

First Quarter Financial Statements



For the three months ended

12.31.2013



**Quarterly Financial
Statements**

**For the three months ended
December 31, 2013**

Prepared by:

City of Temple Finance Department

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Transmittal Letter

February 20, 2014

Honorable Mayor and Council Members

City of Temple, Texas

We are pleased to submit the Quarterly Financial Statements for the General Fund, Water and Sewer Fund, Special Revenue Funds, and the Internal Service Fund of the City of Temple, Texas for the three months ended December 31, 2013. These financial statements were prepared by the Finance Department of the City of Temple.

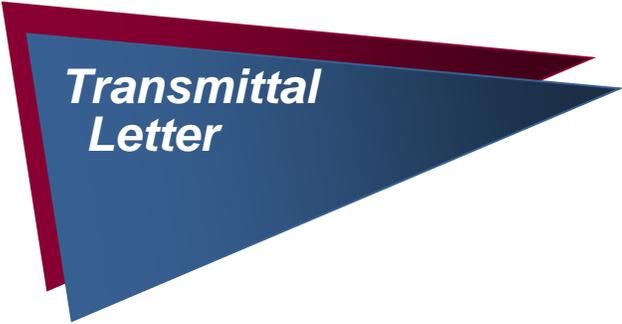
The key criteria by which internal interim reports are evaluated are their relevance and usefulness for purposes of management control, which include planning future operations as well as evaluating current financial status and results to date. Continual efforts are made to assure that accounting and related interim information properly serves management needs. Because managerial styles and perceived information needs vary widely, appropriate internal interim reporting is largely a matter of professional judgment rather than one set forth in **Governmental Accounting and Financial Reporting Standards**. Currently, there is no Generally Accepted Accounting Principles (GAAP) for government **interim** financial statements. These financial statements have been compiled in accordance with standards the Finance Department considered to be applicable and relevant for the City of Temple's interim financial reports. The Finance Department has also followed standards established by the American Institute of Certified Public Accountants in compiling these financial statements.

THREE-MONTH REVIEW

GENERAL FUND –

The amount of revenues from various sources for the three months ended December 31, 2013, as compared to the FY 2014 amended budget, is shown in the following table (presented in thousands):

	<u>Actual</u>	<u>Amended Budget</u>	<u>Percent of Budget</u>
Revenues:			
Taxes	\$ 13,809	\$ 30,769	45%
Franchise fees	1,531	6,176	25%
Licenses and permits	196	510	38%
Intergovernmental	9	285	3%
Charges for services	4,987	20,638	24%
Fines	520	1,943	27%
Interest and other	442	990	45%
Total revenues	<u>\$ 21,494</u>	<u>\$ 61,311</u>	<u>35%</u>



Transmittal Letter

Revenues compared to the amended budget for FY 2014 are at 35% with 25% of the year completed. A detail of the revenues as compared to budget is shown below:

Revenues	% of Budget
Ad valorem taxes	74.65%
Sales tax receipts	25.00%
Other taxes	32.69%
Franchise fees	24.79%
Licenses and permits	38.34%
Intergovernmental revenues	3.22%
Charges for services	24.16%
Fines	26.76%
Interest and other	44.68%

Expenditures by major function for the three months ended December 31, 2013, as compared to the FY 2014 amended budget are shown in the following table (presented in thousands):

	<u>Actual</u>	<u>Amended Budget</u>	<u>Percent of Budget</u>
Expenditures:			
General government	\$ 3,567	\$ 16,042	22%
Public safety	6,769	26,928	25%
Highways and streets	879	3,456	25%
Sanitation	1,561	5,140	30%
Parks and leisure services	2,434	8,790	28%
Education	434	1,651	26%
Airport	912	3,626	25%
Debt Service:			
Principal	15	49	31%
Interest	2	10	21%
Total expenditures	<u>\$ 16,574</u>	<u>\$ 65,692</u>	<u>25%</u>



Transmittal Letter

Expenditures compared to the amended budget are at 24% with 25% of the year complete. Detail is provided below:

Expenditures	% of Budget
Personnel	24.57%
Operations	23.89%
Capital	21.22%
Debt service	29.56%

Detail of expenditures begins on page 21, Exhibit A-4 and A-5.

WATER/SEWER FUND –

Operating revenue has decreased by \$321,793 over the same time period as last fiscal year. Operating expenses increased by \$361,886 compared to the same period of last fiscal year. First quarter financials for this fund begin on page 28.

HOTEL-MOTEL FUND –

The Hotel-Motel Fund is reported beginning on page 36. This special revenue fund is used to account for the levy and utilization of the hotel-motel room tax.

DRAINAGE FUND –

Drainage Fund is reported beginning on page 39. This special revenue fund was created in fiscal year 1999 to account for recording revenues and expenditures addressing the storm water drainage needs of our community. The City Council extended the ordinance on September 18, 2003, establishing the drainage fund for an additional five years. On September 4, 2008, Council amended the ordinance removing the 5-year sunset provision from the ordinance. The ordinance was also amended to remove the calculation of the fees from the ordinance and set the fees by resolution.

CAPITAL PROJECTS –

The City of Temple has in the past and is currently investing heavily in improving infrastructure. This section contains detailed schedules that review current capital projects funded by bond proceeds and begins on page 46. Also included in this section, is a detailed listing of current projects in the City's capital improvement program.

INVESTMENTS/CASH MANAGEMENT –

All of the City's cash and investments are maintained in a pool that is available for use by all funds. Interest earnings are allocated based on cash amounts in individual funds in a manner consistent with legal requirements. Investments are made in accordance with the Comprehensive Policy adopted by the City on August 29, 2013. The City's primary investment objectives, in order of priority, are as follows:

- Safety
- Liquidity
- Yield

As of December 31, 2013, the City had cash and investments with a carrying value of \$151,837,120 and a fair value of \$152,441,089. Total interest earnings for the three months ended are \$52,876. The investment schedules presented in Exhibit G-1 through G-3 are prepared in accordance with Generally Accepted Accounting Principles (GAAP).

The investment portfolio complies with the City's Investment Policy and Strategy and the Public Funds Investment Act, Chapter 2256, Texas Government Code, as amended.

We are investing municipal funds in accordance with our investment policy using basically three of our investment type options.

- Triple A rated (AAA) investment pools
- Money market sweep accounts
- Money market deposit accounts

Details of our current investment portfolio begin on page 71, Exhibit G-1 through G-3.



Transmittal Letter

SUPPLEMENTAL INFORMATION –

This section has details of General Fund balances and designations (page 76). Also in this section is a schedule of federal and state grants, a detailed schedule of historical sales tax revenue by month, a schedule of Hotel/Motel receipts by month, and a schedule of parks escrow funds.

CONCLUSION –

I want to take time to thank the Finance Department staff for their hard work in preparing these financial statements particularly Assistant Director of Finance, Melissa Przybylski, CPA; Treasury/Grants Manager, Stacey Reisner, CPA; Senior Accountant, Jennifer Emerson; and Senior Accountant, Stacey Hawkins for their excellent work and efforts.

Respectively submitted,



Traci L. Barnard, CPA

Director of Finance





General Fund Financials

The *General Fund* is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in other funds.

CITY OF TEMPLE, TEXAS
GENERAL FUND
COMPARATIVE BALANCE SHEETS
December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>	<u>Increase (Decrease)</u>
ASSETS			
Cash	\$ 5,045	\$ 4,845	\$ 200
Investments	34,259,685	32,354,553	1,905,132
Receivables (net of allowance for estimated uncollectibles):			
State sales tax	1,419,763	1,462,327	(42,564)
Accounts	1,100,130	1,092,640	7,490
Ad valorem taxes	2,899,719	2,975,642	(75,923)
Inventories	353,526	407,842	(54,316)
Prepaid items	544,840	795,291	(250,451)
Total current assets	<u>40,582,708</u>	<u>39,093,140</u>	<u>1,489,568</u>
Restricted cash and investments:			
Drug enforcement	322,344	304,971	17,373
Public safety	35,936	37,484	(1,548)
R.O.W. Escrow	269,113	381,559	(112,446)
Parks Escrow {Table VI, pg. 82}	355,671	334,068	21,603
Rob Roy MacGregor Trust - Library	15,372	15,362	10
Total restricted cash and investments	<u>998,436</u>	<u>1,073,444</u>	<u>(75,008)</u>
TOTAL ASSETS	<u>\$ 41,581,144</u>	<u>\$ 40,166,584</u>	<u>\$ 1,414,560</u>

	<u>2013</u>	<u>2012</u>	<u>Increase (Decrease)</u>
LIABILITIES AND FUND EQUITY			
Liabilities:			
Vouchers payable	\$ 2,926,105	\$ 3,271,420	\$ (345,315)
Retainage payable	10,330	-	10,330
Accrued payroll	1,684,288	1,617,758	66,530
Deposits	58,040	64,649	(6,609)
Deferred revenues:			
Ad valorem taxes	2,872,134	2,948,057	(75,923)
R.O.W. Escrow	269,113	381,559	(112,446)
Parks Escrow	352,296	311,118	41,178
Electric franchise	1,568,666	1,574,038	(5,372)
Gas franchise	220,438	178,588	41,850
Other	328,114	488,887	(160,773)
Total liabilities	<u>10,289,524</u>	<u>10,836,074</u>	<u>(546,550)</u>
Fund Balance:			
Nonspendable:			
Inventories and prepaid items	451,696	498,812	(47,116)
Restricted for:			
Drug enforcement	288,571	321,867	(33,296)
Public safety	36,321	37,480	(1,159)
Rob Roy MacGregor Trust - Library	13,370	14,651	(1,281)
Municipal court	414,575	295,114	119,461
Vital statistics preservation	35,505	45,394	(9,889)
Public education channel	262,514	235,653	26,861
Assigned to:			
Technology replacement	390,979	144,799	246,180
Self-funded health insurance	-	118,280	(118,280)
Capital projects {Table I, pg. 76}	2,116,454	2,739,190	(622,736)
Unassigned:	16,785,630	16,100,649	684,981
Budgeted decrease in fund balance	<u>5,318,458</u>	<u>3,953,091</u>	<u>1,365,367</u>
Total fund balance	<u>26,114,073</u>	<u>24,504,980</u>	<u>1,609,093</u>
Excess revenues over expenditures YTD	<u>5,177,547</u>	<u>4,825,530</u>	<u>352,017</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 41,581,144</u>	<u>\$ 40,166,584</u>	<u>\$ 1,414,560</u>

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES

IN FUND BALANCE - ACTUAL AND BUDGET

For the three months ended December 31, 2013

(With comparative amounts for the three months ended December 31, 2012)

	FY 2014			FY 2013	Analytical
	Actual	Budget	Percent of Budget	Actual	\$ Increase (Decrease) Prior yr.
Revenues:					
Taxes	\$ 13,809,479	\$ 30,769,322	44.88%	\$ 12,997,744	\$ 811,735
Franchise fees	1,530,921	6,175,992	24.79%	1,485,112	45,809
Licenses and permits	195,574	510,100	38.34%	97,911	97,663
Intergovernmental	9,189	285,106	3.22%	52,060	(42,871)
Charges for services	4,986,715	20,637,774	24.16%	4,922,500	64,215
Fines	519,828	1,942,659	26.76%	437,896	81,932
Interest and other	442,265	989,812	44.68%	272,194	170,071
Total revenues	<u>21,493,971</u>	<u>61,310,765</u>	<u>35.06%</u>	<u>20,265,417</u>	<u>1,228,554</u>
Expenditures:					
General government	3,567,210	16,042,214	22.24%	3,235,721	331,489
Public safety	6,769,360	26,927,880	25.14%	6,289,015	480,345
Highways and streets	878,754	3,455,773	25.43%	716,165	162,589
Sanitation	1,560,777	5,140,008	30.37%	1,883,034	(322,257)
Parks and leisure services	2,434,249	8,789,510	27.69%	1,740,110	694,139
Education	433,616	1,651,327	26.26%	399,016	34,600
Airport	912,057	3,625,640	25.16%	839,985	72,072
Debt Service:					
Principal	15,428	49,319	31.28%	11,222	4,206
Interest	2,210	10,343	21.37%	1,819	391
Total expenditures	<u>16,573,661</u>	<u>65,692,014</u>	<u>25.23%</u>	<u>15,116,087</u>	<u>1,457,574</u>
Excess (deficiency) of revenues over expenditures	<u>4,920,310</u>	<u>(4,381,249)</u>	<u>-</u>	<u>5,149,330</u>	<u>(229,020)</u>
Other financing sources (uses):					
Transfers out:					
Debt Service	-	(892,658)	0.00%	(24,610)	24,610
Capital Projects - Designated	(8,488)	(189,327)	4.48%	(117,470)	108,982
Health Insurance Fund	(41,701)	(85,000)	49.06%	(181,720)	140,019
Bond Programs	(112,695)	(190,345)	59.21%	-	(112,695)
Lease Proceeds	420,121	420,121	100.00%	-	420,121
Total other financing sources (uses)	<u>257,237</u>	<u>(937,209)</u>	<u>-27.45%</u>	<u>(323,800)</u>	<u>581,037</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>5,177,547</u>	<u>(5,318,458)</u>	<u>-</u>	<u>4,825,530</u>	<u>352,017</u>
Fund balance, beginning of period	<u>26,114,073</u>	<u>26,114,073</u>	<u>-</u>	<u>24,504,980</u>	<u>1,609,093</u>
Fund balance, end of period	<u>\$ 31,291,620</u>	<u>\$ 20,795,615</u>	<u>\$ -</u>	<u>\$ 29,330,510</u>	<u>\$ 1,961,110</u>

GENERAL FUND

SCHEDULE OF REVENUES - ACTUAL AND BUDGET

For the three months ended December 31, 2013

(With comparative amounts for the three months ended December 31, 2012)

	FY 2014			FY 2013	Analytical
	Actual	Budget	Percent of Budget	Actual	\$ Increase (Decrease) Prior yr.
Taxes:					
Ad valorem:					
Property, current year	\$ 9,127,105	\$ 12,074,410	75.59%	\$ 8,507,713	\$ 619,392
Property, prior year	19,457	125,912	15.45%	40,802	(21,345)
Penalty and interest	30,252	92,000	32.88%	16,547	13,705
Total ad valorem taxes	9,176,814	12,292,322	74.65%	8,565,062	611,752
Non-property taxes:					
City sales {Table V, pg. 81}	4,574,797	18,300,000	25.00%	4,389,583	185,214
Mixed beverage	35,786	110,000	32.53%	25,790	9,996
Occupation	11,820	27,000	43.78%	5,668	6,152
Bingo	10,262	40,000	25.66%	11,641	(1,379)
Total non-property taxes	4,632,665	18,477,000	25.07%	4,432,682	199,983
Total taxes	13,809,479	30,769,322	44.88%	12,997,744	811,735
Franchise Fees:					
Electric franchise	684,985	2,900,000	23.62%	664,267	20,718
Gas franchise	160,087	470,000	34.06%	172,197	(12,110)
Telephone franchise	109,840	450,000	24.41%	116,963	(7,123)
Cable franchise	171,971	676,684	25.41%	150,000	21,971
Water/Sewer franchise	388,127	1,552,508	25.00%	358,551	29,576
Other	15,911	126,800	12.55%	23,134	(7,223)
Total franchise fees	1,530,921	6,175,992	24.79%	1,485,112	45,809
Licenses and permits:					
Building permits	101,686	325,000	31.29%	38,197	63,489
Electrical permits and licenses	14,877	42,000	35.42%	15,985	(1,108)
Mechanical	16,402	38,000	43.16%	12,029	4,373
Plumbing permit fees	27,648	55,000	50.27%	20,851	6,797
Other	34,961	50,100	69.78%	10,849	24,112
Total licenses and permits	195,574	510,100	38.34%	97,911	97,663
Intergovernmental revenues:					
Federal grants	-	240,000	0.00%	42,649	(42,649)
State reimbursements	-	8,351	0.00%	-	-
Department of Civil Preparedness	9,189	36,755	25.00%	9,411	(222)
Total intergovernmental revenues	\$ 9,189	\$ 285,106	3.22%	\$ 52,060	\$ (42,871)

(Continued)

SCHEDULE OF REVENUES - ACTUAL AND BUDGET

Exhibit A-3

For the three months ended December 31, 2013

(Continued)

(With comparative amounts for the three months ended December 31, 2012)

	FY 2014			FY 2013	Analytical
	Actual	Budget	Percent of Budget	Actual	\$ Increase (Decrease) Prior yr.
Library fees	\$ 6,297	\$ 31,500	19.99%	\$ 7,697	\$ (1,400)
Recreational entry fees	20,704	133,000	15.57%	21,555	(851)
Summit recreational fees	123,243	652,000	18.90%	137,278	(14,035)
Golf course revenues	180,614	1,156,900	15.61%	209,536	(28,922)
Swimming pool	-	35,000	0.00%	2,880	(2,880)
Lions Junction water park	1,724	302,500	0.57%	1,608	116
Sammons indoor pool	14,282	87,000	16.42%	18,287	(4,005)
Vital statistics	22,902	112,000	20.45%	24,037	(1,135)
Police revenue	119,387	310,329	38.47%	81,516	37,871
Contractual services					
-proprietary fund	866,098	3,457,586	25.05%	813,817	52,281
Curb and street cuts	8,055	40,000	20.14%	8,021	34
Other	38,935	150,000	25.96%	38,009	926
Solid waste collection - residential	993,882	4,006,942	24.80%	945,903	47,979
Solid waste collection - commercial	723,160	2,825,000	25.60%	711,798	11,362
Solid waste collection - roll-off	563,006	1,872,000	30.08%	445,970	117,036
Landfill contract	499,376	1,690,832	29.53%	408,454	90,922
Airport sales and rental	583,134	2,885,785	20.21%	842,258	(259,124)
Subdivision fees	9,251	13,500	68.53%	4,201	5,050
Recreational services	205,940	871,400	23.63%	186,966	18,974
Fire department	6,725	4,500	149.44%	12,709	(5,984)
Total charges for services	4,986,715	20,637,774	24.16%	4,922,500	64,215
Fines:					
Court	356,325	1,500,563	23.75%	301,378	54,947
Animal pound	11,113	40,000	27.78%	10,770	343
Code enforcement	250	-	0.00%	-	250
Overparking	7,160	7,000	102.29%	2,182	4,978
Administrative fees	144,980	395,096	36.69%	123,566	21,414
Total fines	519,828	1,942,659	26.76%	437,896	81,932
Interest and other:					
Interest	16,342	75,000	21.79%	12,496	3,846
Lease and rental	92,861	346,851	26.77%	93,811	(950)
Sale of fixed assets	19,304	37,000	52.17%	8,152	11,152
Insurance claims	83,343	42,067	198.12%	8,061	75,282
Payment in lieu of taxes	13,645	11,312	120.62%	11,312	2,333
Building rental -					
BOA bldg.	25,001	78,820	31.72%	20,732	4,269
Other	191,769	398,762	48.09%	117,630	74,139
Total interest and other	442,265	989,812	44.68%	272,194	170,071
Total revenues	\$ 21,493,971	\$ 61,310,765	35.06%	\$ 20,265,417	\$ 1,228,554

GENERAL FUND

SCHEDULE OF EXPENDITURES- ACTUAL AND BUDGET

For the three months ended December 31, 2013

(With comparative amounts for the three months ended December 31, 2012)

	FY 2014			FY 2013	Analytical
	Actual	Budget	Percent of Budget	Actual	\$ Increase (Decrease) Prior yr.
General government:					
City council	\$ 36,028	\$ 208,325	17.29%	\$ 69,244	\$ (33,216)
City manager	133,452	570,480	23.39%	164,357	(30,905)
Assistant city manager	47,976	193,074	24.85%	-	47,976
Administrative services	54,895	252,323	21.76%	46,206	8,689
Finance	307,489	1,282,317	23.98%	303,951	3,538
Purchasing	77,725	312,926	24.84%	74,821	2,904
City secretary	70,341	331,639	21.21%	68,069	2,272
Special services	267,093	1,901,231	14.05%	267,269	(176)
Legal	177,733	663,733	26.78%	154,771	22,962
City planning	109,754	564,126	19.46%	222,289	(112,535)
Information technology services	673,900	2,373,404	28.39%	715,243	(41,343)
Human resources	131,807	680,182	19.38%	143,842	(12,035)
Economic development	900,466	3,469,936	25.95%	517,613	382,853
Fleet services	225,261	1,216,343	18.52%	199,361	25,900
Inspections	59,491	252,891	23.52%	-	59,491
Permits	42,622	176,153	24.20%	-	42,622
Facility services	251,177	1,593,131	15.77%	288,685	(37,508)
	<u>3,567,210</u>	<u>16,042,214</u>	<u>22.24%</u>	<u>3,235,721</u>	<u>331,489</u>
Public safety:					
Municipal court	170,007	660,639	25.73%	149,007	21,000
Police	3,748,429	14,439,794	25.96%	3,170,251	578,178
Animal control	107,132	438,980	24.40%	93,469	13,663
Fire	2,458,208	10,090,241	24.36%	2,510,120	(51,912)
Communications	186,210	744,841	25.00%	179,597	6,613
Code enforcement	99,374	553,385	17.96%	186,571	(87,197)
	<u>6,769,360</u>	<u>26,927,880</u>	<u>25.14%</u>	<u>6,289,015</u>	<u>480,345</u>
Highways and streets:					
Street	673,766	2,596,443	25.95%	546,894	126,872
Traffic signals	87,946	303,417	28.99%	52,847	35,099
Engineering	117,042	555,913	21.05%	116,424	618
	<u>878,754</u>	<u>3,455,773</u>	<u>25.43%</u>	<u>716,165</u>	<u>162,589</u>
Sanitation:	\$ 1,560,777	\$ 5,140,008	30.37%	\$ 1,883,034	\$ (322,257)

(Continued)

SCHEDULE OF EXPENDITURES- ACTUAL AND BUDGET

For the three months ended December 31, 2013

Exhibit A-4

(Continued)

(With comparative amounts for the three months ended December 31, 2012)

	FY 2014			FY 2013	Analytical
	Actual	Budget	Percent of Budget	Actual	\$ Increase (Decrease) Prior yr.
Parks and leisure services:					
Administration	\$ 136,981	\$ 536,681	25.52%	\$ 102,634	\$ 34,347
Parks	1,044,262	3,520,888	29.66%	788,901	255,361
Leisure services	583,423	3,080,225	18.94%	564,394	19,029
Golf course	669,583	1,651,716	40.54%	284,181	385,402
	<u>2,434,249</u>	<u>8,789,510</u>	<u>27.69%</u>	<u>1,740,110</u>	<u>694,139</u>
Library:	<u>433,616</u>	<u>1,651,327</u>	<u>26.26%</u>	<u>399,016</u>	<u>34,600</u>
Airport:	<u>912,057</u>	<u>3,625,640</u>	<u>25.16%</u>	<u>839,985</u>	<u>72,072</u>
Debt service:	<u>17,638</u>	<u>59,662</u>	<u>29.56%</u>	<u>13,041</u>	<u>4,597</u>
Totals	<u>\$ 16,573,661</u>	<u>\$ 65,692,014</u>	<u>25.23%</u>	<u>\$ 15,116,087</u>	<u>\$ 1,457,574</u>

CITY OF TEMPLE, TEXAS
GENERAL FUND
DETAILED SCHEDULE OF EXPENDITURES - ACTUAL AND BUDGET
For the three months ended December 31, 2013
(With comparative amounts for the three months ended December 31, 2012)

