

First Quarter Financial Statements



**For the three months ended
12-31-2015**

Prepared by the Finance Department





**Quarterly Financial
Statements**

**For the three months ended
December 31, 2015**

Prepared by:

City of Temple Finance Department

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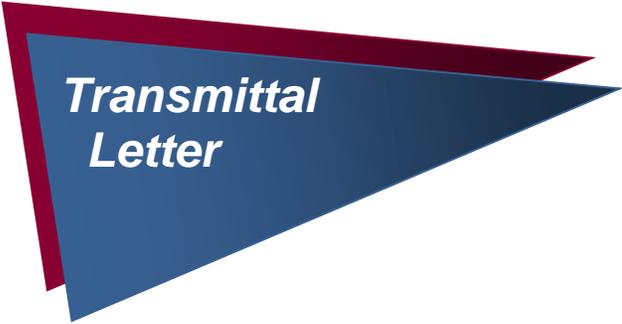
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Transmittal Letter

February 18, 2016

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, and Special Revenue Funds of the City of Temple, Texas for the three months ended December 31, 2015. 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, 2015, as compared to the FY 2016 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	\$ 14,690	\$ 33,468	44%
Franchise fees	1,703	6,539	26%
Licenses and permits	171	594	29%
Intergovernmental	17	139	12%
Charges for services	5,522	23,638	23%
Fines	475	1,953	24%
Interest and other	298	841	35%
Total revenues	<u>\$ 22,877</u>	<u>\$ 67,170</u>	<u>34%</u>

Transmittal Letter

Revenues compared to the amended budget for FY 2016 are at 34% with 25% of the year completed. A detail of the revenues as compared to budget is shown below:

Revenues	% of Budget
Ad valorem taxes	75.45%
Sales tax receipts	24.08%
Other taxes	22.98%
Franchise fees	26.05%
Licenses and permits	28.83%
Intergovernmental revenues	12.40%
Charges for services	23.36%
Fines	24.33%
Interest and other	35.46%

Expenditures by major function for the three months ended December 31, 2015, as compared to the FY 2016 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	\$ 3,924	\$ 15,973	25%
Public safety	8,156	31,143	26%
Highways and streets	951	3,725	26%
Sanitation	1,847	5,994	31%
Parks and recreation	2,044	9,362	22%
Education	440	1,743	25%
Airport	610	3,095	20%
Debt Service:			
Principal	12	48	25%
Interest	2	7	28%
Total expenditures	\$ 17,986	\$ 71,091	25%



Transmittal Letter

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

Expenditures	% of Budget
Personnel	23.94%
Operations	23.25%
Capital	50.15%
Debt service	25.00%

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

WATER/SEWER FUND –

Operating revenue has increased by \$642,522 over the same time period as last fiscal year. Operating expenses increased by \$126,021 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.



Transmittal Letter

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 42. 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 27, 2015. The City's primary investment objectives, in order of priority, are as follows:

- Safety
- Liquidity
- Yield

As of December 31, 2015, the City had cash and investments with a carrying value of \$174,001,026 and a fair value of \$174,583,935. Total interest earnings for the three months ended are \$112,983. The investment schedules presented in Exhibit F-1 through F-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 69, Exhibit F-1 through F-3.



Transmittal Letter

SUPPLEMENTAL INFORMATION –

This section has details of General Fund balances and designations (page 74). 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; Budget Coordinator, Jennifer Emerson; and, Senior Accountant, Rhonda Scally 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, 2015 and 2014

	<u>2015</u>	<u>2014</u>	<u>Increase (Decrease)</u>
ASSETS			
Cash	\$ 5,100	\$ 5,045	\$ 55
Investments	38,906,734	37,825,032	1,081,702
Receivables (net of allowance for estimated uncollectibles):			
State sales tax	1,514,737	1,430,286	84,451
Accounts	1,076,980	1,049,285	27,695
Ad valorem taxes	2,763,751	3,946,928	(1,183,177)
Inventories	312,207	320,679	(8,472)
Prepaid items	673,242	589,145	84,097
Total current assets	<u>45,252,751</u>	<u>45,166,400</u>	<u>86,351</u>
Restricted cash and investments:			
Drug enforcement	335,098	290,602	44,496
Public safety	32,984	33,386	(402)
R.O.W. Escrow	269,402	269,196	206
Parks Escrow {Table VI, pg. 81}	340,540	311,796	28,744
Rob Roy MacGregor Trust - Library	12,794	15,376	(2,582)
Total restricted cash and investments	<u>990,818</u>	<u>920,356</u>	<u>70,462</u>
TOTAL ASSETS	<u>\$ 46,243,569</u>	<u>\$ 46,086,756</u>	<u>\$ 156,813</u>

	<u>2015</u>	<u>2014</u>	<u>Increase (Decrease)</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Vouchers payable	\$ 6,419,509	\$ 4,919,413	\$ 1,500,096
Retainage payable	11,710	3,659	8,051
Accrued payroll	2,189,446	1,905,100	284,346
Deposits	57,327	58,366	(1,039)
Deferred revenues:			
Ad valorem taxes	2,736,166	3,919,343	(1,183,177)
R.O.W. Escrow	269,402	269,196	206
Parks Escrow	340,540	311,796	28,744
Electric franchise	1,658,159	1,592,111	66,048
Gas franchise	185,845	289,351	(103,506)
Other	202,136	213,071	(10,935)
Total liabilities	<u>14,070,240</u>	<u>13,481,406</u>	<u>588,834</u>
Fund Balance:			
Nonspendable:			
Inventories and prepaid items	375,039	435,073	(60,034)
Restricted for:			
Drug enforcement	290,362	290,550	(188)
Public safety	32,975	33,381	(406)
Rob Roy MacGregor Trust - Library	11,290	15,375	(4,085)
Municipal court	617,769	527,930	89,839
Vital statistics preservation	48,504	41,940	6,564
Public education channel	144,932	117,704	27,228
Assigned to:			
Technology replacement	218,992	228,571	(9,579)
Capital projects {Table I, pg. 74}	1,990,575	2,195,352	(204,777)
Unassigned:	18,293,530	17,540,678	752,852
Budgeted decrease in fund balance	<u>5,305,288</u>	<u>4,680,670</u>	<u>624,618</u>
Total fund balance	<u>27,329,256</u>	<u>26,107,224</u>	<u>1,222,032</u>
Excess revenues over expenditures YTD	<u>4,844,073</u>	<u>6,498,126</u>	<u>(1,654,053)</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 46,243,569</u>	<u>\$ 46,086,756</u>	<u>\$ 156,813</u>

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES

IN FUND BALANCE - ACTUAL AND BUDGET

For the three months ended December 31, 2015

(With comparative amounts for the three months ended December 31, 2014)

	FY 2016			FY 2015	Analytical
	Actual	Budget	Percent of Budget	Actual	\$ Increase (Decrease) Prior yr.
Revenues:					
Taxes	\$ 14,690,009	\$ 33,467,720	43.89%	\$ 15,500,068	\$ (810,059)
Franchise fees	1,703,373	6,538,949	26.05%	1,695,886	7,487
Licenses and permits	171,111	593,570	28.83%	120,096	51,015
Intergovernmental	17,185	138,602	12.40%	11,947	5,238
Charges for services	5,522,150	23,637,631	23.36%	5,344,139	178,011
Fines	475,109	1,952,709	24.33%	416,993	58,116
Interest and other	298,122	840,624	35.46%	402,963	(104,841)
Total revenues	<u>22,877,059</u>	<u>67,169,805</u>	<u>34.06%</u>	<u>23,492,092</u>	<u>(615,033)</u>
Expenditures:					
General government	3,924,151	15,973,221	24.57%	4,227,870	(303,719)
Public safety	8,156,082	31,142,939	26.19%	7,687,931	468,151
Highways and streets	951,411	3,725,185	25.54%	841,615	109,796
Sanitation	1,846,781	5,994,053	30.81%	1,261,413	585,368
Parks and recreation	2,043,672	9,362,291	21.83%	1,818,827	224,845
Education	439,904	1,742,794	25.24%	379,815	60,089
Airport	609,988	3,095,291	19.71%	698,892	(88,904)
Debt Service:					
Principal	11,844	48,106	24.62%	11,373	471
Interest	1,949	7,065	27.59%	2,419	(470)
Total expenditures	<u>17,985,782</u>	<u>71,090,945</u>	<u>25.30%</u>	<u>16,930,155</u>	<u>1,055,627</u>
Excess (deficiency) of revenues over expenditures	<u>4,891,277</u>	<u>(3,921,140)</u>	<u>-</u>	<u>6,561,937</u>	<u>(1,670,660)</u>
Other financing sources (uses):					
Transfers out:					
Debt Service	-	(941,270)	0.00%	-	-
Capital Projects - Designated	(31,754)	(299,859)	10.59%	(63,811)	32,057
Grant Fund	(15,450)	(65,369)	23.64%	-	(15,450)
Bond Programs	-	(77,650)	0.00%	-	-
Total other financing sources (uses)	<u>(47,204)</u>	<u>(1,384,148)</u>	<u>3.41%</u>	<u>(63,811)</u>	<u>16,607</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>4,844,073</u>	<u>(5,305,288)</u>	<u>-</u>	<u>6,498,126</u>	<u>(1,654,053)</u>
Fund balance, beginning of period	<u>27,329,256</u>	<u>27,329,256</u>	<u>-</u>	<u>26,107,224</u>	<u>1,222,032</u>
Fund balance, end of period	<u>\$ 32,173,329</u>	<u>\$ 22,023,968</u>	<u>\$ -</u>	<u>\$ 32,605,350</u>	<u>\$ (432,021)</u>

GENERAL FUND

SCHEDULE OF REVENUES - ACTUAL AND BUDGET

For the three months ended December 31, 2015

(With comparative amounts for the three months ended December 31, 2014)

	FY 2016			FY 2015	Analytical
	Actual	Budget	Percent of Budget	Actual	\$ Increase (Decrease) Prior yr.
Taxes:					
Ad valorem:					
Property, current year	\$ 9,689,853	\$ 12,690,837	76.35%	\$ 8,916,842	\$ 773,011
Property, prior year	39,487	131,883	29.94%	27,392	12,095
Penalty and interest	12,846	90,000	14.27%	10,662	2,184
Total ad valorem taxes	9,742,186	12,912,720	75.45%	8,954,896	787,290
Non-property taxes:					
City sales {Table V, pg. 80}	4,897,276	20,335,000	24.08%	6,487,064	(1,589,788)
Mixed beverage	35,521	160,000	22.20%	40,080	(4,559)
Occupation	11,250	42,000	26.79%	12,527	(1,277)
Bingo	3,776	18,000	20.98%	5,501	(1,725)
Total non-property taxes	4,947,823	20,555,000	24.07%	6,545,172	(1,597,349)
Total taxes	14,690,009	33,467,720	43.89%	15,500,068	(810,059)
Franchise Fees:					
Electric franchise	763,676	3,045,000	25.08%	759,781	3,895
Gas franchise	213,515	650,000	32.85%	233,992	(20,477)
Telephone franchise	106,935	405,000	26.40%	104,629	2,306
Cable franchise	181,368	663,630	27.33%	170,585	10,783
Water/Sewer franchise	418,330	1,673,319	25.00%	412,460	5,870
Other	19,549	102,000	19.17%	14,439	5,110
Total franchise fees	1,703,373	6,538,949	26.05%	1,695,886	7,487
Licenses and permits:					
Building permits	69,908	250,000	27.96%	36,435	33,473
Electrical permits and licenses	24,941	67,525	36.94%	14,979	9,962
Mechanical	15,262	72,000	21.20%	16,681	(1,419)
Plumbing permit fees	29,495	107,545	27.43%	25,968	3,527
Other	31,505	96,500	32.65%	26,033	5,472
Total licenses and permits	171,111	593,570	28.83%	120,096	51,015
Intergovernmental revenues:					
Federal grants	5,238	5,237	100.02%	-	5,238
State grants	1,950	85,025	2.29%	1,950	-
State reimbursements	-	8,352	0.00%	-	-
Department of Civil Preparedness	9,997	39,988	25.00%	9,997	-
Total intergovernmental revenues	\$ 17,185	\$ 138,602	12.40%	\$ 11,947	\$ 5,238

(Continued)

SCHEDULE OF REVENUES - ACTUAL AND BUDGET

Exhibit A-3

For the three months ended December 31, 2015

(Continued)

(With comparative amounts for the three months ended December 31, 2014)

	FY 2016			FY 2015	Analytical
	Actual	Budget	Percent of Budget	Actual	\$ Increase (Decrease) Prior yr.
Library fees	\$ 7,118	\$ 23,500	30.29%	\$ 7,158	\$ (40)
Recreational entry fees	20,585	128,800	15.98%	21,034	(449)
Summit recreational fees	107,899	479,000	22.53%	107,232	667
Golf course revenues	143,291	956,500	14.98%	168,426	(25,135)
Swimming pool	3	40,000	0.01%	2,160	(2,157)
Lions Junction water park	405	294,800	0.14%	2,724	(2,319)
Sammons indoor pool	14,751	91,500	16.12%	14,370	381
Vital statistics	25,921	110,000	23.56%	25,187	734
Police revenue	486,571	1,366,425	35.61%	368,193	118,378
Contractual services					
-proprietary fund	940,630	3,750,356	25.08%	921,323	19,307
Curb and street cuts	20,250	25,000	81.00%	9,051	11,199
Other	634	1,500	42.27%	37,521	(36,887)
Solid waste collection - residential	1,064,491	4,243,000	25.09%	1,031,811	32,680
Solid waste collection - commercial	768,332	3,075,582	24.98%	737,906	30,426
Solid waste collection - roll-off	536,568	2,143,414	25.03%	560,799	(24,231)
Landfill contract	454,162	1,829,000	24.83%	475,443	(21,281)
Airport sales and rental	583,309	3,151,449	18.51%	637,394	(54,085)
Subdivision fees	4,290	15,000	28.60%	2,812	1,478
Recreational services	241,801	1,202,805	20.10%	205,057	36,744
Fire department	12,450	79,500	15.66%	8,538	3,912
Reinvestment Zone reimbursements	88,689	630,500	14.07%	-	88,689
Total charges for services	5,522,150	23,637,631	23.36%	5,344,139	178,011
Fines:					
Court	336,959	1,450,288	23.23%	296,248	40,711
Animal pound	12,970	42,000	30.88%	10,776	2,194
Overparking	1,340	6,000	22.33%	3,980	(2,640)
Administrative fees	123,840	454,421	27.25%	105,989	17,851
Total fines	475,109	1,952,709	24.33%	416,993	58,116
Interest and other:					
Interest	32,732	95,000	34.45%	20,638	12,094
Lease and rental	91,419	353,602	25.85%	112,645	(21,226)
Sale of fixed assets	11,837	96,500	12.27%	19,142	(7,305)
Insurance claims	29,095	47,644	61.07%	83,759	(54,664)
Payment in lieu of taxes	15,195	14,548	104.45%	14,548	647
Building rental -					
BOA bldg.	27,619	85,580	32.27%	26,954	665
Other	90,225	147,750	61.07%	125,277	(35,052)
Total interest and other	298,122	840,624	35.46%	402,963	(104,841)
Total revenues	\$ 22,877,059	\$ 67,169,805	34.06%	\$ 23,492,092	\$ (615,033)

