER 2010

Expenditures

- Expenditures and encumbrances related to street signals decreased \$42,313 due to budget reductions and timing of purchases.
- Parts and supplies expenditures and encumbrances in the Facilities Maintenance Department decreased \$9,777 due to timing of purchases.
- Electric payments decreased \$588,575 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 \$115,987 as a result of lower natural gas prices.
- Expenditures and encumbrances for janitorial services decreased \$62,331 primarily as a result of contract modifications.
- Professional services in the Police Department decreased \$154,322. 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 \$132,949 as a result of budget reductions.
- Closure of the print shop in December 2009 resulted in decreased costs and encumbrances of \$166,639.
- Replacement charges for city rolling stock and equipment decreased \$94,428 due to timing differences between when vehicles are received and placed into service.
- Rollback taxes decreased \$200,281 from the prior period. The decline is due to the City being near build-out and fewer commercial building projects as a result of the economy.
- Reimbursement to the General Fund for salary expenses increased \$427,158. These include reimbursements to Public Safety Communications from the Wireline Fee Fund for \$281,270; to the Police Department from the Municipal Courts Building Security Fund for \$180,945; to the Purchasing Department from the Warehouse and Equipment Maintenance funds for \$82,016; to the Municipal Courts Administration Department from the Juvenile Case Manger Fund for \$92,633 for two clerks working on Juvenile Cases. These increases are offset by decreases of \$209,706. In the prior year, the Child Safety Fund reimbursed the General Fund for the Crossing Guard Program.
- Expenditures and encumbrances for training in the fire department decreased \$30,386. 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.
- Expenditures and encumbrances furniture and fixtures for the Emergency Management Department decreased \$70,679 due to the purchase of furniture for the Emergency Operations Center.
- In the prior year, The Library Administration Department purchased a Gemtrac microfilm storage system for the Genealogy area for \$84,604.
- Municipal Court credit card charges decreased \$58,494 as a result of defendants paying convenience fees for credit card usage as opposed to the City absorbing those costs.
- Prior year encumbrances include \$190,000 for renovation of the Day Labor Center.
- Tuition Reimbursement expenditures and encumbrances decreased \$47,337 due to the suspension of the reimbursement policy.
- Prior year carryforwards of computer hardware for the Public Safety Department include \$241,385 related to installation of security cameras at radio towers throughout the City.
- The Human Resources Department spent \$70,603 in the prior year for office and kitchen remodeling.
- Prior year carryforwards of computer hardware for the Emergency Management Department include \$285,766 for the design and development of the Emergency Operations Center.
- Net transfers to contractual services decreased \$84,161.
- Contract costs and encumbrances for the Collin County Cultural Arts decreased \$63,649 due to the timing of payments.
- Minor apparatus costs for the Recreation Administration Department decreased \$93,568 as a result of transferring these costs to the Equipment Replacement Fund in the current year.
- Budgeted computer replacement charges decreased over the prior year by \$201,996 due to lower replacement costs and an extension of equipment life.
- Park and Field Services contracts related to park facility and field maintenance decreased \$127,726 due

REPORT NOTES CONTINUED

SEPTEMBER 2010

to budget reductions.

- Contractual repair costs for City buildings decreased \$32,438 as these services are performed on an as-needed basis.
- Legal costs and encumbrances for contracts decreased \$114,745 due to budget reductions.
- 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 \$2,971,963 from the prior year. Funding for the City's Section 115 Trust, which began in December 2008, decreased \$1,160,730. Salary and TMRS costs for Civil Service employees increased \$632,536 and \$1,095,612, 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 \$2,389,656 due to 64 vacant and 59 reduced positions and part-time labor decreases of \$2,113,249.
- An equipment replacement fund for \$250,000 was established in October 2009 for Parks and Recreation.
- Postage costs for records management increased \$278,730 as a result of transferring the Mail Services Department to the General Fund as of April 2010.
- Library publication costs and encumbrances for on-line books increased \$59,958 primarily due to an additional audio service provider in the current year.
- Due to an increase in pedestrian crosswalk applications throughout the City, cost and encumbrances for the Signs and Markings Department increased \$90,407.
- Medical and surgical costs and encumbrances for the Fire Department increased \$60,930 due to the addition of enhanced defibrillators for the entire fleet and additional supplies for life saving devices.
- Costs associated with ammunition in the Police Department increased \$53,391. Ammunition is procured on an "as needed basis."
- Water billings to City Departments increased \$279,203 due to a six percent rate increase effective October 1, 2009.
- 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 \$93,699.
- 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 revenues increased \$5,682,966 due to a six percent rate increase effective October 1, 2009. Sewer revenues increased over the prior year by \$2,458,194 due to rate increases implemented in March 2009. Contractual payments to North Texas Municipal Water District (NTMWD) increased \$2,842,566. Annual dues to the Texas Commission on Environmental Quality increased \$213,974 as a result of increased fees. Personal services costs decreased \$91,386. Salary expense decreases of \$88,810, a result of staffing reductions, were offset by increases in health insurance costs of \$124,689. Accrued vacation expense decreased \$154,532 due to fiscal year end pay periods. The Water and Sewer Fund will be reimbursed \$145,562 of building construction costs by the Environmental Services Fund. Costs spent in the prior year to repair a pump at the Ridgeview Pump Station totaled \$74,106. Credit card processing fees decreased \$237,751 as a result of timing of vendor billings in addition to a new contract entered into in June 2009 with lower rates. Expenses and encumbrances for the fixed network meter reading system decreased \$1,433,908 due to a decrease in the number of meters installed and the related costs. Electric payments decreased \$233,251 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 \$36,431 due to a change in contractual fees paid per ton. In the prior year, the Water and Sewer department incurred one-time expenses related to the installation of the automated bill payment kiosk of \$37,750. Costs and encumbrances for water meters decreased \$210,300 due to timing of water meter installations.

REPORT NOTES CONTINUED

SEPTEMBER 2010

Sustainability & Environmental Services

Commercial solid waste revenues are \$25,162 higher primarily due to an increase in collection fees, disposal volumes, and timing of collections. Residential solid waste revenues are \$52,479 higher than the prior year primarily due to the timing of the utility billing cycle. Recycling revenues increased \$435,046 primarily due to an increase in prices. Revenues related to the sale of compost increased \$139,901 due to the addition of new customers to the client base who in turn need and use more product. Contributions decreased \$42,061 due to one-time grant funding received in the prior year in addition to the timing of deposits. 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 \$96,489 due to an increase in yard waste drop off from landscapers and developers. Insurance and damages receipts decreased \$118,588. The Sustainability and Environmental Services Department received reimbursements in the prior year of \$127,586 due to vehicle accidents. Expenses and encumbrances increased from the prior year by \$122,558. 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. Sand, clay and loam expenditures decreased \$12,132 due to the timing of purchase orders. The Otto Contract decreased \$76,838 due to a credit issued in the current year as well as the timing of purchase orders. Landscape bag costs decreased \$44,045 due to timing of purchase orders. Municipal garage charges decreased \$301,537 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 \$343,010. Reimbursements to the Water and Sewer Fund increased \$145,462 for building construction costs by Environmental Services Fund. Plano's percentage of contractual payments to NTMWD increased \$275,739. Payment is based on allocation of tonnage between member cities. Additionally, fuel costs passed through to member cities by NTMWD decreased. Personal services costs increased \$84,085. Salaries and part time labor costs decreased \$30,967 and \$79,535, respectively, primarily due to vacant positions in the current year. Decreases are partially offset by increases in health insurance of \$45,591 and increases in overtime costs of \$51,172. Temporary labor for the Solid Waste Collections Department increased \$79,170 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 \$99,784. Interest income decreased \$19,622 due to a decline in the market. Personal services costs increased \$71,418. Positions vacant in the prior year were filled resulting in increased salary costs of \$73,947 and health insurance costs of \$58,927. These increases are offset by a decrease of \$91,443 related to accrued vacation expenses due to fiscal year-end pay periods. Municipal garage charges increased \$10,911 due to increased fuel costs and repairs. Reimbursements to other funds increased \$41,512 primarily due to an increase in the utilization of personnel in other funds. Contract costs for debris hauling services decreased \$50,339 due to timing of purchase orders. Maintenance and supply costs for pipes, storm drains, curb repair and tree removal decreased \$25,535 due to timing.

Civic Center

Civic Center lease fees are lower by \$28,108 from the prior year due to fewer corporate business events. This additionally impacts ancillary services with food and beverage revenues decreasing by \$111,375, and service charges, a function of food and beverage sales, lower by \$10,119. Contractual labor expenses decreased \$68,903 due to a decrease in corporate events and its associated ancillary service sales. Food and beverage sales at Pecan Hollow decreased \$125,358 due to this past winter's weather conditions. As of June 2010, Pecan Hollow grill operations were outsourced. Hotel/motel tax revenues decreased \$255,371 primarily as a result of the economy. Interest income decreased \$28,751 as compared to the

REPORT NOTES CONTINUED

SEPTEMBER 2010

prior year due to a decline in the market. Expenses and encumbrances decreased \$811,084. Prior year expenses and encumbrances include \$179,592 for building design services to expand the Plano Centre and additional food expense of \$96,525. Costs and encumbrances for alcohol purchases decreased \$27,112 due to the elimination of Pecan Hollow Grille in June 2010 and declining sales as a result of the economy from the Plano Centre. Building improvements decreased \$57,082 due to budget reductions. 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 \$181,447, 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 \$48,947, not to exceed \$49,000. Electric payments decreased \$40,254 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 \$155,414 due to an individual retiring in the previous year. This position was not filled until July of 2009. Additionally, part time labor decreased \$250,729. Advertising costs increased \$60,983 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 \$47,191 due to the printing of the Convention and Tourism Meeting Planner's Guide which is printed every other year.