Exhibit A-5

	FY 2014			FY 2013	Analytical
	Actual	Budget	Percent of Budget	Actual	\$ Increase (Decrease) Prior yr.
General government:					
City council:					
Personnel services	\$ 3,204	\$ 24,276	13.20%	\$ 974	\$ 2,230
Operations	32,824	184,049	17.83%	68,270	(35,446)
	<u>36,028</u>	<u>208,325</u>	<u>17.29%</u>	<u>69,244</u>	<u>(33,216)</u>
City manager:					
Personnel services	116,743	505,846	23.08%	147,283	(30,540)
Operations	16,709	64,634	25.85%	17,074	(365)
	<u>133,452</u>	<u>570,480</u>	<u>23.39%</u>	<u>164,357</u>	<u>(30,905)</u>
Assistant city manager:					
Personnel services	47,207	188,039	25.10%	-	47,207
Operations	769	5,035	15.27%	-	769
	<u>47,976</u>	<u>193,074</u>	<u>24.85%</u>	<u>-</u>	<u>47,976</u>
Administrative services:					
Personnel services	50,721	233,073	21.76%	42,529	8,192
Operations	4,174	19,250	21.68%	3,677	497
	<u>54,895</u>	<u>252,323</u>	<u>21.76%</u>	<u>46,206</u>	<u>8,689</u>
Finance:					
Personnel services	190,472	809,463	23.53%	195,579	(5,107)
Operations	117,017	472,854	24.75%	108,372	8,645
	<u>307,489</u>	<u>1,282,317</u>	<u>23.98%</u>	<u>303,951</u>	<u>3,538</u>
Purchasing:					
Personnel services	75,917	292,162	25.98%	71,173	4,744
Operations	1,808	20,764	8.71%	3,648	(1,840)
	<u>77,725</u>	<u>312,926</u>	<u>24.84%</u>	<u>74,821</u>	<u>2,904</u>
City secretary:					
Personnel services	57,866	235,506	24.57%	60,721	(2,855)
Operations	12,475	96,133	12.98%	7,348	5,127
	<u>70,341</u>	<u>331,639</u>	<u>21.21%</u>	<u>68,069</u>	<u>2,272</u>
Special services:					
Personnel services	160,225	350,000	45.78%	138,310	21,915
Operations	106,868	818,195	13.06%	128,959	(22,091)
Capital outlay (Contingency)	-	733,036	0.00%	-	-
	<u>267,093</u>	<u>1,901,231</u>	<u>14.05%</u>	<u>267,269</u>	<u>(176)</u>
Legal:					
Personnel services	162,566	603,652	26.93%	145,221	17,345
Operations	15,167	60,081	25.24%	9,550	5,617
	<u>177,733</u>	<u>663,733</u>	<u>26.78%</u>	<u>154,771</u>	<u>22,962</u>
City planning:					
Personnel services	74,225	443,041	16.75%	94,751	(20,526)
Operations	15,716	101,263	15.52%	7,547	8,169
Capital outlay	19,813	19,822	99.95%	119,991	(100,178)
	<u>\$ 109,754</u>	<u>\$ 564,126</u>	<u>19.46%</u>	<u>\$ 222,289</u>	<u>\$ (112,535)</u>

(Continued)

DETAILED SCHEDULE OF EXPENDITURES - ACTUAL AND BUDGET
For the three months ended December 31, 2013
(With comparative amounts for the three months ended December 31, 2012)

Exhibit A-5
(Continued)

	FY 2014			FY 2013	Analytical
	Actual	Budget	Percent of Budget	Actual	\$ Increase (Decrease) Prior yr.
Information technology services:					
Personnel services	\$ 245,083	\$ 1,074,764	22.80%	\$ 259,897	\$ (14,814)
Operations	390,811	1,126,140	34.70%	429,545	(38,734)
Capital outlay	38,006	172,500	22.03%	25,801	12,205
	<u>673,900</u>	<u>2,373,404</u>	<u>28.39%</u>	<u>715,243</u>	<u>(41,343)</u>
Human resources:					
Personnel services	105,590	528,005	20.00%	125,542	(19,952)
Operations	26,217	152,177	17.23%	18,300	7,917
	<u>131,807</u>	<u>680,182</u>	<u>19.38%</u>	<u>143,842</u>	<u>(12,035)</u>
Economic development:					
Operations	900,466	3,469,936	25.95%	517,613	382,853
	<u>900,466</u>	<u>3,469,936</u>	<u>25.95%</u>	<u>517,613</u>	<u>382,853</u>
Fleet services:					
Personnel services	203,781	896,971	22.72%	185,304	18,477
Operations	21,480	132,232	16.24%	14,057	7,423
Capital outlay	-	187,140	0.00%	-	-
	<u>225,261</u>	<u>1,216,343</u>	<u>18.52%</u>	<u>199,361</u>	<u>25,900</u>
Inspections:					
Personnel services	57,087	218,340	26.15%	-	57,087
Operations	2,404	34,551	6.96%	-	2,404
	<u>59,491</u>	<u>252,891</u>	<u>23.52%</u>	<u>-</u>	<u>59,491</u>
Permits:					
Personnel services	38,533	149,581	25.76%	-	38,533
Operations	4,089	26,572	15.39%	-	4,089
	<u>42,622</u>	<u>176,153</u>	<u>24.20%</u>	<u>-</u>	<u>42,622</u>
Facility services:					
Personnel services	128,021	570,386	22.44%	85,504	42,517
Operations	113,028	612,711	18.45%	170,002	(56,974)
Capital outlay	10,128	410,034	2.47%	33,179	(23,051)
	<u>251,177</u>	<u>1,593,131</u>	<u>15.77%</u>	<u>288,685</u>	<u>(37,508)</u>
Total general government	<u>3,567,210</u>	<u>16,042,214</u>	<u>22.24%</u>	<u>3,235,721</u>	<u>331,489</u>
Public safety:					
Municipal court:					
Personnel services	157,431	595,076	26.46%	137,098	20,333
Operations	12,576	65,563	19.18%	11,909	667
	<u>170,007</u>	<u>660,639</u>	<u>25.73%</u>	<u>149,007</u>	<u>21,000</u>
Police:					
Personnel services	2,934,181	12,013,494	24.42%	2,764,845	169,336
Operations	386,021	1,367,724	28.22%	338,366	47,655
Capital outlay	428,227	1,058,576	40.45%	67,040	361,187
	<u>3,748,429</u>	<u>14,439,794</u>	<u>25.96%</u>	<u>3,170,251</u>	<u>578,178</u>
Animal control:					
Personnel services	88,516	340,562	25.99%	72,490	16,026
Operations	18,616	98,418	18.92%	20,979	(2,363)
	<u>\$ 107,132</u>	<u>\$ 438,980</u>	<u>24.40%</u>	<u>\$ 93,469</u>	<u>\$ 13,663</u>

(Continued)

DETAILED SCHEDULE OF EXPENDITURES - ACTUAL AND BUDGET
For the three months ended December 31, 2013
(With comparative amounts for the three months ended December 31, 2012)

Exhibit A-5
(Continued)

	FY 2014			FY 2013	Analytical
	Actual	Budget	Percent of Budget	Actual	\$ Increase (Decrease) Prior yr.
Fire:					
Personnel services	\$ 2,262,925	\$ 9,174,571	24.67%	\$ 2,231,681	\$ 31,244
Operations	195,283	887,670	22.00%	257,990	(62,707)
Capital outlay	-	28,000	0.00%	20,449	(20,449)
	<u>2,458,208</u>	<u>10,090,241</u>	<u>24.36%</u>	<u>2,510,120</u>	<u>(51,912)</u>
Communications:					
Operations	186,210	744,841	25.00%	179,597	6,613
	<u>186,210</u>	<u>744,841</u>	<u>25.00%</u>	<u>179,597</u>	<u>6,613</u>
Code enforcement:					
Personnel services	76,682	322,932	23.75%	163,149	(86,467)
Operations	22,692	207,953	10.91%	23,422	(730)
Capital outlay	-	22,500	0.00%	-	-
	<u>99,374</u>	<u>553,385</u>	<u>17.96%</u>	<u>186,571</u>	<u>(87,197)</u>
Total public safety	<u>6,769,360</u>	<u>26,927,880</u>	<u>25.14%</u>	<u>6,289,015</u>	<u>480,345</u>
Highways and streets:					
Street :					
Personnel services	262,072	985,794	26.58%	212,281	49,791
Operations	281,087	1,286,968	21.84%	334,613	(53,526)
Capital outlay	130,607	323,681	40.35%	-	130,607
	<u>673,766</u>	<u>2,596,443</u>	<u>25.95%</u>	<u>546,894</u>	<u>126,872</u>
Traffic signals:					
Personnel services	45,154	179,398	25.17%	41,907	3,247
Operations	13,022	55,939	23.28%	10,940	2,082
Capital outlay	29,770	68,080	43.73%	-	29,770
	<u>87,946</u>	<u>303,417</u>	<u>28.99%</u>	<u>52,847</u>	<u>35,099</u>
Engineering:					
Personnel services	95,898	422,113	22.72%	96,982	(1,084)
Operations	21,144	133,800	15.80%	19,442	1,702
	<u>117,042</u>	<u>555,913</u>	<u>21.05%</u>	<u>116,424</u>	<u>618</u>
Total highways and streets	<u>878,754</u>	<u>3,455,773</u>	<u>25.43%</u>	<u>716,165</u>	<u>162,589</u>
Sanitation:					
Personnel services	583,241	1,883,891	30.96%	419,760	163,481
Operations	977,536	3,186,617	30.68%	855,774	121,762
Capital outlay	-	69,500	0.00%	607,500	(607,500)
Total sanitation	<u>1,560,777</u>	<u>5,140,008</u>	<u>30.37%</u>	<u>1,883,034</u>	<u>(322,257)</u>
Parks and leisure services:					
Administration					
Personnel services	97,725	369,950	26.42%	84,266	13,459
Operations	39,256	166,731	23.54%	18,368	20,888
	<u>\$ 136,981</u>	<u>\$ 536,681</u>	<u>25.52%</u>	<u>\$ 102,634</u>	<u>\$ 34,347</u>

(Continued)

DETAILED SCHEDULE OF EXPENDITURES - ACTUAL AND BUDGET
For the three months ended December 31, 2013
(With comparative amounts for the three months ended December 31, 2012)

Exhibit A-5
(Continued)

	FY 2014			FY 2013	Analytical
	Actual	Budget	Percent of Budget	Actual	\$ Increase (Decrease) Prior yr.
Parks					
Personnel services	\$ 360,784	\$ 1,493,756	24.15%	\$ 363,329	\$ (2,545)
Operations	335,283	1,595,915	21.01%	383,200	(47,917)
Capital outlay	348,195	431,217	80.75%	42,372	305,823
	<u>1,044,262</u>	<u>3,520,888</u>	<u>29.66%</u>	<u>788,901</u>	<u>255,361</u>
Leisure services					
Personnel services	377,429	1,977,760	19.08%	362,922	14,507
Operations	205,994	1,102,465	18.68%	201,472	4,522
	<u>583,423</u>	<u>3,080,225</u>	<u>18.94%</u>	<u>564,394</u>	<u>19,029</u>
Golf course					
Personnel services	139,111	658,285	21.13%	135,923	3,188
Operations	83,138	546,097	15.22%	107,214	(24,076)
Capital outlay	447,334	447,334	100.00%	41,044	406,290
	<u>669,583</u>	<u>1,651,716</u>	<u>40.54%</u>	<u>284,181</u>	<u>385,402</u>
Total parks and leisure services	<u>2,434,249</u>	<u>8,789,510</u>	<u>27.69%</u>	<u>1,740,110</u>	<u>694,139</u>
Library:					
Personnel services	284,083	1,096,789	25.90%	253,733	30,350
Operations	149,533	532,838	28.06%	145,283	4,250
Capital outlay	-	21,700	0.00%	-	-
Total library	<u>433,616</u>	<u>1,651,327</u>	<u>26.26%</u>	<u>399,016</u>	<u>34,600</u>
Airport:					
Personnel services	198,360	771,472	25.71%	166,555	31,805
Operations	496,370	2,410,237	20.59%	673,430	(177,060)
Capital outlay	217,327	443,931	48.96%	-	217,327
Total airport	<u>912,057</u>	<u>3,625,640</u>	<u>25.16%</u>	<u>839,985</u>	<u>72,072</u>
Debt service:					
Principal	15,428	49,319	31.28%	11,222	4,206
Interest	2,210	10,343	21.37%	1,819	391
Total debt service	<u>17,638</u>	<u>59,662</u>	<u>29.56%</u>	<u>13,041</u>	<u>4,597</u>
Total	<u>\$ 16,573,661</u>	<u>\$ 65,692,014</u>	<u>25.23%</u>	<u>\$ 15,116,087</u>	<u>\$ 1,457,574</u>

Enterprise Fund

Water and Sewer Fund: To account for the provision of water and sewer services to the residents of the City. All activities necessary to provide such services are accounted for in this fund, including but not limited to administration, operation, maintenance, financing and related debt service, billing and collection.

CITY OF TEMPLE, TEXAS
WATER AND SEWER ENTERPRISE FUND
STATEMENT OF FUND NET POSITION
December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>	<u>Increase (Decrease)</u>
ASSETS			
Current assets:			
Cash	\$ 4,850	\$ 4,850	\$ -
Investments	25,908,579	23,158,086	2,750,493
Customer receivables	1,502,712	1,086,277	416,435
Accounts receivable	57,222	-	57,222
Inventories	330,361	314,476	15,885
Prepaid items	10,000	9,000	1,000
Total current assets	<u>27,813,724</u>	<u>24,572,689</u>	<u>3,241,035</u>
Restricted cash and investments:			
Revenue bond reserve fund	-	1,552,721	(1,552,721)
Revenue bond debt service	2,312,660	2,926,705	(614,045)
Customer deposits	634,624	623,886	10,738
Construction account	6,822,281	12,017,299	(5,195,018)
	<u>9,769,565</u>	<u>17,120,611</u>	<u>(7,351,046)</u>
Deferred cost-bond issue	<u>3,165,874</u>	<u>3,557,706</u>	<u>(391,832)</u>
Property and equipment:			
Land	690,295	652,271	38,024
Improvements other than buildings	149,904,411	138,292,683	11,611,728
Buildings	47,774,342	45,210,191	2,564,151
Machinery and equipment	7,732,334	7,652,147	80,187
	<u>206,101,382</u>	<u>191,807,292</u>	<u>14,294,090</u>
Less accumulated depreciation	(91,703,304)	(85,889,203)	(5,814,101)
Construction in progress	14,174,652	21,000,131	(6,825,479)
Net property and equipment	<u>128,572,730</u>	<u>126,918,220</u>	<u>1,654,510</u>
Total assets	<u>\$ 169,321,893</u>	<u>\$ 172,169,226</u>	<u>\$ (2,847,333)</u>

	<u>2013</u>	<u>2012</u>	<u>Increase (Decrease)</u>
LIABILITIES			
Current liabilities:			
Vouchers & contracts payable	\$ 2,195,726	\$ 3,905,482	\$ (1,709,756)
Retainage payables	-	64,525	(64,525)
Accrued payroll	168,516	164,145	4,371
Deferred revenue	<u>70,641</u>	<u>70,641</u>	<u>-</u>
Total current liabilities	<u>2,434,883</u>	<u>4,204,793</u>	<u>(1,769,910)</u>
Liabilities payable from restricted assets:			
Customers deposits	634,624	623,886	10,738
Vouchers & contracts payable	4,862,618	5,309,231	(446,613)
Retainage payables	69,355	145,181	(75,826)
Accrued interest - revenue bonds	376,667	400,254	(23,587)
Current maturities of long-term liabilities	<u>3,240,000</u>	<u>4,648,304</u>	<u>(1,408,304)</u>
	<u>9,183,264</u>	<u>11,126,856</u>	<u>(1,943,592)</u>
Long-term liabilities, less current maturities:			
Revenue bonds payable	58,690,000	61,930,000	(3,240,000)
Vacation and sick leave payable	347,635	324,914	22,721
Net pension benefit obligation payable	481,881	367,497	114,384
Other post-employment benefits payable	375,080	398,568	(23,488)
Premium on bonds payable	<u>2,471,514</u>	<u>2,747,958</u>	<u>(276,444)</u>
	<u>62,366,110</u>	<u>65,768,937</u>	<u>(3,402,827)</u>
Total liabilities	<u>73,984,257</u>	<u>81,100,586</u>	<u>(7,116,329)</u>
NET POSITION			
Invested in capital assets, net of related debt	71,628,121	70,233,143	1,394,978
Restricted for debt service	2,312,660	4,479,426	(2,166,766)
Unrestricted	<u>20,771,237</u>	<u>15,132,131</u>	<u>5,639,106</u>
Total net position	<u>94,712,018</u>	<u>89,844,700</u>	<u>4,867,318</u>
Net income {YTD}	<u>625,618</u>	<u>1,223,940</u>	<u>(598,322)</u>
Total liabilities and net position	<u>\$ 169,321,893</u>	<u>\$ 172,169,226</u>	<u>\$ (2,847,333)</u>

**CITY OF TEMPLE, TEXAS
WATER AND SEWER ENTERPRISE FUND
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION**

Exhibit B-2

For the three months ended December 31, 2013

(With comparative amounts for the three months ended December 31, 2012)

	<u>FY 2014</u>	<u>FY 2013</u>	<u>Increase (Decrease)</u>
Operating revenues:			
Water service	\$ 3,677,482	\$ 4,093,481	\$ (415,999)
Sewer service	2,961,329	2,835,495	125,834
Other	<u>299,093</u>	<u>330,721</u>	<u>(31,628)</u>
Total operating revenues	<u>6,937,904</u>	<u>7,259,697</u>	<u>(321,793)</u>
Operating expenses:			
Personnel services	1,135,523	1,040,639	94,884
Supplies	412,502	428,159	(15,657)
Repairs and maintenance	254,574	284,237	(29,663)
Depreciation	1,526,770	1,408,132	118,638
Other services and charges	<u>3,033,977</u>	<u>2,840,293</u>	<u>193,684</u>
Total operating expenses	<u>6,363,346</u>	<u>6,001,460</u>	<u>361,886</u>
Operating income	<u>574,558</u>	<u>1,258,237</u>	<u>(683,679)</u>
Nonoperating revenues (expenses):			
Interest income	82,954	95,474	(12,520)
Interest expense	<u>(82,738)</u>	<u>(103,811)</u>	<u>(21,073)</u>
Total nonoperating revenues (expenses)	<u>216</u>	<u>(8,337)</u>	<u>8,553</u>
Income before transfers and contributions	574,774	1,249,900	(675,126)
Contributions from TxDot	57,222	-	57,222
Transfers out-Health Insurance fund	<u>(6,378)</u>	<u>(25,960)</u>	<u>19,582</u>
Change in net position	625,618	1,223,940	(598,322)
Net position, beginning of period	<u>94,712,018</u>	<u>89,844,700</u>	<u>4,867,318</u>
Net position, end of period	<u>\$ 95,337,636</u>	<u>\$ 91,068,640</u>	<u>\$ 4,268,996</u>

CITY OF TEMPLE, TEXAS
WATER AND SEWER ENTERPRISE FUND
COMPARATIVE SCHEDULE OF OPERATING REVENUES

Exhibit B-3

For the three months ended December 31, 2013

(With comparative amounts for the three months ended December 31, 2012)

	<u>FY 2014</u>	<u>FY 2013</u>	<u>Increase (Decrease)</u>
Current water service:			
Residential	\$ 1,771,945	\$ 2,075,032	\$ (303,087)
Commercial	1,754,454	1,836,742	(82,288)
Wholesale	151,083	181,707	(30,624)
Total water service	<u>3,677,482</u>	<u>4,093,481</u>	<u>(415,999)</u>
Current sewer service:			
Residential	1,595,428	1,435,239	160,189
Commercial	1,365,901	1,400,256	(34,355)
Total sewer service	<u>2,961,329</u>	<u>2,835,495</u>	<u>125,834</u>
Other:			
Transfers and rereads	37,210	32,280	4,930
Penalties	104,042	99,133	4,909
Reconnect fees	79,572	75,700	3,872
Tap fees	28,550	59,373	(30,823)
Other sales	49,719	64,235	(14,516)
Total other	<u>299,093</u>	<u>330,721</u>	<u>(31,628)</u>
Total operating revenues	<u>\$ 6,937,904</u>	<u>\$ 7,259,697</u>	<u>\$ (321,793)</u>

**CITY OF TEMPLE, TEXAS
WATER AND SEWER ENTERPRISE FUND
COMPARATIVE SCHEDULE OF OPERATING
EXPENSES BY DEPARTMENT**

Exhibit B-4

For the three months ended December 31, 2013

(With comparative amounts for the three months ended December 31, 2012)

	<u>FY 2014</u>	<u>FY 2013</u>	<u>Increase (Decrease)</u>
Administrative:			
Personnel services	\$ 73,264	\$ 84,085	\$ (10,821)
Supplies	4,288	509	3,779
Repairs and maintenance	48	-	48
Other services and charges	1,178,680	1,081,656	97,024
	<u>1,256,280</u>	<u>1,166,250</u>	<u>90,030</u>
Water treatment and production:			
Personnel services	293,599	249,976	43,623
Supplies	283,898	270,714	13,184
Repairs and maintenance	98,984	85,979	13,005
Other services and charges	504,923	572,940	(68,017)
	<u>1,181,404</u>	<u>1,179,609</u>	<u>1,795</u>
Distribution system:			
Personnel services	193,542	171,859	21,683
Supplies	38,638	52,525	(13,887)
Repairs and maintenance	90,447	115,676	(25,229)
Other services and charges	23,325	20,418	2,907
	<u>345,952</u>	<u>360,478</u>	<u>(14,526)</u>
Metering:			
Personnel services	101,965	133,411	(31,446)
Supplies	50,014	52,179	(2,165)
Repairs and maintenance	9,414	10,141	(727)
Other services and charges	47,133	9,428	37,705
	<u>208,526</u>	<u>205,159</u>	<u>3,367</u>
Sanitary sewer collection system:			
Personnel services	346,302	295,624	50,678
Supplies	34,737	50,580	(15,843)
Repairs and maintenance	38,744	57,176	(18,432)
Other services and charges	18,852	15,583	3,269
	<u>438,635</u>	<u>418,963</u>	<u>19,672</u>
Sewage treatment and disposal:			
Other services and charges	1,021,776	952,821	68,955
	<u>\$ 1,021,776</u>	<u>\$ 952,821</u>	<u>\$ 68,955</u>

(Continued)

**COMPARATIVE SCHEDULE OF OPERATING
EXPENSES BY DEPARTMENT**

**Exhibit B-4
(Continued)**

For the three months ended December 31, 2013

(With comparative amounts for the three months ended December 31, 2012)

	<u>FY 2014</u>	<u>FY 2013</u>	<u>Increase (Decrease)</u>
Water collection offices:			
Personnel services	\$ 109,769	\$ 91,572	\$ 18,197
Supplies	850	1,510	(660)
Repairs and maintenance	16,878	15,265	1,613
Other services and charges	<u>236,725</u>	<u>185,588</u>	<u>51,137</u>
	<u>364,222</u>	<u>293,935</u>	<u>70,287</u>
Water purchasing:			
Personnel services	17,082	14,112	2,970
Supplies	77	142	(65)
Repairs and maintenance	59	-	59
Other services and charges	<u>2,563</u>	<u>1,859</u>	<u>704</u>
	<u>19,781</u>	<u>16,113</u>	<u>3,668</u>
Depreciation	<u>1,526,770</u>	<u>1,408,132</u>	<u>118,638</u>
Totals	<u>\$ 6,363,346</u>	<u>\$ 6,001,460</u>	<u>\$ 361,886</u>

CITY OF TEMPLE, TEXAS
WATER AND SEWER ENTERPRISE FUND
COMPARATIVE STATEMENT OF REVENUES & EXPENSES
ACTUAL AND BUDGET

Exhibit B-5

For the three months ended December 31, 2013

(With comparative amounts for the three months ended December 31, 2012)

	FY 2014			FY 2013			14 vs. 13
	Actual	Budget	% of Budget	Actual	Budget	% of Budget	Increase (Decrease)
Operating revenues:							
Water service	\$ 3,677,482	\$ 17,706,278	20.77%	\$ 4,093,481	\$ 15,527,357	26.36%	\$ (415,999)
Sewer service	2,961,329	11,926,437	24.83%	2,835,495	12,003,123	23.62%	125,834
Other	299,093	1,111,000	26.92%	330,721	1,046,000	31.62%	(31,628)
Total operating revenues	6,937,904	30,743,715	22.57%	7,259,697	28,576,480	25.40%	(321,793)
Operating expenses:							
Personnel services	1,135,523	4,453,348	25.50%	1,040,639	4,450,042	23.38%	94,884
Supplies	412,502	1,970,952	20.93%	428,159	1,969,674	21.74%	(15,657)
Repairs and maintenance	254,574	1,587,323	16.04%	284,237	1,501,433	18.93%	(29,663)
Depreciation	1,526,770	6,000,000	25.45%	1,408,132	5,800,000	24.28%	118,638
Other services and charges	3,033,977	11,426,665	26.55%	2,840,293	10,865,088	26.14%	193,684
Total operating expenses	6,363,346	25,438,288	25.01%	6,001,460	24,586,237	24.41%	361,886
Operating income	574,558	5,305,427	10.83%	1,258,237	3,990,243	31.53%	(683,679)
Nonoperating revenues (expenses):							
Interest income	82,954	306,444	27.07%	95,474	123,241	77.47%	(12,520)
Interest expense	(82,738)	(3,001,102)	2.76%	(103,811)	(2,689,510)	3.86%	(21,073)
Total nonoperating revenues (expenses)	216	(2,694,658)	-	(8,337)	(2,566,269)	-	8,553
Income before transfers and contributions	574,774	2,610,769	-	1,249,900	1,423,974	-	(675,126)
Contributions from TxDot	57,222	1,419,285	4.03%	-	1,641,145	0.00%	57,222
Transfers out-Health Insurance fund	(6,378)	(13,000)	49.06%	(25,960)	(25,960)	100.00%	(19,582)
Net income	\$ 625,618	\$ 4,017,054	-	\$ 1,223,940	\$ 3,039,159	-	\$ (598,322)

Special Revenue Fund

Special Revenue Fund is used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Hotel-Motel Fund: To account for the levy and utilization of the hotel-motel room tax. State law requires that revenues from this tax be used for advertising and promotion of the City.