GENERAL FUND

SCHEDULE OF EXPENDITURES- ACTUAL AND BUDGET

For the three months ended December 31, 2015

(With comparative amounts for the three months ended December 31, 2014)

	FY 2016			FY 2015	Analytical
	Actual	Budget	Percent of Budget	Actual	\$ Increase (Decrease) Prior yr.
General government:					
City council	\$ 35,022	\$ 209,210	16.74%	\$ 39,496	\$ (4,474)
City manager	178,975	1,028,567	17.40%	119,385	59,590
Assistant city manager	59,419	253,072	23.48%	36,947	22,472
Administrative services	62,165	308,158	20.17%	49,085	13,080
Finance	351,318	1,544,398	22.75%	328,587	22,731
Purchasing	92,558	383,771	24.12%	92,592	(34)
City secretary	89,569	436,918	20.50%	85,510	4,059
Special services	174,783	1,225,457	14.26%	235,146	(60,363)
Legal	202,752	826,389	24.53%	148,594	54,158
City planning	150,576	648,954	23.20%	138,933	11,643
Information technology services	1,087,528	2,858,098	38.05%	1,429,961	(342,433)
Human resources	212,009	878,443	24.13%	121,454	90,555
Economic development	505,865	2,158,461	23.44%	529,322	(23,457)
Fleet services	301,685	1,164,022	25.92%	319,295	(17,610)
Inspections/Permits	123,618	486,296	25.42%	145,694	(22,076)
Facility services	296,309	1,563,007	18.96%	407,869	(111,560)
	<u>3,924,151</u>	<u>15,973,221</u>	<u>24.57%</u>	<u>4,227,870</u>	<u>(303,719)</u>
Public safety:					
Municipal court	174,560	737,154	23.68%	168,250	6,310
Police	4,683,136	16,860,388	27.78%	3,842,505	840,631
Animal control	109,333	499,696	21.88%	111,341	(2,008)
Fire	2,820,909	11,584,323	24.35%	3,204,482	(383,573)
Communications	210,937	843,748	25.00%	187,305	23,632
Code enforcement	157,207	617,630	25.45%	174,048	(16,841)
	<u>8,156,082</u>	<u>31,142,939</u>	<u>26.19%</u>	<u>7,687,931</u>	<u>468,151</u>
Highways and streets:					
Street	701,416	2,693,915	26.04%	660,682	40,734
Traffic signals	118,697	460,493	25.78%	65,487	53,210
Engineering	131,298	570,777	23.00%	115,446	15,852
	<u>951,411</u>	<u>3,725,185</u>	<u>25.54%</u>	<u>841,615</u>	<u>109,796</u>
Sanitation:	\$ 1,846,781	\$ 5,994,053	30.81%	\$ 1,261,413	\$ 585,368

(Continued)

SCHEDULE OF EXPENDITURES- ACTUAL AND BUDGET

For the three months ended December 31, 2015

(With comparative amounts for the three months ended December 31, 2014)

Exhibit A-4

(Continued)

	FY 2016			FY 2015	Analytical
	Actual	Budget	Percent of Budget	Actual	\$ Increase (Decrease) Prior yr.
Parks and recreation:					
Administration	\$ 144,231	\$ 546,807	26.38%	\$ 161,858	\$ (17,627)
Parks	814,149	3,740,821	21.76%	755,439	58,710
Recreation	742,177	3,625,854	20.47%	597,800	144,377
Golf course	343,115	1,448,809	23.68%	303,730	39,385
	<u>2,043,672</u>	<u>9,362,291</u>	<u>21.83%</u>	<u>1,818,827</u>	<u>224,845</u>
Library:	<u>439,904</u>	<u>1,742,794</u>	<u>25.24%</u>	<u>379,815</u>	<u>60,089</u>
Airport:	<u>609,988</u>	<u>3,095,291</u>	<u>19.71%</u>	<u>698,892</u>	<u>(88,904)</u>
Debt service:	<u>13,793</u>	<u>55,171</u>	<u>25.00%</u>	<u>13,792</u>	<u>1</u>
Totals	<u>\$ 17,985,782</u>	<u>\$ 71,090,945</u>	<u>25.30%</u>	<u>\$ 16,930,155</u>	<u>\$ 1,055,627</u>

GENERAL FUND

DETAILED SCHEDULE OF EXPENDITURES - ACTUAL AND BUDGET

For the three months ended December 31, 2015

(With comparative amounts for the three months ended December 31, 2014)

	FY 2016			FY 2015	Analytical
	Actual	Budget	Percent of Budget	Actual	\$ Increase (Decrease) Prior yr.
General government:					
City council:					
Personnel services	\$ 1,346	\$ 26,900	5.00%	\$ 2,073	\$ (727)
Operations	33,676	182,310	18.47%	37,423	(3,747)
	<u>35,022</u>	<u>209,210</u>	<u>16.74%</u>	<u>39,496</u>	<u>(4,474)</u>
City manager:					
Personnel services	152,457	607,089	25.11%	110,282	42,175
Operations	25,018	419,978	5.96%	9,103	15,915
Capital outlay	1,500	1,500	100.00%	-	1,500
	<u>178,975</u>	<u>1,028,567</u>	<u>17.40%</u>	<u>119,385</u>	<u>59,590</u>
Assistant city manager:					
Personnel services	55,657	228,979	24.31%	36,532	19,125
Operations	3,762	24,093	15.61%	415	3,347
	<u>59,419</u>	<u>253,072</u>	<u>23.48%</u>	<u>36,947</u>	<u>22,472</u>
Administrative services:					
Personnel services	41,229	183,782	22.43%	44,945	(3,716)
Operations	3,523	103,341	3.41%	4,140	(617)
Capital outlay	17,413	21,035	82.78%	-	17,413
	<u>62,165</u>	<u>308,158</u>	<u>20.17%</u>	<u>49,085</u>	<u>13,080</u>
Finance:					
Personnel services	233,955	939,795	24.89%	202,631	31,324
Operations	117,363	544,603	21.55%	125,956	(8,593)
Capital outlay	-	60,000	0.00%	-	-
	<u>351,318</u>	<u>1,544,398</u>	<u>22.75%</u>	<u>328,587</u>	<u>22,731</u>
Purchasing:					
Personnel services	88,172	368,658	23.92%	83,029	5,143
Operations	4,386	15,113	29.02%	9,563	(5,177)
	<u>92,558</u>	<u>383,771</u>	<u>24.12%</u>	<u>92,592</u>	<u>(34)</u>
City secretary:					
Personnel services	77,310	344,589	22.44%	62,742	14,568
Operations	12,259	92,329	13.28%	22,768	(10,509)
	<u>89,569</u>	<u>436,918</u>	<u>20.50%</u>	<u>85,510</u>	<u>4,059</u>
Special services:					
Personnel services	40,206	351,081	11.45%	72,725	(32,519)
Operations	134,577	864,464	15.57%	162,421	(27,844)
Capital outlay (Contingency)	-	9,912	0.00%	-	-
	<u>174,783</u>	<u>1,225,457</u>	<u>14.26%</u>	<u>235,146</u>	<u>(60,363)</u>
Legal:					
Personnel services	188,149	757,704	24.83%	137,393	50,756
Operations	14,603	68,685	21.26%	11,201	3,402
	<u>202,752</u>	<u>826,389</u>	<u>24.53%</u>	<u>148,594</u>	<u>54,158</u>
City planning:					
Personnel services	137,453	592,037	23.22%	127,508	9,945
Operations	13,123	56,917	23.06%	10,729	2,394
Capital outlay	-	-	0.00%	696	(696)
	<u>\$ 150,576</u>	<u>\$ 648,954</u>	<u>23.20%</u>	<u>\$ 138,933</u>	<u>\$ 11,643</u>

(Continued)

DETAILED SCHEDULE OF EXPENDITURES - ACTUAL AND BUDGET

For the three months ended December 31, 2015

**Exhibit A-5
(Continued)**

(With comparative amounts for the three months ended December 31, 2014)

	FY 2016			FY 2015	Analytical
	Actual	Budget	Percent of Budget	Actual	\$ Increase (Decrease) Prior yr.
Information technology services:					
Personnel services	\$ 328,426	\$ 1,309,227	25.09%	\$ 265,137	\$ 63,289
Operations	502,532	1,274,101	39.44%	519,837	(17,305)
Capital outlay	256,570	274,770	93.38%	644,987	(388,417)
	<u>1,087,528</u>	<u>2,858,098</u>	<u>38.05%</u>	<u>1,429,961</u>	<u>(342,433)</u>
Human resources:					
Personnel services	117,176	581,712	20.14%	94,220	22,956
Operations	94,833	296,731	31.96%	27,234	67,599
	<u>212,009</u>	<u>878,443</u>	<u>24.13%</u>	<u>121,454</u>	<u>90,555</u>
Economic development:					
Operations	505,865	2,158,461	23.44%	529,322	(23,457)
	<u>505,865</u>	<u>2,158,461</u>	<u>23.44%</u>	<u>529,322</u>	<u>(23,457)</u>
Fleet services:					
Personnel services	236,596	976,250	24.24%	226,814	9,782
Operations	18,899	82,832	22.82%	15,551	3,348
Capital outlay	46,190	104,940	44.02%	76,930	(30,740)
	<u>301,685</u>	<u>1,164,022</u>	<u>25.92%</u>	<u>319,295</u>	<u>(17,610)</u>
Inspections/Permits:					
Personnel services	107,646	419,742	25.65%	88,420	19,226
Operations	15,472	66,054	23.42%	9,274	6,198
Capital outlay	500	500	100.00%	48,000	(47,500)
	<u>123,618</u>	<u>486,296</u>	<u>25.42%</u>	<u>145,694</u>	<u>(22,076)</u>
Facility services:					
Personnel services	135,453	691,601	19.59%	143,303	(7,850)
Operations	152,531	657,563	23.20%	140,621	11,910
Capital outlay	8,325	213,843	3.89%	123,945	(115,620)
	<u>296,309</u>	<u>1,563,007</u>	<u>18.96%</u>	<u>407,869</u>	<u>(111,560)</u>
Total general government	<u>3,924,151</u>	<u>15,973,221</u>	<u>24.57%</u>	<u>4,227,870</u>	<u>(303,719)</u>
Public safety:					
Municipal court:					
Personnel services	162,620	666,415	24.40%	154,289	8,331
Operations	11,940	70,739	16.88%	13,961	(2,021)
	<u>174,560</u>	<u>737,154</u>	<u>23.68%</u>	<u>168,250</u>	<u>6,310</u>
Police:					
Personnel services	3,388,606	13,912,972	24.36%	3,281,259	107,347
Operations	468,346	1,518,590	30.84%	548,965	(80,619)
Capital outlay	826,184	1,428,826	57.82%	12,281	813,903
	<u>4,683,136</u>	<u>16,860,388</u>	<u>27.78%</u>	<u>3,842,505</u>	<u>840,631</u>
Animal control:					
Personnel services	87,030	373,321	23.31%	87,331	(301)
Operations	17,638	97,964	18.00%	24,010	(6,372)
Capital outlay	4,665	28,411	16.42%	-	4,665
	<u>\$ 109,333</u>	<u>\$ 499,696</u>	<u>21.88%</u>	<u>\$ 111,341</u>	<u>\$ (2,008)</u>

(Continued)

DETAILED SCHEDULE OF EXPENDITURES - ACTUAL AND BUDGET
For the three months ended December 31, 2015
(With comparative amounts for the three months ended December 31, 2014)

Exhibit A-5
(Continued)

	FY 2016			FY 2015	Analytical
	Actual	Budget	Percent of Budget	Actual	\$ Increase (Decrease) Prior yr.
Fire:					
Personnel services	\$ 2,549,577	\$ 10,359,244	24.61%	\$ 2,540,802	\$ 8,775
Operations	254,244	999,082	25.45%	233,178	21,066
Capital outlay	17,088	225,997	7.56%	430,502	(413,414)
	<u>2,820,909</u>	<u>11,584,323</u>	<u>24.35%</u>	<u>3,204,482</u>	<u>(383,573)</u>
Communications:					
Operations	210,937	843,748	25.00%	187,305	23,632
	<u>210,937</u>	<u>843,748</u>	<u>25.00%</u>	<u>187,305</u>	<u>23,632</u>
Code enforcement:					
Personnel services	107,158	429,282	24.96%	96,670	10,488
Operations	26,634	125,433	21.23%	77,378	(50,744)
Capital outlay	23,415	62,915	37.22%	-	23,415
	<u>157,207</u>	<u>617,630</u>	<u>25.45%</u>	<u>174,048</u>	<u>(16,841)</u>
Total public safety	<u>8,156,082</u>	<u>31,142,939</u>	<u>26.19%</u>	<u>7,687,931</u>	<u>468,151</u>
Highways and streets:					
Street :					
Personnel services	265,524	1,128,170	23.54%	212,599	52,925
Operations	292,233	1,258,245	23.23%	266,228	26,005
Capital outlay	143,659	307,500	46.72%	181,855	(38,196)
	<u>701,416</u>	<u>2,693,915</u>	<u>26.04%</u>	<u>660,682</u>	<u>40,734</u>
Traffic signals:					
Personnel services	68,824	266,924	25.78%	58,186	10,638
Operations	12,151	77,947	15.59%	7,301	4,850
Capital outlay	37,722	115,622	32.63%	-	37,722
	<u>118,697</u>	<u>460,493</u>	<u>25.78%</u>	<u>65,487</u>	<u>53,210</u>
Engineering:					
Personnel services	111,110	457,097	24.31%	101,201	9,909
Operations	20,188	113,680	17.76%	14,245	5,943
	<u>131,298</u>	<u>570,777</u>	<u>23.00%</u>	<u>115,446</u>	<u>15,852</u>
Total highways and streets	<u>951,411</u>	<u>3,725,185</u>	<u>25.54%</u>	<u>841,615</u>	<u>109,796</u>
Sanitation:					
Personnel services	579,616	2,282,681	25.39%	514,203	65,413
Operations	819,954	3,161,436	25.94%	728,238	91,716
Capital outlay	447,211	549,936	81.32%	18,972	428,239
Total sanitation	<u>1,846,781</u>	<u>5,994,053</u>	<u>30.81%</u>	<u>1,261,413</u>	<u>585,368</u>
Parks and recreation:					
Administration					
Personnel services	100,040	403,140	24.82%	91,209	8,831
Operations	44,191	143,667	30.76%	70,649	(26,458)
	<u>\$ 144,231</u>	<u>\$ 546,807</u>	<u>26.38%</u>	<u>\$ 161,858</u>	<u>\$ (17,627)</u>