Golf Course

Golf revenues decreased \$173,463 due to economic and weather conditions. Pecan Hollow Golf Course closed 84 days in the current year, and year to date rounds played are down by 12,517. Personal services decreased \$63,699 due to a reduction in staff. Electric payments decreased \$12,829 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. The Park and Recreation Administration Fund reimbursed the Golf Course fund \$51,566 for golf course renovations in the current year. Costs of maintenance parts and supplies products decreased from the prior year by \$10,640, 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 \$152,393. Personal services decreased \$99,610 primarily due to the timing of vacation accruals recorded at the time of print. Contractual services increased \$31,307 primarily as a result of increased program registration leading to additional transaction fees. Contractual services increases of \$100,690 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 SEPTEMBER 30 OF FISCAL YEARS 2010, 2009, AND 2008
GENERAL FUND

	Fiscal Year	Annual Budget	Re-estimated Budget	12 Months Actual	Actual/ Re-estimate	Performance Index *
REVENUES:						
Ad valorem tax	2010	\$ 82,436,251	81,932,161	81,571,897	99.6%	99.56
	2009	83,068,770	82,840,550	82,515,968	99.6%	99.61
	2008	77,466,721	77,641,257	77,593,744	99.9%	99.94
Sales tax	2010	57,821,890	56,650,958	58,028,835	102.4%	102.43
	2009	57,417,708	55,795,630	56,487,223	101.2%	101.24
	2008	61,181,328	59,193,513	62,113,836	104.9%	104.93
Other revenue	2010	60,867,803	57,781,042	58,565,938	101.4%	101.36
	2009	62,552,130	58,821,692	61,468,266	104.5%	104.50
	2008	57,398,252	56,790,970	58,819,219	103.6%	103.57
TOTAL REVENUE	2010	201,125,944	196,364,161	198,166,670	100.9%	100.92
	2009	203,038,608	197,457,872	200,471,457	101.5%	101.53
	2008	196,046,301	193,625,740	198,526,799	102.5%	102.53
EXPENDITURES & ENCUMBRANCES:						
Current operating	2010	\$ 207,374,024	205,528,578	197,716,333	96.2%	96.20
	2009	210,004,657	213,103,252	203,698,816	95.6%	95.59
	2008	210,265,059	205,829,737	198,998,379	96.7%	96.68
Capital outlay	2010	1,010,000	2,599,424	2,141,421	82.4%	82.38
	2009	2,505,307	3,361,732	3,229,178	96.1%	96.06
	2008	2,254,500	3,059,097	3,149,045	102.9%	102.94
Total expenditures and encumbrances	2010	208,384,024	208,128,002	199,857,754	96.0%	96.03
	2009	212,509,964	216,464,984	206,927,994	95.6%	95.59
	2008	212,519,559	208,888,834	202,147,424	96.8%	96.77
Excess (deficiency) of revenues over (under) expenditures	2010	(7,258,080)	(11,763,841)	(1,691,084)	-	-
	2009	(9,471,356)	(19,007,112)	(6,456,537)	-	-
	2008	(16,473,258)	(15,263,094)	(3,620,625)	-	-
OTHER FINANCING SOURCES (USES)						
Transfers in	2010	8,616,358	9,813,482	9,813,482	100.0%	100.00
	2009	7,804,331	10,774,010	10,774,010	100.0%	100.00
	2008	7,279,831	9,669,342	9,669,342	100.0%	100.00
Transfers out	2010	(10,634,771)	(10,634,772)	(11,100,430)	104.4%	104.38
	2009	(10,809,587)	(10,633,769)	(10,633,768)	100.0%	100.00
	2008	(10,844,568)	(10,809,587)	(10,809,587)	100.0%	100.00
NET CHANGE IN FUND BALANCES	2010	(9,276,493)	(12,585,131)	(2,978,032)		
	2009	(12,476,612)	(18,866,871)	(6,316,295)		
	2008	(20,037,995)	(16,403,339)	(4,760,870)		
FUND BALANCES-BEGINNING	2010			42,744,130		
	2009			44,741,546		
	2008			45,683,660		
FUND BALANCES-ENDING SEPTEMBER 30	2010			39,766,098		
	2009			38,425,251		
	2008			40,922,790		

* The Performance Index is a projection of the City's proximity to arriving at re-estimate figures at this point in time. It is calculated taking twelve months divided by the number of months completed to date in the current fiscal year times 100 multiplied by the actual/re-estimate percentage.

Note: FY 2008 and 2009 re-estimated budget and actual include carryforward amounts.

FY 2010 carryforward amounts are not available at time of print.

MONTHLY FINANCIAL SUMMARY REPORT
 THROUGH SEPTEMBER 30 OF FISCAL YEARS 2010, 2009, AND 2008
 WATER AND SEWER FUND

	Fiscal Year	Annual Budget	Re-estimated Budget	12 Months Actual	Actual/ Re-estimate	Performance Index
REVENUES:						
Water and sewer revenue	2010	\$ 114,488,347	110,876,716	113,040,000	102.0%	101.95
	2009	110,225,529	105,076,022	104,908,997	99.8%	99.84
	2008	96,339,563	94,628,518	97,492,272	103.0%	103.03
Other fees and service charges	2010	2,669,903	3,072,251	2,688,424	87.5%	87.51
	2009	2,572,861	2,604,594	2,627,808	100.9%	100.89
	2008	<u>2,693,389</u>	<u>2,489,957</u>	<u>2,578,540</u>	103.6%	103.56
TOTAL REVENUE	2010	117,158,250	113,948,967	115,728,424	101.6%	101.56
	2009	112,798,390	107,680,616	107,536,805	99.9%	99.87
	2008	<u>99,032,952</u>	<u>97,118,475</u>	<u>100,070,812</u>	103.0%	103.04
EXPENSES & ENCUMBRANCES:						
Capital outlay	2010	-	1,265,976	1,261,729	99.7%	99.66
	2009	-	1,470,584	1,280,659	87.1%	87.09
	2008	1,245,000	1,323,720	218,035	16.5%	16.47
Other expenses & encumbrances	2010	91,399,723	86,160,343	85,187,252	98.9%	98.87
	2009	87,155,021	85,359,216	87,357,073	102.3%	102.34
	2008	<u>77,515,769</u>	<u>75,090,134</u>	<u>73,261,326</u>	97.6%	97.56
Total expenses and encumbrances	2010	91,399,723	87,426,319	86,448,981	98.9%	98.88
	2009	87,155,021	86,829,800	88,637,732	102.1%	102.08
	2008	<u>78,760,769</u>	<u>76,413,854</u>	<u>73,479,361</u>	96.2%	96.16
Excess (deficiency) of revenues over (under) expenses	2010	25,758,527	26,522,648	29,279,443	-	-
	2009	25,643,369	20,850,816	18,899,073	-	-
	2008	20,272,183	20,704,621	26,591,451	-	-
TRANSFERS IN (OUT)						
Transfers in	2010	-	-	-	0.0%	-
	2009	-	-	-	0.0%	-
	2008	254,530	254,530	254,530	100.0%	100.00
Transfers out	2010	(25,083,019)	(26,355,801)	(26,355,801)	100.0%	100.00
	2009	(22,203,624)	(25,205,761)	(25,205,761)	100.0%	100.00
	2008	<u>(19,546,676)</u>	<u>(21,910,286)</u>	<u>(21,910,286)</u>	100.0%	100.00
CHANGE IN NET ASSETS	2010	\$ 675,508	166,847	2,923,642		
	2009	3,439,745	(4,354,945)	(6,306,688)		
	2008	980,037	(951,135)	4,935,695		
TOTAL NET ASSETS-BEGINNING	2010			324,231,841		
	2009			321,538,734		
	2008			<u>315,705,835</u>		
TOTAL NET ASSETS-ENDING SEPTEMBER 30	2010			327,155,483		
	2009			315,232,046		
	2008			<u>320,641,530</u>		

* The Performance Index is a projection of the City's proximity to arriving at re-estimate figures at this point in time. It is calculated taking twelve months divided by the number of months completed to date in the current fiscal year times 100 multiplied by the actual/re-estimate percentage.

Note: FY 2008 and 2009 re-estimated budget and actual include carryforward amounts.
 FY 2010 carryforward amounts are not available at time of print.

**MONTHLY FINANCIAL SUMMARY REPORT
THROUGH SEPTEMBER 30 OF FISCAL YEARS 2010, 2009, AND 2008
SUSTAINABILITY AND ENVIRONMENTAL SERVICES FUND**

	<u>Fiscal Year</u>	<u>Annual Budget</u>	<u>Re-estimated Budget</u>	<u>12 Months Actual</u>	<u>Actual/ Re-estimate</u>	<u>Performance Index</u>
REVENUES:						
Commerical solid waste franchise	2010	\$ 6,709,797	6,447,518	6,224,135	96.5%	96.54
	2009	6,496,731	6,481,522	6,198,973	95.6%	95.64
	2008	6,351,573	6,421,781	6,721,464	104.7%	104.67
Refuse collection revenue	2010	13,005,330	13,256,284	13,245,282	99.9%	99.92
	2009	13,316,939	12,700,268	12,774,660	100.6%	100.59
	2008	12,272,746	12,733,933	12,938,763	101.6%	101.61
Other fees and service charges	2010	2,508,431	2,237,740	2,347,948	104.9%	104.92
	2009	2,502,911	2,416,866	2,324,026	96.2%	96.16
	2008	2,100,592	1,920,660	1,820,533	94.8%	94.79
TOTAL REVENUE	2010	22,223,558	21,941,542	21,817,365	99.4%	99.43
	2009	22,316,581	21,598,656	21,297,659	98.6%	98.61
	2008	20,724,911	21,076,374	21,480,760	101.9%	101.92
EXPENSES & ENCUMBRANCES:						
Capital outlay	2010	-	-	14,016	0.0%	-
	2009	256,170	203,311	191,759	94.3%	94.32
	2008	141,500	480,367	472,967	98.5%	98.46
Other expenses & encumbrances	2010	22,498,000	22,178,148	21,482,617	96.9%	96.86
	2009	22,663,834	21,711,566	21,182,316	97.6%	97.56
	2008	21,144,170	21,268,308	21,803,947	102.5%	102.52
Total expenses and encumbrances	2010	22,498,000	22,178,148	21,496,633	96.9%	96.93
	2009	22,920,004	21,914,877	21,374,075	97.5%	97.53
	2008	21,285,670	21,748,675	22,276,914	102.4%	102.43
Excess (deficiency) of revenues over (under) expenses	2010	(274,442)	(236,606)	320,732	-	-
	2009	(603,423)	(316,221)	(76,416)	-	-
	2008	(560,759)	(672,301)	(796,154)	-	-
TRANSFERS IN (OUT)						
Transfers in	2010	100,000	100,000	100,000	100.0%	100.00
	2009	100,000	100,000	100,000	100.0%	100.00
	2008	100,000	100,000	100,000	100.0%	100.00
Transfers out	2010	-	-	-	0.0%	-
	2009	-	-	-	0.0%	-
	2008	-	-	-	0.0%	-
CHANGE IN NET ASSETS	2010	\$ (174,442)	(136,606)	420,732		
	2009	(503,423)	(216,221)	23,584		
	2008	(460,759)	(572,301)	(696,154)		
TOTAL NET ASSETS-BEGINNING	2010			1,677,124		
	2009			1,690,291		
	2008			2,308,223		
TOTAL NET ASSETS-ENDING SEPTEMBER 30	2010			2,097,856		
	2009			1,713,875		
	2008			1,612,069		

* The Performance Index is a projection of the City's proximity to arriving at re-estimate figures at this point in time. It is calculated taking twelve months divided by the number of months completed to date in the current fiscal year times 100 multiplied by the actual/re-estimate percentage.