Drainage Fund: To account for the levy and assessment of the drainage fee.

CITY OF TEMPLE, TEXAS
HOTEL-MOTEL FUND
COMPARATIVE BALANCE SHEETS
December 31, 2013 and 2012

Exhibit C-1

	<u>2013</u>	<u>2012</u>	<u>Increase (Decrease)</u>
ASSETS			
Cash	\$ 3,550	\$ 3,250	\$ 300
Investments	1,110,089	1,433,144	(323,055)
Accounts receivable	202,127	150,798	51,329
Inventories	16,643	17,097	(454)
Prepaid items	2,450	2,000	450
Museum collection	18,561	-	18,561
Total assets	<u>\$ 1,353,420</u>	<u>\$ 1,606,289</u>	<u>\$ (252,869)</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Vouchers payable	\$ 69,048	\$ 60,039	\$ 9,009
Retainage payable	28,304	-	28,304
Accrued payroll	33,140	26,446	6,694
Deposits	124,214	82,720	41,494
Total liabilities	<u>254,706</u>	<u>169,205</u>	<u>85,501</u>
Fund Balance:			
Nonspendable:			
Inventories and prepaid items	2,450	4,203	(1,753)
Restricted for:			
Promotion of tourism	799,337	1,295,108	(495,771)
Budgeted decrease in fund balance	<u>300,042</u>	<u>55,704</u>	<u>244,338</u>
Total fund balance	<u>1,101,829</u>	<u>1,355,015</u>	<u>(253,186)</u>
Excess revenues over expenditures YTD	<u>(3,115)</u>	<u>82,069</u>	<u>(85,184)</u>
Total liabilities and fund balances	<u>\$ 1,353,420</u>	<u>\$ 1,606,289</u>	<u>\$ (252,869)</u>

CITY OF TEMPLE, TEXAS
HOTEL-MOTEL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - ACTUAL AND BUDGET

Exhibit C-2

For the three months ended December 31, 2013

(With comparative amounts for the three months ended December 31, 2012)

	FY 2014			FY 2013	Analytical
	Actual	Budget	Percent of Budget	Actual	Increase (Decrease) Prior year
Revenues:					
Taxes	\$ 328,271	\$ 1,190,500	27.57%	\$ 301,353	\$ 26,918
Charges for services					
Civic center and Visitor center	92,257	442,000	20.87%	79,702	12,555
Musuem	11,934	119,000	10.03%	38,929	(26,995)
Interest and other	1,707	1,200	142.25%	2,616	(909)
Total revenues	<u>434,169</u>	<u>1,752,700</u>	<u>24.77%</u>	<u>422,600</u>	<u>11,569</u>
Expenditures:					
Civic center	250,108	1,139,796	21.94%	185,044	65,064
Railroad museum	89,323	561,392	15.91%	53,607	35,716
Tourism marketing	97,362	327,154	29.76%	95,139	2,223
Total expenditures	<u>436,793</u>	<u>2,028,342</u>	<u>21.53%</u>	<u>333,790</u>	<u>103,003</u>
Excess (deficiency) of revenues over expenditures	<u>(2,624)</u>	<u>(275,642)</u>	<u>-</u>	<u>88,810</u>	<u>(91,434)</u>
Other financing sources (uses):					
Transfers out - Debt Service Fund	-	(23,400)	0.00%	(5,093)	5,093
Transfers out - Health Insurance Fund	(491)	(1,000)	49.10%	(1,648)	(1,157)
Total other financing uses	<u>(491)</u>	<u>(24,400)</u>	<u>2.01%</u>	<u>(6,741)</u>	<u>3,936</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>(3,115)</u>	<u>(300,042)</u>	<u>-</u>	<u>82,069</u>	<u>(85,184)</u>
Fund balance, beginning of period	<u>1,101,829</u>	<u>1,101,829</u>	<u>-</u>	<u>1,355,015</u>	<u>(253,186)</u>
Fund balance, end of period	<u>\$ 1,098,714</u>	<u>\$ 801,787</u>	<u>-</u>	<u>\$ 1,437,084</u>	<u>\$ (338,370)</u>

CITY OF TEMPLE, TEXAS
HOTEL-MOTEL FUND
DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
For the three months ended December 31, 2013
(With comparative amounts for the three months ended December 31, 2012)

Exhibit C-3

	FY 2014			FY 2013	Analytical Increase (Decrease) Prior yr.
	Actual	Budget	Percent of Budget	Actual	
Civic center:					
Personnel services	\$ 158,698	\$ 553,318	28.68%	\$ 118,705	\$ 39,993
Operations	75,391	392,771	19.19%	66,339	9,052
Capital outlay	16,019	193,707	8.27%	-	16,019
	<u>250,108</u>	<u>1,139,796</u>	<u>21.94%</u>	<u>185,044</u>	<u>65,064</u>
Railroad museum:					
Personnel services	57,658	231,264	24.93%	32,115	25,543
Operations	31,665	330,128	9.59%	21,492	10,173
	<u>89,323</u>	<u>561,392</u>	<u>15.91%</u>	<u>53,607</u>	<u>35,716</u>
Tourism marketing:					
Personnel services	24,456	87,374	27.99%	21,623	2,833
Operations	72,906	239,780	30.41%	73,516	(610)
	<u>97,362</u>	<u>327,154</u>	<u>29.76%</u>	<u>95,139</u>	<u>2,223</u>
Totals	<u>\$ 436,793</u>	<u>\$ 2,028,342</u>	<u>21.53%</u>	<u>\$ 333,790</u>	<u>\$ 103,003</u>

CITY OF TEMPLE, TEXAS
DRAINAGE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2013 and 2012

Exhibit D-1

	<u>2013</u>	<u>2012</u>	<u>Increase (Decrease)</u>
ASSETS			
Investments	\$ 1,805,841	\$ 1,565,024	\$ 240,817
Accounts receivable	41,070	43,064	(1,994)
Total assets	<u>\$ 1,846,911</u>	<u>\$ 1,608,088</u>	<u>\$ 238,823</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Vouchers payable	\$ 11,991	\$ 8,387	\$ 3,604
Accrued payroll	28,522	26,896	1,626
Total liabilities	<u>40,513</u>	<u>35,283</u>	<u>5,230</u>
Fund balance:			
Committed to:			
Drainage	1,717,799	1,503,965	213,834
Budgeted decrease in fund balance	<u>137,491</u>	-	<u>137,491</u>
Total fund balance	<u>1,855,290</u>	<u>1,503,965</u>	<u>351,325</u>
Excess revenues over expenditures YTD	<u>(48,892)</u>	<u>68,840</u>	<u>(117,732)</u>
Total liabilities and fund balances	<u>\$ 1,846,911</u>	<u>\$ 1,608,088</u>	<u>\$ 238,823</u>

CITY OF TEMPLE, TEXAS
DRAINAGE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - ACTUAL AND BUDGET

Exhibit D-2

For the three months ended December 31, 2013

(With comparative amounts for the three months ended December 31, 2012)

	FY 2014			FY 2013	Analytical
	Actual	Budget	Percent of Budget	Actual	\$ Increase (Decrease) Prior yr.
Revenues:					
Drainage fee - commercial	\$ 122,830	\$ 495,995	24.76%	\$ 122,858	\$ (28)
Drainage fee - residential	150,867	581,608	25.94%	149,856	1,011
Interest and other	1,045	1,200	87.08%	825	220
Total revenues	<u>274,742</u>	<u>1,078,803</u>	<u>25.47%</u>	<u>273,539</u>	<u>1,203</u>
Expenditures:					
Drainage					
Personnel services	158,332	630,837	25.10%	148,715	9,617
Operations	71,383	350,863	20.34%	45,314	26,069
Capital outlay	93,428	233,594	40.00%	8,198	85,230
Total expenditures	<u>323,143</u>	<u>1,215,294</u>	<u>26.59%</u>	<u>202,227</u>	<u>120,916</u>
Excess (deficiency) of revenues over expenditures	<u>(48,401)</u>	<u>(136,491)</u>	<u>-</u>	<u>71,312</u>	<u>(119,713)</u>
Other financing sources (uses):					
Transfers out - Health Insurance Fund	(491)	(1,000)	49.10%	(2,472)	(1,981)
Total other financing uses	<u>(491)</u>	<u>(1,000)</u>	<u>49.10%</u>	<u>(2,472)</u>	<u>(1,981)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>(48,892)</u>	<u>(137,491)</u>	<u>-</u>	<u>68,840</u>	<u>(117,732)</u>
Fund balance, beginning of period	<u>1,855,290</u>	<u>1,855,290</u>	<u>-</u>	<u>1,503,965</u>	<u>351,325</u>
Fund balance, end of period	<u>\$ 1,806,398</u>	<u>\$ 1,717,799</u>	<u>-</u>	<u>\$ 1,572,805</u>	<u>\$ 233,593</u>

Internal Service Fund

Internal Service Fund is used to account for and report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.

Health Insurance Fund: To account for the cost and reimbursements of the self-funded health insurance plan.

**CITY OF TEMPLE, TEXAS
INTERNAL SERVICE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2013 and 2012**

Exhibit E-1

	<u>2013</u>	<u>2012</u>	<u>Increase (Decrease)</u>
ASSETS			
Cash	\$ -	\$ 405,500	\$ (405,500)
Accounts receivable, net of allowances	<u>22,632</u>	<u>-</u>	<u>-</u>
Total assets	<u>22,632</u>	<u>405,500</u>	<u>(405,500)</u>
LIABILITIES			
Vouchers payable	<u>-</u>	<u>98,847</u>	<u>(98,847)</u>
Total liabilities	<u>-</u>	<u>98,847</u>	<u>(98,847)</u>
NET POSITION			
Unrestricted	<u>22,632</u>	<u>306,653</u>	<u>(306,653)</u>
Total net position	<u>\$ 22,632</u>	<u>\$ 306,653</u>	<u>\$ (306,653)</u>

CITY OF TEMPLE, TEXAS
INTERNAL SERVICE FUND
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION
For the three months ended December 31, 2013
(With comparative amounts for the three months ended December 31, 2012)

Exhibit E-2

	<u>FY 2014</u>	<u>FY 2013</u>	<u>Increase (Decrease)</u>
Operating revenues:			
Charges for services -			
Contributions:			
Employer - Active	\$ -	\$ 478,342	\$ (478,342)
Employer - Retirees	-	23,800	(23,800)
Employee	3,211	188,437	(185,226)
Retiree	-	63,606	(63,606)
COBRA	-	1,692	(1,692)
Other	-	16	\$ (16)
Total operating revenues	<u>3,211</u>	<u>755,893</u>	<u>(752,682)</u>
Operating expenses:			
Purchased professional/ technical services -			
Claims:			
Employee	(313)	452,188	(452,501)
Retiree	(8)	108,516	(108,524)
COBRA	-	282	(282)
Stop Loss Insurance	-	83,676	(83,676)
Administrative Fee	29,961	66,418	(36,457)
Other	-	125	(125)
Total operating expenses	<u>29,640</u>	<u>711,205</u>	<u>(681,565)</u>
Operating income (loss)	<u>(26,429)</u>	<u>44,688</u>	<u>(71,117)</u>
Nonoperating revenues:			
Investment earnings	<u>-</u>	<u>153</u>	<u>(153)</u>
Income (loss) before contributions and transfers	(26,429)	44,841	(71,270)
Transfers in	<u>49,061</u>	<u>211,800</u>	<u>(162,739)</u>
Change in net position	22,632	256,641	(234,009)
Total net position, beginning	-	50,012	(50,012)
Total net position, ending	<u>\$ 22,632</u>	<u>\$ 306,653</u>	<u>\$ (284,021)</u>

CITY OF TEMPLE, TEXAS
INTERNAL SERVICE FUND
STATEMENT OF REVENUES & EXPENSES
ACTUAL AND BUDGET

Exhibit E-3

For the three months ended December 31, 2013

(With comparative amounts for the three months ended December 31, 2012)

	FY 2014			FY 2013			14 vs. 13
	Actual	Budget	% of Budget	Actual	Budget	% of Budget	Increase (Decrease)
Operating revenues:							
Charges for services -							
Contributions:							
Employer - Active	\$ -	\$ -	0.00%	\$ 478,342	\$ 1,863,583	25.67%	\$ (478,342)
Employer - Retirees	-	-	0.00%	23,800	124,800	19.07%	(23,800)
Employee	3,211	-	0.00%	188,437	836,553	22.53%	(185,226)
Retiree	-	-	0.00%	63,606	258,789	24.58%	(63,606)
COBRA	-	-	0.00%	1,692	-	0.00%	(1,692)
Other	-	-	0.00%	16	-	0.00%	(16)
Total operating revenues	<u>3,211</u>	<u>-</u>	<u>0.00%</u>	<u>755,893</u>	<u>3,083,725</u>	<u>24.51%</u>	<u>(752,682)</u>
Operating expenses:							
Purchased professional/							
technical services							
Claims:							
Employee	(313)	60,250	-0.52%	452,188	2,379,411	19.00%	(452,501)
Retiree	(8)	9,750	-0.08%	108,516	330,131	32.87%	(108,524)
COBRA	-	-	0.00%	282	-	0.00%	(282)
Stop Loss Insurance	-	-	0.00%	83,676	326,678	25.61%	(83,676)
Administrative Fee	29,961	30,000	99.87%	66,418	259,305	25.61%	(36,457)
Other	-	-	0.00%	125	-	0.00%	(125)
Total operating expenses	<u>29,640</u>	<u>100,000</u>	<u>29.64%</u>	<u>711,205</u>	<u>3,295,525</u>	<u>21.58%</u>	<u>(681,565)</u>
Operating income (loss)	<u>(26,429)</u>	<u>(100,000)</u>	<u>26.43%</u>	<u>44,688</u>	<u>(211,800)</u>	<u>-21.10%</u>	<u>(71,117)</u>
Nonoperating revenues:							
Investment earnings	-	-	0.00%	153	-	0.00%	(153)
Income (loss) before							
contributions and transfers	<u>(26,429)</u>	<u>(100,000)</u>	<u>26.43%</u>	<u>44,841</u>	<u>(211,800)</u>	<u>-21.17%</u>	<u>(71,270)</u>
Transfers in							
General Fund	41,701	85,000	49.06%	181,720	181,720	100.00%	(140,019)
Water & Sewer Fund	6,378	13,000	49.06%	25,960	25,960	100.00%	(19,582)
Hotel/Motel Fund	491	1,000	49.10%	1,648	1,648	100.00%	(1,157)
Drainage Fund	491	1,000	49.10%	2,472	2,472	100.00%	(1,981)
Total transfers in	<u>49,061</u>	<u>100,000</u>	<u>49.06%</u>	<u>211,800</u>	<u>211,800</u>	<u>100.00%</u>	<u>(162,739)</u>
Change in net assets	22,632	-	-	256,641	-	-	(234,009)
Total net assets, beginning	-	-	-	50,012	50,012	-	(50,012)
Total net assets, ending	<u>\$ 22,632</u>	<u>\$ -</u>	<u>-</u>	<u>\$ 306,653</u>	<u>\$ 50,012</u>	<u>-</u>	<u>\$ (284,021)</u>

The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities.

- New construction, expansion, renovation, or replacement project for an existing facility or facilities. The project must have a total cost of at least \$10,000 over the life of the project. Project costs can include the cost of land, engineering, architectural planning, and contract services needed to complete the project.
- Purchase of major equipment (assets) costing \$50,000 or more with a useful life of at least 10 years.
- Major maintenance or rehabilitation project for existing facilities with a cost of \$10,000 or more and an economic life of at least 10 years.

CITY OF TEMPLE, TEXAS
SCHEDULE OF CAPITAL PROJECTS BOND PROCEEDS & RELATED EXPENDITURES
As of December 31, 2013

Exhibit F-1

Exhibit	Bond Issue	Focus of Issue	Issue Proceeds	Adjusted Bond Fund Revenues	Total Project Costs (1)	Remaining Funds (2)
F-2	2006, 2008, 2010 & 2014 Utility Revenue Bond Issue (Fund 561)	Various Utility Infrastructure Improvements	\$ 53,680,026	\$ 73,604,299	\$ 73,279,094	\$ 325,205
F-3	2006 & 2008 Combination Tax & Revenue CO Issue (Fund 361)	Various General Government Capital Improvements	24,046,141	25,202,239	25,200,096	2,143
F-4	2009 GO Bond Issue (Fund 363)	Public Safety	13,995,000	14,044,142	13,804,861	239,281
F-5	2011 Limited Tax Notes (Fund 364)	Public Safety	6,235,339	6,272,000	6,272,000	-
F-6	2012 Pass-Through Revenue and Limited Tax Bonds (Fund 261)	Pass-Through Finance-Northwest Loop 363 Improvements	26,088,247	46,124,680	46,079,737	44,943
F-7	2012 Taxable Combination Tax & Revenue Certificates of Obligation Bond Issue (Fund 365)	Landfill Infrastructure Improvements	4,715,804	4,719,779	3,650,707	1,069,072
F-8	2012 Combination Tax & Revenue Certificates of Obligation Bond Issue (Fund 365)	Street Improvements	9,628,505	9,826,812	8,929,200	897,612
F-9	2013 Limited Tax Notes (Fund 351)	Compressed Natural Gas Fueling Station and Fleet	5,816,272	6,350,360	6,338,285	12,075
F-10	2013 Combination Tax & Revenue Certificates of Obligation Bond Issue (Fund 795)	Various Reinvestment Zone Infrastructure Improvements	25,313,032	25,322,605	25,254,849	67,756
F-11	2014 Utility Revenue Bonds, Taxable Series Issue (Fund 562)	Temple-Belton WWTP Reclaimed Effluent Waterline (Panda)	18,000,000	18,000,000	15,006,202	2,993,798
			\$ 187,518,366	\$ 229,466,917	\$ 223,815,031	\$ 5,651,886

Note (1) Total project costs include costs incurred, encumbered and estimated costs to complete.

Note (2) Remaining funds represent funds that are available for allocation to projects.

SCHEDULE OF CAPITAL PROJECTS BOND PROCEEDS & RELATED EXPENDITURES
 UTILITY SYSTEM REVENUE BONDS 2006, 2008, 2010 & 2014 - WATER/SEWER CAPITAL PROJECTS FUND 561
 For the period beginning October 11, 2006 and ending December 31, 2013

Expenditures		Revenue & Bond Proceeds	
Construction in Progress			
Expenditures	\$ 49,837,910	Original Issue (October 2006) CIP FY 2007	\$ 20,510,000
Encumbrances as of 12/31/13	(1) 3,891,205	Additional Issue (July 2008) CIP FY 2008	15,030,000
Estimated Costs to Complete Projects	19,549,979	Additional Issue (August 2010) CIP FY 2010	17,210,000
	<u>\$ 73,279,094</u>	Additional Issue (October 2014) CIP FY 2014	(3) 16,285,000
		Issuance Premium	930,026
		Interest Income	(2) 1,709,134
		Reimbursement Received from TxDOT	1,930,139
			<u>\$ 73,604,299</u>

Detail of Construction Costs						
Project	BUDGET			ACTUAL		
	Original Budget	Adjustments to Original Budget	Adjusted Budgeted	Total Costs Incurred & Encumbered	Estimated Costs to Complete	Total Designated Project Cost
Bond Issue Costs	* \$ 796,204	\$ -	\$ 796,204	\$ 796,204	\$ -	\$ 796,204
CIP Management Personnel Costs	-	436,689	436,689	436,689	24,566	461,255
Completed Projects - Prior to FY 2014	* 41,490,500	931,479	42,421,979	42,297,750	-	42,297,750
317 Waterline Relocation 2305/439	-	499,021	499,021	328,540	170,481	499,021
South Temple Water Sys Improvements	1,000,000	(114,453)	885,547	885,547	-	885,547
Utilities Relocation - Tarver to Old Waco	200,000	(166,000)	34,000	34,000	-	34,000
Temple Belton Regional Sewerage System	2,250,000	(785,676)	1,464,324	1,026,122	438,202	1,464,324
WL Replacement - Charter Oaks	4,750,000	(1,880,856)	2,869,144	2,019,143	850,001	2,869,144
Rplc Pump #4 - Williamson Creek Lift Station	-	458,054	458,054	458,054	-	458,054
Leon River Interceptor	-	1,122,880	1,122,880	781,730	341,150	1,122,880
WTP - Generator Project (Phase 2B)	-	2,503,751	2,503,751	2,503,750	-	2,503,750
WWL Replacement - Birdcreek (Phase 3)	-	1,640,995	1,640,995	1,269,432	371,563	1,640,995
WWL Replacement - Lengefeld	-	200,000	200,000	21,350	178,650	200,000
IH35 Valve Improvements	-	200,000	200,000	-	200,000	200,000
WTP - Backwash Tank Rehabilitation	-	450,000	450,000	242,187	207,813	450,000
WL Improvements - Pin Oak	-	500,000	500,000	242,859	257,141	500,000
Hickory LS Pump	-	300,000	300,000	51,083	248,917	300,000
WWTP Scada	-	300,000	300,000	-	300,000	300,000
WWTP RAS Pump Rplc	-	300,000	300,000	43,505	256,495	300,000
Leon River Trunk Sewer, LS and FM - Phase I	(3) 2,800,000	-	2,800,000	-	2,800,000	2,800,000
WL Replacement - Lamar from 7th St to Nugent Tank	(3) 800,000	-	800,000	-	800,000	800,000
WWL Replacement - 10th & 12th St from Central to Ave D	(3) 350,000	-	350,000	-	350,000	350,000
WWL Extension - Westfield	(3) 580,000	(288,830)	291,170	291,170	-	291,170
Utilities Relocation - Western Hills	(3) 1,800,000	-	1,800,000	-	1,800,000	1,800,000
Temple-Belton WWTP Expansion	(3) 750,000	-	750,000	-	750,000	750,000
WTP Rehabilitation Project #1	(3) 7,000,000	-	7,000,000	-	7,000,000	7,000,000
WTP Rehabilitation Project #2	(3) 1,000,000	-	1,000,000	-	1,000,000	1,000,000
Contingency	(3) 1,205,000	-	1,205,000	-	1,205,000	1,205,000
	<u>\$ 66,771,704</u>	<u>\$ 6,607,054</u>	<u>\$ 73,378,758</u>	<u>\$ 53,729,115</u>	<u>\$ 19,549,979</u>	<u>\$ 73,279,094</u>
				Remaining (Needed) Funds		<u>\$ 325,205</u>

Note (1): Encumbered amounts are included in total construction in progress due to the obligation of funds by contract(s) or purchase order(s).

Note (2): Reclassification of capitalized interest expense allowing the use of interest income on eligible projects.

Note (3): Utility System Revenue Bonds, Series 2014B to be issued in Fall 2014.

* Project Final

** Substantially Complete

CITY OF TEMPLE, TEXAS
 SCHEDULE OF CAPITAL PROJECTS BOND PROCEEDS & RELATED EXPENDITURES
 COMBINATION TAX & REVENUE CERTIFICATES OF OBLIGATION 2006 & 2008 - CAPITAL PROJECTS BOND FUND 361
 For the period beginning October 11, 2006 and ending December 31, 2013

Exhibit F-3

Expenditures		Revenue & Bond Proceeds	
Construction in Progress			
Expenditures	\$ 22,696,580	Original Issue (October 2006)	\$ 10,220,000
Encumbrances as of 12/31/13	(1) 492,280	Additional Issue (July 2008)	13,520,000
Estimated Costs to Complete Projects	2,011,236	Net Offering Premium	306,141
	<u>\$ 25,200,096</u>	Cost Sharing Received from Developer	84,970
		Police Seized Funds-Armored Rescue Vehicle	52,834
		Transfer In-General Fund Technology Funds (SCADA)	50,000
		Transfer In-General Fund (Municipal Court)	61,738
		Transfer In-General Fund (Library Renovations)	93,222
		Interest Income	813,334
			<u>\$ 25,202,239</u>

Detail of Construction Costs						
Project	BUDGET			ACTUAL		
	Original Budget	Adjustments to Original Budget	Adjusted Budgeted	Total Costs Incurred & Encumbered	Estimated Costs to Complete	Total Designated Project Cost
Bond Issue Costs	* \$ 511,141	\$ (4,957)	\$ 506,184	\$ 507,241	\$ -	\$ 507,241
CIP Management Personnel Cost	* -	81,485	81,485	80,432	-	80,432
Completed Projects - Prior to FY 2014	* 21,276,423	(4,307,849)	16,968,574	16,968,571	-	16,968,571
Facility Rehabilitations (Note 2)	660,000	885,898	1,545,898	1,545,389	509	1,545,898
CNG Garage Improvements	640,000	-	640,000	484,470	155,530	640,000
Traffic Signals	215,000	671,762	886,762	886,760	-	886,760
1st Street Gateway	470,000	(198,458)	271,542	271,541	-	271,541
1st Street Gateway (STEP Grant)	-	290,066	290,066	290,066	-	290,066
Northwest Loop 363 Improvements	* -	4,009,587	4,009,587	2,154,390	1,855,197	4,009,587
	<u>\$ 23,772,564</u>	<u>\$ 1,427,534</u>	<u>\$ 25,200,098</u>	<u>\$ 23,188,860</u>	<u>\$ 2,011,236</u>	<u>\$ 25,200,096</u>
				Remaining (Needed) Funds		\$ 2,143

Note (1): Encumbered amounts are included in total construction in progress due to the obligation of funds by contract(s) or purchase order(s).