(Continued)

DETAILED SCHEDULE OF EXPENDITURES - ACTUAL AND BUDGET
For the three months ended December 31, 2015
(With comparative amounts for the three months ended December 31, 2014)

Exhibit A-5
(Continued)

	FY 2016			FY 2015	Analytical
	Actual	Budget	Percent of Budget	Actual	\$ Increase (Decrease) Prior yr.
Parks					
Personnel services	\$ 373,250	\$ 1,601,953	23.30%	\$ 357,025	\$ 16,225
Operations	328,655	1,794,116	18.32%	359,776	(31,121)
Capital outlay	112,244	344,752	32.56%	38,638	73,606
	<u>814,149</u>	<u>3,740,821</u>	<u>21.76%</u>	<u>755,439</u>	<u>58,710</u>
Recreation					
Personnel services	415,091	2,113,690	19.64%	368,487	46,604
Operations	235,246	1,356,369	17.34%	223,314	11,932
Capital outlay	91,840	155,795	58.95%	5,999	85,841
	<u>742,177</u>	<u>3,625,854</u>	<u>20.47%</u>	<u>597,800</u>	<u>144,377</u>
Golf course					
Personnel services	170,369	705,926	24.13%	156,711	13,658
Operations	76,345	497,619	15.34%	89,691	(13,346)
Capital outlay	96,401	245,264	39.30%	57,328	39,073
	<u>343,115</u>	<u>1,448,809</u>	<u>23.68%</u>	<u>303,730</u>	<u>39,385</u>
Total parks and recreation	<u>2,043,672</u>	<u>9,362,291</u>	<u>21.83%</u>	<u>1,818,827</u>	<u>224,845</u>
Library:					
Personnel services	276,434	1,180,274	23.42%	245,782	30,652
Operations	163,470	562,520	29.06%	134,033	29,437
Total library	<u>439,904</u>	<u>1,742,794</u>	<u>25.24%</u>	<u>379,815</u>	<u>60,089</u>
Airport:					
Personnel services	206,094	865,993	23.80%	190,826	15,268
Operations	397,624	2,119,431	18.76%	502,423	(104,799)
Capital outlay	6,270	109,867	5.71%	5,643	627
Total airport	<u>609,988</u>	<u>3,095,291</u>	<u>19.71%</u>	<u>698,892</u>	<u>(88,904)</u>
Debt service:					
Principal	11,844	48,106	24.62%	11,373	471
Interest	1,949	7,065	27.59%	2,419	(470)
Total debt service	<u>13,793</u>	<u>55,171</u>	<u>25.00%</u>	<u>13,792</u>	<u>1</u>
Total	<u>\$ 17,985,782</u>	<u>\$ 71,090,945</u>	<u>25.30%</u>	<u>\$ 16,930,155</u>	<u>\$ 1,055,627</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, 2015 and 2014

Exhibit B-1

	<u>2015</u>	<u>2014</u>	<u>Increase (Decrease)</u>
ASSETS			
Current assets:			
Cash	\$ 5,110	\$ 4,850	\$ 260
Investments	30,023,434	28,884,703	1,138,731
Customer receivables	967,007	760,523	206,484
Accounts receivable	326,097	294,330	31,767
Inventories	329,206	348,107	(18,901)
Prepaid items	8,000	6,800	1,200
Total current assets	<u>31,658,854</u>	<u>30,299,313</u>	<u>1,359,541</u>
Restricted cash and investments:			
Revenue bond debt service	3,435,381	2,911,995	523,386
Customer deposits	676,314	647,923	28,391
Construction account	25,434,978	5,241,261	20,193,717
	<u>29,546,673</u>	<u>8,801,179</u>	<u>20,745,494</u>
Property and equipment:			
Land	1,940,240	1,717,329	222,911
Improvements other than buildings	168,418,379	154,096,963	14,321,416
Buildings	47,894,344	47,789,023	105,321
Machinery and equipment	9,521,016	9,599,070	(78,054)
	<u>227,773,979</u>	<u>213,202,385</u>	<u>14,571,594</u>
Less accumulated depreciation	(102,812,140)	(98,084,122)	(4,728,018)
Construction in progress	26,607,897	30,066,898	(3,459,001)
Net property and equipment	<u>151,569,736</u>	<u>145,185,161</u>	<u>6,384,575</u>
Total assets	<u>212,775,263</u>	<u>184,285,653</u>	<u>28,489,610</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred amounts on refunding	2,981,191	2,923,820	57,371
Deferred amounts of contributions	430,622	-	430,622
Deferred amounts of investment experience	165,726	-	165,726
Total deferred outflows of resources	<u>\$ 3,577,539</u>	<u>\$ 2,923,820</u>	<u>\$ 653,719</u>

	<u>2015</u>	<u>2014</u>	<u>Increase (Decrease)</u>
LIABILITIES			
Current liabilities:			
Vouchers & contracts payable	\$ 2,347,375	\$ 4,357,821	\$ (2,010,446)
Retainage payables	38,622	59,630	(21,008)
Accrued payroll	216,500	179,513	36,987
Deferred revenue	70,641	70,641	-
Total current liabilities	<u>2,673,138</u>	<u>4,667,605</u>	<u>(1,994,467)</u>
Liabilities payable from restricted assets:			
Customers deposits	676,314	647,923	28,391
Vouchers & contracts payable	7,711,043	5,642,233	2,068,810
Retainage payables	232,898	494,081	(261,183)
Accrued interest - revenue bonds	393,262	607,864	(214,602)
Current maturities of long-term liabilities	4,715,000	3,450,000	1,265,000
	<u>13,728,517</u>	<u>10,842,101</u>	<u>2,886,416</u>
Long-term liabilities, less current maturities:			
Revenue bonds payable	87,140,000	68,150,000	18,990,000
Vacation and sick leave payable	388,688	347,752	40,936
Net pension liability	2,735,225	549,532	2,185,693
Other post-employment benefits payable	619,388	377,726	241,662
Premium on bonds payable	6,057,855	2,913,319	3,144,536
Discount on bonds payable	(561,203)	(427,022)	(134,181)
	<u>96,379,953</u>	<u>71,911,307</u>	<u>24,468,646</u>
Total liabilities	<u>112,781,608</u>	<u>87,421,013</u>	<u>25,360,595</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred amounts on expected and actual experience	173,553	-	173,553
Total deferred inflows of resources	<u>173,553</u>	<u>-</u>	<u>173,553</u>
NET POSITION			
Invested in capital assets, net of related debt	83,345,712	79,484,846	3,860,866
Restricted for debt service	3,435,381	2,911,995	523,386
Unrestricted	15,216,141	16,625,971	(1,409,830)
Total net position	<u>101,997,234</u>	<u>99,022,812</u>	<u>2,974,422</u>
Net income {YTD}	<u>1,400,407</u>	<u>765,648</u>	<u>634,759</u>
Total liabilities and net position	<u>\$ 216,352,802</u>	<u>\$ 187,209,473</u>	<u>\$ 29,143,329</u>

CITY OF TEMPLE, TEXAS
WATER AND SEWER ENTERPRISE FUND
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION
For the three months ended December 31, 2015
(With comparative amounts for the three months ended December 31, 2014)

Exhibit B-2

	<u>FY 2016</u>	<u>FY 2015</u>	<u>Increase (Decrease)</u>
Operating revenues:			
Water service	\$ 4,508,574	\$ 4,040,885	\$ 467,689
Sewer service	2,866,749	2,740,390	126,359
Other	568,824	520,350	48,474
Total operating revenues	<u>7,944,147</u>	<u>7,301,625</u>	<u>642,522</u>
Operating expenses:			
Personnel services	1,153,893	1,099,030	54,863
Supplies	400,108	365,106	35,002
Repairs and maintenance	283,489	232,177	51,312
Depreciation	1,543,578	1,611,464	(67,886)
Other services and charges	3,282,391	3,229,661	52,730
Total operating expenses	<u>6,663,459</u>	<u>6,537,438</u>	<u>126,021</u>
Operating income	<u>1,280,688</u>	<u>764,187</u>	<u>516,501</u>
Nonoperating revenues (expenses):			
Interest income	163,535	83,768	79,767
Interest expense	(98,209)	(82,307)	15,902
Total nonoperating revenues (expenses)	<u>65,326</u>	<u>1,461</u>	<u>63,865</u>
Income before transfers and contributions	1,346,014	765,648	580,366
Contributions from TxDot	<u>54,393</u>	<u>-</u>	<u>54,393</u>
Change in net position	1,400,407	765,648	634,759
Net position, beginning of period	<u>101,997,234</u>	<u>99,022,812</u>	<u>2,974,422</u>
Net position, end of period	<u>\$ 103,397,641</u>	<u>\$ 99,788,460</u>	<u>\$ 3,609,181</u>

CITY OF TEMPLE, TEXAS
WATER AND SEWER ENTERPRISE FUND
COMPARATIVE SCHEDULE OF OPERATING REVENUES
For the three months ended December 31, 2015
(With comparative amounts for the three months ended December 31, 2014)

Exhibit B-3

	<u>FY 2016</u>	<u>FY 2015</u>	<u>Increase (Decrease)</u>
<i>Current water service:</i>			
Residential	\$ 2,122,595	\$ 1,894,722	\$ 227,873
Commercial	1,884,817	1,914,098	(29,281)
Wholesale	142,545	150,208	(7,663)
Effluent	358,617	81,857	276,760
Total water service	<u>4,508,574</u>	<u>4,040,885</u>	<u>467,689</u>
<i>Current sewer service:</i>			
Residential	1,542,256	1,554,020	(11,764)
Commercial	1,324,493	1,186,370	138,123
Total sewer service	<u>2,866,749</u>	<u>2,740,390</u>	<u>126,359</u>
<i>Other:</i>			
Transfers and rereads	37,080	37,625	(545)
Penalties	119,225	103,690	15,535
Reconnect fees	77,970	76,490	1,480
Tap fees	65,663	61,680	3,983
Panda reimbursements	207,206	207,865	(659)
Other sales	61,680	33,000	28,680
Total other	<u>568,824</u>	<u>520,350</u>	<u>48,474</u>
 Total operating revenues	 <u>\$ 7,944,147</u>	 <u>\$ 7,301,625</u>	 <u>\$ 642,522</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, 2015

(With comparative amounts for the three months ended December 31, 2014)

	<u>FY 2016</u>	<u>FY 2015</u>	<u>Increase (Decrease)</u>
Administrative:			
Personnel services	\$ 133,339	\$ 106,944	\$ 26,395
Supplies	3,008	1,550	1,458
Repairs and maintenance	179	271	(92)
Other services and charges	<u>1,254,166</u>	<u>1,241,557</u>	<u>12,609</u>
	<u>1,390,692</u>	<u>1,350,322</u>	<u>40,370</u>
Water treatment and production:			
Personnel services	285,739	262,202	23,537
Supplies	245,187	221,159	24,028
Repairs and maintenance	100,783	83,063	17,720
Other services and charges	<u>633,144</u>	<u>681,239</u>	<u>(48,095)</u>
	<u>1,264,853</u>	<u>1,247,663</u>	<u>17,190</u>
Distribution system:			
Personnel services	175,628	198,159	(22,531)
Supplies	60,310	41,010	19,300
Repairs and maintenance	109,573	72,770	36,803
Other services and charges	<u>26,937</u>	<u>23,660</u>	<u>3,277</u>
	<u>372,448</u>	<u>335,599</u>	<u>36,849</u>
Metering:			
Personnel services	85,091	82,246	2,845
Supplies	57,264	63,870	(6,606)
Repairs and maintenance	11,362	13,694	(2,332)
Other services and charges	<u>50,849</u>	<u>70,998</u>	<u>(20,149)</u>
	<u>204,566</u>	<u>230,808</u>	<u>(26,242)</u>
Sanitary sewer collection system:			
Personnel services	341,671	326,320	15,351
Supplies	31,279	36,152	(4,873)
Repairs and maintenance	43,519	47,981	(4,462)
Other services and charges	<u>128,228</u>	<u>36,160</u>	<u>92,068</u>
	<u>544,697</u>	<u>446,613</u>	<u>98,084</u>
Sewage treatment and disposal:			
Other services and charges	<u>955,417</u>	<u>949,684</u>	<u>5,733</u>
	<u>\$ 955,417</u>	<u>\$ 949,684</u>	<u>\$ 5,733</u>

(Continued)

**COMPARATIVE SCHEDULE OF OPERATING
EXPENSES BY DEPARTMENT**

**Exhibit B-4
(Continued)**

For the three months ended December 31, 2015

(With comparative amounts for the three months ended December 31, 2014)

	<u>FY 2016</u>	<u>FY 2015</u>	<u>Increase (Decrease)</u>
Water collection offices:			
Personnel services	\$ 114,750	\$ 106,441	\$ 8,309
Supplies	2,995	1,224	1,771
Repairs and maintenance	18,073	14,257	3,816
Other services and charges	232,002	224,092	7,910
	<u>367,820</u>	<u>346,014</u>	<u>21,806</u>
Water purchasing:			
Personnel services	17,675	16,718	957
Supplies	65	141	(76)
Repairs and maintenance	-	141	(141)
Other services and charges	1,648	2,271	(623)
	<u>19,388</u>	<u>19,271</u>	<u>117</u>
Depreciation	<u>1,543,578</u>	<u>1,611,464</u>	<u>(67,886)</u>
Totals	<u>\$ 6,663,459</u>	<u>\$ 6,537,438</u>	<u>\$ 126,021</u>

CITY OF TEMPLE, TEXAS
WATER AND SEWER ENTERPRISE FUND
COMPARATIVE STATEMENT OF REVENUES & EXPENSES
ACTUAL AND BUDGET
For the three months ended December 31, 2015
(With comparative amounts for the three months ended December 31, 2014)