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**MONTHLY FINANCIAL SUMMARY REPORT
THROUGH SEPTEMBER 30 OF FISCAL YEARS 2010, 2009, AND 2008
MUNICIPAL DRAINAGE FUND**

	Fiscal Year	Annual Budget	Re-estimated Budget	12 Months Actual	Actual/ Re-estimate	Performance Index
REVENUES:						
Fees and service charges	2010	\$ 5,007,613	5,143,661	5,149,490	100.1%	100.11
	2009	4,928,110	5,000,113	5,049,706	101.0%	100.99
	2008	4,723,698	4,908,476	4,976,304	101.4%	101.38
Miscellaneous revenue	2010	85,000	42,479	50,971	120.0%	119.99
	2009	150,000	80,000	69,807	87.3%	87.26
	2008	125,000	175,000	175,789	100.5%	100.45
TOTAL REVENUE	2010	5,092,613	5,186,140	5,200,461	100.3%	100.28
	2009	5,078,110	5,080,113	5,119,513	100.8%	100.78
	2008	4,848,698	5,083,476	5,152,093	101.3%	101.35
EXPENSES & ENCUMBRANCES:						
Capital outlay	2010	-	-	-	0.0%	-
	2009	-	54,000	38,505	71.3%	71.31
	2008	-	54,000	741	1.4%	-
Other expenses & encumbrances	2010	3,046,620	2,883,128	2,520,696	87.4%	87.43
	2009	2,823,503	2,942,639	2,428,924	82.5%	82.54
	2008	2,599,209	2,638,950	2,386,495	90.4%	90.43
Total expenses and encumbrances	2010	3,046,620	2,883,128	2,520,696	87.4%	87.43
	2009	2,823,503	2,996,639	2,467,429	82.3%	82.34
	2008	2,599,209	2,692,950	2,387,236	88.6%	88.65
Excess (deficiency) of revenues over (under) expenses	2010	2,045,993	2,303,012	2,679,765	-	-
	2009	2,254,607	2,083,474	2,652,084	-	-
	2008	2,249,489	2,390,526	2,764,857	-	-
TRANSFERS OUT						
Operating transfers out	2010	(2,971,845)	(2,856,210)	(2,856,210)	100.0%	100.00
	2009	(2,847,538)	(2,872,152)	(2,872,152)	100.0%	100.00
	2008	(2,690,706)	(2,765,741)	(2,765,741)	100.0%	100.00
CHANGE IN NET ASSETS	2010	(925,852)	(553,198)	(176,445)		
	2009	(592,931)	(788,678)	(220,068)		
	2008	(441,217)	(375,215)	(884)		
TOTAL NET ASSETS-BEGINNING	2010			23,065,380		
	2009			21,003,753		
	2008			21,105,863		
TOTAL NET ASSETS-ENDING SEPTEMBER 30	2010			22,888,935		
	2009			20,783,685		
	2008			21,104,979		

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**MONTHLY FINANCIAL SUMMARY REPORT
THROUGH SEPTEMBER 30 OF FISCAL YEARS 2010, 2009, AND 2008
NONMAJOR BUSINESS-TYPE FUNDS**

	Fiscal Year	Annual Budget	Re-estimated Budget	12 Months Actual	Actual/ Re-estimate	Performance Index
REVENUES:						
Hotel/motel tax	2010	\$ 4,494,486	3,907,046	3,696,519	82.2%	82.25
	2009	4,964,601	4,428,065	3,951,890	79.6%	79.60
	2008	4,518,066	4,773,655	4,909,061	108.7%	108.65
Other revenue	2010	6,761,751	6,363,412	6,425,476	95.0%	95.03
	2009	6,974,294	6,709,879	6,749,189	96.8%	96.77
	2008	6,695,120	6,958,820	6,974,820	104.2%	104.18
TOTAL REVENUE	2010	11,256,237	10,270,458	10,121,995	89.9%	89.92
	2009	11,938,895	11,137,944	10,701,079	89.6%	89.63
	2008	11,213,186	11,732,475	11,883,881	106.0%	105.98
EXPENSES & ENCUMBRANCES:						
Capital outlay	2010	-	49,774	49,774	-	-
	2009	-	75,236	132,318	-	-
	2008	80,500	111,925	418,185	519.5%	519.48
Other expenses & encumbrances	2010	12,238,004	10,959,522	10,049,225	82.1%	82.11
	2009	12,570,538	11,787,333	10,876,149	86.5%	86.52
	2008	11,679,342	11,940,700	10,668,170	91.3%	91.34
Total expenses and encumbrances	2010	12,238,004	11,009,296	10,098,999	82.5%	82.52
	2009	12,570,538	11,862,569	11,008,467	87.6%	87.57
	2008	11,759,842	12,052,625	11,086,355	94.3%	94.27
Excess (deficiency) of Revenues over (under) expenses	2010	(981,767)	(738,838)	22,996	-	-
	2009	(631,643)	(724,625)	(307,388)	-	-
	2008	(546,656)	(320,150)	797,526	-	-
TRANSFERS OUT:						
Operating transfers out	2010	(557,806)	(473,044)	(473,044)	84.8%	84.80
	2009	(1,424,860)	(1,387,362)	(1,387,362)	97.4%	97.37
	2008	(1,100,300)	(1,126,201)	(1,126,201)	102.4%	102.35
CHANGE IN NET ASSETS	2010	(1,539,573)	(1,211,882)	(450,048)		
	2009	(2,056,503)	(2,111,987)	(1,694,750)		
	2008	(1,646,956)	(1,446,351)	(328,675)		
TOTAL NET ASSETS-BEGINNING	2010			10,801,647		
	2009			13,062,762		
	2008			13,467,830		
TOTAL NET ASSETS-ENDING SEPTEMBER 30	2010			10,351,599		
	2009			11,368,012		
	2008			13,139,155		

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**MONTHLY FINANCIAL SUMMARY REPORT
THROUGH SEPTEMBER 30 OF FISCAL YEARS 2010, 2009, AND 2008
ECONOMIC DEVELOPMENT FUND**

	Fiscal Year	Annual Budget	Re-estimated Budget	12 Months Actual	Actual/ Re-estimate	Performance Index
REVENUES:						
Charges for services	2010	\$ 5,910,201	5,888,182	5,888,182	100.0%	100.00
	2009	6,068,614	6,144,218	6,144,218	100.0%	100.00
	2008	6,849,652	6,985,489	6,985,489	100.0%	100.00
Miscellaneous revenue	2010	\$ 200,000	165,000	179,407	108.7%	108.73
	2009	310,000	200,000	199,399	99.7%	99.70
	2008	185,000	361,420	372,078	102.9%	102.95
TOTAL REVENUE	2010	6,110,201	6,053,182	6,067,589	100.2%	100.24
	2009	6,378,614	6,344,218	6,343,617	100.0%	99.99
	2008	7,034,652	7,346,909	7,357,567	100.1%	100.15
EXPENSES & ENCUMBRANCES						
Personal services	2010	596,878	580,528	558,335	96.2%	96.18
	2009	559,469	585,390	592,986	101.3%	101.30
	2008	550,728	534,882	557,760	104.3%	104.28
Materials and supplies	2010	15,500	15,500	11,536	74.4%	74.43
	2009	23,452	25,835	22,250	86.1%	86.12
	2008	23,500	25,883	23,795	91.9%	91.93
Contractual / professional and other	2010	5,272,154	6,997,375	3,074,183	43.9%	43.93
	2009	5,485,693	5,532,993	5,662,403	102.3%	102.34
	2008	6,275,424	12,015,451	1,507,860	12.5%	12.55
Capital outlay	2010	-	-	-	-	-
	2009	-	-	-	-	-
	2008	-	-	-	-	-
Total Expenses and Encumbrances	2010	5,884,532	7,593,403	3,644,054	48.0%	47.99
	2009	6,068,614	6,144,218	6,277,639	102.2%	102.17
	2008	6,849,652	12,576,216	2,089,415	16.6%	16.61
Excess (Deficiency) of Revenues Over (Under) Expenses	2010	225,669	(1,540,221)	2,423,535	-	-
	2009	310,000	200,000	65,978	-	-
	2008	185,000	(5,229,307)	5,268,152	-	-
TRANSFERS IN						
Operating transfers in	2010	-	-	-	-	-
	2009	-	-	-	-	-
	2008	-	-	-	-	-
CHANGE IN NET ASSETS						
	2010	225,669	(1,540,221)	2,423,535		
	2009	310,000	200,000	65,978		
	2008	185,000	(5,229,307)	5,268,152		
TOTAL NET ASSETS-BEGINNING						
	2010			14,046,444		
	2009			12,255,577		
	2008			6,940,876		
TOTAL NET ASSETS-ENDING SEPTEMBER 30						
	2010			16,469,979		
	2009			12,321,555		
	2008			12,209,028		