Note (2): Facility Improvements designated for funding from the 2006 & 2008 CO Issues are as follows: (a) Sears Building roof replacement, (b) Municipal Building roof replacement, (c) Clarence Martin Recreation Center HVAC system installation, (d) Gober Party House flooring improvements, (e) Sammons Club House flooring renovations, (f) Municipal & Sears Building Brick & Mortar repair, (g) Blackmon Center roof replacement, (h) Santa Fe Depot improvements, (i) Sears Building HVAC replacement, (j) City Hall first floor remodel to accommodate the Planning Department.

* Project Final

** Substantially Complete

CITY OF TEMPLE, TEXAS
 SCHEDULE OF CAPITAL PROJECTS BOND PROCEEDS & RELATED EXPENDITURES
 GENERAL OBLIGATION BONDS 2009 - CAPITAL PROJECTS BOND FUND 363
 For the period beginning November 19, 2009 and ending December 31, 2013

Exhibit F-4

Expenditures		Revenue & Bond Proceeds	
Construction in Progress			
Expenditures	\$ 11,198,791	Original Issue (November 2009)	\$ 13,995,000
Encumbrances as of 12/31/13 (1)	71,100	Interest Income	34,142
Estimated Costs to Complete Projects	2,534,970	Sale of Land	15,000
	<u>\$ 13,804,861</u>		<u>\$ 14,044,142</u>

Detail of Construction Costs						
Project	BUDGET			ACTUAL		
	Original Budget	Adjustments to Original Budget	Adjusted Budgeted	Total Costs Incurred & Encumbered	Estimated Costs to Complete	Total Designated Project Cost
Bond Issue Costs *	\$ 83,100	\$ -	\$ 83,100	\$ 69,367	\$ -	\$ 69,367
Completed Projects - Prior to FY 2014 *	13,911,900	(3,203,106)	10,708,794	10,708,794	-	10,708,794
Land Purchase - Bank of America	-	155,450	155,450	129,055	26,395	155,450
Burn Tower (Note 2)	-	2,871,250	2,871,250	362,675	2,508,575	2,871,250
	<u>\$ 13,995,000</u>	<u>\$ (176,406)</u>	<u>\$ 13,818,594</u>	<u>\$ 11,269,891</u>	<u>\$ 2,534,970</u>	<u>\$ 13,804,861</u>
				Remaining (Needed) Funds		<u>\$ 239,281</u>

Note (1): Encumbered amounts are included in total construction in progress due to the obligation of funds by contract(s) or purchase order(s).

Note (2): The FY 2013 CIP was adopted by Council on August 30, 2012 and included a Burn Tower and Drill Ground Storage Building which will be located adjacent to Fire Station

* Project Final

**Substantially Complete

CITY OF TEMPLE, TEXAS
 SCHEDULE OF CAPITAL PROJECTS BOND PROCEEDS & RELATED EXPENDITURES
 LIMITED TAX NOTES 2011 - CAPITAL PROJECTS BOND FUND 364
 For the period beginning November 17, 2011 and ending December 31, 2013

Exhibit F-5

Expenditures		Revenue & Bond Proceeds	
Construction in Progress			\$ 5,745,000
Expenditures	\$ 6,272,000	Original Issue {November}	490,339
Encumbrances as of 12/31/13 (1)	-	Net Offering Premium	34,625
Estimated Costs to Complete Projects	-	Transfer In-General Fund {Carpet Replacement}	2,036
	<u>\$ 6,272,000</u>	Interest Income	<u>\$ 6,272,000</u>

Detail of Construction Costs

Project	BUDGET			ACTUAL		
	Original Budget	Adjustments to Original Budget	Adjusted Budgeted	Total Costs Incurred & Encumbered	Estimated Costs to Complete	Total Designated Project Cost
Bond Issue Costs *	\$ 91,184	\$ (9,733)	\$ 81,451	\$ 81,451	\$ -	\$ 81,451
Completed Projects - Prior to FY 2014 *	6,179,155	(192,954)	5,986,201	5,986,201	-	5,986,201
Reserved for Debt Retirement	-	204,348	204,348	204,348	-	204,348
	<u>\$ 6,270,339</u>	<u>\$ 1,661</u>	<u>\$ 6,272,000</u>	<u>\$ 6,272,000</u>	<u>\$ -</u>	<u>\$ 6,272,000</u>
				Remaining (Needed) Funds		<u>\$ -</u>

Note (1): Encumbered amounts are included in total construction in progress due to the obligation of funds by contract(s) or purchase order(s).

* Project Final

** Substantially Complete

CITY OF TEMPLE, TEXAS
 SCHEDULE OF CAPITAL PROJECTS BOND PROCEEDS & RELATED EXPENDITURES
 PASS-THROUGH AGREEMENT REVENUE AND LIMITED TAX BONDS 2012 - CAPITAL PROJECTS BOND FUND 261
 For the period beginning June 14, 2012 and ending December 31, 2013

Exhibit F-6

Expenditures		Revenue & Bond Proceeds	
Construction in Progress			
Expenditures	\$ 24,274,812	Original Issue (June 2012)	\$ 24,700,000
Encumbrances as of 12/31/13	(1) 21,440,469	Net Offering Premium	1,388,247
Estimated Costs to Complete Projects	364,456	Category 12 Funds - TxDOT	20,000,000
	<u>\$ 46,079,737</u>	Interest Income	36,433
			<u>\$ 46,124,680</u>

Detail of Construction Costs						
Project	BUDGET			ACTUAL		
	Original Budget	Adjustments to Original Budget	Adjusted Budgeted	Total Costs Incurred & Encumbered	Estimated Costs to Complete	Total Designated Project Cost
Bond Issue Costs	* \$ 320,163	\$ -	\$ 320,163	\$ 311,653	\$ -	\$ 311,653
ROW Acquisition	383,567	-	383,567	346,773	36,794	383,567
Northwest Loop 363 Improvements	45,384,517	-	45,384,517	45,056,855	327,662	45,384,517
	<u>\$ 46,088,247</u>	<u>\$ -</u>	<u>\$ 46,088,247</u>	<u>\$ 45,715,281</u>	<u>\$ 364,456</u>	<u>\$ 46,079,737</u>
				Remaining (Needed) Funds		<u>\$ 44,943</u>

Note (1): Encumbered amounts are included in total construction in progress due to the obligation of funds by contract(s) or purchase order(s).

* Project Final

** Substantially Complete

CITY OF TEMPLE, TEXAS
 SCHEDULE OF CAPITAL PROJECTS BOND PROCEEDS & RELATED EXPENDITURES
 TAXABLE COMBINATION TAX & REVENUE CERTIFICATES OF
 OBLIGATION BONDS 2012 - CAPITAL PROJECTS BOND FUND 365
 For the period beginning November 15, 2012 and ending December 31, 2013

Exhibit F-7

Expenditures		Revenue & Bond Proceeds	
Construction in Progress			
Expenditures	\$ 3,211,463	Original Issue - Taxable Combination Tax & Revenue Certificates of Obligation Bonds, Series 2012	\$ 4,645,000
Encumbrances as of 12/31/13	(1) 3,757	Net Offering Premium	70,804
Estimated Costs to Complete Projects	435,488	Interest Income	3,975
	<u>\$ 3,650,707</u>		<u>\$ 4,719,779</u>

Detail of Construction Costs						
Project	BUDGET			ACTUAL		
	Original Budget	Adjustments to Original Budget	Adjusted Budgeted	Total Costs Incurred & Encumbered	Estimated Costs to Complete	Total Designated Project Cost
Bond Issue Costs	* \$ 112,657	\$ -	\$ 112,657	\$ 105,447	\$ -	\$ 105,447
Completed Projects - Prior to FY 2014	* -	193,316	193,316	193,316	-	193,316
Land	4,603,147	(193,316)	4,409,831	2,916,457	435,488	3,351,944
	<u>\$ 4,715,804</u>	<u>\$ -</u>	<u>\$ 4,715,804</u>	<u>\$ 3,215,220</u>	<u>\$ 435,488</u>	<u>\$ 3,650,707</u>
				Remaining (Needed) Funds		<u>\$ 1,069,072</u>

Note (1): Encumbered amounts are included in total construction in progress due to the obligation of funds by contract(s) or purchase order(s).

* Project Final

** Substantially Complete

CITY OF TEMPLE, TEXAS
 SCHEDULE OF CAPITAL PROJECTS BOND PROCEEDS & RELATED EXPENDITURES
 COMBINATION TAX & REVENUE CERTIFICATES OF
 OBLIGATION BONDS 2012 - CAPITAL PROJECTS BOND FUND 365
 For the period beginning November 15, 2012 and ending September 30, 2013

Exhibit F-8

Expenditures		Revenue & Bond Proceeds	
Construction in Progress			
Expenditures	\$ 4,866,028	Original Issue - Combination Tax & Revenue Certificates of Obligation Bonds, Series 2012	\$ 9,420,000
Encumbrances as of 12/31/13	(1) 2,329,721	Net Offering Premium	208,505
Estimated Costs to Complete Projects	1,733,451	Transfer In - Street Perimeter Fees	112,695
	<u>\$ 8,929,200</u>	Transfer In - Street Perimeter Fees (Hogan Road)	77,650
		Interest Income	7,962
			<u>\$ 9,826,812</u>

****Detail of Construction Costs****

Project	BUDGET			ACTUAL		
	Original Budget	Adjustments to Original Budget	Adjusted Budgeted	Total Costs Incurred & Encumbered	Estimated Costs to Complete	Total Designated Project Cost
Bond Issue Costs	* \$ 100,000	\$ 129,684	\$ 229,684	\$ 217,470	\$ -	\$ 217,470
CIP Management Personnel Cost	-	46,873	46,873	70,138	86,945	157,083
Completed Projects - Prior to FY 2014	* -	21,424	21,424	21,424	-	21,424
Signal - S 5th @ FM 93	250,000	(67,688)	182,312	129,307	5,000	134,307
Signal - West Adams @ Westfield Boulevard	250,000	(66,300)	183,700	131,835	3,000	134,835
Signal - SH 317 @ FM 2483	250,000	-	250,000	-	250,000	250,000
Signal- SH 317 @ Prairie View Road	250,000	-	250,000	-	250,000	250,000
Signal Communication Equipment	300,000	-	300,000	286,283	13,717	300,000
Maintenance	3,800,000	-	3,800,000	3,800,000	-	3,800,000
Hogan Road Improvements	77,650	-	77,650	-	77,650	77,650
Western Hills Roadway Improvements	1,455,437	(1,036,266)	419,171	419,171	-	419,171
Westfield Boulevard Improvements	1,622,406	203,030	1,825,436	1,559,343	266,092	1,825,435
S. Pea Ridge Road Improvements	1,161,845	88,155	1,250,000	88,348	481,047	569,395
Prairie View Road Improvements	300,000	132,600	432,600	432,600	-	432,600
South 23rd Street	-	39,830	39,830	39,830	300,000	339,830
Contingency	-	510,170	510,170	-	-	-
Grant Match - Application	-	550,000	550,000	-	-	-
Grant Match - Canceled	-	(550,000)	(550,000)	-	-	-
	<u>\$ 9,818,850</u>	<u>\$ -</u>	<u>\$ 9,818,850</u>	<u>\$ 7,195,749</u>	<u>\$1,733,451</u>	<u>\$ 8,929,200</u>

Remaining (Needed) Funds \$ 897,612

Note (1): Encumbered amounts are included in total construction in progress due to the obligation of funds by contract(s) or purchasing order(s).

CITY OF TEMPLE, TEXAS
 SCHEDULE OF CAPITAL PROJECTS BOND PROCEEDS & RELATED EXPENDITURES
 LIMITED TAX NOTES 2013 - CAPITAL PROJECTS BOND FUND 351
 For the period beginning August 8, 2013 and ending December 31, 2013

Exhibit F-9

Expenditures		Revenue & Bond Proceeds	
Construction in Progress			
Expenditures	\$ 5,816,789	Original Issue (August 2013)	\$ 5,710,000
Encumbrances as of 12/31/13	(1) 469,465	Net Offering Premium	106,272
Estimated Costs to Complete Projects	52,031	Grant Revenue	533,397
	<u>\$ 6,338,285</u>	Interest Income	691
			<u>\$ 6,350,360</u>

Detail of Construction Costs						
Project	BUDGET			ACTUAL		
	Original Budget	Adjustments to Original Budget	Adjusted Budgeted	Total Costs Incurred & Encumbered	Estimated Costs to Complete	Total Designated Project Cost
Bond Issue Costs	* \$ 117,132	\$ -	\$ 117,132	\$ 105,748	\$ -	\$ 105,748
Recycling Containers	* 740,279	29,612	769,891	769,890	-	769,890
Compressed Natural Gas (CNG) Vehicles	3,777,186	-	3,777,186	3,771,023	6,163	3,777,186
Compressed Natural Gas (CNG) Fueling Station	1,715,072	(29,612)	1,685,460	1,639,592	45,868	1,685,460
	<u>\$ 6,349,669</u>	<u>\$ -</u>	<u>\$ 6,349,669</u>	<u>\$ 6,286,254</u>	<u>\$ 52,031</u>	<u>\$ 6,338,285</u>
				Remaining (Needed) Funds		\$ 12,075

Note (1): Encumbered amounts are included in total construction in progress due to the obligation of funds by contract(s) or purchase order(s).

* Project Final

** Substantially Complete

CITY OF TEMPLE, TEXAS
SCHEDULE OF CAPITAL PROJECTS BOND PROCEEDS & RELATED EXPENDITURES
COMBINATION TAX & REVENUE CERTIFICATES OF
OBLIGATION BONDS 2013 - CAPITAL PROJECTS BOND FUND - 795
For the period beginning August 8, 2013 and ending December 31, 2013

Exhibit F-10

Expenditures		Revenue & Bond Proceeds	
Construction in Progress			
Expenditures	\$ 532,598	Original Issue (August 2013)	\$ 25,260,000
Encumbrances as of 12/31/13	(1) 2,802,596	Net Offering Premium/Discount	53,032
Estimated Costs to Complete Projects	21,919,655	Interest Income	9,573
	<u>\$ 25,254,849</u>		<u>\$ 25,322,605</u>

****Detail of Construction Costs****

Project	BUDGET			ACTUAL		
	Original Budget	Adjustments to Original Budget	Adjusted Budgeted	Total Costs Incurred & Encumbered	Estimated Costs to Complete	Total Designated Project Cost
Bond Issue Costs	* \$ 120,000	\$ (15,305)	\$ 104,695	\$ 99,849	\$ -	\$ 99,849
Research Parkway (IH-35 to Wendland Ultimate)	2,705,000	-	2,705,000	919,366	1,785,634	2,705,000
Research Parkway (Wendland to McLane Pkwy)	5,960,000	-	5,960,000	546,395	5,413,605	5,960,000
Bioscience Trail Connection to Airport	750,000	-	750,000	93,700	656,300	750,000
McLane Pkwy / Research Pkwy Connection	710,000	-	710,000	366,935	343,065	710,000
Research Pkwy (McLane Pkwy to Cen Pt Pkwy)	1,500,000	-	1,500,000	398,259	1,101,741	1,500,000
Bioscience Trail Amenities	1,750,000	-	1,750,000	235,100	1,514,900	1,750,000
Synergy Park Entry Enhancement	500,000	-	500,000	-	500,000	500,000
Lorraine Drive / Panda Drive Asphalt	610,000	-	610,000	-	610,000	610,000
Santa Fe Plaza	300,000	-	300,000	-	300,000	300,000
Downtown Master Plan	125,000	-	125,000	105,500	19,500	125,000
Loop 363 Frontage (UPRR to 5th)	6,450,000	-	6,450,000	325,090	6,124,910	6,450,000
Monumentation	520,000	-	520,000	-	520,000	520,000
Avenue U - TMED Ave to 1st Street	1,275,000	-	1,275,000	-	1,275,000	1,275,000
TMED Master Plan (Health Care Campus)	125,000	-	125,000	-	125,000	125,000
TMED Master Plan & Throughfare Plan	55,000	-	55,000	-	55,000	55,000
Friar's Creek Trail to Ave R Trail	500,000	-	500,000	75,000	425,000	500,000
Fuel Farm Loop Roadway	110,000	-	110,000	10,000	100,000	110,000
Airport Terminal Access Enhancements	115,000	-	115,000	15,000	100,000	115,000
Airport Entry Landscaping & Signage	230,000	-	230,000	30,000	200,000	230,000
NW Airport Parking & Entrance	865,000	-	865,000	115,000	750,000	865,000
	<u>\$ 25,275,000</u>	<u>\$ (15,305)</u>	<u>\$ 25,259,695</u>	<u>\$ 3,335,194</u>	<u>\$ 21,919,655</u>	<u>\$ 25,254,849</u>
				Remaining (Needed) Funds		<u>\$ 67,756</u>

Note (1): Encumbered amounts are included in total construction in progress due to the obligation of funds by contract(s) or purchase orders(s).

* Project Final

** Substantially Complete

CITY OF TEMPLE, TEXAS
 SCHEDULE OF CAPITAL PROJECTS BOND PROCEEDS & RELATED EXPENDITURES
 UTILITY SYSTEM REVENUE BONDS, TAXABLE SERIES 2014 - FUND 562
 For the period beginning September 13, 2013 and ending December 31, 2013

Exhibit F-11

Expenditures		Revenue & Bond Proceeds	
Construction in Progress			
Expenditures	\$ 1,290,327	Original Issue (April 2014)	(2) \$ 18,000,000
Encumbrances as of 12/31/13	(1) 409,550	Net Offering Premium/Discount	-
Estimated Costs to Complete Projects	13,306,325	Interest Income	-
	<u>\$ 15,006,202</u>		<u>\$ 18,000,000</u>

Detail of Construction Costs						
Project	BUDGET			ACTUAL		
	Original Budget	Adjustments to Original Budget	Adjusted Budgeted	Total Costs Incurred & Encumbered	Estimated Costs to Complete	Total Designated Project Cost
Bond Issue Costs	\$ 120,000	\$ -	\$ 120,000	\$ -	\$ -	\$ -
Temple-Belton WWTP Reclaimed Effluent Waterline:						
Phase I	1,953,800	-	1,953,800	354,476	1,599,324	1,953,800
Phase II	3,979,100	-	3,979,100	579,776	3,399,324	3,979,100
Phase III	9,349,200	-	9,349,200	749,876	6,044,205	6,794,081
ROW/Easements	915,750	-	915,750	15,750	900,000	915,750
Contingency	1,363,472	-	1,363,472	-	1,363,472	1,363,472
	<u>\$ 17,681,322</u>	<u>\$ -</u>	<u>\$ 17,681,322</u>	<u>\$ 1,699,877</u>	<u>\$ 13,306,325</u>	<u>\$ 15,006,202</u>
				Remaining (Needed) Funds		<u>\$ 2,993,798</u>

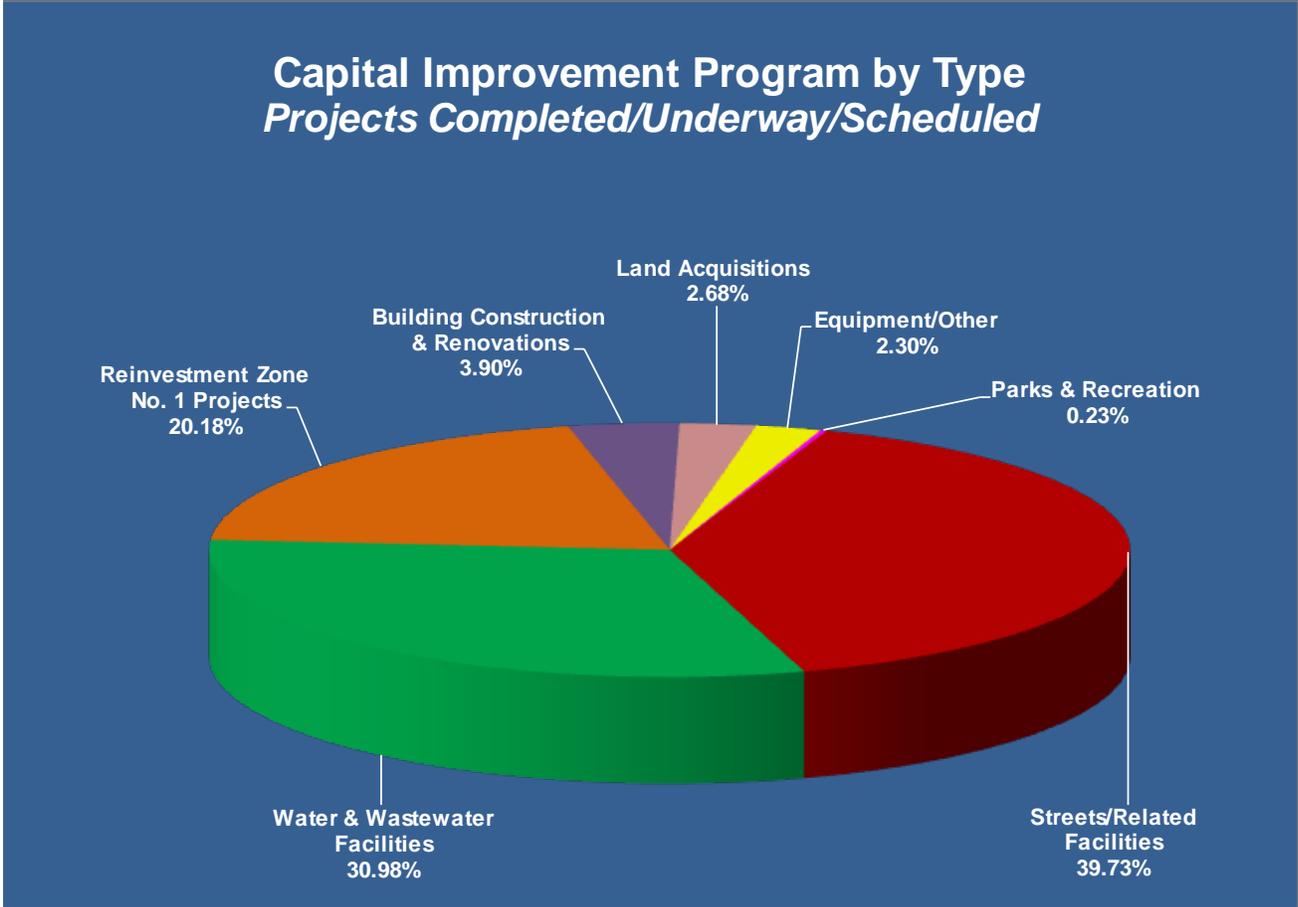
Note (1): Encumbered amounts are included in total construction in progress due to the obligation of funds by contract(s) or purchase orders(s).

Note (2): Utility System Revenue Bonds, Taxable Series to be issued in April 2014.