Exhibit B-5

	FY 2016			FY 2015			FY 16 vs. FY 15
	Actual	Budget	% of Budget	Actual	Budget	% of Budget	Increase (Decrease)
Operating revenues:							
Water service	\$ 4,508,574	\$ 18,792,555	23.99%	\$ 4,040,885	\$ 18,422,126	21.93%	\$ 467,689
Sewer service	2,866,749	12,384,995	23.15%	2,740,390	12,326,848	22.23%	126,359
Effluent	358,617	1,080,550	33.19%	81,857	801,525	10.21%	276,760
Other	210,207	859,834	24.45%	438,493	1,124,859	38.98%	(228,286)
Total operating revenues	7,944,147	33,117,934	23.99%	7,301,625	32,675,358	22.35%	642,522
Operating expenses:							
Personnel services	1,153,893	4,965,585	23.24%	1,099,030	4,441,428	24.74%	54,863
Supplies	400,108	1,937,748	20.65%	365,106	1,995,759	18.29%	35,002
Repairs and maintenance	283,489	1,215,815	23.32%	232,177	1,586,296	14.64%	51,312
Depreciation	1,543,578	6,500,000	23.75%	1,611,464	6,500,000	24.79%	(67,886)
Other services and charges	3,282,391	13,462,741	24.38%	3,229,661	13,014,524	24.82%	52,730
Total operating expenses	6,663,459	28,081,889	23.73%	6,537,438	27,538,007	23.74%	126,021
Operating income	1,280,688	5,036,045	25.43%	764,187	5,137,351	14.88%	516,501
Nonoperating revenues (expenses):							
Interest income	163,535	348,444	46.93%	83,768	321,444	26.06%	79,767
Interest expense	(98,209)	(4,033,303)	2.43%	(82,307)	(3,565,296)	2.31%	15,902
Total nonoperating revenues (expenses)	65,326	(3,684,859)	-	1,461	(3,243,852)	-	63,865
Income before transfers and contributions	1,346,014	1,351,186	-	765,648	1,893,499	-	580,366
Contributions from TxDot	54,393	778,070	6.99%	-	1,069,103	0.00%	54,393
Net income	\$ 1,400,407	\$ 2,129,256	-	\$ 765,648	\$ 2,962,602	-	\$ 634,759

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, 2015 and 2014

Exhibit C-1

	<u>2015</u>	<u>2014</u>	<u>Increase (Decrease)</u>
ASSETS			
Cash	\$ 4,600	\$ 4,550	\$ 50
Investments	1,272,890	1,077,083	195,807
Accounts receivable	132,209	150,651	(18,442)
Inventories	17,454	16,448	1,006
Prepaid items	2,450	3,325	(875)
Museum collection	18,561	18,561	-
Total assets	<u>\$ 1,448,164</u>	<u>\$ 1,270,618</u>	<u>\$ 177,546</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Vouchers payable	\$ 71,773	\$ 85,229	\$ (13,456)
Accrued payroll	52,678	43,560	9,118
Deposits	64,526	65,709	(1,183)
Total liabilities	<u>188,977</u>	<u>194,498</u>	<u>(5,521)</u>
Fund Balance:			
Nonspendable:			
Inventories and prepaid items	2,450	3,325	(875)
Restricted for:			
Promotion of tourism	672,714	1,012,010	(339,296)
Budgeted decrease in fund balance	<u>660,203</u>	<u>143,829</u>	<u>516,374</u>
Total fund balance	<u>1,335,367</u>	<u>1,159,164</u>	<u>176,203</u>
Excess revenues over expenditures YTD	<u>(76,180)</u>	<u>(83,044)</u>	<u>6,864</u>
Total liabilities and fund balances	<u>\$ 1,448,164</u>	<u>\$ 1,270,618</u>	<u>\$ 177,546</u>

CITY OF TEMPLE, TEXAS
HOTEL-MOTEL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - ACTUAL AND BUDGET
For the three months ended December 31, 2015
(With comparative amounts for the three months ended December 31, 2014)

Exhibit C-2

	FY 2016			FY 2015	Analytical
	Actual	Budget	Percent of Budget	Actual	Increase (Decrease) Prior year
Revenues:					
Taxes	\$ 334,646	\$1,459,320	22.93%	\$ 332,856	\$ 1,790
Charges for services					
Civic center and Visitor center	106,311	402,200	26.43%	77,754	28,557
Musuem	19,309	66,000	29.26%	18,639	670
Interest and other	2,768	9,200	30.09%	816	1,952
Total revenues	<u>463,034</u>	<u>1,936,720</u>	<u>23.91%</u>	<u>430,065</u>	<u>32,969</u>
Expenditures:					
Civic center	254,928	1,412,013	18.05%	283,238	(28,310)
Railroad museum	121,996	594,521	20.52%	104,875	17,121
Tourism marketing	162,290	590,389	27.49%	124,996	37,294
Total expenditures	<u>539,214</u>	<u>2,596,923</u>	<u>20.76%</u>	<u>513,109</u>	<u>26,105</u>
Excess (deficiency) of revenues over expenditures	(76,180)	(660,203)	-	(83,044)	6,864
Fund balance, beginning of period	<u>1,335,367</u>	<u>1,335,367</u>	-	<u>1,159,164</u>	<u>176,203</u>
Fund balance, end of period	<u>\$ 1,259,187</u>	<u>\$ 675,164</u>	-	<u>\$1,076,120</u>	<u>\$ 183,067</u>

HOTEL-MOTEL FUND

DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

For the three months ended December 31, 2015

(With comparative amounts for the three months ended December 31, 2014)

	FY 2016			FY 2015	Analytical Increase (Decrease) Prior yr.
	Actual	Budget	Percent of Budget	Actual	
Civic center:					
Personnel services	\$ 168,092	\$ 704,098	23.87%	\$ 172,652	\$ (4,560)
Operations	70,193	372,603	18.84%	75,902	(5,709)
Capital outlay	16,643	335,312	4.96%	34,684	(18,041)
	<u>254,928</u>	<u>1,412,013</u>	<u>18.05%</u>	<u>283,238</u>	<u>(28,310)</u>
Railroad museum:					
Personnel services	65,347	268,623	24.33%	61,679	3,668
Operations	51,098	232,054	22.02%	36,819	14,279
Capital outlay	5,551	93,844	5.92%	6,377	(826)
	<u>121,996</u>	<u>594,521</u>	<u>20.52%</u>	<u>104,875</u>	<u>17,121</u>
Tourism marketing:					
Personnel services	36,971	149,194	24.78%	20,854	16,117
Operations	101,904	412,117	24.73%	104,142	(2,238)
Capital outlay	23,415	29,078	80.52%	-	23,415
	<u>162,290</u>	<u>590,389</u>	<u>27.49%</u>	<u>124,996</u>	<u>37,294</u>
Totals	<u>\$ 539,214</u>	<u>\$ 2,596,923</u>	<u>20.76%</u>	<u>\$ 513,109</u>	<u>\$ 26,105</u>

CITY OF TEMPLE, TEXAS
DRAINAGE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2015 and 2014

Exhibit D-1

	<u>2015</u>	<u>2014</u>	Increase (Decrease)
ASSETS			
Investments	\$ 1,923,751	\$ 1,866,509	\$ 57,242
Accounts receivable	40,380	40,024	356
Total assets	<u>\$ 1,964,131</u>	<u>\$ 1,906,533</u>	<u>\$ 57,598</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Vouchers payable	\$ 296,335	\$ 85,333	\$ 211,002
Accrued payroll	41,840	29,516	12,324
Total liabilities	<u>338,175</u>	<u>114,849</u>	<u>223,326</u>
Fund balance:			
Committed to:			
Drainage	1,348,983	1,566,330	(217,347)
Budgeted decrease in fund balance	<u>634,179</u>	<u>226,685</u>	<u>407,494</u>
Total fund balance	<u>1,983,162</u>	<u>1,793,015</u>	<u>190,147</u>
Excess revenues over expenditures YTD	<u>(357,206)</u>	<u>(1,331)</u>	<u>(355,875)</u>
Total liabilities and fund balances	<u>\$ 1,964,131</u>	<u>\$ 1,906,533</u>	<u>\$ 57,598</u>

CITY OF TEMPLE, TEXAS
DRAINAGE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - ACTUAL AND BUDGET
For the three months ended December 31, 2015
(With comparative amounts for the three months ended December 31, 2014)

Exhibit D-2

	FY 2016			FY 2015	Analytical
	Actual	Budget	Percent of Budget	Actual	\$ Increase (Decrease) Prior yr.
Revenues:					
Drainage fee - commercial	\$ 125,744	\$ 499,150	25.19%	\$ 123,906	\$ 1,838
Drainage fee - residential	160,476	635,000	25.27%	154,623	5,853
Interest and other	1,891	4,500	42.02%	3,861	(1,970)
Total revenues	<u>288,111</u>	<u>1,138,650</u>	<u>25.30%</u>	<u>282,390</u>	<u>5,721</u>
Expenditures:					
Drainage					
Personnel services	193,418	828,887	23.33%	156,545	36,873
Operations	48,917	205,966	23.75%	47,932	985
Capital outlay	402,982	737,976	54.61%	79,244	323,738
Total expenditures	<u>645,317</u>	<u>1,772,829</u>	<u>36.40%</u>	<u>283,721</u>	<u>361,596</u>
Excess (deficiency) of revenues over expenditures	(357,206)	(634,179)	-	(1,331)	(355,875)
Fund balance, beginning of period	<u>1,983,162</u>	<u>1,983,162</u>	-	<u>1,793,015</u>	<u>190,147</u>
Fund balance, end of period	<u>\$1,625,956</u>	<u>\$1,348,983</u>	-	<u>\$1,791,684</u>	<u>\$ (165,728)</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, 2015

Exhibit E-1

<u>Exhibit</u>	<u>Bond Issue</u>	<u>Focus of Issue</u>	<u>Issue Proceeds</u>	<u>Adjusted Bond Fund Revenues</u>	<u>Total Project Costs (1)</u>	<u>Remaining Funds (2)</u>
E-2	2006, 2008, 2010 & 2015 Utility Revenue Bond Issue (Fund 561)	Various Utility Infrastructure Improvements	\$ 80,448,345	\$ 84,100,754	\$ 84,067,768	\$ 32,986
E-3	2006 & 2008 Combination Tax & Revenue CO Issue (Fund 361)	Various General Government Capital Improvements	24,046,141	25,204,456	25,200,094	4,362
E-4	2009 GO Bond Issue (Fund 363)	Public Safety	13,995,000	14,099,525	14,099,525	-
E-5	2012 Pass-Through Revenue and Limited Tax Bonds (Fund 261)	Pass-Through Finance-Northwest Loop 363 Improvements	26,088,247	46,733,049	46,280,901	452,148
E-6	2012 & 2014 Taxable Combination Tax & Revenue Certificates of Obligation Bond Issue (Fund 365)	Landfill Infrastructure Improvements	4,715,804	4,720,686	4,691,560	29,126
E-7	2012 & 2014 Combination Tax & Revenue Certificates of Obligation Bond Issue (Fund 365)	Street Improvements	31,316,713	31,534,413	31,457,565	76,848
E-8	2013 Combination Tax & Revenue Certificates of Obligation Bond Issue (Fund 795)	Various Reinvestment Zone Infrastructure Improvements	25,313,032	25,394,041	25,281,245	112,796
E-9	2014 Utility Revenue Bonds, Taxable Series Issue (Fund 562)	Temple-Belton WWTP Reclaimed Effluent Waterline (Panda)	12,901,635	12,903,801	12,698,339	205,462
E-10	2015 Parks General Obligation Bond Issue (Fund 362)	Parks Infrastructure Improvements	25,130,000	27,796,138	27,786,449	9,689
			<u>\$ 243,954,917</u>	<u>\$ 272,486,863</u>	<u>\$ 271,563,446</u>	<u>\$ 923,417</u>

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 & 2015 - WATER/SEWER CAPITAL PROJECTS FUND 561
For the period beginning October 11, 2006 and ending December 31, 2015

Expenditures		Revenue & Bond Proceeds	
Construction in Progress			
Expenditures	\$ 59,789,800	Original Issue (October 2006) CIP FY 2007	\$ 20,510,000
Encumbrances as of 09/30/15	(1) 7,027,006	Additional Issue (July 2008) CIP FY 2008	15,030,000
Estimated Costs to Complete Projects	17,250,962	Additional Issue (August 2010) CIP FY 2010	17,210,000
	<u>\$ 84,067,768</u>	Additional Issue (September 2015) CIP FY 2015	(3) 23,685,000
		Issuance Premium	4,013,345
		Interest Income	(2) 1,722,270
		Reimbursement Received from TxDOT	1,930,139
			<u>\$ 84,100,754</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	* \$ 1,057,739	\$ -	\$ 1,057,739	\$ 1,057,739	\$ -	\$ 1,057,739
CIP Management Personnel Costs	-	553,697	553,697	567,546	-	567,546
Completed Projects - Prior to FY 2016	* 45,139,582	1,629,409	46,768,991	46,768,991	-	46,768,991
317 Waterline Relocation 2305/439	(3) 2,000,000	328,540	2,328,540	2,263,409	65,131	2,328,540
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	1,004,423	459,901	1,464,324
WL Replacement - Charter Oak	(3) 7,650,000	(1,880,856)	5,769,144	2,753,052	3,016,092	5,769,144
TCIP Utilities-W Ave U/13th-17th St Connector	(3) 300,000	-	300,000	-	300,000	300,000
Leon River Interceptor	-	1,122,880	1,122,880	817,770	305,110	1,122,880
WWL Replacement - Birdcreek (Phase 3)	-	1,549,625	1,549,625	1,529,794	19,831	1,549,625
TCIP Utilities-Prairie View(Research-N Pea Ridge), Ph. I	(3) 742,450	-	742,450	742,450	-	742,450
Hickory LS Pump	(3) 188,008	308,741	496,748	496,748	-	496,748
WWTP Scada	-	300,000	300,000	71,966	228,034	300,000
WTP-Generator Replacement @ Ave G Pump Station	(3) -	-	-	-	-	-
Leon River Trunk Sewer, LS and FM, Phase I	(4) -	-	-	-	-	-
WL Replacement - Lamar from 7th St to Nugent Tank	* (3) 572,777	(89)	572,688	572,510	178	572,688
WWL Extension - Westfield, Phase I	* (3) 291,170	-	291,170	291,170	-	291,170
Utilities Relocation - Western Hills	(3) 1,915,886	77,270	1,993,156	1,911,552	81,604	1,993,156
Temple-Belton WWTP Expansion	(3) 750,000	-	750,000	656,166	93,834	750,000
WTP Rehabilitation Project #1	(3) 1,000,000	-	1,000,000	242,832	757,168	1,000,000
WTP Rehabilitation Project #2	(3)(4) 1,000,000	-	1,000,000	-	1,000,000	1,000,000
WTP-Generator Installation @ Critical Booster Pump St.	(3) 1,450,000	-	1,450,000	-	1,450,000	1,450,000
South 23rd Street Extension	(3) 111,000	(89)	110,911	-	110,911	110,911
Barton Ave to East French Ave (Between 2nd & 4th Sts)	(3) 378,577	-	378,577	378,577	-	378,577
S. 18th Street - Ave H South	(3) 359,726	-	359,726	-	359,726	359,726
S. 20th Street - Ave H to dead end	(3) 285,064	-	285,064	-	285,064	285,064
WL Improvements-McLane Pkwy to Research Connector	(3) 800,000	-	800,000	144,885	655,115	800,000
WL Replacement-3rd St. Between Irvin & Nugent	(3) 679,500	447,561	1,127,061	1,127,061	-	1,127,061
WWL Replacement-3rd & 11th St/Ave D to Ave H	(3) 610,000	-	610,000	-	610,000	610,000
WWL Replacement-3rd & 9th St/Ave K to Ave N	(3) 550,000	-	550,000	-	550,000	550,000
WWL Replacement-Ave M to Ave N & Dunbar Trunk	(3) 571,609	-	571,609	-	571,609	571,609
WWL Replacement-Avenue P	(3) 400,000	-	400,000	95,500	304,500	400,000
WL Replacement-Along E Adams	(3) 510,500	173,913	684,412	684,412	-	684,412