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CITY OF PLANO, TEXAS
EQUITY IN TREASURY POOL
September 2010

FUND NO.	FUND NAME	CASH	EQUITY IN TREASURY POOL	TOTAL 9/30/2010	TOTAL 10/1/09	TOTAL 9/30/09
GENERAL FUND:						
01	General	\$ 33,111	37,666,192	37,699,303	39,172,121	39,172,121
77	Payroll	-	3,228,496	3,228,496	2,010,272	2,010,272
		<u>33,111</u>	<u>40,894,688</u>	<u>40,927,799</u>	<u>41,182,393</u>	<u>41,182,393</u>
DEBT SERVICE FUND:						
03	G.O. Debt Service	-	1,001,565	1,001,565	3,285,456	3,285,456
		-	<u>1,001,565</u>	<u>1,001,565</u>	<u>3,285,456</u>	<u>3,285,456</u>
CAPITAL PROJECTS:						
21	Senior Center Facilities	-	244,327	244,327	-	-
22	Recreation Center Facilities	-	1,194,924	1,194,924	601,809	601,809
23	Street Enhancement	-	1,698,005	1,698,005	1,679,141	1,679,141
25	1991 Police & Courts Facility	-	1,504,171	1,504,171	1,063,019	1,063,019
27	1991 Library Facility	-	891,741	891,741	881,835	881,835
28	1991 Fire Facility	-	3,722,429	3,722,429	3,680,893	3,680,893
29	Technology Improvements	-	1,228,968	1,228,968	1,215,315	1,215,315
31	Municipal Facilities	-	461,243	461,243	453,185	453,185
32	Park Improvements	-	6,416,652	6,416,652	7,151,871	7,151,871
33	Street & Drainage Improvement	-	11,917,817	11,917,817	9,455,742	9,455,742
35	Capital Reserve	-	44,375,194	44,375,194	39,870,612	39,870,612
38	DART L.A.P.	-	263,801	263,801	772,562	772,562
39	Spring Creekwalk	-	24,048	24,048	23,781	23,781
52	Park Service Areas	-	4,616,759	4,616,759	5,627,066	5,627,066
53	Creative & Performing Arts	-	2,281,181	2,281,181	2,255,838	2,255,838
54	Animal Control Facilities	-	340,576	340,576	347,537	347,537
59	Service Center	-	126,076	126,076	132,674	132,674
60	Joint Use Facilities	-	647,307	647,307	640,116	640,116
85	Public Arts	-	122,320	122,320	120,961	120,961
160	TXDOT-SH121	-	13,538,358	13,538,358	10,192,812	10,192,812
109	G.O. Bond Clearing - 2010	-	6,686,488	6,686,488	-	-
110	G.O. Bond Clearing - 1999	-	296,240	296,240	321,785	321,785
190	G.O. Bond Clearing - 2000	-	3,641,737	3,641,737	3,607,700	3,607,700
230	Tax Notes Clearing - 2001	-	1,113,332	1,113,332	1,100,963	1,100,963
240	G.O. Bond Clearing - 2001-A	-	184,234	184,234	182,187	182,187
250	Tax Notes Clearing - 2001-A	-	59,723	59,723	59,059	59,059
270	G.O. Bond Refund/Clearing - 2003	-	120,106	120,106	122,730	122,730
089	C.O. Bond Clearing - 2006	-	145,975	145,975	146,347	146,347
102	G.O. Bond Clearing - 2007	-	132,597	132,597	1,221,403	1,221,403
105	Tax Notes Clearing - 2007	-	-	-	-	-
082	G.O. Bond Clearing - 2008	-	267,307	267,307	11,759,316	11,759,316
083	Tax Notes Clearing - 2008	-	4,421,754	4,421,754	11,283,467	11,283,467
106	G.O. Bond Clearing - 2009	-	10,972,209	10,972,209	20,795,000	20,795,000
150	Tax Notes Clearing - 2009	-	6,449,384	6,449,384	6,377,735	6,377,735
220	Tax and Revenue C.O. Clearing - 2010	-	10,127,414	10,127,414	-	-
		-	<u>140,234,397</u>	<u>140,234,397</u>	<u>143,144,461</u>	<u>143,144,461</u>
ENTERPRISE FUNDS:						
26	Municipal Drainage CIP	-	349,979	349,979	296,030	296,030
34	Sewer CIP	-	11,293,460	11,293,460	10,880,651	10,880,651
36	Water CIP	-	13,495,486	13,495,486	10,379,496	10,379,496
37	Downtown Center Development	-	147,866	147,866	141,340	141,340
41	Water & Sewer - Operating	677,691	2,208,642	2,886,333	1,976,623	1,976,623
42	Water & Sewer - Debt Service	-	432,530	432,530	328,790	328,790
43	Municipal Drainage - Debt Service	-	3,304,059	3,304,059	3,356,177	3,356,177
44	W & S Impact Fees Clearing	-	-	-	-	-
45	Sustainability & Environmental Services	650	1,881,750	1,882,400	(598,717)	(598,717)
46	Convention & Tourism	2,810	1,991,595	1,994,405	2,800,286	2,800,286
81	Friends of Plano Centre	-	3,997	3,997	3,953	3,953
47	Municipal Drainage	-	3,989,978	3,989,978	4,189,957	4,189,957
48	Municipal Golf Course	-	103,164	103,164	126,677	126,677
49	Property Management	-	413,803	413,803	470,085	470,085
51	Recreation Revolving	350	1,438,781	1,439,131	1,387,532	1,387,532
330	Municipal Drain Rev Bond Clearing - 2007	-	949,670	949,670	1,600,634	1,600,634
340	Municipal Drain Rev Bond Clearing - 2008	-	2,147,147	2,147,147	2,123,293	2,123,293
107	Municipal Drain Rev Bond Clearing - 2009	-	1,800,380	1,800,380	1,780,378	1,780,378
260	Municipal Drain Rev Bond Clearing - 2010	-	3,634,127	3,634,127	-	-
		<u>681,501</u>	<u>49,586,414</u>	<u>50,267,915</u>	<u>41,243,185</u>	<u>41,243,185</u>

CITY OF PLANO, TEXAS
EQUITY IN TREASURY POOL
September 2010

FUND NO.	FUND NAME	CASH	EQUITY IN TREASURY POOL	TOTAL 9/30/2010	TOTAL 10/1/09	TOTAL 9/30/09
SPECIAL REVENUE FUNDS:						
2	Sproles Library	-	(104,170)	(104,170)	186,351	186,351
4	TIF-Mall	-	-	-	-	-
5	TIF-East Side	-	8,168,122	8,168,122	5,774,599	5,774,599
11	LLEBG-Police Grant	-	28,904	28,904	40,868	40,868
12	Criminal Investigation	-	1,416,920	1,416,920	1,341,294	1,341,294
13	Grant	95	(503,096)	(503,001)	(469,977)	(469,977)
14	Wireline Fees	-	10,814,378	10,814,378	9,740,731	9,740,731
15	Judicial Efficiency	-	104,307	104,307	126,175	126,175
16	Industrial	-	18,479	18,479	18,273	18,273
17	Intergovernmental	-	437,064	437,064	371,968	371,968
18	Government Access/CATV	-	331,859	331,859	296,436	296,436
19	Teen Court Program	-	52,066	52,066	49,271	49,271
20	Municipal Courts Technology	-	1,680,517	1,680,517	1,706,473	1,706,473
24	American Recovery/Reinv Act Grant	-	(973,638)	(973,638)	226,793	226,793
55	Municipal Court-Building Security Fees	-	1,098,131	1,098,131	1,179,873	1,179,873
56	911 Reserve Fund	-	-	-	-	-
57	State Library Grants	-	(1,678)	(1,678)	(35,972)	(35,972)
67	Disaster Relief	-	1,216,985	1,216,985	1,203,465	1,203,465
68	Animal Shelter Donations	-	269,179	269,179	207,918	207,918
73	Memorial Library	-	401,249	401,249	348,226	348,226
86	Juvenile Case Manager	-	356,843	356,843	276,850	276,850
87	Traffic Safety	-	2,775,804	2,775,804	2,322,902	2,322,902
88	Child Safety	-	1,413,384	1,413,384	1,007,206	1,007,206
		95	29,001,609	29,001,704	25,919,723	25,919,723
INTERNAL SERVICE FUNDS:						
6	Public Safety Technology	-	2,029,379	2,029,379	2,006,834	2,006,834
9	Technology Infrastructure	-	(7,869)	(7,869)	(7,782)	(7,782)
58	PC Replacement	-	559,320	559,320	946,678	946,678
61	Equipment Maintenance	200	733,650	733,850	1,006,981	1,006,981
62	Information Technology	-	5,395,555	5,395,555	4,692,594	4,692,594
63	Office Services	-	-	-	(104,926)	(104,926)
64	Warehouse	100	308,850	308,950	144,325	144,325
65	Property/Liability Loss	-	4,379,290	4,379,290	4,434,801	4,434,801
66	Technology Services	-	7,463,498	7,463,498	6,845,943	6,845,943
71	Equipment Replacement	-	14,041,042	14,041,042	15,723,557	15,723,557
78	Health Claims	-	15,770,613	15,770,613	11,149,912	11,149,912
79	Parkway Service Ctr. Expansion	-	(28,503)	(28,503)	(28,187)	(28,187)
		300	50,644,825	50,645,125	46,810,730	46,810,730
FIDUCIARY FUNDS:						
7	Unclaimed Property	-	63,382	63,382	58,343	58,343
8	Library Training Lab	-	2,769	2,769	2,739	2,739
69	Collin County Seized Assets	-	149,715	149,715	146,232	146,232
74	Developers' Escrow	-	2,325,172	2,325,172	2,463,818	2,463,818
75	Plano Economic Development Trust	-	37,578	37,578	376,134	376,134
76	Economic Development	200	16,566,215	16,566,415	13,843,089	13,843,089
84	Rebate	-	1,458,405	1,458,405	1,492,232	1,492,232
		200	20,603,236	20,603,436	18,382,587	18,382,587
TOTAL		\$ 715,207	331,966,734	332,681,941	319,968,535	319,968,535
TRUST FUNDS						
72	Retirement Security Plan	-	65,458,505	65,458,505	65,458,505	65,458,505
91	115 Trust	-	31,783,976	31,783,976	27,657,043	27,657,043
TOTAL TRUST FUNDS		\$ -	97,242,481	97,242,481	93,115,548	93,115,548