* Project Final

** Substantially Complete

Streets/Related Facilities	\$ 71,502,685
Water & Wastewater Facilities	55,748,973
Reinvestment Zone No. 1 Projects	36,320,436
Building Construction & Renovations	7,023,657
Land Acquisitions	4,818,408
Equipment/Other	4,138,644
Parks & Recreation	<u>413,017</u>
Total of Capital Improvement Projects Underway/Scheduled	<u>\$ 179,965,820</u>



CITY OF TEMPLE, TEXAS
 CAPITAL IMPROVEMENT PROGRAM-PROJECTS UNDERWAY/SCHEDULED - DETAIL
 December 31, 2013

Exhibit F-13

Project	Project #	Funding	Acct #	Project Budget	Actual Commit / Spent	Status	Scheduled Completion
Repairs at TC Downtown Ctr	100738	BUDG-12	110-5924-519-6310	\$ 62,472	\$ 21,948	In Progress	Sep-14
HVAC Replacement	100750	BUDG-12	110-5924-519-6310	117,178	3,095	In Progress	Oct-14
Additional Parking at the Summit	100876	BUDG-14	110-5924-519-6310	50,000	13,250	Engineering	Aug-14
Burn Tower and Drill Ground Storage Building (Station 8)	100896	GO-09	363-2200-522-6851	2,871,250	362,675	Engineering	Nov-14
Depot Repairs	100915	Hotel/Motel	240-7000-551-2616	799,037	794,952	Construction	Jan-14
City Hall HVAC	100960	BUDG-13	110-5924-519-6310	11,231	-	Planning	TBD
CNG Fueling Station	100972	LTN-13	351-2300-540-6310	1,685,460	1,639,592	Construction	Feb-14
Airport Hangar Roof Repair	100998	BUDG-13	110-3634-560-6310	352,128	221,774	Construction	Mar-14
CNG Improvements for Fleet Services	100999	CO-08	361-2400-519-6807	640,000	484,470	Engineering	Apr-14
Replace Filter System, Pumps, and add Security Lighting/Camera - Airport	101023	BUDG-14	110-5900-560-6310	100,000	3,751	In Progress	TBD
Roof Replacements	101025	BUDG-14	110-5924-519-6310	45,285	-	Planning	TBD
General Building Painting and Repairs	101026	BUDG-14	110-5924-519-6310	50,000	-	Planning	TBD
Driveway Repair - Fire Station #4	101027	BUDG-14	110-5924-519-6310	12,000	-	Planning	TBD
Soffit Repair - Jeff Hamilton	101028	BUDG-14	110-5924-519-6310	12,000	-	Planning	TBD
Hawn Hotel Work - securing doors/windows, repair large hole in wall, pump water out of pool, and replace windows with plexi-glass	101029	BUDG-14	110-5924-519-6310	15,000	-	Planning	TBD
Improvements @ Fire Station #4 - restripe parking lot, paint, re-level/surface bay floors, and add station sign	101030	BUDG-14	110-5924-519-6310	37,500	-	Planning	TBD
Painting - 2nd Floor Library	101038	BUDG-14	110-5940-555-6310	21,700	-	Planning	TBD
Replace Roof - Mayborn Center	101057	BUDG-14	240-4400-551-6310	130,000	-	Planning	TBD
AC Units - Doshier	101100	BUDG-U	520-5521-535-6310	11,416	11,020	Complete	Oct-13
Total Building Construction & Renovations				\$ 7,023,657	\$ 3,556,527		
FASTER Fleet Maintenance Software Program	100878	BUDG-13	110-5938-519-6221	150,000	-	Planning	TBD
SunGard H.T.E. Community Development Upgrade (Planning/Construction Safety)	100888	BUDG-13	110-1700-519-6221 351-1900-519-6218	154,000	150,588	Ordered	Jun-14
Replace 10 Marked Units	100889	BUDG-13	110-2031-521-6213	413,160	412,786	Complete	Nov-13
Light Replacement	100977	Hotel/Motel	240-4400-551-6211	27,100	16,019	Ordered	Feb-14
Night Optics - Thermal Camera	100981	GRANT	260-2000-521-6211	7,864	-	Planning	TBD
WWTP - SCADA	100992	UR-10	561-5500-535-6944	300,000	-	Planning	TBD
Truck for New Code Enforcement Position ***Addition to Fleet***	101024	BUDG-14	110-5900-524-6213	22,500	-	Planning	TBD
Upgrade to 12-LEAD Defibrillators	101031	BUDG-14	110-5900-522-6211	28,000	-	Planning	TBD
Bar Code Interfacing for Fleet Maintenance Software	101032	BUDG-14	110-5938-519-6221	10,000	-	Planning	TBD
Honda CNG Civic - Replacing Asset #11286	101033	BUDG-14	110-5938-519-6213	27,140	-	Planning	TBD
Data Backup System	101034	BUDG-14	110-5919-519-6218	50,000	38,006	In Progress	Jun-14
Storage Area Network	101035	BUDG-14	110-5919-519-6218	70,000	-	Planning	TBD

(Continued)

CITY OF TEMPLE, TEXAS
CAPITAL IMPROVEMENT PROGRAM-PROJECTS UNDERWAY/SCHEDULED - DETAIL
December 31, 2013

Exhibit F-13
(Continued)

Project	Project #	Funding	Acct #	Project Budget	Actual Commit / Spent	Status	Scheduled Completion
Upgrade Document Management System (Questys)	101036	BUDG-14	110-5919-519-6221	\$ 30,000	\$ -	Planning	TBD
Replace Chevrolet Lumina - Asset #9781	101037	BUDG-14	110-5919-519-6213	22,500	-	Planning	TBD
Replace Hustler Mower - Asset #12804	101039	BUDG-14	110-5935-552-6222	11,992	11,992	Ordered	Feb-14
Replace Backhoe - Asset #11468	101040	BUDG-14	110-5935-552-6220	96,000	95,647	Ordered	Feb-14
Trailer (Low Boy) ***Addition to Fleet***	101041	BUDG-14	110-5935-552-6211	18,508	9,746	Ordered	Feb-14
Replace Chevrolet 1500 Pickup w/Alternative Fuel Vehicle - Asset #9941	101043	BUDG-14	110-5935-552-6213	30,000	-	Planning	TBD
Replace Ford F-250 Pickup w/Alternative Fuel Vehicle - Asset #10245	101044	BUDG-14	110-5935-552-6213	37,000	-	Planning	TBD
Replace 10 Marked Units - FY 2014	101045	BUDG-14	110-2031-521-6213	440,000	-	Planning	TBD
Replace 4 Unmarked Unites	101046	BUDG-14	110-5900-521-6213	86,000	-	Planning	TBD
Replace 3 BMW Motorcycles	101047	BUDG-14	110-5900-521-6213	88,875	-	Planning	TBD
Replace 1997 Windstar with SUV - Asset #10359	101048	BUDG-14	110-5900-521-6213	24,900	24,900	Complete	Oct-13
L3 Camera Server Upgrade	101049	BUDG-14	110-5900-521-6218	8,500	-	Planning	TBD
L3 Camera for Intox Room	101050	BUDG-14	110-5900-521-6211	6,600	-	Planning	TBD
Replace Frontload Container Service Truck - Asset #10244	101051	BUDG-14	110-5900-540-6222	52,500	-	Planning	TBD
Ford Focus Hatchback ***Addition to Fleet***	101052	BUDG-14	110-5900-540-6213	17,000	-	Planning	TBD
Replace 1988 Pneumatic Roller - Asset #7790	101053	BUDG-14	110-5900-531-6220	89,000	85,967	Complete	Nov-13
Trailer ***Addition to Fleet***	101054	BUDG-14	110-5900-531-6211	17,500	17,459	Complete	Nov-13
Conflict Monitor Tester	101056	BUDG-14	110-5900-532-6211	12,000	9,770	Complete	Nov-13
Batwing Mower ***Addition to Fleet***	101058	BUDG-14	292-2922-534-6222 292-2923-534-6222	82,596	82,525	Complete	Nov-13
Replace Dixie Mower - Asset #12179	101059	BUDG-14	292-2922-534-6222 292-2923-534-6222	10,904	10,903	Complete	Dec-13
Replace Elliptical Body on Asset #10942	101060	BUDG-14	292-2921-534-6211 292-2922-534-6211	14,094	-	Planning	TBD
Replace Backhoe - Asset #10452	101061	BUDG-14	292-2922-534-6220 292-2923-534-6220	96,000	95,647	Ordered	Feb-14
Replace 3/4 Ton Truck with 1/2 Ton Truck - Asset #11473	101062	BUDG-14	292-2921-534-6213 292-2922-534-6213 292-2923-534-6213	22,500	-	Planning	TBD
Replace Camera Van (\$44,000), Computer Equipment for Van (\$5,500), and Special Equipment/Instruments for Van (\$140,600)	101065	BUDG-U	520-5440-535-6211 520-5440-535-6213 520-5451-535-6211 520-5451-535-6213	190,100	180,485	Ordered	May-14
(2) Trailers for Sludge Disposal ***Addition to Fleet***	101069	BUDG-U	520-5521-535-6211	24,220	23,820	Complete	Nov-13
Replace 2006 F-350 Truck - Asset #12345	101070	BUDG-U	520-5251-535-6213	36,000	-	Planning	TBD
Man Lift ***Addition to Fleet***	101072	BUDG-U	520-5122-535-6211	10,000	7,393	Ordered	Jan-14
WTP - Upgrade Existing Cable Trays and Wiring to Accommodate Additional SCADA Capacity, Control Capabilities, and Programming Modifications	101074	BUDG-U	520-5122-535-6218	72,650	-	Planning	TBD
WTP - New Security Camera and System	101075	BUDG-U	520-5121-535-6211	150,000	-	Planning	TBD
Replace Crane Truck (\$78,000) and Valve Machine (\$22,000) - Asset #11197	101076	BUDG-U	520-5122-535-6222	100,000	17,338	Planning	TBD
WTP Replace Vehicle #11885	101092	BUDG-U	520-5110-535-6213	19,052	19,052	Ordered	Jan-14
Commercial Refuse Truck - Replace Asset #11604	101093	LTN-13	351-2300-540-6222	280,000	271,783	Ordered	May-14
Commercial Refuse Truck - Replace Asset #12187	101094	LTN-13	351-2300-540-6222	180,796	183,039	Ordered	May-14

(Continued)

CITY OF TEMPLE, TEXAS
 CAPITAL IMPROVEMENT PROGRAM-PROJECTS UNDERWAY/SCHEDULED - DETAIL
 December 31, 2013

Exhibit F-13
 (Continued)

Project	Project #	Funding	Acct #	Project Budget	Actual Commit/Spent	Status	Scheduled Completion
Potholing Machine	101095	BUDG-U	520-5452-535-6222	\$ 24,052	\$ 24,051	Complete	Oct-13
Top Dresser	101096	BUDG-13	110-3120-551-6222	14,260	14,259	Complete	Nov-13
Lift for Asset #11987	101098	LTN-13	351-2300-540-6310	24,000	23,814	Complete	Nov-13
Zero Turn Mower	101105	BUDG-14	110-3120-551-6222	12,954	12,954	Complete	Dec-13
65 Electric Golf Carts, 1 Gas Beverage Cart, 1 Gas Utility Cart	101114	BUDG-14	110-3110-551-6213	420,121	420,121	Complete	Dec-13
Bucket for John Deere Tractor	101118	BUDG-14	110-5935-552-6211	5,706	-	Planning	TBD
Total Equipment / Other				\$ 4,138,644	\$ 2,260,064		
Landfill Expansion	100197	DESCAP Taxable CO-12	351-2300-540-6110 365-2300-540-6110	4,588,148	3,094,773	In Progress	Mar-14
Kegley Road ROW Acquisition	100346	ROW ESCROW	351-3400-531-6110	189,180	9,340	Planning	TBD
504 West Ave O	101116	Seized Funds	110-2031-521-6231	41,080	41,080	Complete	Nov-13
Temple-Belton WWTP Reclaimed Effluent Waterline - ROW/Easements	101097	UR-14	562-5200-535-6947	854,428	15,750	In Progress	Oct-14
Total Land Acquisitions				\$ 5,672,836	\$ 3,160,943		
Repair FM 2305 Hike & Bike Trail	100763	BUDG-12	110-5935-552-6310	50,000	50,000	Complete	Nov-13
New Playground and Shade - Northwest Hills Park	101042	BUDG-14	110-5935-552-6310 351-3500-552-6310	58,296	58,295	Construction	May-14
Park Improvements - MKL Jr. Park	101080	GRANT	260-6100-571-6516	9,865	-	Planning	TBD
New Playground and Shade - South Temple Park	101099	BUDG-14	110-3500-552-6332	89,355	89,354	Construction	May-14
Park Improvements - Freedom Park	101103	BUDG-14	110-3500-552-6332	48,362	48,361	Construction	May-14
Parks Deferred Maintenance	350009	DESCAP	351-3500-552-2311 351-3500-552-2324	157,139	96,198	Planning	TBD
Total Parks & Recreation				\$ 413,017	\$ 342,208		
Southeast Industrial Park (Engineering Only)	100258	RZ	795-9700-531-6828 795-9500-531-6317	265,200	265,200	Engineering	Jun-15
Friar's Creek Trail Phase II - 5th Street to Scott & White Blvd	100585	RZ GRANT CO-08	795-9500-531-6552 795-9600-531-6552 795-9700-531-6552 260-1100-552-6316 361-3400-531-6834	2,011,709	1,987,656	Construction	Feb-14
TMED - 1st Street at Temple College (STEP-Grant Match)	100629	RZ	795-9500-531-6550	500,000	499,628	Construction	Apr-14
Northwest Loop 363 Improvements (PTF)	100681	RZ	795-9500-531-2587 795-9500-531-2588 795-9700-531-2587 795-9700-531-2588	930,000	930,000	Construction	Dec-14
Rail Maintenance	100692	RZ	795-9500-531-6514	324,521	112,722	In Progress	TBD
Road/Sign Maintenance	100693	RZ	795-9500-531-6317	408,574	168,728	In Progress	TBD
Pepper Creek Trail Connection to Scott & White	100695	RZ	795-9500-531-6554	730,000	726,883	Construction	Feb-14
Avenue R (West of 25th Street to East of 19th Street)	100696	RZ	795-9500-531-6553	2,050,000	179,650	Engineering	Mar-15
Rail Safety Zone - Downtown Improvements	100697	RZ	795-9500-531-2539 795-9500-531-6528	453,370	130,002	Engineering	Jan-15
Lot Identification & Signage	100698	RZ	795-9500-531-2539 795-9500-531-6528	438,685	438,685	Construction	Mar-14
TMED - 1st Street @ Loop 363 (Design Only)	100700	RZ	795-9500-531-6551	473,800	452,780	Engineering	Nov-15
Ave U - Scott & White to 1st/13th- 17th (Design Only)	100718	RZ	795-9500-531-6555	350,000	361,150	Engineering	Apr-16
Bioscience Rd & Utility Improvements	100867	RZ	795-9500-531-6560	800,000	112,840	On Hold	TBD
Santa Fe Plaza Plan	100968	RZ	795-9500-531-6110	51,784	48,146	In Progress	TBD
Pepper Creek Reg Detention Pond	100994	RZ	795-9500-531-6562 795-9500-531-2616	850,000	48,841	On Hold	TBD

(Continued)

CITY OF TEMPLE, TEXAS
 CAPITAL IMPROVEMENT PROGRAM-PROJECTS UNDERWAY/SCHEDULED - DETAIL
 December 31, 2013

Exhibit F-13
 (Continued)

Project	Project #	Funding	Acct #	Project Budget	Actual Commit/Spent	Status	Scheduled Completion
Northern "Y" Rail - Phase I	100996	RZ	795-9500-531-6563	\$ 200,000	\$ -	Planning	TBD
Trans Load Grading	100997	RZ	795-9500-531-6563	185,000	-	Planning	TBD
Temple Industrial Park - Research Pkwy (IH35 to Wendland Ultimate - Design & ROW Only)	101000	RZ	795-9800-531-6863	2,705,000	919,366	Engineering	Nov-14
Temple Industrial Park - Research Pkwy (Wendland to McLane Pkwy - Design & ROW Only)	101001	RZ	795-9800-531-6864	5,960,000	546,395	Engineering	Nov-14
Corporate Campus Park - Bioscience Trail Connection to Airport	101002	RZ	795-9800-531-6865	750,000	93,700	Engineering	Mar-15
Corporate Campus Park - McLane Pkwy/Research Pkwy Connection (Design Only)	101003	RZ	795-9800-531-6866	710,000	366,935	Engineering	May-14
Corporate Campus Park - Research Pkwy (McLane Pkwy to Cen Pt Pkwy - Design Only)	101004	RZ	795-9800-531-6881	1,500,000	398,259	Engineering	Nov-14
Bioscience Park - Tail Landscaping, Irrigation and Lights (Pepper Creek Trail)	101005	RZ	795-9800-531-6867	1,750,000	235,100	Engineering	May-15
Synergy Park - Entry Enhancement	101006	RZ	795-9800-531-6868	500,000	-	Planning	TBD
Synergy Park - Lorraine Drive/Panda Drive Asphalt	101007	RZ	795-9800-531-6869	610,000	-	Planning	TBD
Downtown - Santa Fe Plaza	101008	RZ	795-9800-531-6870	300,000	-	Planning	TBD
Downtown - Master Plan	101009	RZ	795-9800-531-6871	125,000	105,500	Engineering	Jan-14
TMED - Loop 363 Frontage (UPRR to 5th TRZ Portion)	101010	RZ	795-9800-531-6872	6,450,000	325,090	Engineering	Jul-16
TMED - Monumentation (4)	101011	RZ	795-9800-531-6873	520,000	-	Planning	TBD
TMED - Avenue U Ave to 1st	101012	RZ	795-9800-531-6874	1,275,000	-	Engineering	Apr-16
TMED - Master Plan (Health Care Campus)	101013	RZ	795-9800-531-6875	125,000	-	Planning	TBD
TMED - Master Plan & Thoroughfare Plan	101014	RZ	795-9800-531-6875	55,000	-	Planning	TBD
TMED - Friar's Creek Trail to Ave R Trail	101015	RZ	795-9800-531-6876	500,000	75,000	Engineering	Mar-15
Airport Park - Fuel Farm Loop Roadway	101016	RZ	795-9800-531-6877	110,000	10,000	Engineering	Mar-15
Airport Park - Airport Terminal Access Enhancements	101017	RZ	795-9800-531-6878	115,000	15,000	Engineering	Mar-15
Airport Park - Airport Entry Landscaping & Signage	101018	RZ	795-9800-531-6879	230,000	30,000	Engineering	Mar-15
Airport Park - NW Airport Parking & Entrance	101019	RZ	795-9800-531-6880	865,000	115,000	Engineering	Mar-15
Airport Park - Airport Entry & Sign Improvements	101021	RZ	795-9500-531-6558 110-3633-560-6310	142,793	142,793	Complete	Dec-13
Total Reinvestment Zone No. 1 Projects				\$ 36,320,436	\$ 9,841,048		
Tarver Road Extension to Old Waco (Design Only)	100392	CO-08	361-3400-531-6847	155,780	155,780	On Hold	TBD
Traffic Signal-5th & FM 93	100504	CO-06 CO-12	361-2800-532-6810 365-2800-532-6810	197,649	144,645	Complete	Dec-13
1st Street Sidewalk Ave F - M	100623	CDBG	260-6100-571-6315	688,796	460,831	Construction	Sep-14
TMED - 1st Street at Temple College (STEP-Grant Match)	100629	CO-08 GRANT	361-2800-532-6810 260-3500-552-6316	2,607,019	2,603,735	Construction	Apr-14
Northwest Loop 363 Improvements (PTF) - (\$20,000,000 Category 12)	100681	CO-08 TxDOT/PTF Bonds	361-3400-531-2588 261-3400-531-2587 261-3400-531-2588	49,777,671	47,558,018	Construction	Dec-14
Runway Reconstruction 02/20 - Phase I	100716	GRANT	260-3600-560-6524	8,685,534	1,171,209	Engineering	May-14
Traffic Signal - FM 2483 & SH 317	100926	CO-08 CO-12	361-2800-532-6810 365-2800-532-6810	266,500	16,500	On Hold	TBD
D'Antonio's Crossing Subdivision- Sidewalks	100943	DESCAP	351-3400-531-6315	60,195	60,195	Cost Sharing Agreement Authorized	TBD

(Continued)

CITY OF TEMPLE, TEXAS
 CAPITAL IMPROVEMENT PROGRAM-PROJECTS UNDERWAY/SCHEDULED - DETAIL
 December 31, 2013

Exhibit F-13
 (Continued)

Project	Project #	Funding	Acct #	Project Budget	Actual Commit/Spent	Status	Scheduled Completion
Hogan Road Improvements (Street Perimeter Fees)	100952	CO-12	365-3400-531-6858	\$ 77,650	\$ -	Planning	TBD
Overlay (Maintenance)	100955	CO-12	365-3400-531-6527	3,800,000	3,800,000	In Progress	Jan-14
Traffic Signal - FM 2305 and Westfield	100956	CO-08 CO-12	361-2800-532-6810 365-2800-532-6810	198,400	146,535	Construction	Jan-14
Traffic Signal - Prairie View and FM 317	100957	CO-08 CO-12	361-2800-532-6810 365-2800-532-6810	254,500	4,500	On Hold	TBD
Western Hills Roadway Improvements (Design Only)	100967	CO-12	365-3400-531-6858	419,171	419,171	Engineering	Feb-14
Westfield Boulevard	100970	CO-12	365-3400-531-6859	1,825,436	1,559,343	Construction	Jul-14
South Pea Ridge Road	100971	CO-12	365-3400-531-6860	1,250,000	88,348	Engineering	Jun-14
Signal Communication Equipment	100983	CO-12	365-2800-532-6861	300,000	286,283	In Progress	Jan-14
Prairie View Road Improvements (Design Only)	100984	CO-12	365-3400-531-6862	432,600	432,600	Engineering	Sep-14
Upgrade (2) School Zone Locations - S. Pea Ridge and Tarver (Pirtle Elementary School)	101055	BUDG-14	110-2840-532-6323	36,000	-	Planning	TBD
Gateway Monument Sign	101091	GRANT	110-3432-531-6310	190,000	-	Planning	TBD
S. 23rd Street Extension	101107	CO-12	365-3400-531-6882	39,830	39,830	Engineering	Dec-14
Total Streets / Related Facilities				\$ 71,262,731	\$ 58,947,523		
SH 317 Water Line Relocation from FM2305 to FM439 as part of TxDOT SH 317 Road Improvement Project	100223	UR-08	561-5200-535-6907	328,540	328,540	Engineering	On Hold
South Temple Water System Improvements: Pipeline, Storage Tank, and Pump Station	100333	UR-08	561-5200-535-6909	885,547	885,547	Engineering	Apr-15
Utilities Relocation - Tarver to Old Waco	100391	UR-08	561-5200-535-6936	34,000	34,000	On Hold	TBD
Ranch At Woodland - Utility Extension	100476	Util-RE	520-5900-535-6366	11,730	11,730	Cost Sharing Agreement Authorized	TBD
Temple Belton Regional Sewerage System-Land & Design (75%)	100584	UR-10	561-5500-535-6938	1,464,324	1,026,122	Engineering	TBD
Water Line Replacement - Charter Oaks	100608	UR-10	561-5200-535-6939	2,869,144	2,019,143	Engineering	May-14
Utilities Relocation - Northwest Loop 363 Improvements	100681	UR-08	561-5200-535-6940	2,192,502	2,192,502	Complete	Mar-13
I-35 Utility Relocation Project (North Loop 363 to Northern Temple City Limits - Engineering Only)	100682	TxDOT	520-5900-535-6618	193,240	193,240	Engineering	Jun-15
I-35 Utility Relocation Project (South Loop 363 to Nugent-Engineering Only)	100687	TxDOT	520-5900-535-6618	557,690	492,690	Engineering	TBD
I-35 Utility Relocation Project (Nugent to North Loop 363-Engineering Only)	100688	TxDOT	520-5900-535-6618	467,190	402,190	Engineering	TBD
Williamson Creek Lift Station Improvements	100799	BUDG-U	520-5521-535-6310 561-5400-535-6905	528,054	482,554	Construction	Apr-14
Friar's Creek Lift Station	100805	Util-RE	520-5900-535-6611	783,836	783,835	Complete	Oct-13
Leon River Interceptor	100851	UR-10	561-5400-535-6941	1,122,880	781,730	Engineering	May-14
In-House Sewer - W Ave D-RR; S 25th - S 29th	100907	BUDG-U	520-5460-535-6359	93,500	48,080	Complete	Nov-13
Water Line Improvement Projects	100909	BUDG-U	520-5260-535-6357	500,000	41,125	Engineering	Sep-14
Replace Filter Backwash and High Service Valve Actuators	100912	BUDG-U	520-5122-535-6310	170,421	170,421	Engineering	May-14
Repair and Replace Pumps, Drives and Valves	100913	BUDG-U	520-5122-535-6310	110,204	96,798	Complete	Dec-13
Highland Park Subdivision Utility Extension	100932	Util-RE	520-5900-535-6368	374,850	374,850	Cost Sharing Agreement Authorized	TBD
WTP - Generator Project (Phase 2B)	100933	UR-10	561-5100-535-6906	2,503,751	2,503,750	Complete	Nov-13
Western Hills Utility Improvements (Design Only)	100967	Util-RE	520-5900-535-6521	239,954	239,954	Engineering	Feb-14
Westfield Boulevard - Utility Improvements	100970	Util-RE	520-5900-535-6368	52,196	52,196	Construction	Jul-14

(Continued)

CITY OF TEMPLE, TEXAS
CAPITAL IMPROVEMENT PROGRAM-PROJECTS UNDERWAY/SCHEDULED - DETAIL
 December 31, 2013

Exhibit F-13
 (Continued)