(Continued)

SCHEDULE OF CAPITAL PROJECTS BOND PROCEEDS & RELATED EXPENDITURES

(Continued)

UTILITY SYSTEM REVENUE BONDS 2006, 2008, 2010 & 2015 - WATER/SEWER CAPITAL PROJECTS FUND 561

For the period beginning October 11, 2006 and ending December 31, 2015

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
WTP-High Voltage Transformer/MCC Replacement	(3)	800,000	-	800,000	313,770	486,230	800,000
WTP-Ave H Tank Rehabilitation (North Tank)	(4)	-	-	-	-	-	-
Little Flock Lift Station Rehabilitation	(3)(4)	300,000	(300,000)	-	-	-	-
WWTP-Lift Station Transfer Switches	(3)(4)	400,000	(400,000)	-	-	-	-
N. Temple (Elm Creek) WL Improvements	(3)	1,500,000	-	1,500,000	672,036	827,964	1,500,000
WTP-Lagoon #1 Repair	(3)	750,000	-	750,000	-	750,000	750,000
WWTP - Shallowford Lift Station		-	641,530	641,530	641,530	-	641,530
Bird Creek, Phase V		-	91,370	91,370	91,370	-	91,370
Contingency	(3)(5)	3,934,651	28,295	3,962,946	-	3,962,946	3,962,946
		\$ 80,448,239	\$ 3,606,263	\$ 84,054,500	\$ 66,816,806	\$ 17,250,962	\$ 84,067,768
					Remaining (Needed) Funds		\$ 32,986

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): With the adoption of the FY 2015 Budget, Utility System Revenue Bonds, Series 2015 were issued on September 30, 2015.

Note (4): Project reprioritized to FY 2016 and beyond.

Note (5): Contingency funds will be used for FY2016 projects proposed in the FY2016 Annual Operating and Capital Budget.

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, 2015

Exhibit E-3

Expenditures		Revenue & Bond Proceeds	
Construction in Progress			
Expenditures	\$ 24,019,726	Original Issue (October 2006)	\$ 10,220,000
Encumbrances as of 12/31/15	(1) 1,091,483	Additional Issue (July 2008)	13,520,000
Estimated Costs to Complete Projects	88,885	Net Offering Premium	306,141
	<u>\$ 25,200,094</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	815,551
			<u>\$ 25,204,456</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 2016	* 21,901,423	(2,447,780)	18,323,643	18,323,643	-	18,323,643
Tarver Road Extension	^ 1,360,000	(1,204,220)	155,780	155,780	-	155,780
Northwest Loop 363 Improvements	** -	2,208,106	2,208,106	2,154,390	53,716	2,208,106
Outer Loop - Phase 3	-	1,748,237	1,748,237	1,748,237	-	1,748,237
Clarence Martin Elevator Repair	-	33,000	33,000	-	33,000	33,000
	<u>\$ 23,772,564</u>	<u>\$ 1,411,621</u>	<u>\$ 25,184,185</u>	<u>\$ 25,111,209</u>	<u>\$ 88,885</u>	<u>\$ 25,200,094</u>
				Remaining (Needed) Funds		\$ 4,362

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

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, 2015

Exhibit E-4

Expenditures		Revenue & Bond Proceeds	
Construction in Progress			
Expenditures	\$ 14,029,348	Original Issue (November 2009)	\$ 13,995,000
Encumbrances as of 12/31/15 (1)	45,340	Interest Income	35,522
Estimated Costs to Complete Projects	24,837	Sale of Land	15,000
	<u>\$ 14,099,525</u>	Insurance Proceeds (T1 Aerial Ladder Truck)	41,744
		Transfer In-General Fund (Platform Truck)	12,259
			<u>\$ 14,099,525</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 2016 *	13,911,900	48,081	13,959,981	13,959,981	-	13,959,981
Defibrillator Monitor	-	24,837	24,837	-	24,837	24,837
Replace '02 Ford Excursion Command Vehicle	-	45,340	45,340	45,340	-	45,340
	<u>\$ 13,995,000</u>	<u>\$ 118,258</u>	<u>\$ 14,113,258</u>	<u>\$ 14,074,688</u>	<u>\$ 24,837</u>	<u>\$ 14,099,525</u>
				Remaining (Needed) Funds		\$ -

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

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, 2015

Exhibit E-5

Expenditures		Revenue & Bond Proceeds	
Construction in Progress			
Expenditures	\$ 45,689,199	Original Issue - {June 2012}	\$ 24,700,000
Encumbrances as of 12/31/15	(1) 591,702	Net Offering Premium	1,388,247
Estimated Costs to Complete Projects	-	Category 12 Funds - TxDOT	20,000,000
	<u>\$ 46,280,901</u>	Interest Income	56,607
		Reimbursement from Oncor	588,195
			<u>\$ 46,733,049</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	(55,440)	328,127	328,127	-	328,127
Northwest Loop 363 Improvements	** 45,384,517	643,634	46,028,151	45,641,122	-	45,641,122
	<u>\$ 46,088,247</u>	<u>\$ 588,194</u>	<u>\$ 46,676,441</u>	<u>\$ 46,280,901</u>	<u>\$ -</u>	<u>\$ 46,280,901</u>
				Remaining (Needed) Funds		\$ 452,148

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, 2015

Exhibit E-6

Expenditures		Revenue & Bond Proceeds	
Construction in Progress			
Expenditures	\$ 4,512,161	Original Issue - Taxable Combination Tax & Revenue Certificates of Obligation Bonds, Series 2012	\$ 4,645,000
Encumbrances as of 12/31/15	(1) 165,061	Net Offering Premium	70,804
Estimated Costs to Complete Projects	14,338	Interest Income	4,882
	<u>\$ 4,691,560</u>		<u>\$ 4,720,686</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
CIP Management Personnel Cost	* -	131,188	131,188	121,242	9,946	131,188
Completed Projects - Prior to FY 2016	* 4,603,147	(1,069,060)	3,534,087	3,540,567	-	3,540,567
Outer Loop - Phase III	-	909,967	909,967	909,967	-	909,967
Contingency	-	4,392	4,392	-	4,392	4,392
	<u>\$ 4,715,804</u>	<u>\$ (23,513)</u>	<u>\$ 4,692,291</u>	<u>\$ 4,677,222</u>	<u>\$ 14,338</u>	<u>\$ 4,691,560</u>
				Remaining (Needed) Funds		<u>\$ 29,126</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

SCHEDULE OF CAPITAL PROJECTS BOND PROCEEDS & RELATED EXPENDITURES
COMBINATION TAX & REVENUE CERTIFICATES OF
OBLIGATION BONDS 2012 & 2015 - CAPITAL PROJECTS BOND FUND 365
For the period beginning November 15, 2012 and ending December 31, 2015

Expenditures		Revenue & Bond Proceeds	
Construction in Progress			
Expenditures	\$ 19,052,558	Series 1 Issue - Combination Tax & Revenue Certificates of Obligation Bonds, Series 2012	\$ 9,420,000
Encumbrances as of 12/31/15	(1) 8,196,060	Series 2 Issue - Combination Tax & Revenue Certificates of Obligation Bonds, Series 2014	21,230,000
Estimated Costs to Complete Projects	4,208,947	Net Offering Premium	666,713
	<u>\$ 31,457,565</u>	Transfer In - Street Perimeter Fees	112,695
		Transfer In - Street Perimeter Fees {Hogan Road}	77,650
		Interest Income	27,355
			<u>\$ 31,534,413</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	\$ 559,153	\$ 129,684	\$ 688,837	\$ 675,145	-	\$ 675,145
CIP Management Personnel Cost	-	158,352	158,352	160,209	-	160,209
Completed Projects - Prior to FY 2016	* 4,801,512	(824,484)	3,977,028	3,977,028	-	3,977,028
Signal Communication Equipment	* 300,000	52,432	352,432	352,432	-	352,432
Legacy Pavement Preservation Program - FY 2015	* 3,000,000	3,377	3,003,377	3,003,361	16	3,003,377
Hogan Road Improvements	77,650	-	77,650	-	77,650	77,650
Western Hills Roadway Improvements	5,455,437	(654,748)	4,800,689	4,790,468	10,221	4,800,689
Westfield Boulevard Improvements	* 1,622,406	756,225	2,378,631	2,378,631	-	2,378,631
S. Pea Ridge Road Improvements	1,161,845	(568,705)	593,140	593,140	-	593,140
S. Pea Ridge Road (Hogan - Poison)	1,000,000	(860,000)	140,000	-	140,000	140,000
Prairie View Road Improvements Phase I	7,445,000	841,751	8,286,751	8,277,118	9,633	8,286,751
South 23rd Street	-	371,278	371,278	371,266	12	371,278
Outer Loop - Phase III	600,000	383,725	983,725	933,109	50,616	983,725
East Temple - Greenfield Development	-	90,792	90,792	-	90,792	90,792
Avenue U - S&W - 1st/13th-17th	3,360,000	(51,003)	3,308,997	96,460	3,212,537	3,308,997
Parking at Summit	-	73,585	73,585	73,585	-	73,585
Prairie View Road Improvements Phase II	1,085,000	(190,540)	894,460	894,460	-	894,460
Tarver Roadway Extension (to Outer Loop)	250,000	-	250,000	47,500	202,500	250,000
Signal - S 1st St. @ W Ave R/W Ave U	300,000	-	300,000	243,156	56,844	300,000
Poison Oak-SH 317 to S Pea Ridge, Phase I	490,000	(131,874)	358,126	-	358,126	358,126
SH317 Sidewalks	-	200,000	200,000	200,000	-	200,000
N 31st St Sidewalk	-	1,950	1,950	1,950	-	1,950
Kegley Road Improvements	-	101,600	101,600	101,600	-	101,600
Tanglehead Road Improvement	-	78,000	78,000	78,000	-	78,000
	<u>\$ 31,508,003</u>	<u>\$ (38,603)</u>	<u>\$ 31,469,400</u>	<u>\$ 27,248,618</u>	<u>\$ 4,208,947</u>	<u>\$ 31,457,565</u>
				Remaining (Needed) Funds		\$ 76,848

Note (1): Encumbered amounts are included in total construction in progress due to the obligation of funds by contract(s) or purchasing 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, 2015

Exhibit E-8

Expenditures		Revenue & Bond Proceeds	
Construction in Progress			
Expenditures	\$ 14,378,193	Original Issue (August 2013)	\$ 25,260,000
Encumbrances as of 12/31/15 (1)	2,538,753	Net Offering Premium/Discount	53,032
Estimated Costs to Complete Projects	8,364,300	Interest Income	81,010
	<u>\$ 25,281,245</u>		<u>\$ 25,394,041</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	\$ 99,850	\$ -	\$ 99,850
TMED Avenue R - Intersections	-	1,077,710	1,077,710	1,077,710	-	1,077,710
Research Parkway (IH-35 to Wendland Ultimate)	2,705,000	-	2,705,000	1,613,194	1,091,806	2,705,000
Research Parkway (Wendland to McLane Pkwy)	5,960,000	(3,700,000)	2,260,000	741,579	1,518,421	2,260,000
Pepper Creek Trail-Hwy 36 to McLane Pkwy	750,000	(295,100)	454,900	350,000	104,900	454,900
McLane Pkwy / Research Pkwy Connection	710,000	(212,959)	497,041	497,041	-	497,041
Research Pkwy (McLane Pkwy to Cen Pt Pkwy)	1,500,000	-	1,500,000	521,372	978,628	1,500,000
Crossroads Park @ Pepper Creek Trail	1,750,000	-	1,750,000	365,937	1,384,063	1,750,000
Synergy Park Entry Enhancement	500,000	-	500,000	-	500,000	500,000
Lorraine Drive / Panda Drive Asphalt	* 610,000	(239,851)	370,149	337,327	32,822	370,149
Santa Fe Plaza	300,000	238,600	538,600	538,600	-	538,600
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	6,159,349	290,651	6,450,000
31st Street/Loop 363/Monumentation	520,000	1,650,000	2,170,000	344,980	1,825,020	2,170,000
Avenue U - TMED Ave to 1st Street	1,275,000	1,375,000	2,650,000	2,131,660	518,340	2,650,000
TMED Master Plan (Health Care Campus)	125,000	-	125,000	104,850	20,150	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	72,759	572,759	547,759	25,000	572,759
Airport Enhancement Project	1,320,000	60,237	1,380,237	1,380,237	-	1,380,237
	<u>\$ 25,275,000</u>	<u>\$ 11,091</u>	<u>\$ 25,286,091</u>	<u>\$ 16,916,945</u>	<u>\$ 8,364,300</u>	<u>\$ 25,281,245</u>
				Remaining (Needed) Funds		\$ 112,796

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, 2015

Exhibit E-9

Expenditures		Revenue & Bond Proceeds	
Construction in Progress			
Expenditures	\$ 12,698,339	Original Issue {April 2014}	\$ 12,990,000
Encumbrances as of 12/31/15	(1) -	Bond Issuance Discount	(88,365)
Estimated Costs to Complete Projects	-	Interest Income	2,166
	<u>\$ 12,698,339</u>		<u>\$ 12,903,801</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	* \$ 101,635	\$ -	\$ 101,635	\$ 101,635	\$ -	\$ 101,635
Temple-Belton WWTP Reclaimed Waterline:						
Phase I	* 1,714,219	10,654	1,724,873	1,724,873	-	1,724,873
Phase II	* 2,916,580	(144,340)	2,772,240	2,772,240	-	2,772,240
Phase III	* 6,794,224	168,283	6,962,507	7,170,018	-	7,170,018
ROW/Easements	* 929,573	-	929,573	929,573	-	929,573
Contingency	445,404	(240,014)	205,390	-	-	-
	<u>\$ 12,901,635</u>	<u>\$ (205,417)</u>	<u>\$ 12,696,218</u>	<u>\$ 12,698,339</u>	<u>\$ -</u>	<u>\$ 12,698,339</u>
				Remaining (Needed) Funds		\$ 205,462