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 September 30, 2010 the Treasury Pool, including an adjustment to Fair Value as required by GASB 31, consisted of the following:

Cash	34,779,286
Local Government Investment Pool	30,162,179
Texas Daily	34,378,863
Federal Securities	196,381,594
Certificates of Deposit	34,932,595
Fair Value Adjustment	672,001
Interest Receivable	660,216
	<u>331,966,734</u>

HEALTH CLAIMS FUND THROUGH SEPTEMBER 30 OF FISCAL YEARS 2010 AND 2009

	6 month Variance			5 month Variance			1 month Variance			Year to Date Variance		
	FY 09-10 October - March	FY 08-09 October - March	Favorable (Unfavorable)	FY 09-10 April - August	FY 08-09 April - August	Favorable (Unfavorable)	FY 09-10 September	FY 08-09 September	Favorable (Unfavorable)	FY 09-10 Total	FY 08-09 Total	Favorable (Unfavorable)
Health Claims Fund												
Revenues												
Employees Health Ins. Contributions	\$ 1,951,322	\$ 1,562,494	388,828	\$ 1,772,146	\$ 1,328,733	443,413	\$ 354,373	\$ 265,783	88,590	4,077,841	3,157,010	920,831
Employers Health Ins. Contributions	10,513,892	9,478,853	1,035,039	8,689,676	8,858,722	(169,046)	1,737,167	1,776,038	(38,871)	20,940,735	20,113,613	827,122
Contributions for Retirees	437,321	372,005	65,316	361,581	313,364	48,217	46,132	43,998	2,134	845,034	729,367	115,667
Cobra Insurance Receipts	21,144	23,945	(2,801)	29,937	21,634	8,303	4,380	2,345	2,035	55,461	47,924	7,537
Retiree Insurance Receipts	373,911	273,428	100,483	367,934	267,720	100,214	47,201	78,310	(31,109)	789,046	619,458	169,588
Retiree Contributions	(302,652)	-	(302,652)	(71,259)	(367,891)	296,632	-	(130,642)	130,642	(373,911)	(498,533)	124,622
Employer Contribution-OPEB	3,231,225	2,211,975	1,019,250	799,470	2,729,565	(1,930,095)	-	545,400	(545,400)	4,030,695	5,486,940	(1,456,245)
Interest	42,939	66,712	(23,773)	94,515	70,554	23,961	18,706	(1,372)	20,078	156,160	135,894	20,266
Total Revenues	16,269,102	13,989,412	2,279,690	12,044,000	13,222,401	(1,178,401)	2,207,959	2,579,860	(371,901)	30,521,061	29,791,673	729,388
Transfers Out												
Transfers Out	4,112,376	2,010,628	(2,101,748)	670,209	3,361,739	2,691,530	966,267	659,516	(306,751)	5,748,852	6,031,883	283,031
Expenses												
Insurance	546,713	583,646	36,933	517,910	389,508	(128,402)	103,012	78,125	(24,887)	1,167,635	1,051,279	(116,356)
Contracts- Professional Svc.	127,911	147,115	19,204	73,346	77,579	4,233	6,936	36,369	29,433	208,193	261,063	52,870
Contracts- Other	524,897	598,428	73,531	566,686	553,730	(12,956)	76,506	104,694	28,188	1,168,089	1,256,852	88,763
Health Claims Paid Reinsurance	(41,287)	(674,424)	(633,137)	4,086	(462,350)	(466,436)	-	(152,886)	(152,886)	(37,201)	(1,289,660)	(1,252,459)
Retiree Claims	(771,505)	(685,801)	85,704	(915,443)	(987,520)	(72,077)	(215,004)	(400,890)	(185,886)	(1,901,952)	(2,074,211)	(172,259)
Health Claims - Prescription	1,760,283	1,761,414	1,131	1,467,580	1,624,954	157,374	305,408	372,344	66,936	3,533,271	3,758,712	225,441
Health Claims Paid -UHC	7,452,289	9,357,619	1,905,330	6,732,967	6,450,277	(282,690)	1,471,253	1,247,587	(223,666)	15,656,509	17,055,483	1,398,974
Cobra Insurance Paid	1,124	1,818	694	1,017	746	(271)	107	234	127	2,248	2,798	550
Retiree Insurance Paid	43,816	39,386	(4,430)	37,021	33,693	(3,328)	5,399	6,991	1,592	86,236	80,070	(6,166)
Retiree Insurance Paid- Medicare	160,676	150,436	(10,240)	127,070	111,004	(16,066)	(456)	821	1,277	287,290	262,261	(25,029)
Freight	-	-	-	7	-	(7)	-	-	0	7	-	(7)
Total Expenses	9,804,917	11,279,637	1,474,720	8,612,247	7,791,621	(820,626)	1,753,161	1,293,389	(459,772)	20,170,325	20,364,647	194,322
Net increase (decrease)	2,351,809	699,147	1,652,662	2,781,544	2,069,041	692,503	(511,469)	626,955	(1,138,424)	4,601,884	3,395,143	1,206,741
Health Claims Fund Balance - Cumulative	\$ 9,726,792	\$ 4,678,986	5,047,806	\$ 12,488,336	\$ 6,748,028	5,740,308	\$ 15,691,631	\$ 7,374,983	8,316,648			

Note: FY 2010 expense does not include the IBNR accrual as the data is not available at time of print.

ANALYSIS OF PROPERTY LIABILITY LOSS FUND THROUGH SEPTEMBER 30 OF FISCAL YEARS 2010, 2009 & 2008

PROPERTY LIABILITY LOSS FUND	Fiscal Year 2010	Fiscal Year 2009	Fiscal Year 2008
Claims Paid per General Ledger	\$1,422,416	\$2,027,355	\$898,598
Net Judgments/Damages/Attorney Fees	\$911,775	\$792,661	\$1,259,297
Total Expenses	\$2,334,191	\$2,820,016	\$2,157,895

Note: FY 2010 expense does not include the IBNR accrual as the data is not available at time of print.



SECTION 2

ECONOMIC ANALYSIS

**City of Plano
Comprehensive Monthly Financial Report**

ECONOMIC ANALYSIS SEPTEMBER 2010

General Fund Revenue September YTD Figure I

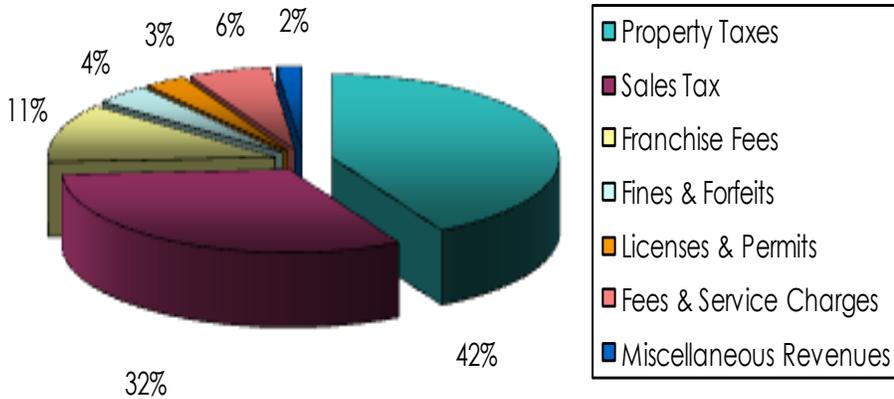


Figure I shows a breakdown of the various sources of revenues for the City's General Fund year to date through September 30, 2010. The largest category is Property Tax in the amount of \$81,591,638. Closest behind Property Tax is Sales Tax in the amount of \$62,129,585 and Franchise Fees with a total of \$22,202,670.

Expenditures and Encumbrances September YTD Figure II

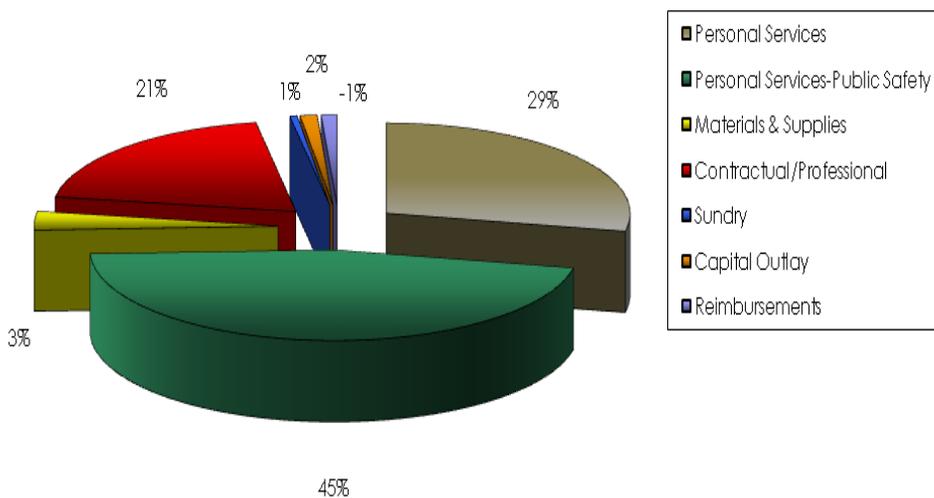


Figure II shows a breakdown of the various expenditures and encumbrances for the City's General Fund Year to Date through September 30, 2010. The largest category is Personal Services-Public Safety in the amount of \$88,662,702 which includes the police, fire, fire-civilian and public safety communications departments. Closest behind that category are Personal Services (for all other departments) with a total of \$54,256,435 and Contractual/ Professional Services totaling \$38,013,319.