Project	Project #	Funding	Acct #	Project Budget	Actual Commit/Spent	Status	Scheduled Completion
Bird Creek - Phase 3	100980	UR-10	561-5400-535-6925	\$ 1,640,995	\$ 1,269,432	Construction	Mar-14
Wastewater Line Replacement - Lengefeld	100985	UR-10	561-5400-535-6943	200,000	21,350	Engineering	Aug-14
N Loop 363 / IH35 Utility Improvements	100986	Util-RE	520-5900-535-6521 520-5900-535-6110	2,661,199	303,412	Engineering	Jul-14
IH-35 Valve Improvements	100987	UR-10	561-5200-535-6946	200,000	-	Planning	TBD
WTP - Backwash Tank Rehab	100988	UR-10	561-5100-535-6904	450,000	242,187	Engineering	Feb-14
Water Line Improvement - Pin Oak	100989	UR-10	561-5200-535-6942	500,000	242,859	Engineering	Aug-14
Rplc Hickory LS Pump	100991	UR-10	561-5400-535-6905	300,000	51,083	Engineering	Jun-14
WWTP - Doshier RAS Pump Replacement	100993	UR-10	561-5500-535-6945	300,000	43,505	Engineering	Jul-14
Approach Mains - FY 2014	101063	BUDG-U	520-5000-535-6369	100,000	-	Planning	TBD
Utility Improvements (Greenfield Development) - FY 2014	101064	BUDG-U	520-5000-535-6370	400,000	-	Planning	TBD
In-House Sewer: W Central - W Ave D; S 29th - S 31st	101066	BUDG-U	520-5460-535-6359	95,000	965	Construction	Mar-14
In-House Sewer: N 7th - N 9th; W French - W Downs	101067	BUDG-U	520-5460-535-6359	125,000	-	Planning	Jul-14
In-House Sewer: N 27th by HEB	101068	BUDG-U	520-5460-535-6359	107,500	-	Planning	Nov-14
Repair and Replace Pumps, Drives and Valves - FY 2014	101071	BUDG-U	520-5122-535-6310	120,000	4,250	Planning	TBD
Replacement Parts for Membrane Plant	101073	BUDG-U	520-5122-535-6211	100,000	-	Planning	TBD
Replacement Membrane Modules	101077	BUDG-U	520-5121-535-6310	314,150	310,580	Complete	Nov-13
Replacement of Generator Engine - Ave O G Pump Station	101078	BUDG-U	520-5123-535-6211	45,000	-	Planning	TBD
Leon River Trunk Sewer, LS and FM - Phase I	101081	UR-14	561-5400-535-6941	2,800,000	-	Planning	TBD
Water Line Replacement - along Lamar from 7th Street to Nugent Tank	101082	UR-14	561-5200-535-6949	800,000	-	Planning	Dec-14
Wastewater Line Replacement - between 10th and 12th Street from Central to Avenue D	101083	UR-14	To Be Assigned	350,000	-	Planning	TBD
Wastewater Line Extension - Westfield	101084	UR-14	561-5400-535-6948	580,000	291,170	Construction	Jul-14
Utilities Relocation - Western Hills	101085	UR-14	To Be Assigned	1,800,000	-	Planning	TBD
Temple-Belton WWTP Expansion - Value Engineering Review	101086	UR-14	561-5500-535-6938	750,000	-	Planning	Apr-14
WTP Rehabilitation Project #1	101087	UR-14	To Be Assigned	7,000,000	-	Planning	TBD
WTP Rehabilitation Project #2	101088	UR-14	To Be Assigned	1,000,000	-	Planning	TBD
Generator Design	101089	BUDG-U	520-5123-535-6310	250,000	-	Planning	TBD
Water Line Improvement Projects - FY 2014	101090	BUDG-U	520-5260-535-6357	1,111,270	-	Planning	TBD
Temple-Belton WWTP Reclaimed Effluent Waterline - Phase I	101097	UR-14	562-5200-535-6947	1,953,800	354,476	Engineering	Oct-14
Temple-Belton WWTP Reclaimed Effluent Waterline - Phase II	101097	UR-14	562-5200-535-6947	3,979,100	579,776	Engineering	Oct-14
Temple-Belton WWTP Reclaimed Effluent Waterline - Phase III	101097	UR-14	562-5200-535-6947	9,349,200	749,876	Engineering	Oct-14
WTP - Raw Water Intake Repairs	101106	Util-RE	520-5124-535-6310	17,242	17,242	Construction	Jun-14
WWTP - Doshier Influent Screw Pumps	101115	Util-RE	520-5521-535-6310	79,226	70,998	Construction	Mar-14
Wastewater Line Replacement - 1000 block of North 11th Street and King Avenue (Emergency Repair)	101117	BUDG-U	520-5460-535-6361	96,554	96,554	Construction	Feb-14
Hidden Villages Subdivision Utility Extension	520004	Util-RE	520-5900-535-6366	54,685	54,685	Cost Sharing Agreement Authorized	TBD

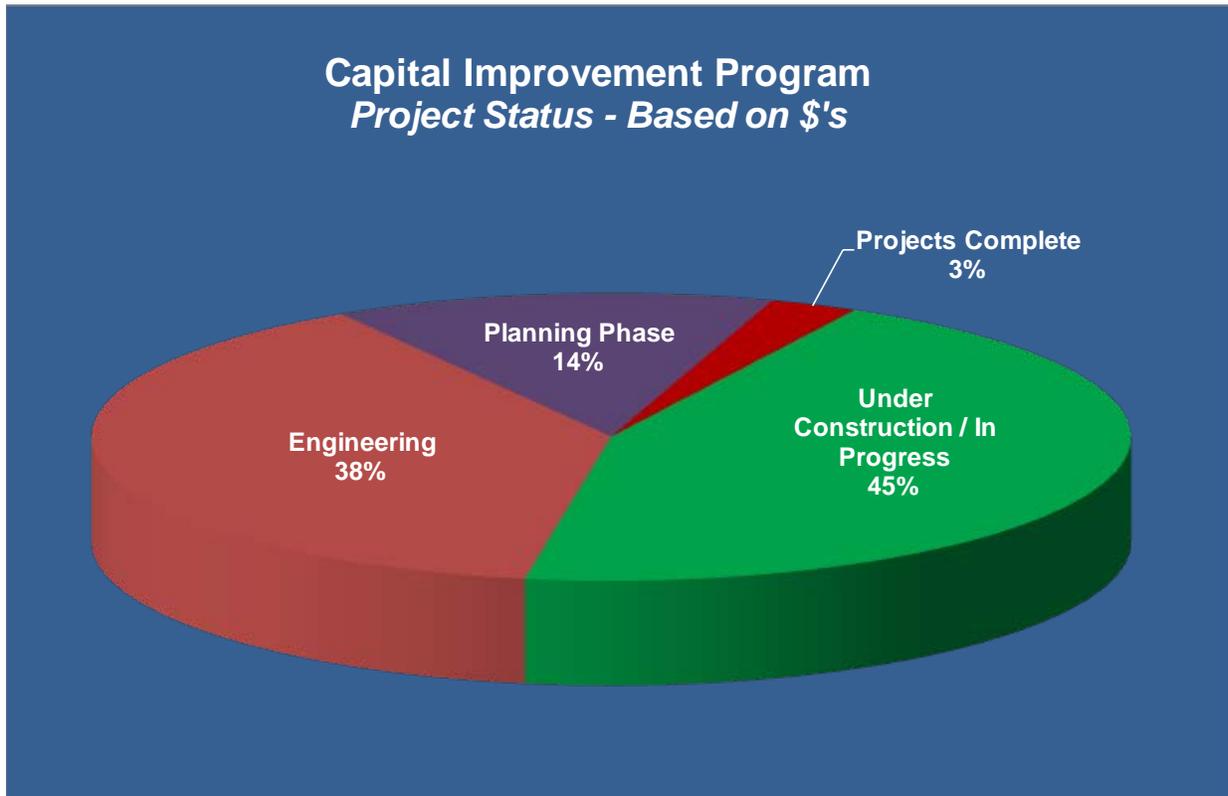
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CITY OF TEMPLE, TEXAS
 CAPITAL IMPROVEMENT PROGRAM-PROJECTS UNDERWAY/SCHEDULED - DETAIL
 December 31, 2013

Exhibit F-13
 (Continued)

Project	Project #	Funding	Acct #	Project Budget	Actual Commit/Spent	Status	Scheduled Completion
Hills of Westwood, Phase IV, Utility Extension	540003	Util-RE	520-5900-535-6368	\$ 21,025	\$ 21,025	Cost Sharing Agreement Authorized	TBD
Total Water & Wastewater Facilities				\$ 55,134,499	\$ 17,886,424		
Total Capital Projects				\$ 179,965,820	\$ 95,994,736		

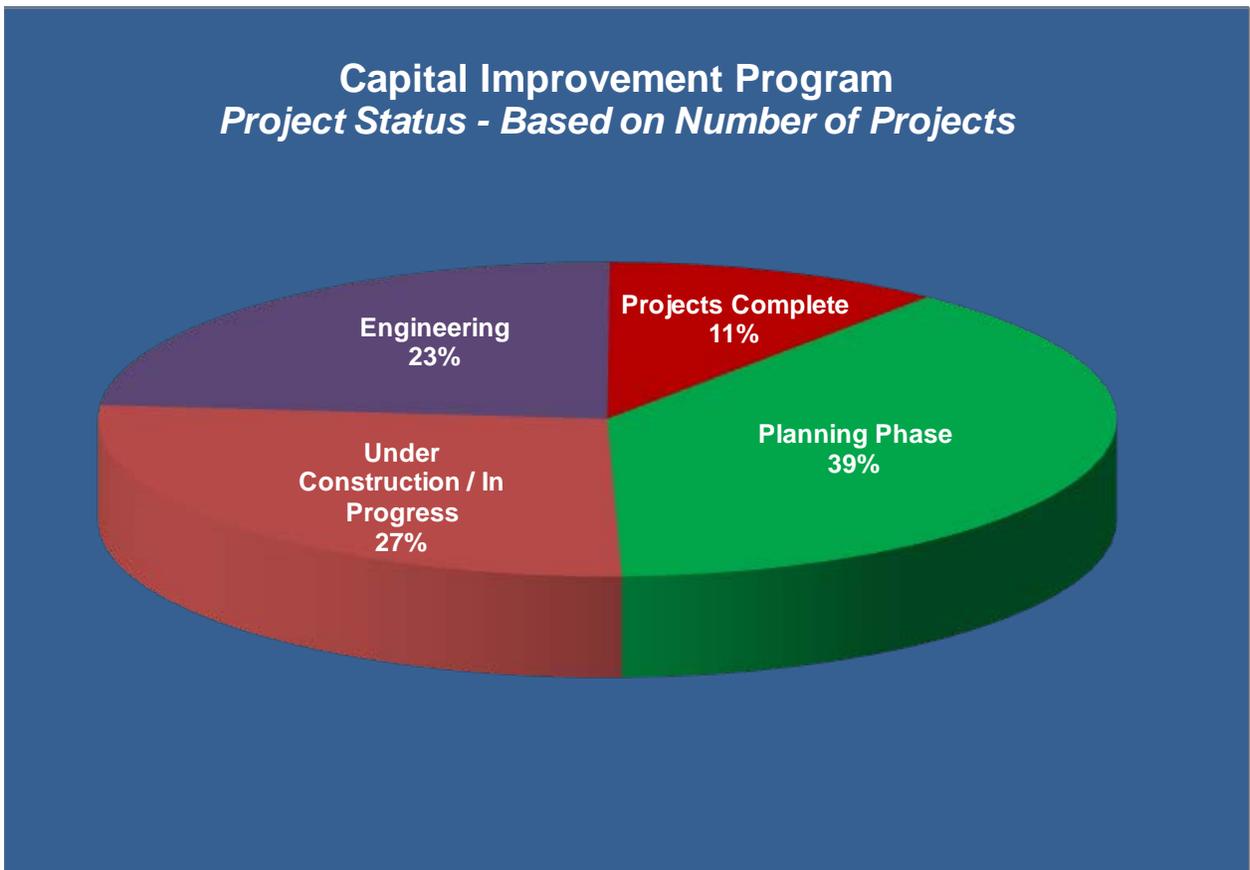
Under Construction / In Progress	\$ 80,756,714
Engineering	69,538,984
Planning Phase	24,723,529
Projects Complete	<u>4,946,593</u>
Total Estimated Costs of City Funded Projects	<u>\$179,965,820</u>



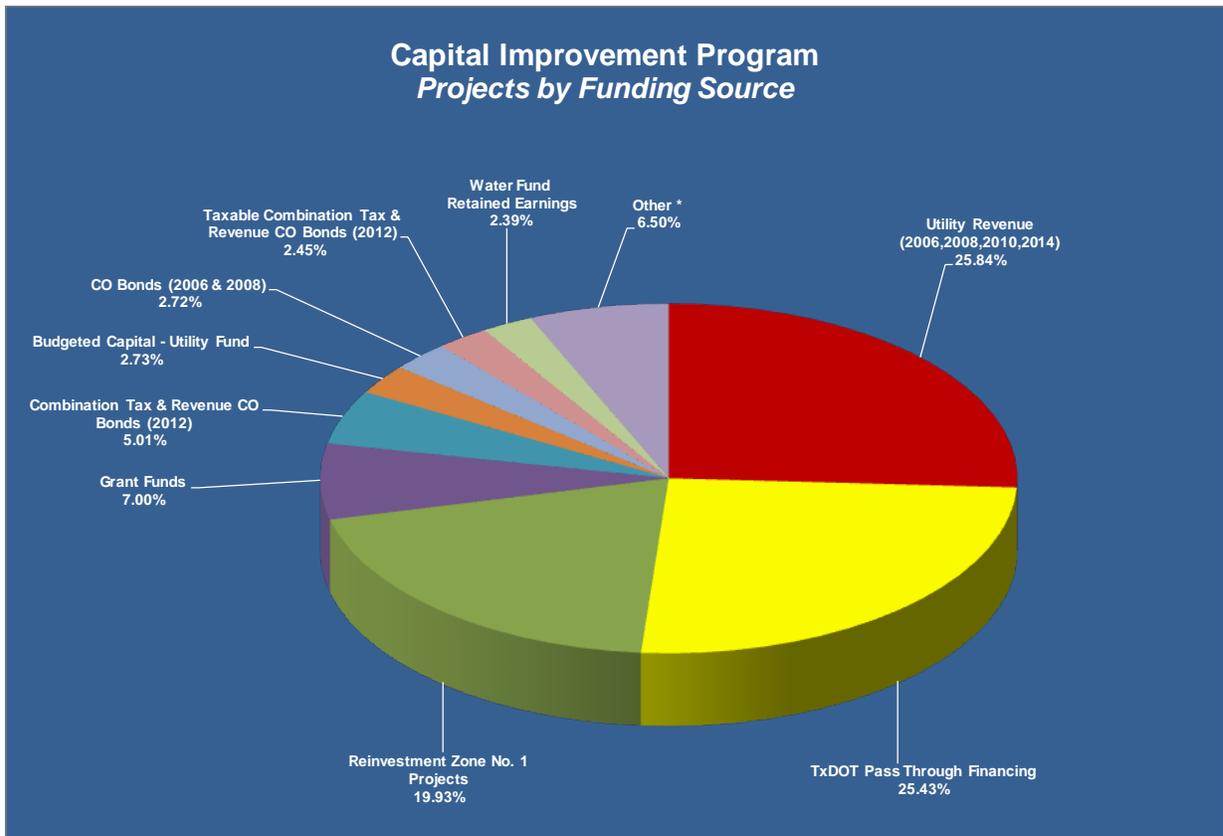
CAPITAL IMPROVEMENT PROGRAM - PROJECT STATUS {BASED ON NUMBER OF PROJECTS}

As of December 31, 2013

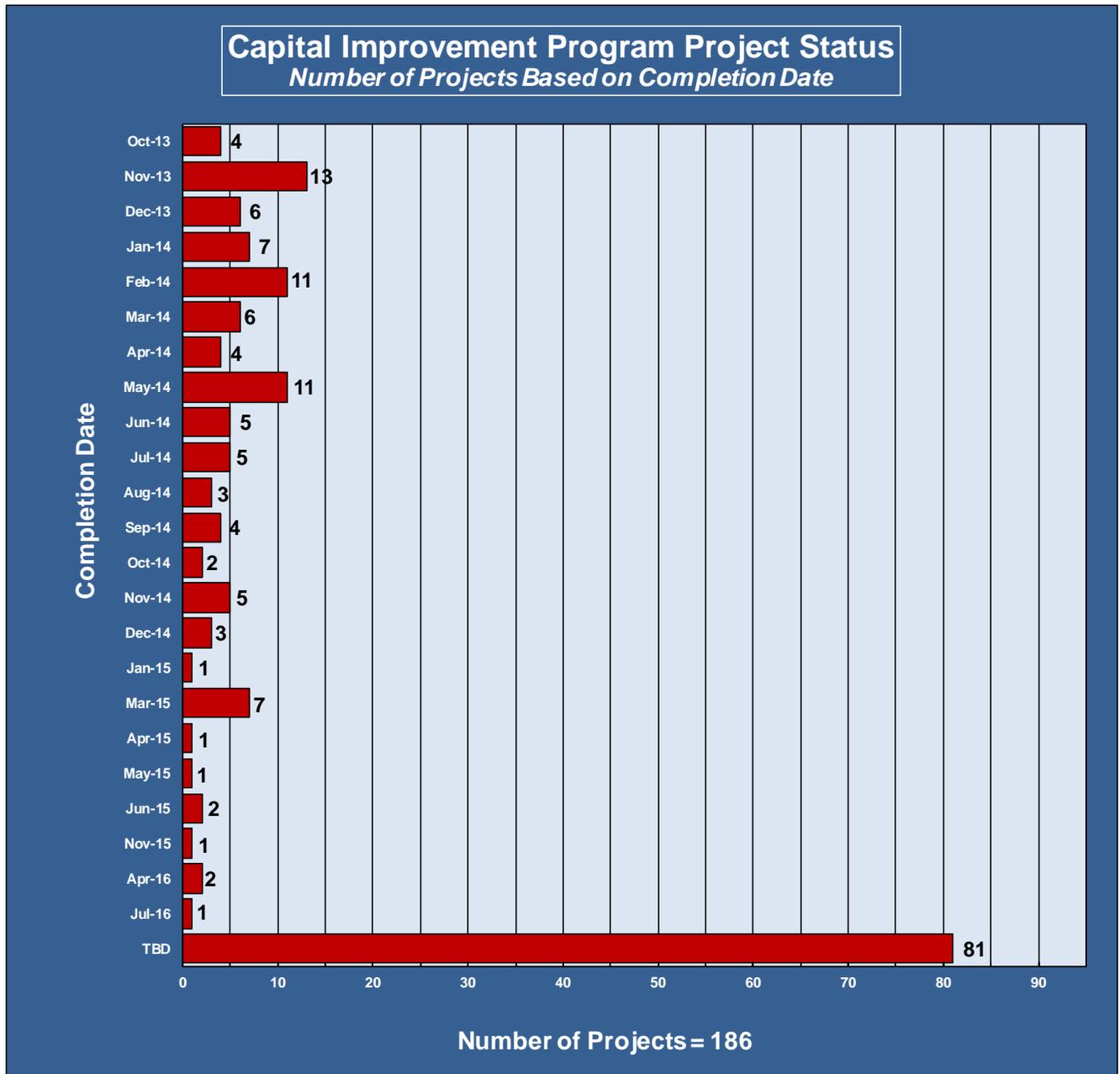
Planning Phase	72
Under Construction / In Progress	50
Engineering	44
Projects Complete	<u>20</u>
Total Number of Capital Improvement Projects	<u>186</u>



	<u>Total Dollars</u>	<u>% of Total</u>
Utility Revenue (2006,2008,2010,2014)	\$ 46,508,211	25.84%
TxDOT Pass Through Financing	45,768,084	25.43%
Reinvestment Zone No. 1 Projects	35,873,727	19.93%
Grant Funds	12,591,723	7.00%
Combination Tax & Revenue Certificates of Obligation Bonds (2012)	9,010,699	5.01%
Budgeted Capital - Utility Fund	4,904,143	2.73%
Certificate of Obligation Bonds (2006 & 2008)	4,900,468	2.72%
Taxable Combination Tax & Revenue Certificates of Obligation Bonds (2012)	4,409,831	2.45%
Water Fund - Retained Earnings	4,295,943	2.39%
Budgeted Capital - General Fund *	3,991,317	2.22%
General Obligation Bonds (2009) - Fire *	2,871,250	1.60%
Limited Tax Notes (2013) *	2,170,256	1.21%
TxDOT Reimbursable Utility Agreements *	1,218,120	0.68%
Hotel-Motel Fund - Designated from Fund Balance *	826,137	0.49%
General Fund - Designated from Fund Balance/Other *	625,911	0.30%
Total Capital Improvement Projects {by funding source}	\$ 179,965,820	100.00%



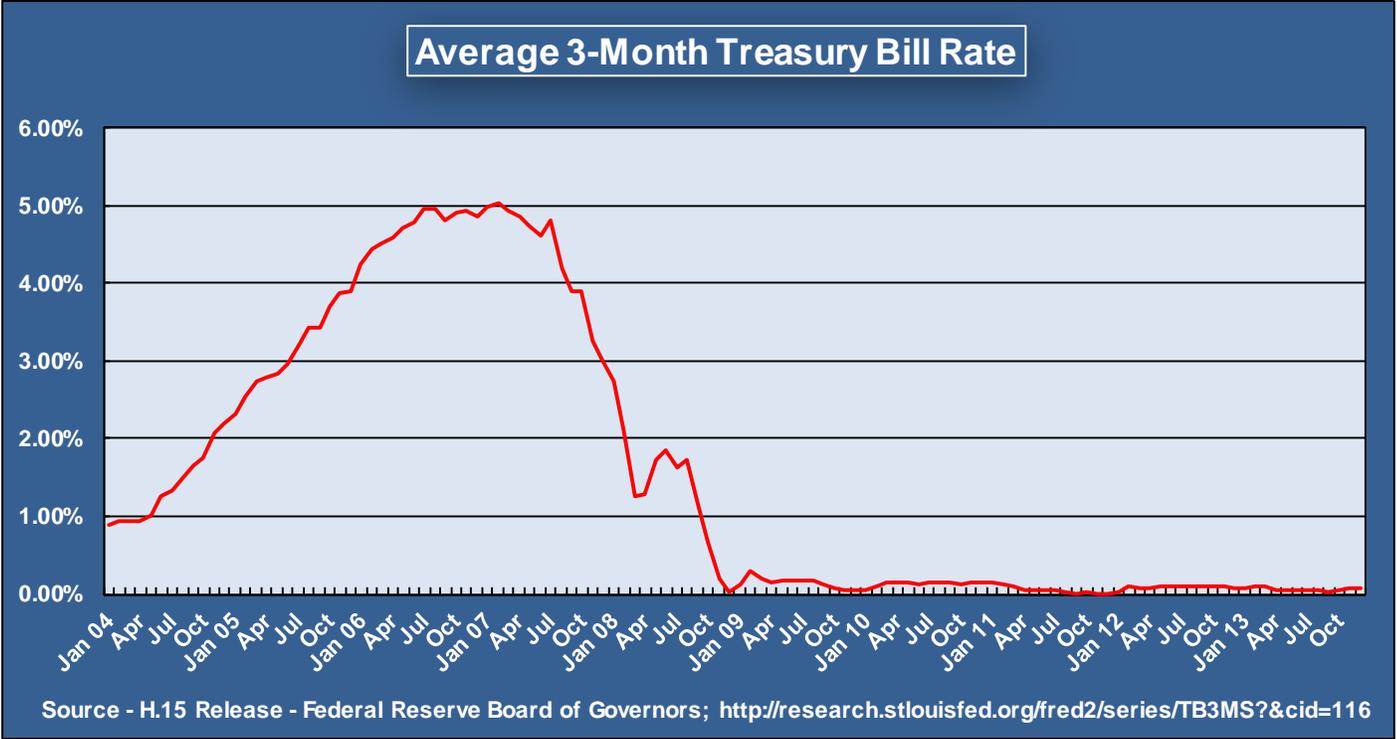
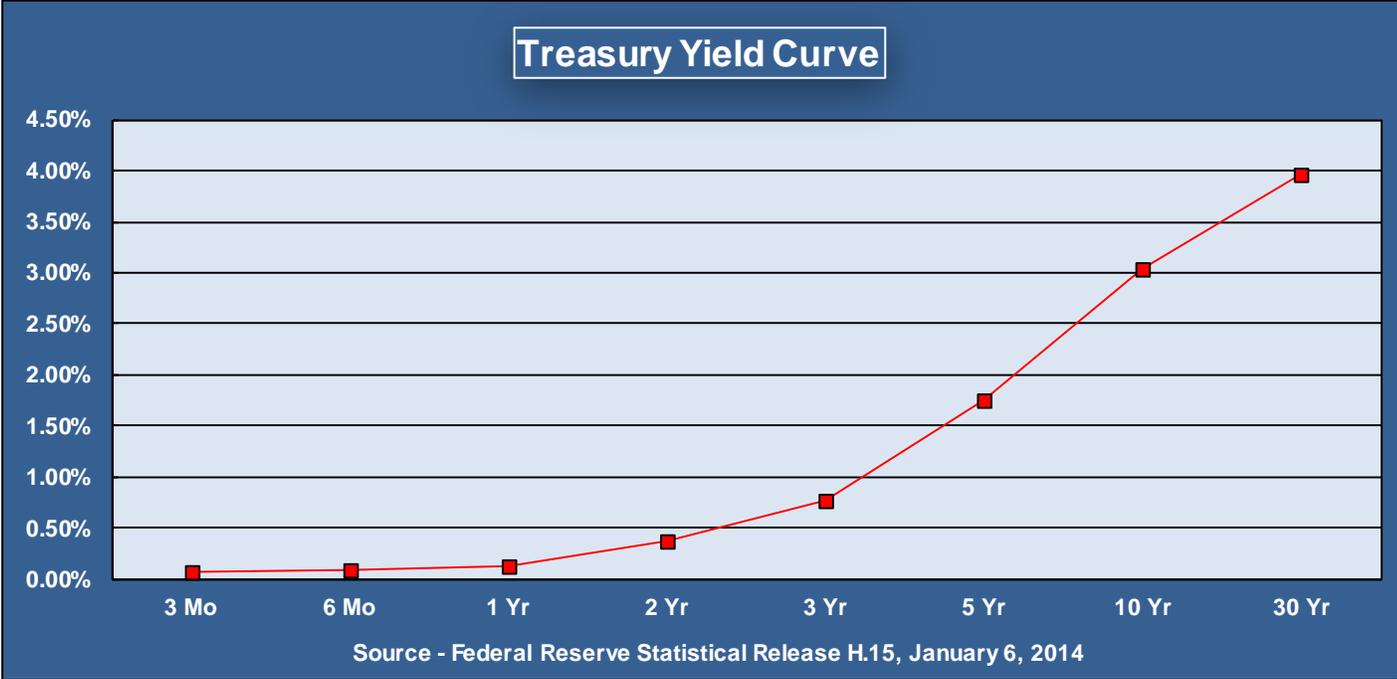
*Funding source is reflected in "other" on graph



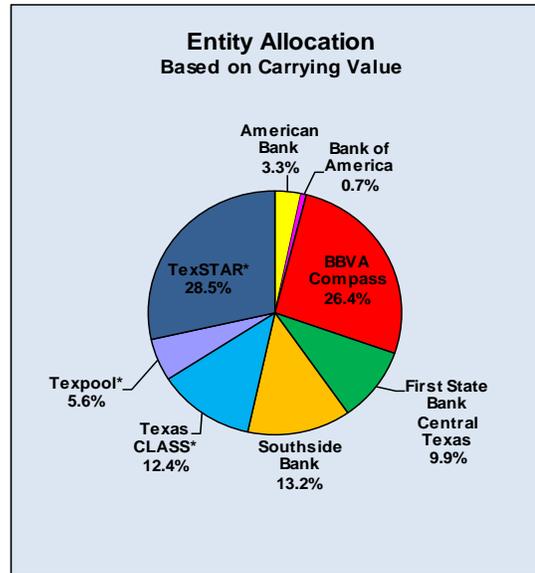


Investments

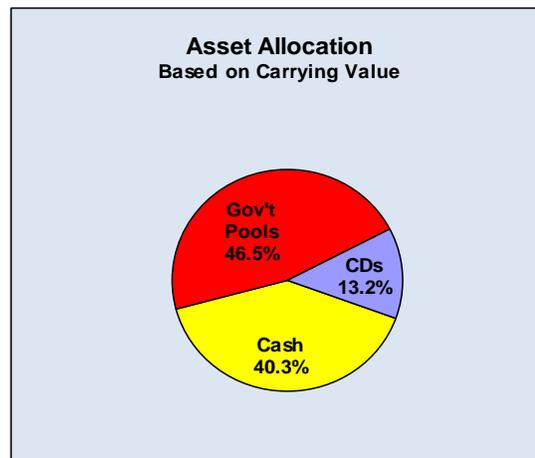
The Public Funds Investment Act, Chapter 2256 of the Texas Government Code, requires the investment officer to prepare and submit a written report of investments to the governing body of the entity not less than quarterly.