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
 GENERAL OBLIGATION BONDS 2015 - CAPITAL PARKS PROJECTS BOND FUND 362
 For the period beginning May 10, 2015 and ending December 31, 2015

Exhibit E-10

Expenditures		Revenue & Bond Proceeds	
Construction in Progress			
Expenditures	\$ 1,301,648	Original Issue (September 2015)	\$ 25,130,000
Encumbrances as of 12/31/15 (1)	3,827,587	Net Offering Premium/Discount	2,656,449
Estimated Costs to Complete Projects	22,657,214	Interest Income	9,689
	\$ 27,786,449		\$ 27,796,138

*****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	* \$ 111,449	\$ -	\$ 111,449	\$ 111,449	\$ -	\$ 111,449
Personnel Costs	55,464	6,119	61,583	19,908	41,675	61,583
Carver Park	177,915	(25,000)	152,915	123,772	29,143	152,915
Crossroads Athletic Park	11,900,000	-	11,900,000	1,202,560	10,697,440	11,900,000
Jaycee Park	989,570	-	989,570	2,880	986,690	989,570
Jefferson Park	377,675	(75,000)	302,675	289,307	13,368	302,675
Korampai Soccer Fields	254,745	-	254,745	35,205	219,540	254,745
Linkage Trails-Echo Village	490,000	(285,200)	204,800	11,955	192,845	204,800
Linkage Trails-Windham Trail	-	285,200	285,200	-	285,200	285,200
Lions Junction	1,925,000	-	1,925,000	1,923,980	1,020	1,925,000
Mercer Fields	677,610	-	677,610	450	677,160	677,610
Northam Complex	647,090	100,000	747,090	439,635	307,455	747,090
Oak Creek Park	458,415	-	458,415	4,200	454,215	458,415
Optimist Park	496,285	-	496,285	17,748	478,537	496,285
Prairie Park	440,000	-	440,000	500	439,500	440,000
Sammons Community Center	1,750,000	-	1,750,000	133,989	1,616,011	1,750,000
Scott & White Park	300,590	-	300,590	11,665	288,925	300,590
Southwest Community Park	3,330,000	-	3,330,000	-	3,330,000	3,330,000
Western Hills Park	302,140	-	302,140	3,795	298,345	302,140
Wilson Basketball Cover	203,770	-	203,770	198,160	5,610	203,770
Wilson Football Field	611,375	-	611,375	511,243	100,132	611,375
Wilson Recreation Center	1,300,000	-	1,300,000	86,514	1,213,486	1,300,000
Wilson South	789,755	-	789,755	320	789,435	789,755
Contingency	78,215	-	78,215	-	78,215	78,215
Contingency - Compensation	119,386	(6,119)	113,267	-	113,267	113,267
	\$ 27,786,449	\$ -	\$ 27,786,449	\$ 5,129,235	\$ 22,657,214	\$ 27,786,449

Remaining (Needed) Funds \$ 9,689

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

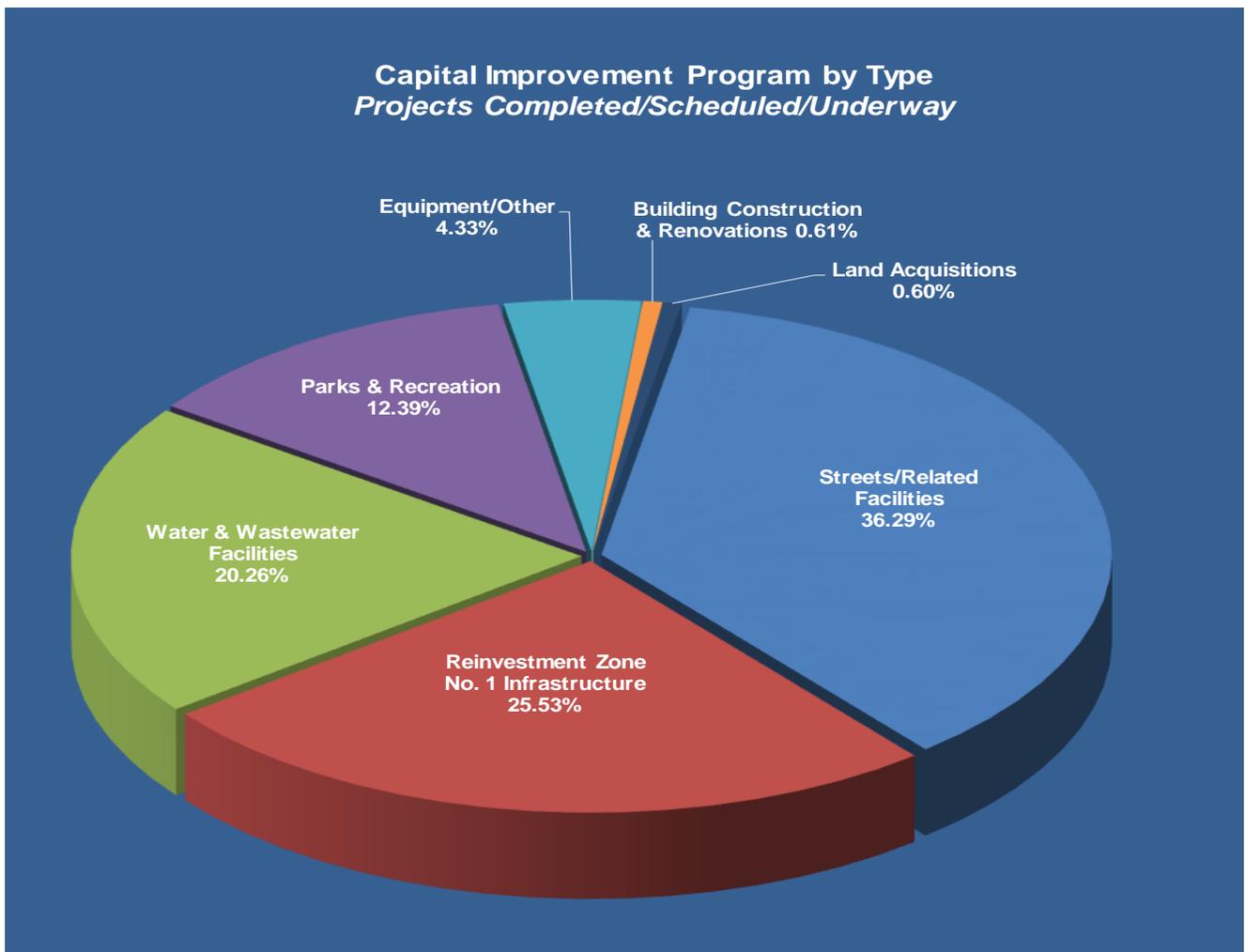
* Project Final

**Substantially Complete

CITY OF TEMPLE, TEXAS
CAPITAL IMPROVEMENT PROGRAM - PROJECTS UNDERWAY/SCHEDULED
As of December 31, 2015

Exhibit E-11

Streets/Related Facilities	\$ 83,536,462
Reinvestment Zone No. 1 Infrastructure	58,757,260
Water & Wastewater Facilities	46,636,994
Parks & Recreation	28,514,622
Equipment/Other	9,969,378
Building Construction & Renovations	1,400,508
Land Acquisitions	<u>1,378,351</u>
Total of Capital Improvement Projects Underway/Scheduled	<u>\$ 230,193,575</u>



CITY OF TEMPLE, TEXAS
 CAPITAL IMPROVEMENT PROGRAM-PROJECTS UNDERWAY/SCHEDULED - DETAIL
 December 31, 2015

Exhibit E-12

Project	Project #	Funding	Acct #	Project Budget	Actual Commit / Spent	Status	Scheduled Completion
HVAC Replacement	100750	BUDG-12	110-5924-519-6310	\$ 76,855	\$ 20,400	Complete	Oct-15
Parking at the Summit	100876	BUDG-14 CO-14	110-5924-519-6310 110-5935-552-6310 351-3500-552-6310 365-3400-531-6874	214,205	212,759	Complete	Dec-15
Roof Replacements	101025	BUDG-14	110-5924-519-6310	45,285	7,736	Planning	TBD
General Building Painting and Repairs	101026	BUDG-14	110-5924-519-6310	20,823	7,368	Planning	TBD
Replace Roof - Mayborn Center	101057	Hotel/Motel	240-4400-551-6310	160,800	55,631	Engineering	Mar-16
Sammons Community Center - Flooring	101143	BUDG-15	110-5935-552-6310	7,000	200	On Hold	TBD
Golf - Addition - Maint Shop	101146	BUDG-15	110-5931-551-6310	60,000	59,785	Construction	Mar-16
Upgrade School Zones - Westfield Blvd (Tarver Elementary) and Cedar Lane (Lake Belton Middle School)	101165	BUDG-15	110-2840-532-6323	36,000	33,100	Construction	Jan-16
Paint Exterior Trim Depot	101170	Hotel/Motel	240-7000-551-6310	14,000	6,631	Planning	TBD
WTP - Admin Bldg Upgrades (Lobby and Breakroom)	101240	BUDG-U	520-5110-535-6310	31,942	31,942	Engineering	Jun-16
Woodbridge Park - Pergola, Table	101270	BUDG-14	110-3500-552-6332	10,350	10,230	Complete	Dec-15
Membrane Water Treatment Plant Assessment	101284	Util-RE	520-5100-535-6310	64,500	24,500	Planning	TBD
Upgrade 3rd Base Dugout - Bakers Field	101362	BUDG-16	110-5935-552-6310	25,000	-	Planning	TBD
Addition of Pavillion - Little Blue Stem Park	101367	BUDG-16	110-5935-552-6310	35,000	-	Planning	TBD
Weight Room Rubber Flooring Installation, Summit	101376	BUDG-16	110-5932-551-6310	16,000	-	Planning	Apr-16
Electrical System Upgrade at Mayborn	101387	Hotel/Motel	240-4400-551-6310	18,000	-	Planning	TBD
Install Family/Special Needs Restroom	101388	Hotel/Motel	240-4400-551-6310	25,000	-	Planning	TBD
Construction Phase I of Mayborn Exterior Master Plan	101389	Hotel/Motel	240-4400-551-6310	150,000	-	Planning	TBD
Paint & Repair Sheetrock at Museum to Correct Foundation Issues at RR Museum	101391	Hotel/Motel	240-7000-551-6310	11,820	-	Planning	TBD
Signage Update at RR Museum	101392	Hotel/Motel	240-7000-531-6310	6,000	-	Planning	TBD
Reconfigure and Expand Restroom Area, Amtrak Station and Visitor Center	101393	Hotel/Motel	240-7000-551-6310	16,000	650	Planning	TBD
Updated Exterior Lighting at Service Center	101403	LTN-16 BUDG-U	364-3800-519-6310 520-5000-535-6310	40,000	-	Planning	TBD
Security Upgrade at Service Center - Video Surveillance and Door Access Control System	101404	LTN-16 BUDG-U	364-3800-519-6310 520-5000-535-6310	75,000	-	Planning	TBD
Upgrade Gate at Service Center	101405	LTN-16 BUDG-U	364-3800-535-6310 520-5000-535-6310	90,000	7,200	Engineering	TBD
Sammons Roof Replacement	101444	BUDG-15	110-3270-551-6310	46,478	-	Planning	May-16
Animal Shelter Roof Replacement	101445	BUDG-15	110-2100-529-6310	20,373	-	Planning	May-16
Old Market Depot Roof Replacement	101446	BUDG-15	110-2410-519-6310	19,230	-	Planning	May-16
Moody Depot Roof Replacement	101447	Hotel/Motel	240-7000-551-6310	31,847	-	Planning	May-16
Clarence Martin Elevator Repair	101464	CO-08	361-2400-519-6807	33,000	-	Planning	TBD
Total Building Construction & Renovations				\$ 1,400,508	\$ 478,132		
FASTER Fleet Maintenance Software Program	100878	BUDG-13	110-5938-519-6221	150,000	150,000	Implementing	Mar-16
WWTP - Doshier SCADA	100992	UR-10	561-5500-535-6944	300,000	71,966	Engineering	Feb-16
Bar Code Interfacing for Fleet Maintenance Software	101032	BUDG-14	110-5938-519-6221	5,700	5,700	Testing	Mar-16

(Continued)

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**Exhibit E-12
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Project	Project #	Funding	Acct #	Project Budget	Actual Commit / Spent	Status	Scheduled Completion
WTP - Upgrade Existing Cable Trays and Wiring to Accommodate Additional SCADA Capacity, Control Capabilities, and Programming Modifications	101074	BUDG-U	520-5100-535-6218	\$ 79,281	\$ 60,466	Engineering	Nov-16
IVR System - Permits	101152	BUDG-15	110-5948-519-6221 351-1900-519-6221	51,850	51,850	Testing	Mar-16
Rplc 10 Marked Units - Police	101153	BUDG-15	110-2031-521-6213	384,182	365,217	Complete	Oct-15
3 Marked Units - FY14 Officers {Additions to Fleet}	101155	BUDG-15	110-2020-521-6213 110-2031-521-6213	176,509	170,219	Complete	Oct-15
3 Marked Units - FY15 Officers {Additions to Fleet}	101156	BUDG-15	110-2031-521-6213	84,109	82,012	Complete	Oct-15
Rplc 08 Brush Trk-#12578-Solid Waste	101160	BUDG-15	110-5900-540-6222	227,376	227,376	Complete	Dec-15
Rplc 99 Dump Truck - #10470	101171	BUDG-15	292-2922-534-6213 292-2923-534-6213	100,403	100,003	Complete	Oct-15
Crew Cab Utility Trk	101172	BUDG-15	292-2921-534-6213 292-2922-534-6213 292-2923-534-6213	49,115	49,112	Complete	Dec-15
Auto Meter Reading System - Large Meters	101173	BUDG-U	520-5300-535-6250	450,000	54,680	Engineering	Jul-16
ITS-Intergraph Web RMS	101188	BUDG-15	110-1900-519-6221 351-1900-519-6221	554,340	554,340	Testing	Feb-16
2016 Microsoft Agreement	101299	BUDG-15	351-1900-519-6221	122,195	122,195	On Going	May-16
Professional Standard Software System - PD	101307	BUDG-15	110-1900-519-6221 110-2011-521-6229	16,300	16,100	Implementing	Feb-16
Replacement of Quint 6, Asset #11192	101338	CO-16	TBD	1,300,000	-	Planning	TBD
Replacement of Engine 7, Asset #11324	101339	CO-16	TBD	600,000	-	Planning	TBD
Replace Forklift, Asset #17	101341	BUDG-16	110-5921-529-6222	10,000	4,665	Complete	Dec-15
Replace '03 F150 Pickup, Asset #11624	101342	BUDG-16	110-5900-524-6213	26,750	-	Planning	TBD
Replace '08 Super Z Mower, Asset #12803	101343	BUDG-16	110-5900-524-6222	12,750	-	Planning	TBD
Replace '08 Ford Ranger, Asset #12788	101344	BUDG-16	110-5924-519-6213	37,000	-	Planning	TBD
Replace '03 Ford F250, Asset #11477	101345	BUDG-16	110-5924-519-6213	37,000	-	Planning	TBD
Install Outdoor Warning Signals	101348	BUDG-16	110-5900-522-6211	50,000	-	Planning	TBD
Defibrillator Monitor Replacement	101349	BUDG-16	363-2200-522-6856	24,856	-	Planning	TBD
Replace '05 Chevy Van, Asset #12121	101350	BUDG-16	110-5900-522-6213	28,500	-	Planning	TBD
Replace '02 Ford Excursion, Asset #11478	101351	BUDG-16	110-5900-522-6213 363-2200-522-6856	57,675	57,528	Ordered	TBD
Replace '97 Ford F350 Pickup, Asset #10251	101352	BUDG-16	110-5938-519-6213	60,000	-	Planning	TBD
Replace Tri-Plex Mower at Golf Course	101354	BUDG-16	110-5931-551-6222	36,588	33,477	Ordered	TBD
Replace Range Ball Picker	101355	BUDG-16	110-5931-551-6222	16,675	12,328	Ordered	TBD
Lety Fertilizer Spreader for Golf Course	101356	BUDG-16	110-5931-551-6222	6,659	5,959	Ordered	TBD
Replace 105 Public Safety Laptops	101357	BUDG-16	110-5900-521-6218	480,000	-	Planning	Sep-16
Budget Management Software	101358	BUDG-16	110-5912-515-6221	60,000	-	On Hold	Aug-16
Purchase 10' Shredder	101359	BUDG-16	110-5935-552-6222	10,200	10,200	Ordered	TBD
Replace '08 Super Z Mower, Asset #12804	101360	BUDG-16	110-5935-552-6222	12,750	10,363	Complete	Jan-16
Replace '08 Super Z Mower, Asset #12874	101361	BUDG-16	110-5935-552-6222	12,750	10,363	Complete	Jan-16
Replace '03 Dodge 2500 Pickup, Asset #11612	101363	BUDG-16	110-5935-552-6213	37,250	-	Planning	TBD