ECONOMIC ANALYSIS

SEPTEMBER 2010

Sales Tax Comparisons City of Plano and Area Cities

Figure III

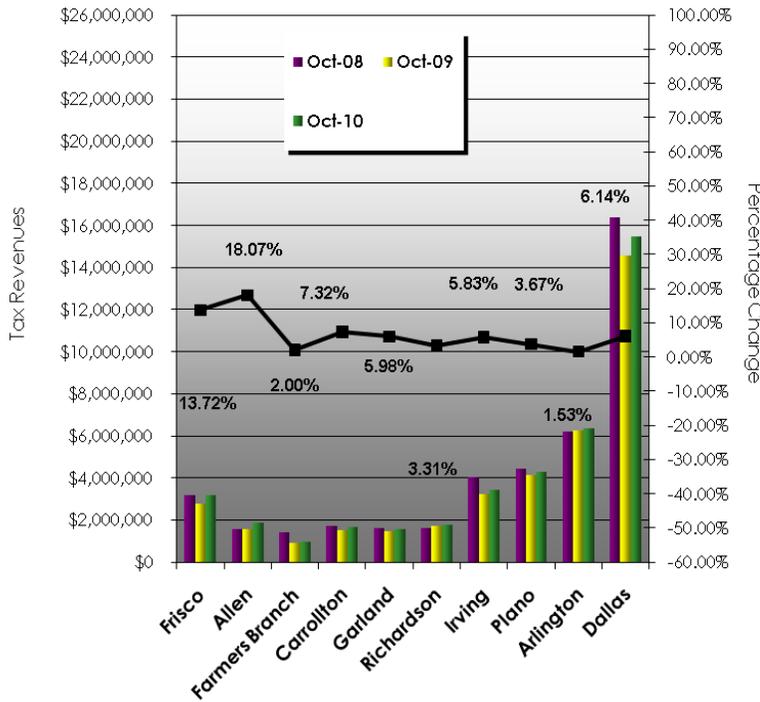
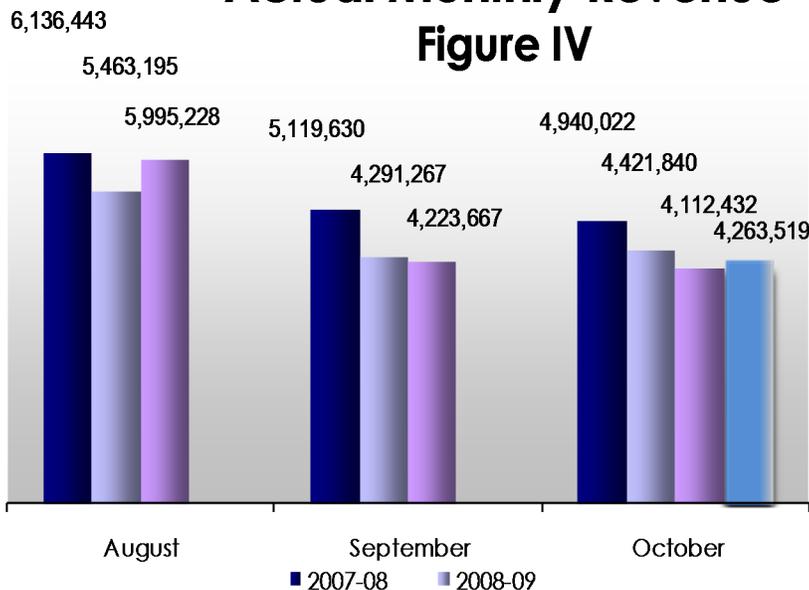


Figure III shows sales tax allocations collected in the months of October 2008, October 2009 and October 2010 for the City of Plano and nine area cities. Each of the cities shown has a sales tax rate of 1%, except for the cities of Allen and Frisco, which have a 2% rate, but distribute half of the amount 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 \$4,263,519 from this 1% tax.

The percentage change in sales tax allocations for the area cities, comparing October 2009 to October 2010, ranged from 18.07% for the City of Allen to 1.53% for the City of Arlington.

Sales Tax Actual Monthly Revenue

Figure IV



Sales tax allocation of \$4,263,519 was remitted to the City of Plano in the month of October. This amount represents an increase of 3.67% compared to the amount received in October 2009. Current year to date sales tax revenue is \$4,263,519.

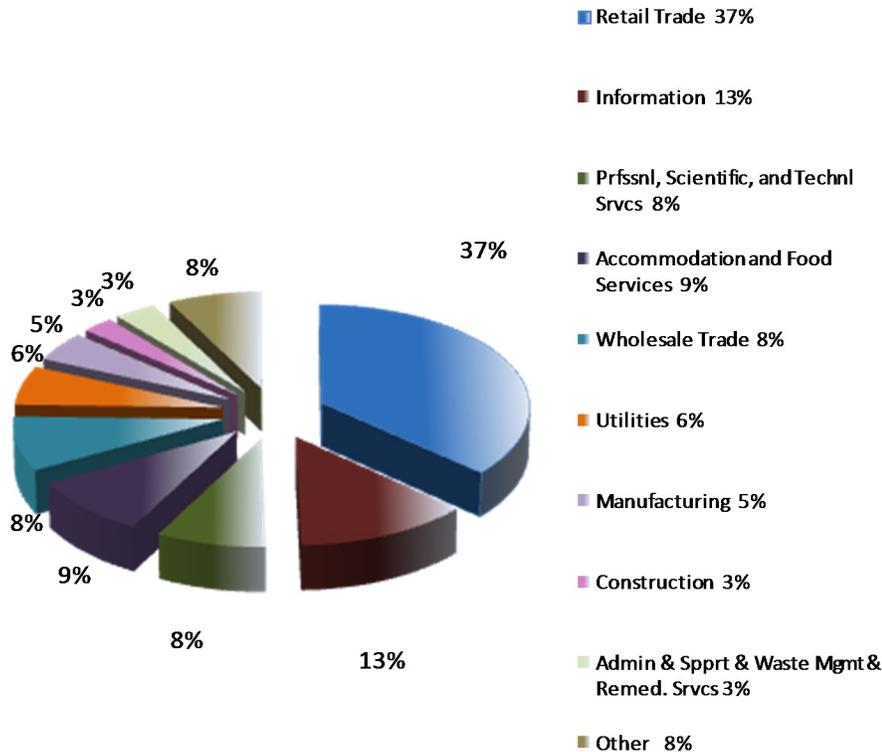
Sales tax revenue is generated from the 1% tax on applicable business activity within the City. These taxes were collected by businesses filing monthly returns, reported in August to the State, and received in October by the City of Plano.

Figure IV represents actual sales and use tax receipts for the months of August September October fiscal years 2007-2008, 2008-2009, 2009-2010 and 2010-2011.

ECONOMIC ANALYSIS

SEPTEMBER 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 August 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.

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

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

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

Manufacturing: Pepsico, TI, Apple, Frito Lay.

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

Administration, Support, Waste Management and Remediation Services: Allied Waste Systems, Tru-green, 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, Agriculture, Forestry, Hunting & Fishing, Real Estate & Rental & Leasing and Unknown: Service King Paint & Body, Exxon Mobil 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, Hewlett Packard Financial Services Company Wal-mart Stores Texas, LLC, CBI Holdings.

ECONOMIC ANALYSIS

SEPTEMBER 2010

Cumulative Jobs Created in Plano
Figure VI

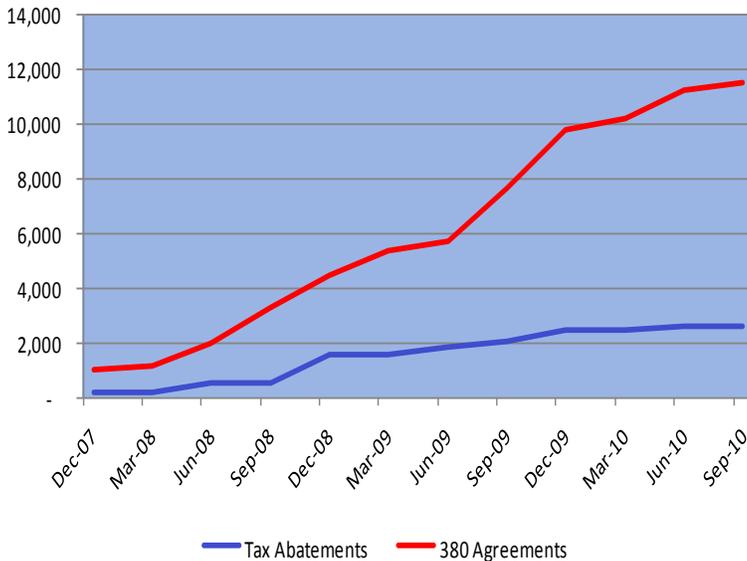


Figure VI, left, tracks the number of jobs cumulatively beginning 4th quarter 2007 created in Plano due to the City entering into either a Property Tax Abatement Agreement or a 380 Economic Development Agreement (380 agreement).

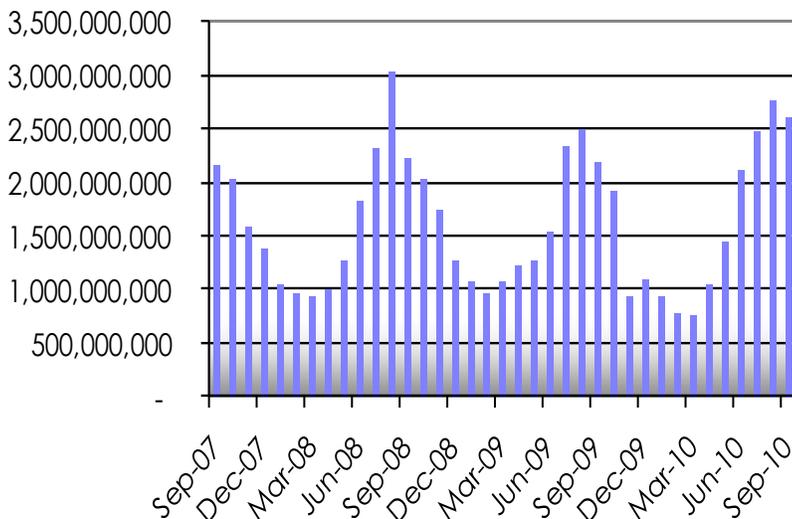
The City of Plano often uses property tax abatements to attract new industry and commercial enterprises, and to encourage the retention and development of existing businesses. The City can limit the property taxes assessed on real property or tangible personal property located on real property due to the repairs or improvements to the property. Only property located within a reinvestment zone is eligible for a tax abatement agreement. During the 3rd quarter of 2010, no 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 3rd quarter of 2010, 307 jobs were created via 380 agreements and 0 jobs were created via tax abatements.