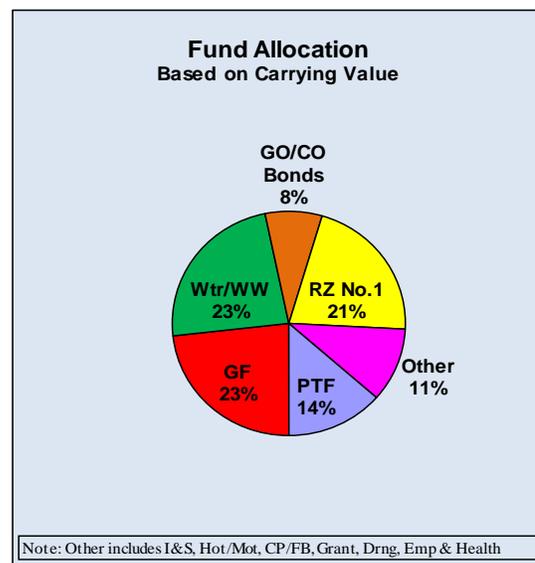
<u>Entity Allocation</u>	<u>Carrying Value</u>	<u>Bank Balance/ Fair Value</u>
American Bank	\$ 5,007,948	\$ 5,007,948
Bank of America	1,058,941	1,662,910
BBVA Compass	40,073,243	40,073,243
First State Bank Central Texas	15,019,919	15,019,919
Southside Bank	20,006,861	20,006,861
Texas CLASS*	18,877,573	18,877,573
Texpool*	8,507,412	8,507,412
TexSTAR*	43,285,223	43,285,223
Govt Securities	-	-
	<u>\$151,837,120</u>	<u>\$152,441,089</u>



<u>Asset Allocation</u>	<u>Carrying Value</u>	<u>Bank Balance/ Fair Value</u>
Cash	\$ 61,139,045	\$ 61,743,014
Gov't Pools	70,670,208	70,670,208
CDs	20,027,867	20,027,867
T-Bills	-	-
Agencies	-	-
	<u>\$151,837,120</u>	<u>\$152,441,089</u>



<u>Fund Allocation</u>	<u>Carrying Value</u>	<u>% of Carrying Value</u>
General Fund (GF)	\$ 35,258,122	23.22%
Water & Wastewater (Wtr/WW)	35,678,145	23.50%
GO Interest & Sinking (I&S)	12,892,174	8.49%
Hotel / Motel (Hot/Mot)	1,110,089	0.73%
Capital Projects - GO/CO Bond Program (GO/CO Bonds)	11,988,786	7.90%
Capital Projects - Designated Fund Balance (CP/FB)	864,271	0.57%
PTF Project Fund (PFT)	20,519,749	13.51%
Federal / State Grant Fund (Grant)	(837,141)	-0.55%
Drainage (Drng)	1,805,841	1.19%
Employee Benefits Trust (Emp)	359,624	0.24%
Health Insurance Fund (Health)	-	0.00%
Reinvestment Zone No.1 (RZ No.1)	32,197,460	21.21%
	<u>\$151,837,120</u>	<u>100.00%</u>



* The City's investments in local government investment pools are stated at carrying value, which also represents the value of the investments upon withdrawal. Accordingly, carrying and fair value are reported as the same amount.

CITY OF TEMPLE, TEXAS
INVESTMENT PORTFOLIO - MARKED TO MARKET
December 31, 2013

Exhibit G-2

Type	Par Value	Term* (Days)	Yield %	Maturity Date	Carrying Value	Fair Value	Fair vs Carrying
First State Bank Central Texas CD	\$ 5,005,042	121	0.2000	01-May-14	\$ 5,005,893	\$ 5,005,893	\$ -
American Bank CD	5,005,041	153	0.4000	02-Jun-14	5,007,948	5,007,948	-
First State Bank Central Texas CD	4,004,437	182	0.2200	01-Jul-14	4,005,186	4,005,186	-
First State Bank Central Texas CD	3,003,631	213	0.2400	01-Aug-14	3,004,243	3,004,243	-
First State Bank Central Texas CD	3,003,933	274	0.2600	01-Oct-14	3,004,597	3,004,597	-
TexPool Investment Pool	8,507,412	78	0.0372	-	8,507,412	8,507,412	-
TexSTAR Investment Pool	43,285,223	65	0.0357	-	43,285,223	43,285,223	-
Texas CLASS Investment Pool	18,877,573	43	0.1000	-	18,877,573	18,877,573	-
Bank of America Money Market	1,058,941	1	0.2000	-	1,058,941	1,662,910	N/A
BBVA Compass Money Market	40,073,243	1	0.1700	-	40,073,243	40,073,243	N/A
Southside Bank Money Market	20,006,861	1	0.1900	-	20,006,861	20,006,861	N/A
	\$ 151,831,337				\$ 151,837,120	\$ 152,441,089	\$ -

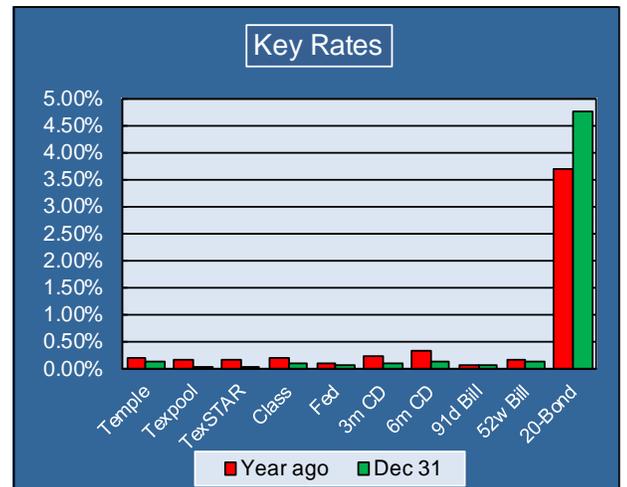
Fair Value as a % of Carrying Value 100.00%

Weighted Average

Maturity 52.12 Days 0.13% Yield

Key Rates: Cash Markets *		
Rate	Year ago	Dec 31
City of Temple	0.20	0.13
Texpool	0.15	0.04
TexSTAR	0.16	0.04
Texas Class	0.21	0.10
Fed funds	0.09	0.07
CDs: Three months	0.24	0.09
CDs: Six months	0.33	0.13
T- bill 91-day yield	0.05	0.07
T- bill 52-week yield	0.15	0.12
Bond Buyer 20- bond municipal index	3.68	4.75

*Source - Federal Reserve Statistical Release H.15, January 6, 2014



Traci L. Barnard
Director of Finance

Stacey Reisner
Treasury Manager

CITY OF TEMPLE, TEXAS
CARRYING VALUE AND FAIR VALUE COMPARISON
For the Quarter Ending December 31, 2013

Exhibit G-3

Type	Par Value	Maturity	Carrying Value		Increase / (Decrease)
			9/30/2013	12/31/2013	
First State Bank Central Texas CD	\$ 5,005,042	01-May-14	\$ 5,003,370	\$ 5,005,893	\$ 2,523
American Bank CD	5,005,041	02-Jun-14	5,002,904	5,007,948	5,044
First State Bank Central Texas CD	4,004,437	01-Jul-14	4,002,966	4,005,186	2,220
First State Bank Central Texas CD	3,003,631	01-Aug-14	3,002,427	3,004,243	1,816
First State Bank Central Texas CD	3,003,933	01-Oct-14	3,002,629	3,004,597	1,968
TexPool Investment Pool	8,507,412	-	6,835,584	8,507,412	1,671,828
TexSTAR Investment Pool	43,285,223	-	75,480,930	43,285,223	(32,195,707)
Texas CLASS Investment Pool	18,877,573	-	7,307,980	18,877,573	11,569,593
Bank of America Money Market	1,058,941	-	915,117	1,058,941	143,824
BBVA Compass Money Market	40,073,243	-	25,052,496	40,073,243	15,020,747
Southside Bank Money Market	20,006,861	-	10,000,045	20,006,861	10,006,816
	\$151,831,337		\$ 145,606,448	\$ 151,837,120	\$ 6,230,672

Type	Par Value	Maturity	Fair Value		Increase / (Decrease)
			9/30/2013	12/31/2013	
First State Bank Central Texas CD	\$ 5,005,042	01-May-14	\$ 5,003,370	\$ 5,005,893	\$ 2,523
American Bank CD	5,005,041	02-Jun-14	5,002,904	5,007,948	5,044
First State Bank Central Texas CD	4,004,437	01-Jul-14	4,002,966	4,005,186	2,220
First State Bank Central Texas CD	3,003,631	01-Aug-14	3,002,427	3,004,243	1,816
First State Bank Central Texas CD	3,003,933	01-Oct-14	3,002,629	3,004,597	1,968
TexPool Investment Pool	8,507,412	-	6,835,584	8,507,412	1,671,828
TexSTAR Investment Pool	43,285,223	-	75,480,930	43,285,223	(32,195,707)
Texas CLASS Investment Pool	18,877,573	-	7,307,980	18,877,573	11,569,593
Bank of America Money Market	1,058,941	-	1,794,676	1,662,910	(131,766)
BBVA Compass Money Market	40,073,243	-	25,052,496	40,073,243	15,020,747
Southside Bank Money Market	20,006,861	-	10,000,045	20,006,861	10,006,816
	\$151,831,337		\$ 146,486,007	\$ 152,441,089	\$ 5,955,082

Investments with a \$0 Carrying and Fair Value at 9/30/2013 were purchased after 9/30/2013.



Supplemental Information includes

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Strategic Investment Zone Map (SIZ)	86

	Balance 10/01/13	Council Approved		Balance 12/31/13
		Reallocation	Appropriation Increase (Decrease)	
CAPITAL PROJECTS:				
Various Projects:				
FY 2013 Bulletproof Vest Partnership Grant Match {06/06/13}	\$ 8,547	\$ -	\$ -	\$ 8,547
TOTAL Various Projects	8,547	-	-	8,547
2013/2014 Budgetary Supplement-Capital/SIZ/TEDC Matrix:				
Capital Equipment Purchases	1,400,000	-	(1,400,000)	-
Strategic Investment Zone Program	100,000	-	(100,000)	-
TEDC Matrix Allocation	1,825,000	-	(1,825,000)	-
TOTAL BUDGETARY SUPPLEMENT	3,325,000	-	(3,325,000)	-
TOTAL - PROJECT SPECIFIC	3,333,547	-	(3,325,000)	8,547
CAPITAL PROJECTS -				
ASSIGNED	2,097,995	-	9,912	2,107,907
TOTAL CAPITAL PROJECTS	\$ 5,431,542	\$ -	\$ (3,315,088)	\$ 2,116,454

(Continued)

CITY OF TEMPLE, TEXAS
 Schedule of Fund Balance - General Fund
 December 31, 2013

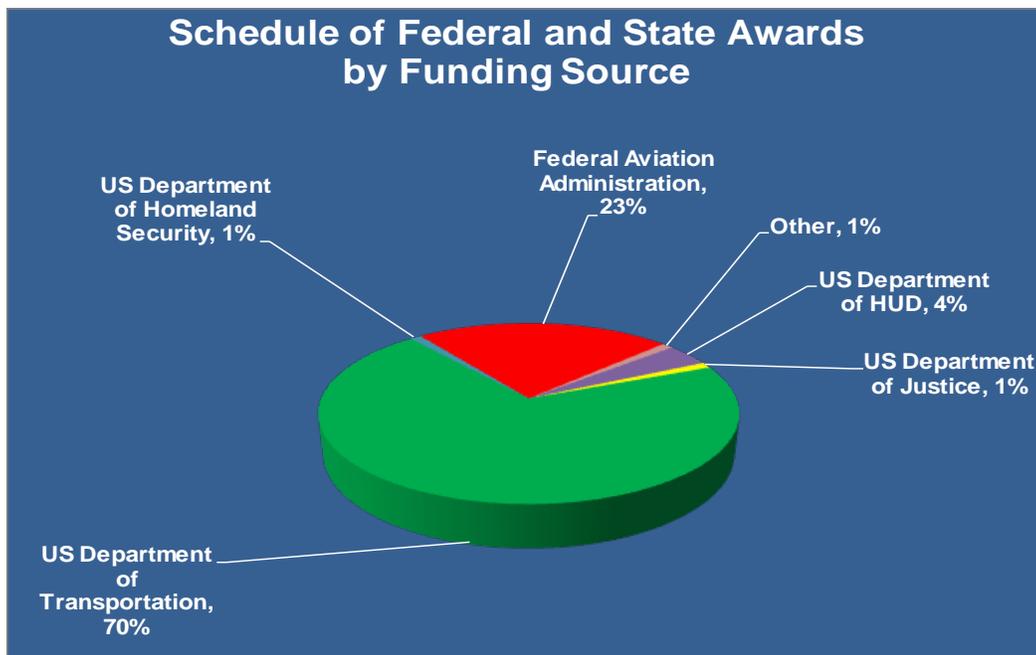
Table I
 (Continued)

	Council Approved			Balance 12/31/13
	Balance 10/01/13	Reallocation	Appropriation Increase (Decrease)	
Other Fund Balance Classifications:				
Encumbrances:	\$ 1,960,290	\$ -	\$ (1,960,290)	\$ -
Nonspendable:				
Inventory & Prepaid Items	451,696	-	-	451,696
Restricted for:				
Rob Roy MacGregor Trust - Library	15,370	-	(2,000)	13,370
Drug enforcement {Seized Funds}	329,651	-	(41,080)	288,571
Municipal Court Restricted Fees	414,575	-	-	414,575
Vital Statistics Preservation Fund	35,505	-	-	35,505
Public Safety	36,321	-	-	36,321
Public Education Government (PEG) Access Channel	262,514	-	-	262,514
Assigned to:				
Technology Replacement	390,979	-	-	390,979
Self-Funded Health Insurance	-	-	-	-
"2013/2014 Favorable Variance"	-			-
Budgeted decrease in Fund Balance	-	\$ -	\$ (5,318,458)	5,318,458
Unassigned: { 4 months operations }	16,785,630			16,785,630
Total Fund Balance	\$ 26,114,073			\$ 26,114,073

CITY OF TEMPLE, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the three months ended December 31, 2013

Table II

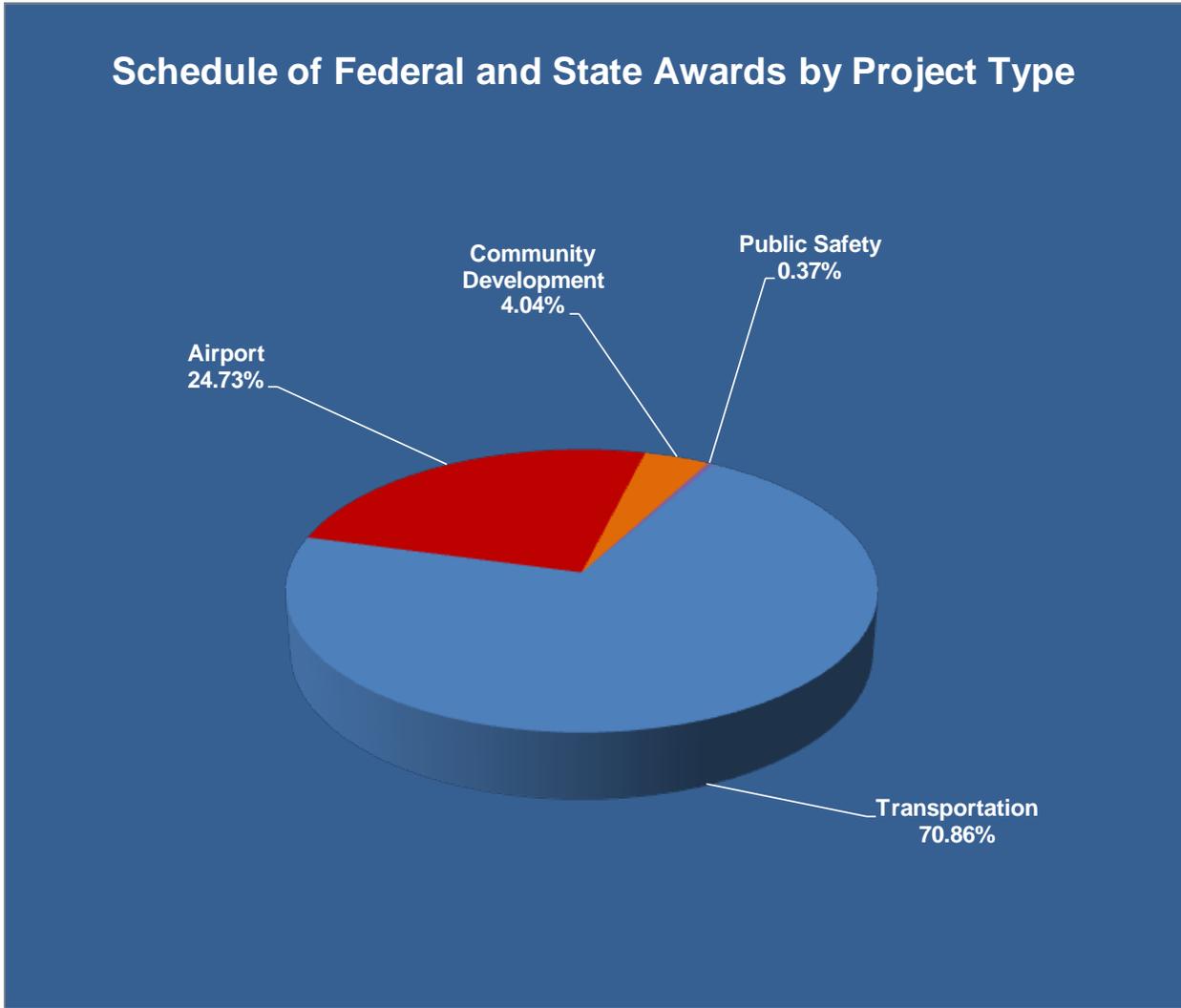
<u>Federal/State Grantor</u> Agency or Pass-Through Program Title	<u>Federal</u> <u>CFDA</u> <u>Number</u>	<u>Grant</u> <u>Number</u>	<u>Program</u> <u>or Award</u> <u>Amount</u>	<u>Program</u> <u>Expenditures</u>
Federal Assistance:				
<u>U.S. Department of H.U.D.</u>				
CDBG 2011	14.218	B-11-MC-48-0021	\$ 466,842	\$ 38,640
CDBG 2012	14.218	B-12-MC-48-0021	386,943	-
CDBG 2013	14.253	B-13-MC-48-0021	408,865	-
				<u>38,640</u>
<u>U.S. Department of Homeland Security</u>				
Texas Department of Public Safety:				
Civil Defense	97.042	12TX-EMPG-1142	38,120	9,411
				<u>9,411</u>
<u>U.S. Department of Justice</u>				
2013 Bullet Proof Vests Grant	16.607	2013-DU-BX-08042182	6,343	-
				<u>-</u>
Killeen Police Department:				
2011 Edward Byrne Memorial Justice Assistance Grant	16.738	2011-DJ-BX-3016	21,101	-
2012 Edward Byrne Memorial Justice Assistance Grant	16.738	2012-DJ-BX-0407	18,679	-
2013 Edward Byrne Memorial Justice Assistance Grant	16.738	-	17,852	-
				<u>-</u>
				<u>-</u>
<u>U.S. Department of Transportation</u>				
Texas Department of Transportation:				
Surface Transportation Enhancement Program (STEP)	20.205	0909-36-133	2,155,000	105,348
Category 12 Pass-Through Financing	20.205	0320-06-001	20,000,000	4,305,722
				<u>4,411,070</u>
				<u>4,411,070</u>
<u>U.S. Secret Service</u>				
North Texas Electronic Crimes Task Force	-	-	15,000	-
				<u>-</u>
State Assistance:				
<u>Texas Department of Transportation</u>				
2014 Routine Airport Maintenance Program (RAMP)	-	-	50,000	-
				<u>-</u>
				<u>-</u>
Total Federal and State Financial Assistance			23,584,745	<u>\$ 4,459,121</u>
Grants Received Administered by State				
<u>Federal Aviation Administration</u>				
Airport Project Participation Grant - Runway 2-20	-	-	7,681,500	-
				<u>-</u>
Total Federal and State Financial Assistance			<u>\$ 31,266,245</u>	