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Project	Project #	Funding	Acct #	Project Budget	Actual Commit / Spent	Status	Scheduled Completion
Replace '04 Top Dresser, Asset #10394	101364	BUDG-16	110-5935-552-6222	\$ 10,500	\$ -	Planning	TBD
Replace Spray Rig, Chem Technician	101365	BUDG-16	110-5935-552-6211	25,000	-	Planning	TBD
Purchase Large Aerator	101366	BUDG-16	110-5935-552-6211	32,000	-	Planning	TBD
Replace 10 Marked Units, Asset #121168, 11646, 11644, 12172, 12166, 12155, 12370, 12160, 12371, 12367	101368	BUDG-16	110-2031-521-6213	490,000	479,496	Ordered	TBD
Purchase 3 Marked Units - FY 15 Officers (Additions to Fleet)	101369	BUDG-16	110-5900-521-6213	147,000	143,729	Ordered	TBD
Replace 1 Unmarked Unit, Asset #11313	101370	BUDG-16	110-5900-521-6213	28,000	27,960	Ordered	TBD
Replace (1) Unmarked Unit - CV Investigation (Seized Unit)	101372	BUDG-16	110-5900-521-6213	26,000	-	Planning	TBD
Replace (1) Pickup Truck - Training (Seized Unit)	101373	BUDG-16	110-5900-521-6213	33,800	-	Planning	TBD
Precor TRM Treadmills, Summit	101375	BUDG-16	110-3250-551-6211 110-5935-551-6211	75,880	75,879	Ordered	TBD
Purchase (1) Automated Sideloader Garbage Truck	101377	LTN-16	364-2300-540-6220	308,964	308,964	Ordered	TBD
Replace 2010 Freightliner/Heil Garbage Collection Vehicle, Asset #13073	101378	LTN-16	364-2300-540-6220	308,964	308,964	Ordered	TBD
Replace 2010 Freightliner/Heil Garbage Collection Vehicle, Asset #13074	101379	LTN-16	364-2300-540-6220	296,755	296,755	Ordered	TBD
Replace 2010 Freightliner/Heil Garbage Collection Vehicle, Asset #13075	101380	LTN-16	364-2300-540-6220	296,755	296,755	Ordered	TBD
Replace 2007 International/Hood Refuse Brush Truck, Asset #12505	101381	LTN-16	364-2300-540-6220	223,057	223,057	Ordered	TBD
Replace 2003 F250 Pickup, Asset #11639	101382	BUDG-16	110-5900-540-6213	26,750	-	Planning	TBD
Purchase 1/2 Ton Pickup for Streets Foreman	101383	BUDG-16	110-5900-531-6213	27,500	-	Planning	TBD
Replace 2006 Freightliner M-2106, Asset #12197	101384	BUDG-16	110-5900-531-6220	165,000	143,659	Ordered	TBD
Replace 1997 New Holland LX665 Skid Steer, Asset #10256	101385	BUDG-16	110-5900-531-6220	115,000	-	Planning	TBD
Upgrade (24) Intersection Traffic Signals, currently without detection equipment	101386	BUDG-16	110-5900-532-6211	75,000	-	Planning	TBD
Purchase 2016 Ford Fusion	101390	Hotel/Motel	240-4400-551-6213	20,500	-	Planning	TBD
Replace Directional Signs in Downtown Area	101394	Hotel/Motel	240-4600-551-6310	5,000	-	Planning	TBD
Exterior Christmas Decorations	101395	Hotel/Motel	240-4600-551-6210	24,078	23,416	Complete	Dec-15
Replace 1999 Dodge Ram 3500, Asset #10468	101396	BUDG-16	292-2900-534-6213	51,500	-	Planning	TBD
Replace 2008 Tymco Sweeper, Asset #12802	101397	BUDG-16	292-2900-534-6222	200,000	-	Planning	TBD
Replace 1999 International Dump Truck, Asset #10470	101398	BUDG-16	292-2900-534-6222	99,106	98,644	Ordered	TBD
Replace 2005 Chevy 3500 Utility Bed Truck, Asset #12191	101399	BUDG-16	292-2900-534-6213	51,500	-	Planning	TBD
Replace 1999 Brush Bandit Brush Chipper, Asset #10451	101400	BUDG-16	292-2900-534-6222	46,643	46,413	Ordered	TBD
Replace Tractor with Boom Mower Attachment, Asset #6907	101401	BUDG-16	292-2900-534-6222	134,548	134,548	Ordered	TBD
GPS and Elevation Unit	101402	BUDG-16	292-2900-534-6211	30,000	-	Planning	TBD
Replace 2006 Sterling/Vactor, Asset #12217	101410	BUDG-U	520-5400-535-6220	345,000	-	Planning	TBD
Replace 2005 CAT 304CR, Asset #12272	101411	BUDG-U	520-5400-535-6220	55,000	54,683	Complete	Jan-16
Doshier Farms WWTP - Rehab Rake and Baffles in Clarifier #3	101412	BUDG-U	520-5500-535-6211	15,000	-	Planning	TBD
Replace (3) Variable Drive Units in Critical Lift Stations	101413	BUDG-U	520-5500-535-6211	26,500	-	Planning	TBD

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Project	Project #	Funding	Acct #	Project Budget	Actual Commit / Spent	Status	Scheduled Completion
Replace 2001 Freightliner Dump Truck, Asset #11191	101414	BUDG-U	520-5200-535-6220	\$ 110,000	\$ 103,462	Planning	TBD
Replace 2002 CAT Mini Excavator, Asset #11457	101415	BUDG-U	520-5200-535-6220	35,000	28,735	Complete	Dec-15
Replace South Pump Station at Golf Course, Phase I	101438	BUDG-16	110-5931-551-6310	137,000	10,250	Planning	Jun-16
Purchase Extrication Equipment	101454	BUDG-16	110-5900-522-6211	61,625	-	Planning	TBD
Security Camera at Summit	101459	BUDG-15	110-1900-519-6221	6,800	6,800	Complete	Dec-15
Purchase Chevy 1500 Pickup - Utility Tech	101468	BUDG-U	520-5000-535-6213	23,100	-	Planning	TBD
Purchase Chevy 1500 Pickup - Utility Tech	101469	BUDG-U	520-5000-535-6213	23,100	-	Planning	TBD
FY 2016 Dell Server	101471	BUDG-16	110-1900-519-6228 351-1900-519-6218	21,000	21,000	Complete	Jan-16
Purchase Body Cameras and Server	101474	BUDG-16	110-2031-521-6229	55,490	48,897	Ordered	TBD
Video Editing Computer	101478	BUDG-16	110-1900-519-6228	11,200	11,103	Complete	Jan-16
Total Equipment / Other				\$ 9,969,378	\$ 5,119,289		
Kegley Road Improvements (ROW Acquisition)	100346	ROW ESCROW	351-3400-531-6110	189,180	9,340	Planning	TBD
Water Line Replacement - Charter Oak (ROW)	100608	Util-RE	520-5900-535-6110	100,000	73,273	Planning	Mar-16
Bird Creek Interceptor (ROW)	101213	Util-RE	520-5900-535-6110	982,691	-	Planning	TBD
Airport Improvements - FY 16	101340	BUDG-16	110-5900-560-6310	100,000	-	Planning	TBD
Landfill Expansion, Phase II	101453	CO-14	365-2300-540-6110	6,480	6,480	Complete	Oct-15
Total Land Acquisitions				\$ 1,378,351	\$ 89,093		
Park Improvements - Wilson Park	101124	BUDG-15 GRANT	110-3500-552-6310 110-5935-552-6310 260-6100-571-6516	482,522	482,516	Complete	Oct-15
Sidewalk/Trail Repair - Wilson, Jackson, Lions & S. Temple	101149	BUDG-15	110-5935-552-6310	25,144	-	Engineering	Mar-16
New Trail - Valley Ranch Park	101150	BUDG-15	110-5935-552-6310	60,000	58,646	Engineering	Mar-16
SH317 Sidewalks	101285	CO-14	365-3400-531-6315	200,000	200,000	Planning	TBD
Caboose Renovations	101303	Hotel/Motel	240-7000-551-6310	18,527	2,750	Planning	TBD
Carver Park	101310	Parks GO Bonds-2015	362-3500-552-6401	152,915	123,772	Construction	Mar-16
Crossroads Athletic Park	101311	Parks GO Bonds-2015	362-3500-552-6402	11,900,000	1,202,560	Engineering	Sep-17
Jaycee Park	101312	Parks GO Bonds-2015	362-3500-552-6403	989,570	2,880	Planning	Sep-16
Jefferson Park	101313	Parks GO Bonds-2015	362-3500-552-6404	302,675	289,307	Construction	Mar-16
Korampai Soccer Fields	101314	Parks GO Bonds-2015	362-3500-552-6405	254,745	35,205	Planning	Sep-16
Linkage Trails - Echo Village	101315	Parks GO Bonds-2015	362-3500-552-6406	204,800	11,955	Engineering	Aug-16
Lions Junction	101316	Parks GO Bonds-2015	362-3500-552-6407	1,957,800	1,926,480	Construction	May-16
Mercer Fields	101317	Parks GO Bonds-2015	362-3500-552-6408	677,610	450	Planning	Aug-19
Northam Complex	101318	Parks GO Bonds-2015	362-3500-552-6409	747,090	439,635	Construction	Mar-16
Oak Creek Park	101319	Parks GO Bonds-2015	362-3500-552-6410	458,415	4,200	Planning	Nov-16
Optimist Park	101320	Parks GO Bonds-2015	362-3500-552-6411	496,285	17,748	Planning	Jul-16

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Project	Project #	Funding	Acct #	Project Budget	Actual Commit / Spent	Status	Scheduled Completion
Prairie Park	101321	Parks GO Bonds-2015	362-3500-552-6412	\$ 440,000	\$ 500	Planning	Jan-17
Sammons Community Center	101322	Parks GO Bonds-2015	362-3500-552-6413	1,750,000	133,989	Planning	Apr-17
Scott & White Park	101323	Parks GO Bonds-2015	362-3500-552-6414	300,590	11,665	Planning	Sep-16
Southwest Community Park	101324	Parks GO Bonds-2015	362-3500-552-6415	3,330,000	-	Planning	Nov-17
Western Hills Park	101325	Parks GO Bonds-2015	362-3500-552-6416	302,140	3,795	Planning	Jan-17
Wilson Basketball Cover	101326	Parks GO Bonds-2015	362-3500-552-6417	203,770	198,160	Construction	Jul-16
Wilson Football Field	101327	Parks GO Bonds-2015	362-3500-552-6418	611,375	511,243	Construction	Sep-16
Wilson Recreation Center	101328	Parks GO Bonds-2015	362-3500-552-6419	1,300,000	86,514	Engineering	Feb-17
Wilson South	101329	Parks GO Bonds-2015	362-3500-552-6420	789,755	320	Planning	Sep-18
Summit - Racquetball Improvements	101436	BUDG-15	110-3250-551-6310	19,850	18,374	Complete	Dec-15
Bend of River Master Plan	101465	GRANT	260-3500-552-2623	150,000	-	Planning	Sep-16
Linkage Trails - Windham Trail	101466	Parks GO Bonds-2015	362-3500-552-6406	285,200	-	Planning	Jun-16
Parks Deferred Maintenance	350009	DESCAP	351-3500-552-2311 351-3500-552-2324 351-3500-552-6310	103,844	96,198	Planning	TBD
Total Parks & Recreation				\$ 28,514,622	\$ 5,858,861		
Southeast Industrial Park (Engineering Only)	100258	RZ	795-9500-531-6317 795-9700-531-6317 795-9700-531-6828	265,200	265,200	Complete	Dec-15
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	Substantially Complete	Feb-16
Rail Maintenance	100692	RZ	795-9500-531-6514	524,521	146,617	In Progress	TBD
Road/Sign Maintenance	100693	RZ	795-9500-531-6317	608,574	210,885	In Progress	TBD
Avenue R (West of 25th Street to East of 19th Street)	100696	RZ	795-9500-531-6553 795-9700-531-6553 795-9800-531-6553	3,127,710	3,055,952	Construction	Feb-16
Rail Safety Zone - Downtown Improvements	100697	RZ	795-9500-531-2539 795-9500-531-6528	1,194,032	1,154,567	Complete	Nov-15
Airport Corporate Hangar, Phase II	100811	RZ	795-9500-531-6558	450,000	306,835	Engineering	Sep-16
Pepper Creek Reg Detention Pond	100994	RZ	795-9500-531-6562	1,139,201	1,139,201	Construction	Feb-16
Temple Industrial Park - Research Pkwy (IH35 to Wendland Ultimate - Design & ROW Only)	101000	RZ	795-9500-531-6863 795-9800-531-6863	4,705,000	1,613,194	Engineering	Apr-18
Temple Industrial Park - Research Pkwy (Wendland to McLane Pkwy - Design & ROW Only)	101001	RZ	795-9800-531-6864	2,260,000	741,579	Engineering	Apr-18
Corporate Campus Park - Bioscience Trail Connection to Airport (Extending Trail to 36)	101002	RZ	795-9500-531-6865 795-9800-531-6865	2,754,900	350,000	Engineering	Dec-16
Corporate Campus Park - McLane Pkwy/Research Pkwy Connection	101003	RZ	795-9500-531-6866 795-9800-531-6866	3,885,108	3,881,721	Construction	Feb-16
Corporate Campus Park - Research Pkwy (McLane Pkwy to Cen Pt Pkwy - Construction)	101004	RZ	795-9800-531-6881	1,500,000	521,372	Engineering	Apr-18
Crossroads Park @ Pepper Creek Trail	101005	RZ	795-9500-531-6867 795-9800-531-6867	2,675,000	365,937	Engineering	Sep-17
Synergy Park - Entry Enhancement	101006	RZ	795-9800-531-6868	500,000	-	On Hold	TBD
Downtown - Santa Fe Plaza (Design & Land Acquisition)	101008	RZ	795-9500-531-6870 795-9800-531-6870	3,526,400	1,182,410	Engineering	TBD
TMED - Loop 363 Frontage (UPRR to 5th TRZ Portion)	101010	BUDG-15 RZ	110-3400-531-6310 795-9500-531-6872 795-9800-531-6872	6,810,000	6,159,343	On Hold	TBD