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

Local Water Consumption
(Gallons)
Figure VII

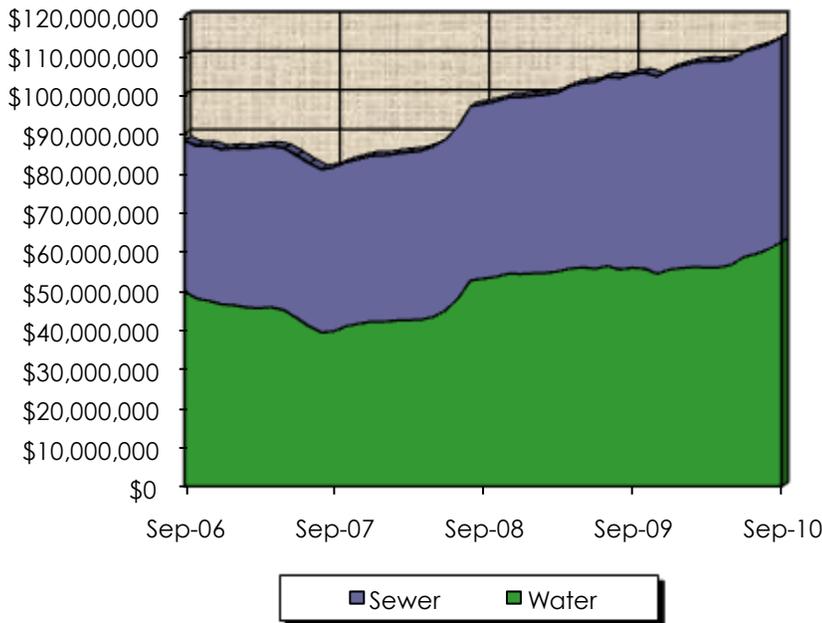


In September, the City of Plano pumped 2,062,617,000 gallons of water from the North Texas Municipal Water District (NTMWD). Consumption was 2,613,246,550 gallons among 79,243 billed water accounts while billed sewer accounts numbered 75,508. The minimum daily water pumpage was 46,883,000 gallons, which occurred on Sunday, September 26th. Maximum daily pumpage was 93,692,000 gallons and occurred on Monday, September 6th. This month's average daily pumpage was 68,754,000 gallons.

Figure VII shows the monthly actual local water consumption.

ECONOMIC ANALYSIS SEPTEMBER 2010

Annualized Water & Sewer Billings Figure VIII

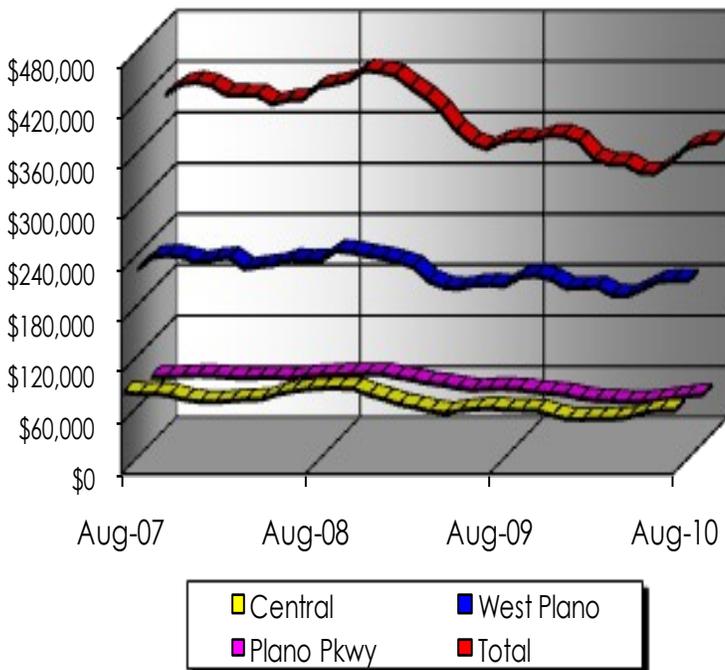


The actual water and sewer customer billing revenues in September were \$8,389,842 and \$4,463,137 representing an increase of 25.94% and an increase of .15% respectively compared to September 2009 revenues. The aggregate water and sewer accounts netted \$12,852,979 for an increase of 15.60%.

September consumption brought annualized revenue of \$62,311,791 for water and \$52,227,226 for sewer, totaling \$114,539,057. This total represents an increase of 8.91% compared to last year's annualized revenue.

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

Hotel/Motel Occupancy Tax Six Month Trend Figure IX



August revenue from hotel/motel occupancy tax was \$316,406. This represents an increase of \$3,206 or 1.02% compared to August 2009. The average monthly revenue for the past six months (see graph) was \$337,503, a decrease of -.69% from the previous year's average. The six-month average for the Central area decreased to \$72,244, the West Plano average increased to \$208,417, and the Plano Pkwy average decreased to \$56,842 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 August 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

SEPTEMBER 2010

**Unemployment Rates
Unadjusted Rate Comparison
Figure X**

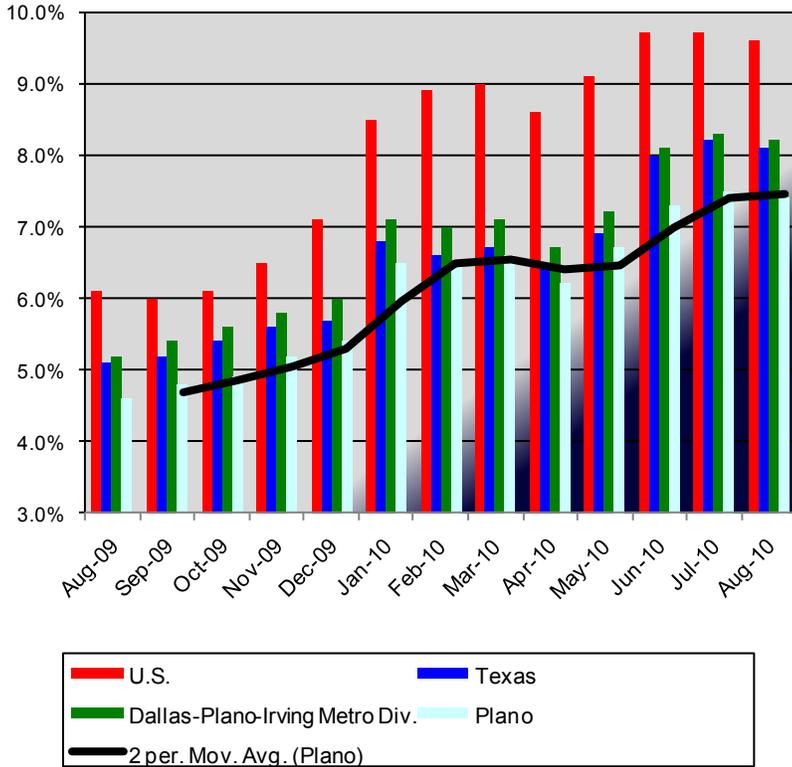


Figure X shows unadjusted unemployment rates based on the Bureau of Labor Statistics U.S. City Average, and Local Area Unemployment Statistics estimates for the State of Texas, the Dallas-Plano-Irving Metropolitan Division and the City of Plano from August 2009 to August 2010

**Average Home Selling Price By City
Figure XI**

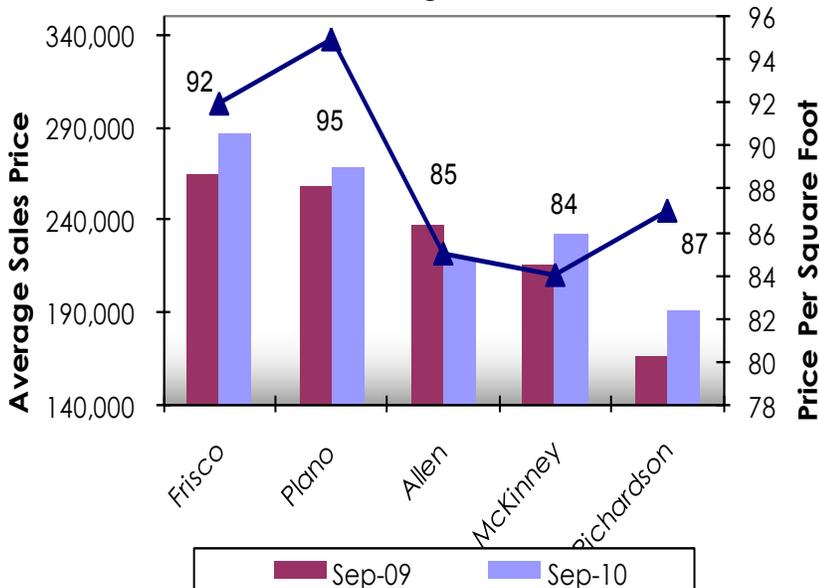


Figure XI shows the average home selling price for the months of September 2009 and September 2010 for the City of Plano and four area cities. The average price per square foot is also included for each city for the month of September 2010. The average sales price in Plano has increased \$9,667 from September 2009 at \$258,297 to September 2010 at \$267,964.