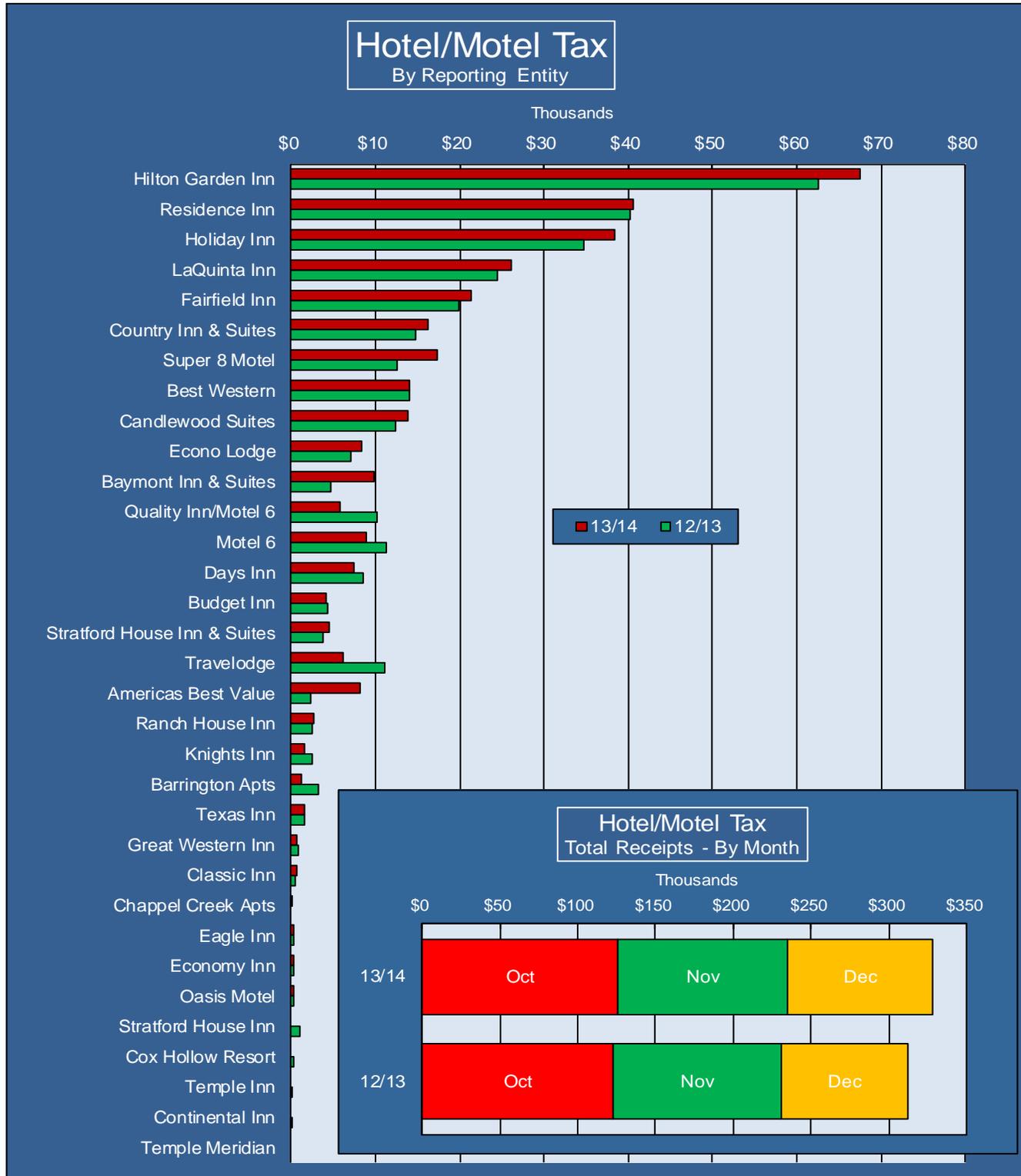


SCHEDULE OF AWARDS OF FEDERAL AND STATE GRANTS - BY PROJECT TYPE

For the three months ended December 31, 2013

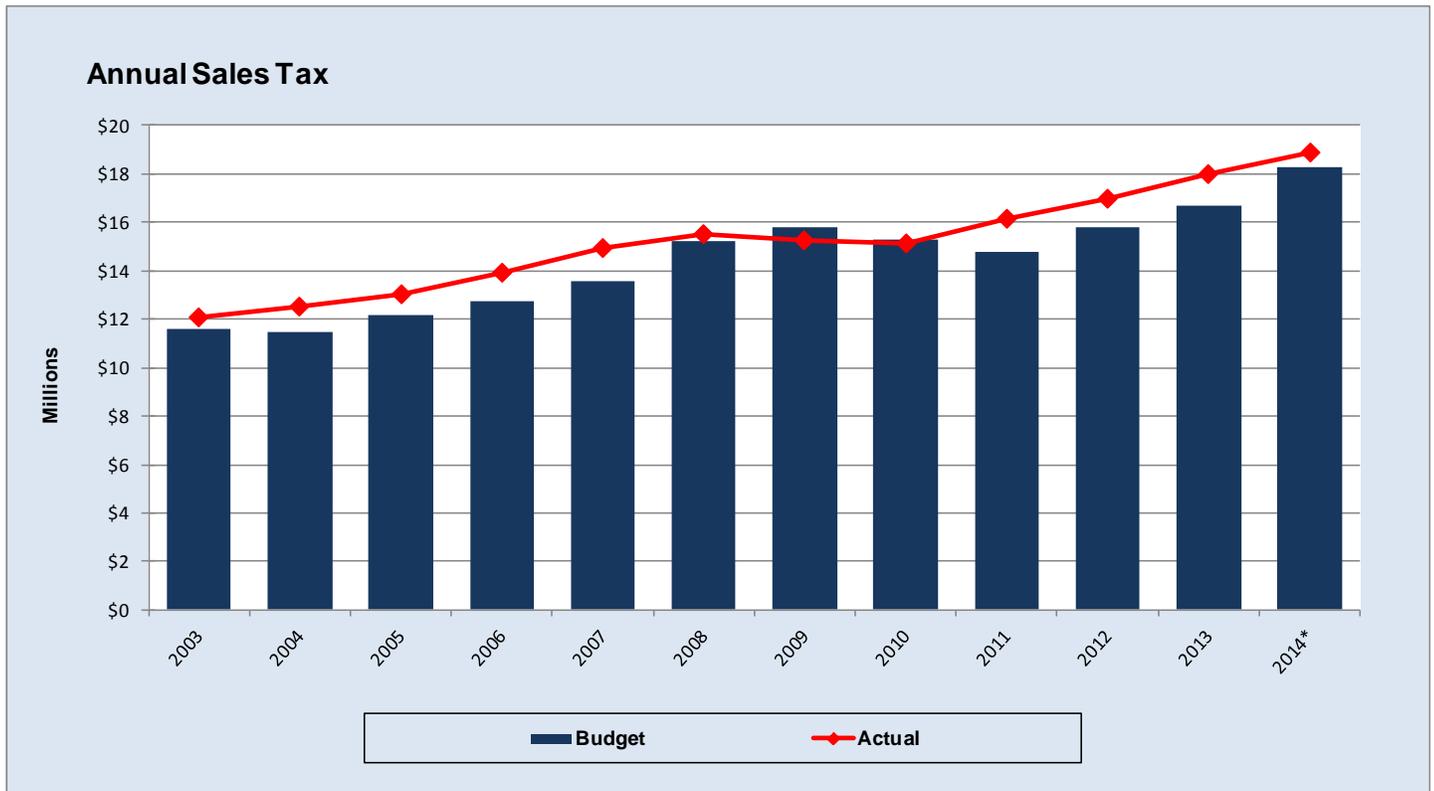
Transportation	\$ 22,155,000
Airport	7,731,500
Community Development	1,262,650
Public Safety	<u>117,095</u>
	<u>\$ 31,266,245</u>





Hotel/Motel Tax				
Fiscal Year	# Reporting at 12/31	Actual YTD	Budget	% of Budget
13/14	29	\$328,271	\$1,190,500	27.57%
12/13	29	\$312,406	\$1,190,500	26.24%

Month	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	FY 13	FY 14 *	% Increase (Decrease) 14 Vs. 13
Oct	\$ 1,487,129	\$ 1,419,096	\$ 1,485,778	\$ 1,422,026	\$ 1,511,535	\$ 1,519,727	\$ 1,534,807	\$ 1,675,339	9.16%
Nov	1,014,056	1,155,106	1,165,941	1,070,438	1,128,208	1,167,140	1,392,450	1,479,695	6.27%
Dec	1,236,183	1,234,613	1,113,925	1,055,403	1,165,367	1,214,504	1,462,327	1,419,763	-2.91%
Jan	1,646,644	1,748,932	1,691,046	1,724,078	1,797,063	1,861,602	1,838,329	1,960,221	6.63%
Feb	1,020,046	1,105,271	1,094,010	1,085,180	1,059,335	1,157,552	1,258,123	1,320,148	4.93%
Mar	962,661	1,051,732	1,054,277	1,051,792	1,284,123	1,299,150	1,414,245	1,483,968	4.93%
Apr	1,494,007	1,460,754	1,509,532	1,593,190	1,599,804	1,645,580	1,687,794	1,771,002	4.93%
May	1,075,166	1,129,422	1,212,407	1,153,658	1,223,805	1,271,981	1,317,625	1,382,584	4.93%
Jun	1,173,450	1,206,717	1,099,533	1,138,979	1,182,645	1,476,697	1,478,838	1,551,745	4.93%
Jul	1,426,977	1,614,365	1,550,197	1,546,654	1,679,085	1,623,468	1,693,502	1,776,992	4.93%
Aug	1,235,561	1,221,187	1,158,194	1,125,091	1,173,941	1,342,609	1,459,520	1,531,475	4.93%
Sept	1,161,746	1,163,717	1,103,971	1,167,649	1,320,951	1,387,390	1,480,015	1,552,980	4.93%
Annual:	\$ 14,933,627	\$ 15,510,913	\$ 15,238,812	\$ 15,134,138	\$ 16,125,862	\$ 16,967,401	\$ 18,017,575	\$ 18,905,911	4.93%
\$ Increase	\$ 999,409	\$ 577,286	\$ (272,101)	\$ (104,674)	\$ 991,724	\$ 841,539	\$ 1,050,174	\$ 888,336	
% Increase	7.17%	3.87%	-1.75%	-0.69%	6.55%	5.22%	6.19%	4.93%	



* as forecasted

City of Temple, Texas
Parks Escrow Deposits - By Addition Name
December 31, 2013

Table VI

Addition Name	Date of Deposit	Amount of Deposit	Total Expenditures/ Refunds	Balance 12/31/2013
Bell Addition	08/13/97	\$ 450.00	\$ -	\$ 450.00
Stewart Acres	03/31/99	900.00	-	900.00 ⁴
Colwell	03/31/99	2,250.00	-	2,250.00
Alford	11/06/03	450.00	-	450.00
Chesser-Pitrucha	02/05/04	450.00	-	450.00
Simpson	03/05/04	225.00	-	225.00
Ditzler	07/09/04	225.00	-	225.00
Avanti	11/22/04	450.00	-	450.00
Meadow Bend I & II	07/08/05	26,662.50	-	26,662.50
Willow Grove	10/12/05	225.00	-	225.00
Hidden Meadow Ranch	11/23/05	1,350.00	-	1,350.00 ⁴
Northcliff Phase VIII	01/27/06	3,375.00	-	3,375.00 ⁶
Berry Creek	03/17/06	450.00	-	450.00
Krasivi	04/13/06	900.00	-	900.00
Todd's	06/05/06	900.00	607.05	292.95
Bluebonnet Meadows	08/21/06	2,025.00	-	2,025.00
Pecan Pointe Apts.	09/29/06	26,100.00	-	26,100.00
Creeks at Deerfield	03/16/07	6,525.00	-	6,525.00 ²
Lantana II	10/03/07	1,350.00	415.87	934.13
Chappell Hill II	10/03/07	5,400.00	1,779.00	3,621.00
Meadow Oaks	11/05/07	225.00	-	225.00
Eagle Oaks at the Lake III	02/14/08	4,725.00	-	4,725.00
Clark	02/14/08	225.00	-	225.00
Las Colinas	02/25/08	9,000.00	-	9,000.00 ²
Misty Creek	02/27/08	5,400.00	-	5,400.00 ²
Downs First I	07/30/08	1,125.00	-	1,125.00
Residences at D'Anotini's #2	03/10/09	11,475.00	-	11,475.00 ^{2, 4}
Country Lane III	05/07/09	7,200.00	-	7,200.00
Westfield III	06/24/09	12,150.00	-	12,150.00
Scallions	08/18/09	900.00	-	900.00
Overlook Ridge Estates	11/13/09	3,375.00	-	3,375.00
Creeks at Deerfield	01/13/10	4,050.00	-	4,050.00 ²
Hamby	06/11/10	225.00	-	225.00
Saulsbury V	06/24/10	900.00	-	900.00
Village of Sage Meadows IV	08/16/10	10,800.00	-	10,800.00 ^{3, 5}
Saulsbury VI	12/30/10	1,800.00	-	1,800.00
Villa Andrea	02/07/11	450.00	-	450.00
Village of Sage Meadows V	06/22/11	7,650.00	-	7,650.00 ⁵

(Continued)

City of Temple, Texas
Parks Escrow Deposits - By Addition Name
December 31, 2013

Table VI
(Continued)

Addition Name	Date of Deposit	Amount of Deposit	Total		Balance 12/31/2013
			Expenditures/ Refunds		
Marlandwood Multifamily	07/08/11	\$ 20,250.00	\$ -	\$ 20,250.00	⁴
Westwood Estates	08/08/11	1,575.00	-	1,575.00	⁵
Northcliffe IX	09/21/11	13,050.00	-	13,050.00	
Saddle Brook	01/10/12	3,600.00	-	3,600.00	³
Saddle Brook	04/13/12	10,800.00	-	10,800.00	³
Stonegate III	07/05/12	31,950.00	-	31,950.00	⁴
West Ridge Village	07/27/12	5,850.00	-	5,850.00	
Liberty Hill III	09/17/12	10,350.00	-	10,350.00	
Nathans	10/18/12	225.00	-	225.00	
Prairie Crossing	11/02/12	4,950.00	-	4,950.00	
Lago Terra	11/06/12	17,550.00	-	17,550.00	
Wildflower Meadows I	11/14/12	16,200.00	-	16,200.00	
Village of Sage Meadows VI	12/20/12	14,850.00	-	14,850.00	⁵
Westfield III	01/28/13	12,150.00	-	12,150.00	
Westfield VIII	01/28/13	11,700.00	-	11,700.00	
Creeks at Deerfield	02/25/13	7,875.00	-	7,875.00	
Porter	05/07/13	450.00	-	450.00	
Prairie Crossing	05/15/13	1,800.00	-	1,800.00	
Prairie Crossing	06/14/13	7,200.00	-	7,200.00	
King's Cove	07/10/13	1,125.00	-	1,125.00	
Residences at D'Antoni's V	10/22/13	1,125.00	-	1,125.00	
Prairie Crossing	10/30/13	900.00	-	900.00	
Accumulated Interest ¹		92,292.77	91,681.97	610.80	
Total		\$ 450,155.27	\$ 94,483.89	\$ 355,671.38	

Notes:

1. In response to an opinion from the City Attorney's Office, the interest earnings will no longer be added to each individual deposit.
2. Funds appropriated for playground shade structures for South Temple Park.
3. Funds appropriated for playground shade structures for Freedom Park.
4. Funds appropriated for playground equipment for South Temple Park.
5. Funds appropriated for playground equipment for Freedom Park.
6. Funds refunded.

Park escrow funds may be used only for land acquisition or development of a neighborhood park located within the same area as the development or in close proximity to the development. Land acquisition or development costs include but are not limited to land purchases; design and construction of landscaping, utilities, structures, sidewalks and trails; and purchase and installation of new equipment such as playscapes, outdoor furniture and lighting fixtures. Park escrow funds may not be used for costs of operation, maintenance, repair or replacement. Funds designated for development of an existing neighborhood park must be spent within two years from receipt. Funds designated for land acquisition and development of a new neighborhood park must be spent within five years from receipt.

City of Temple, Texas
 Redevelopment Grants and Incentive Programs within Strategic Investment Zones (SIZ)
 As of December 31, 2013

Table VII

Line #	Contract/ Council Award Date	Grantee	Original Match Amount	Actual City Match	Expiration Date	Payment Date	Improvement Status	Improvement Description
1	2/24/2009	The Wallace Group	\$ 1,668	\$ 1,668	N/A	3/13/2009	Complete	Drainage Study
2	3/26/2009	JZI Primetime LLC (Pool's Grocery)	23,877	20,198	12/31/2009	8/21/2009	Complete	Facade, Landscaping and Sidewalks
3	6/29/2009	The Wallace Group	2,332	2,332	N/A	10/23/2009	Complete	S. 1st Street Drainage Study
4	7/13/2009	Texquest Investments LLC	44,000	42,050	3/31/2010	2/26/2010	Complete	Facade, Landscaping, Monument Sign, Asbestos Survey/Removal and Sidewalks
5	7/13/2009	Don's Medical	14,400	12,457	12/31/2009	2/26/2010	Complete	Facade and Landscaping
6	9/17/2009	J&S Central Texas Investments	13,500	10,000	11/1/2010	9/3/2010	Complete	Facade and Landscaping
7	9/17/2009	J&S Central Texas Investments	5,000	4,900	5/31/2010	6/25/2010	Complete	Residential Improvements for 819 S. 5th
8	11/19/2009	Kelum Pelwatta (EZ Tire)	39,700	30,128	4/30/2011	12/27/2013	Complete	Facade, Landscaping and Sidewalks
		BJS Park & Recreation Products		3,165	N/A	5/28/2010	Complete	Tree Grates
		Pops Tree Farm		1,645	N/A	8/20/2010	Complete	Trees
9	2/4/2010	Jorge and Candice Vasquez	10,000	10,000	5/30/2010	3/19/2010	Complete	Facade Improvements
10	5/20/2010	James Fertsch - 14 E Central	28,500	25,215	5/30/2011	1/7/2011	Complete	Facade, Sidewalks, Asbestos Survey and Demolition
11	5/20/2010	James Fertsch - 12 E Central	28,500	19,993	5/30/2011	7/23/2010	Complete	Facade, Sidewalks, Asbestos Survey and Demolition
12	5/20/2010	First Finance & Furniture	22,500	14,794	5/30/2011	10/15/2010	Complete	Facade, Sign and Demolition
13	10/7/2010	Temple G2K Development	35,250	31,529	12/31/2011	1/6/2012	Complete	Facade, Sidewalks and Landscaping
14	10/21/2010	Jimmy Palasota	27,500	27,500	7/31/2011	8/19/2011	Complete	Facade, Landscaping and Sign
15	11/4/2010	James & Jana Warren (JS Auto Sales) - 807 S 25th Street	5,000	5,000	10/30/2011	1/28/2011	Complete	Residential Improvements for 807 S. 25th Street
16	11/4/2010	James & Jana Warren (JS Auto Sales) - 1217 W Ave H	29,500	-	10/30/2011	N/A	Expired	Facade, Landscaping, Sign, Irrigation and Demolition
17	3/17/2011	Victor D. Turley, P.E., R.P.L.S.	9,985	7,997	9/20/2011	11/11/2011	Complete	Upgrade Fencing
18	4/7/2011	Rudy & Karen Gonzales (In The Mood Ballroom)	15,000	15,000	12/31/2011	10/14/2011	Complete	Facade Improvements
19	5/19/2011	Brothers Empire LLC	30,000	-	12/31/2011	N/A	Terminated	Facade, Sidewalk, Sign and Demolition
20	5/19/2011	Temple Pro Ventures Commercial, LP	30,000	30,000	12/31/2012	12/7/2012	Complete	Utility Relocation
21	11/3/2011	Strasburger Enterprises	22,300	19,933	N/A	5/18/2012	Complete	Landscaping, Sidewalks and Tree Grates
22	3/14/2012	Stepstool Investments, LLC	19,864	18,532	N/A	10/5/2012	Complete	Facade, Sign, Sidewalks & Asbestos Survey and Abatement
23	6/7/2012	Central Texas Kitchen Center	31,020	23,197	12/31/2012	12/7/2012	Complete	Facade, Sign, Sidewalks & Asbestos Survey and Abatement
24	10/4/2012	Temple Pro Ventures Commercial, LP	44,000	44,000	12/30/2013		In Progress	Facade, Sign, Sidewalks, Asbestos Survey and Abatement, Landscaping and Demolition

(Continued)

Line #	Contract/ Council Award Date	Grantee	Original Match Amount	Actual City Match	Expiration Date	Payment Date	Improvement Status	Improvement Description
25	11/15/2012	Trawets Properties, Inc.	\$ 29,000	\$ 29,000	5/15/2014		In Progress	Façade, Sign, Asbestos Survey and Abatement, Landscaping and Demolition
26	1/3/2013	Ponderosa Food Service Company Inc.	44,000	-	N/A	N/A	Expired	Façade, Sign, Asbestos Survey and Abatement, Landscaping, Sidewalks and Demolition
27	3/21/2013	R.J. Development	18,000	12,587	9/1/2013	11/5/2013	Complete	Façade, Sign, Asbestos Survey and Abatement, Demolition and Landscaping
28	8/15/2013	United Way of Central Texas	42,000	32,605	2/1/2014	12/27/2013	Complete	Façade, Sign, Sidewalks, Landscaping and Demolition
29	11/7/2013	Vicken International Traders, LLC	40,000	40,000	12/1/2014		In Progress	Façade, Sign, Sidewalks, Landscaping, Asbestos Abatement and Demolition
30	12/19/2013	GJT Future Management	33,000	33,000	2/1/2015		In Progress	Façade, Sign, Sidewalks, Landscaping, Asbestos Abatement and Demolition

\$ 568,425

Budget Allocation Summary	
FY 2008	\$ 85,000
FY 2009	85,000
FY 2010	95,714
FY 2011	142,437
FY 2012	100,000
FY 2013	100,000
FY 2014	100,000
Committed/Encumbered/Pending	(568,425)
Remaining Funds	\$ 139,726



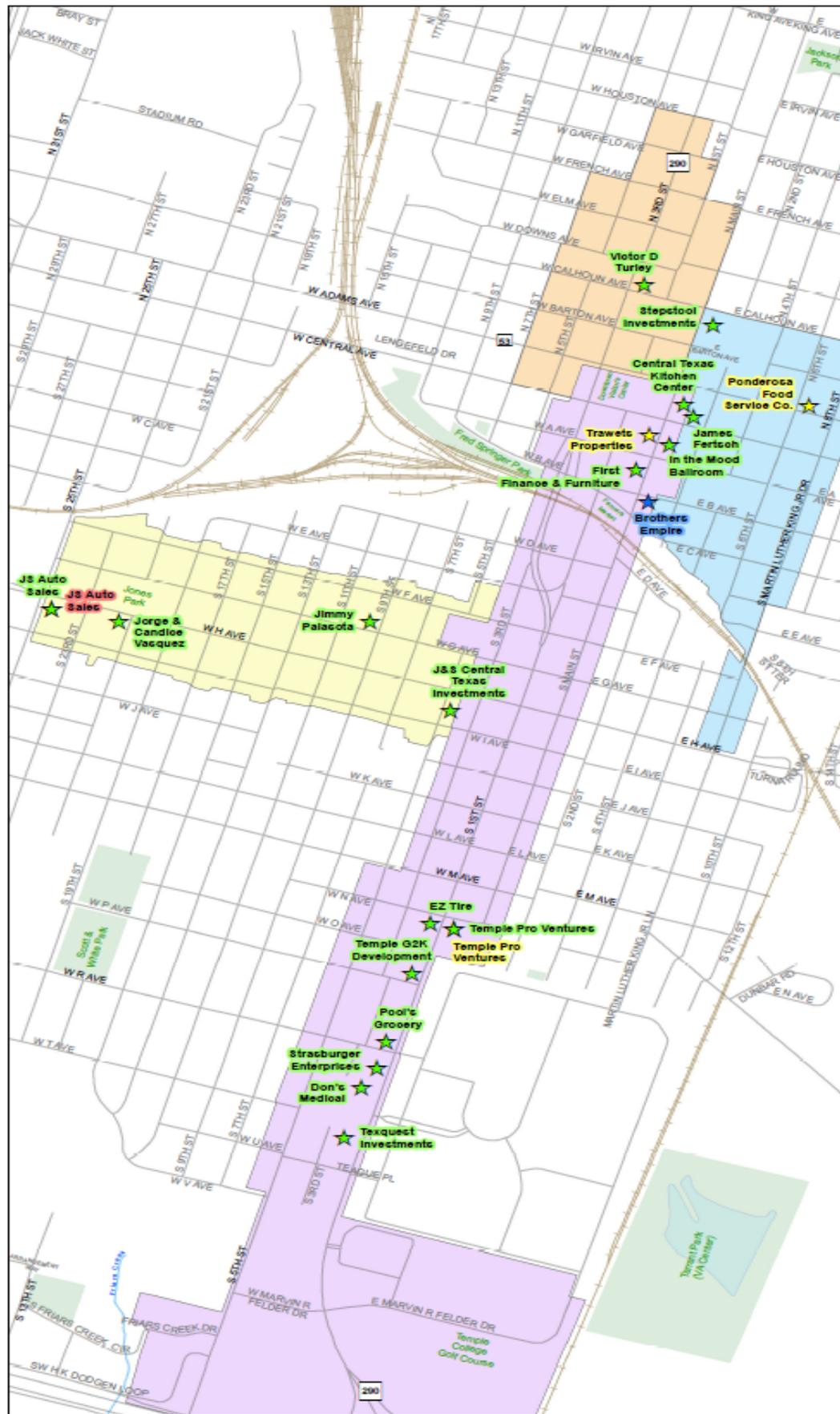
Strategic Investment Zone

Status of SIZ Projects

- ★ Complete
- ★ In Progress
- ★ Terminated
- ★ Expired

SIZ Corridors

- Avenue G & H
- MLK Jr Dr
- North 3rd St
- South 1st St



Map Created: February 5, 2013

GIS products are for informational purposes and may not have been prepared for or be suitable for legal, engineering, or surveying purposes. They do not constitute an on-the-ground survey and represent only the approximate relative location of property boundaries and other features.