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

SEPTEMBER 2010

Real Estate Recap
Figure XII

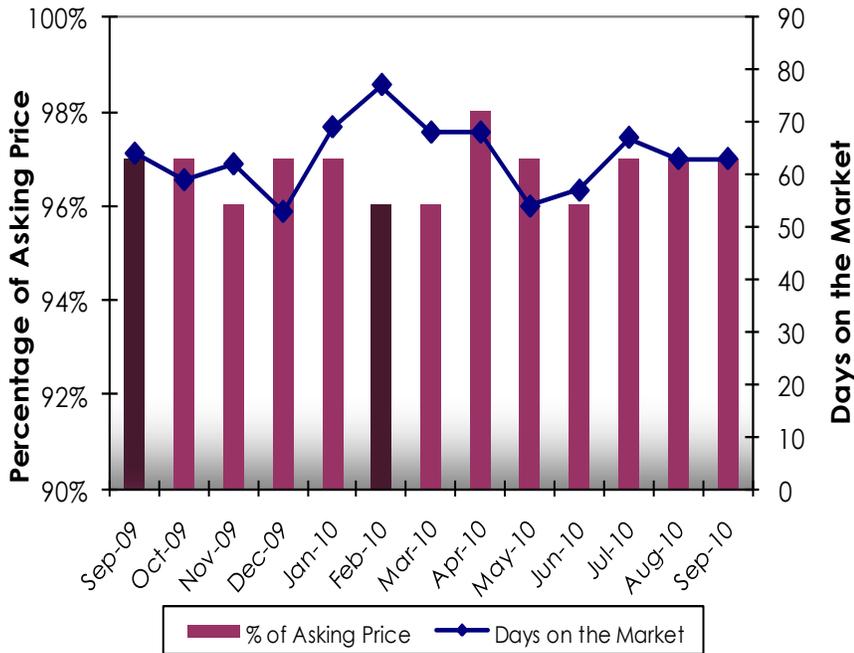


Figure XII represents the percentage of sales price to asking price for single family homes for the past year along with days on the market. The percentage of asking price remained constant at 97% in September 2010 when compared to September 2009. Days on the market decreased from 59 to 58 days in September 2009 and September 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

SEPTEMBER 2010

Interest received during September totaled \$1,268,458 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 September, starting at 0.50% and ending at 0.42%.

As of September 30, a total of \$320,570,116 was invested in the Treasury Fund. Of this amount, \$46,274,651 was General Obligation Bond Funds, \$8,531,322 was Municipal Drainage Revenue Bond Funds, and \$265,764,143 was in the remaining funds.

Metrics	Current Month Actual	Fiscal YTD	Prior Fiscal YTD	Prior Fiscal Year Total
Funds Invested (1)	\$52,928,098	\$305,438,014	\$355,718,602	\$355,718,602
Interest Received (2)	\$1,268,458	\$5,678,534	\$4,493,471	\$4,493,471
Weighted Average Maturity (in days) (3)	583		299	
Modified Duration (4)	1.55		0.86	
Average 2-Year T-Note Yield (5)	0.48%		0.96%	

* 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	August 2010	September 2010	Difference
Portfolio Holding Period Yield	1.08%	1.11%	+0.03% (+3 Basis Points)
Average 2-Year T-Note Yield	0.52%	0.48%	-0.04% (-4 Basis Points)

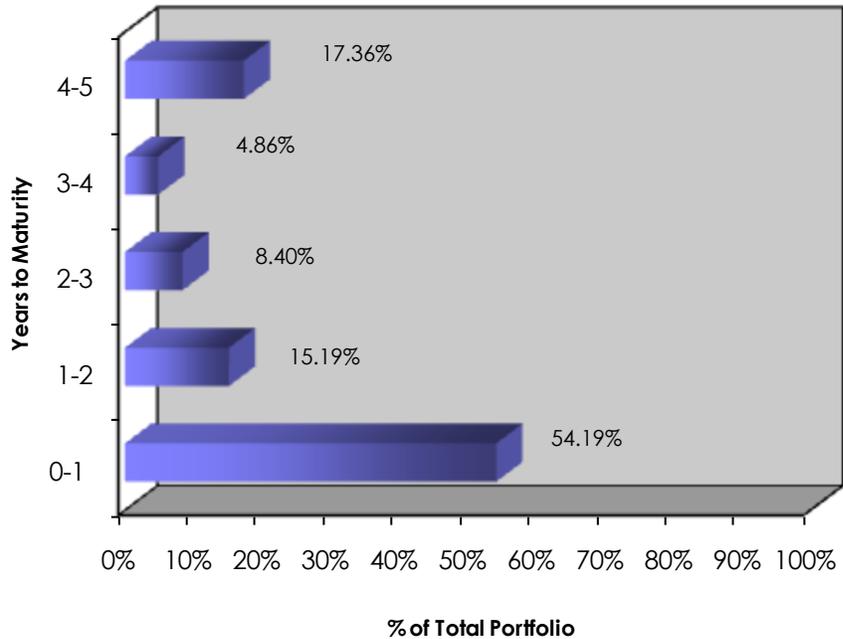
INVESTMENT REPORT SEPTEMBER 2010

Portfolio Maturity Schedule

Figure I

Years to Maturity*	Book Value	% Total
0-1	\$178,977,730	54.19%
1-2	\$50,162,270	15.19%
2-3	\$27,730,490	8.40%
3-4	\$16,041,612	4.86%
4-5	\$57,312,003	17.36%
Total	\$330,224,105	100.00%

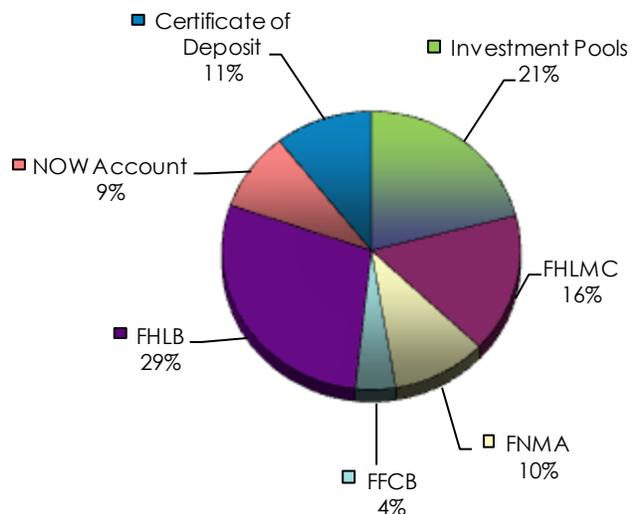
*Does not take into consideration callable issues that can, if called, significantly shorten the Weighted Average Maturity.



Portfolio Diversification

Figure II

Type	Book Value	% Total
Investment Pools	\$69,226,549	20.96%
FHLMC	53,367,770	16.16%
FNMA	33,801,418	10.24%
FFCB	14,438,595	4.37%
FHLB	94,294,999	28.56%
NOW Account	30,162,179	9.13%
Certificate of Deposit	34,932,595	10.58%
Total	\$330,224,105	100.00%



INVESTMENT REPORT SEPTEMBER 2010

Allocated Interest/Fund Balance Figure III

Fund	Beginning Fund	Allocated Interest		Ending Fund	% of
	Balance 9/30/10	Current Month	Fiscal Y-T-D	Balance 9/30/10	Total
General	37,613,458	57,734	638,578	37,671,192	11.75%
G. O. Debt Services	981,480	20,086	294,236	1,001,566	0.31%
Street & Drainage Improvements	11,903,774	14,043	122,582	11,917,817	3.72%
Sewer CIP	11,280,219	13,240	135,471	11,293,459	3.52%
Capital Reserve	44,323,074	52,121	510,793	44,375,195	13.84%
Water & Sewer Operating	2,211,550	(2,908)	(91,124)	2,208,642	0.69%
Water & Sewer Debt Service	430,934	1,596	16,506	432,530	0.13%
Park Service Area Fees	4,611,321	5,437	60,075	4,616,758	1.44%
Property/ Liability Loss	4,374,152	5,138	53,069	4,379,290	1.37%
Information Services	7,454,736	8,763	89,412	7,463,499	2.33%
Equipment Replacement	14,023,683	17,358	208,200	14,041,041	4.38%
Developer's Escrow	2,322,419	2,753	30,148	2,325,172	0.73%
G. O. Bond Funds	44,565,648	52,853	575,248	44,618,501	14.44%
Municipal Drainage Bond Clearing	8,521,235	10,087	89,445	8,531,322	2.66%
Grants - TXDOT	13,524,754	13,604	127,956	13,538,358	4.22%
Other	112,029,194	126,580	1,273,632	112,155,774	34.47%
Total	320,171,631	398,485	4,134,227	320,570,116	100%

Footnote: All City funds not restricted or held in trust are included in the Treasury Pool. As of September 30, 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	Maturities/	Weighted	# of
			Securities Purchased*	Sold/ Called	Ave. Mat. (Days)	
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
August, 2010	364,665,624	1.08%	3	2	409	73
September, 2010	330,224,105	1.11%	4	6	583	71

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

INVESTMENT REPORT SEPTEMBER 2010

Equity in Treasury Pool By Major Category Figure V

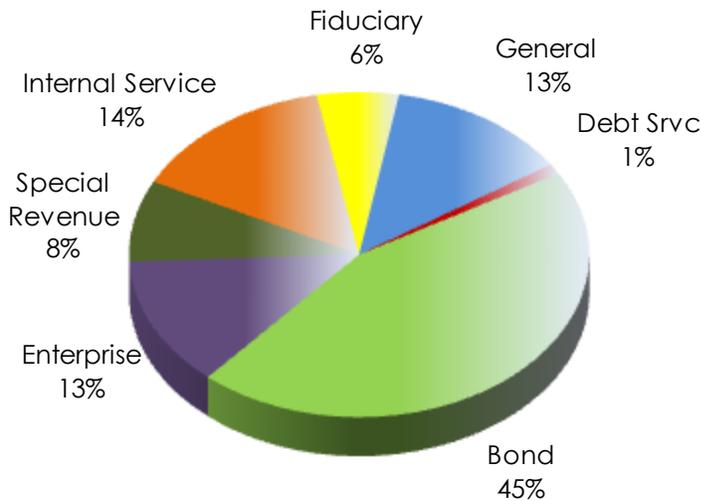


Figure V shows a breakdown of the various sources of funds for the City's Treasury Pool as of September 30, 2010. The largest category is the Bond Funds in the amount of \$143,144,461. Closest behind is the Internal Service Funds with \$46,810,730, and the Enterprise Funds with a total of \$41,243,185.

Annualized Average Portfolio Figure VI

The annualized average portfolio for September 30, 2010 was \$352,212,454. This is an increase of \$17,124,265 when compared to the September 2009 average of \$335,088,189.