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Project	Project #	Funding	Acct #	Project Budget	Actual Commit / Spent	Status	Scheduled Completion
TMED - 31st St./Loop 363 Improvements/Monumentation	101011	RZ	795-9800-531-6873	\$ 2,170,000	\$ 344,980	Engineering	TBD
TMED - Avenue U Ave to 1st	101012	RZ	795-9500-531-6874 795-9800-531-6874	6,430,000	2,266,228	Engineering	Apr-17
TMED - Master Plan (Health Care Campus)	101013	RZ	795-9800-531-6875	125,000	104,850	Engineering	Mar-16
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	572,759	547,759	Construction	Feb-16
Airport Enhancement Project (Fuel Farm Loop Roadway, Terminal Access Enhancements, Entry Landscaping & Signage, NW Parking & Entrance)	101019	RZ	795-9500-531-6880 795-9800-531-6880	3,489,279	3,489,279	Construction	Feb-16
N Lucius McCelvey Ext	101252	RZ	795-9500-531-6564	2,294,576	2,279,420	Construction	Feb-16
Santa Fe Market Trail	101262	RZ	795-9500-531-6566	2,690,000	88,788	Planning	TBD
Veteran's Memorial Boulevard, Phase II	101263	RZ	795-9500-531-6567	1,675,000	896,700	Engineering	TBD
Northern Y Rail Project	101456	RZ	795-9500-531-6563	1,500,000	-	Planning	TBD
R & D Rail Tracks (Preliminary Design & ROW Only)	101457	RZ	795-9500-531-6568	550,000	-	Planning	TBD
31st Street Sidewalks	101458	RZ	795-9500-531-6315	350,000	-	Planning	TBD
Total Reinvestment Zone No. 1 Projects				\$ 58,757,260	\$ 32,042,816		
Kegley Road Improvements	100346	CO-14	365-3400-531-6888	101,600	101,600	Engineering	TBD
Tarver Road Extension to Old Waco (Design & ROW)	100392	CO-08 CO-14	361-3400-531-6847 365-3400-531-6885	358,280	155,780	Engineering	TBD
Tarver Road Extension to Old Waco (Sidewalk Project)	100392	CO-14	365-3400-531-6885	47,500	47,500	Engineering	Jun-16
Northwest Loop 363 Improvements (PTF) (\$20,000,000 Category 12)	100681	TxDOT/PTF Bonds CO-08 UR-10	261-3400-531-2587 261-3400-531-2588 361-3400-531-2588 561-5200-535-6940	50,756,886	49,727,947	Substantially Complete	Feb-16
Ave U - Scott & White to 1st/13th- 17th	100718	CO-12 UR-15	365-3400-531-6874 561-5200-535-6969	3,608,997	96,540	Engineering	May-17
D'Antonie's Crossing Subdivision - Sidewalks	100943	DESCAP	351-3400-531-6315	64,500	64,500	Cost Sharing Agreement Authorized	TBD
Hogan Road Improvements (Street Perimeter Fees)	100952	CO-12	365-3400-531-6858	77,650	-	Engineering	Dec-16
Legacy Pavement Preservation Program FY 2015	100955	CO-14	365-3400-531-6527	3,003,377	3,003,361	Complete	Oct-15
Legacy Pavement Preservation Program FY 2016	100955	CO-16	365-3400-531-6527	5,425,000	-	Planning	Oct-16
Western Hills - Roadway Improvements	100967	CO-12	365-3400-531-6858	4,800,689	4,790,468	Construction	Dec-16
Prairie View (Research to N Pea Ridge), Ph 1	100984	CO-12 CO-14	365-3400-531-6862	8,286,751	8,277,118	Construction	Apr-16
Gateway Monument Sign	101091	GRANT	110-3400-531-6310	190,000	-	Planning	TBD
S. 23rd Street Extension (TCIP)	101107	CO-12 Util-RE UR-15	365-3400-531-6882 520-5900-535-6361 561-5400-535-6882	785,849	649,041	Complete	Dec-15
Outer Loop - Phase 3 (TCIP)	101121	CO-12 CO-14	361-3400-531-6813 365-3400-531-6813	3,641,929	3,591,313	Construction	Feb-16
S. Pea Ridge Road (Hogan to Poison Oak)	101214	CO-14	365-3400-531-6860	140,000	-	On Hold	TBD
Poison Oak - Phase I (Design & ROW)	101215	CO-14	365-3400-531-6886	358,206	-	On Hold	TBD
S. 1st St @ W Ave R/W Ave U	101225	CO-14	365-2800-532-6810	300,000	243,156	Engineering	Feb-16
East Temple - Greenfield	101234	CO-12	365-3400-531-6884	90,792	-	Planning	TBD
Summit - Drainage Improvements (Design)	101254	BUDG-15	110-5935-552-6310	17,970	17,970	Engineering	Mar-16

(Continued)

CITY OF TEMPLE, TEXAS
CAPITAL IMPROVEMENT PROGRAM-PROJECTS UNDERWAY/SCHEDULED - DETAIL
December 31, 2015

Exhibit E-12
(Continued)

Project	Project #	Funding	Acct #	Project Budget	Actual Commit / Spent	Status	Scheduled Completion
Prairie View (N Pea Ridge to FM 2483), Ph 2 (Design & ROW)	101257	CO-14	365-3400-531-6862	\$ 894,460	\$ 894,460	Engineering	TBD
Sidewalk/Transportation Enhancement	101434	CDBG	260-6100-571-6315	75,000	-	Planning	TBD
N. 31st Street Sidewalks	101440	GRANT RZ	260-3400-531-6315 795-9500-531-6315	421,143	74,514	Bidding Construction	Aug-16
Meadows, Phase IV - Tanglehead Development - KAM Homebuilders	101467	CO-14	365-3400-531-6889	78,000	78,000	Cost Sharing Agreement Authorized	TBD
Sidewalk Replace at 6102 W Adams, Boeselt Group Properties, Inc.	101470	BUDG-16	351-3400-531-6315	11,883	11,882	Cost Sharing Agreement Authorized	TBD
Total Streets / Related Facilities				\$ 83,536,462	\$ 71,825,150		
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	2,328,540	2,263,409	Construction	Mar-16
South Temple Water System Improvements: Pipeline, Storage Tank, and Pump Station	100333	UR-08	561-5200-535-6909	885,547	885,547	On Hold	TBD
Utilities Relocation - Tarver to Old Waco	100391	UR-08	561-5200-535-6936	34,000	34,000	On Hold	TBD
TB WWTP Expansion, Phase I	100584	UR-10	561-5500-535-6938	1,464,324	1,004,423	Engineering	Nov-16
Water Line Replacement - Charter Oak	100608	UR-15	561-5200-535-6939	5,769,144	2,753,052	Construction	Dec-16
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	Construction	TBD
I-35 Utility Relocation Project (South Loop 363 to Nugent-Engineering Only)	100687	TxDOT	520-5900-535-6618	557,690	492,690	Construction	TBD
I-35 Utility Relocation Project (Nugent to North Loop 363-Engineering Only)	100688	TxDOT	520-5900-535-6618	467,190	404,675	Construction	TBD
Leon River Interceptor	100851	UR-10	561-5400-535-6941	1,122,880	817,770	Engineering	Feb-17
Western Hills - Utility Improvements	100967	Util-RE UR-15	520-5900-535-6521 561-5200-535-6950	2,151,506	2,151,506	Construction	Dec-16
Prairie View (Research to N Pea Ridge), Ph 1	100984	UR-15	561-5200-535-6862	742,450	742,450	Construction	Apr-16
N Loop 363 / IH35 Utility Improvements	100986	Util-RE	520-5900-535-6521 520-5900-535-6110	2,244,280	2,004,006	Construction	Apr-16
Rplc Hickory LS Pump	100991	UR-15	561-5400-535-6905	496,749	496,748	Construction	Feb-16
Utility Improvements (Greenfield Development) - FY 2014	101064	BUDG-U	520-5000-535-6370	342,893	-	Engineering	TBD
Water Line Replacement - along Lamar from 7th Street to Nugent Tank	101082	UR-15	561-5200-535-6949	572,510	572,510	Complete	Oct-15
Westfield Boulevard - Utility Improvements	101084	UR-15	561-5400-535-6948	291,170	291,170	Complete	Oct-15
Temple-Belton WWTP Expansion	101086	Util-RE UR-15	520-5900-535-6310 561-5500-535-6938	1,100,000	1,006,166	Engineering	Jul-16
WTP Rehabilitation Project - #1	101087	UR-15	561-5100-535-6954	1,000,000	242,832	Engineering	TBD
WTP Rehabilitation Project - #2	101088	UR-15	561-5100-535-6954	1,000,000	-	On Hold	TBD
Generator Design	101089	BUDG-U UR-15	520-5123-535-6310 561-5100-535-6960	1,713,673	83,060	Engineering	Nov-16
Water Line Improvement Projects - FY 2014	101090	BUDG-U	520-5200-535-6357	1,111,270	1,041,594	Complete	Dec-15
Outer Loop - Phase 3 (Utilities)	101121	Util-RE	520-5900-535-65-21	1,428,071	730,268	Engineering	Feb-16
Meadows @ Creekside Subdivision - Sidewalk, Utility Rerouting, Drainage Improvements	101135	BUDG-15	292-2900-534-6312	73,685	73,685	Complete	Dec-15
Meadows @ Creekside Subdivision - Sidewalk, Utility Rerouting, Drainage Improvements	101135	CO-14	365-3400-531-6863	9,208	9,208	Complete	Dec-15
Meadows @ Creekside Subdivision - Sidewalk, Utility Rerouting, Drainage Improvements	101135	BUDG-U	520-5000-535-6370	57,107	57,107	Complete	Dec-15
In-house sewer: Install Manhole	101175	BUDG-U	520-5400-535-6359	20,000	-	On Hold	TBD
In-house sewer: W Irvin Ave - W French Ave	101176	BUDG-U	520-5400-535-6359	57,422	3,011	On Hold	TBD
In-house sewer: E Houston Ave - E French Ave	101177	BUDG-U	520-5400-535-6359	134,100	-	On Hold	TBD

(Continued)

CITY OF TEMPLE, TEXAS
CAPITAL IMPROVEMENT PROGRAM-PROJECTS UNDERWAY/SCHEDULED - DETAIL
December 31, 2015

Exhibit E-12
(Continued)

Project	Project #	Funding	Acct #	Project Budget	Actual Commit / Spent	Status	Scheduled Completion
In-house sewer: Ave B and 24th Street	101178	BUDG-U	520-5400-535-6359	\$ 98,161	\$ 21,311	On Hold	TBD
Cycle Stop Valves or Variable Frequency Drive Units for High Service Pumps Discharge	101179	BUDG-U	520-5100-535-6310	100,000	850	On Hold	TBD
Repair and Replace Pumps, Drives and Valves	101180	BUDG-U	520-5100-535-6310	120,000	58,223	Construction	TBD
Rplc Parts - Membrane Plant	101181	BUDG-U	520-5121-535-6211	100,000	37,344	On Hold	TBD
Rplc Membrane Modules	101182	BUDG-U	520-5121-535-6310	437,600	57,549	On Hold	TBD
Water/Wastewater Replacement - 2nd & 4th; Ave C to Adams Ave	101186	Util-RE	520-5900-535-6521	642,000	83,715	On Hold	TBD
WL Rehab - Bird Creek Basin	101189	BUDG-U	520-5460-535-6361	1,000,000	-	On Hold	TBD
SLR - Barton Ave to E French Ave	101192	Util-RE UR-15	520-5900-535-6361 561-5400-535-6957	731,636	731,197	Construction	Mar-16
SLR - N 5th St to Jackson Creek	101193	Util-RE	520-5900-535-6361	375,000	73,710	Engineering	Jul-16
Waterline Improvements - S 22nd St - Ave H to Ave I	101194	Util-RE	520-5900-535-6357	325,000	32,286	Bidding Construction	Apr-17
SLR - S 18th St - Ave H South	101195	Util-RE UR-15	520-5900-535-6361 561-5400-535-6962	639,726	79,201	Bidding Construction	Apr-17
SLR - S 20th St - Ave H Deadend	101196	Util-RE UR-15	520-5900-535-6361 561-5400-535-6963	700,064	76,028	Bidding Construction	Apr-17
WW Master Plan Update	101197	Util-RE	520-5900-535-2616	600,000	-	On Hold	TBD
WTP - Airport & Range Rd Tank	101198	Util-RE	520-5900-535-6522	1,417,348	1,402,102	Complete	Dec-15
WWL-McLane/Research Connector	101199	UR-15	561-5400-535-6956	800,000	144,885	Planning	Mar-16
WL Replace - 3rd/Irvin & Nugent	101200	UR-15	561-5400-535-6952	1,126,973	1,127,061	Construction	Jul-16
WL Replace - 3rd & 11th/Ave D to Ave H	101201	UR-15	561-5400-535-6964	610,000	-	On Hold	TBD
WL Replace - 3rd & 9th/Ave K to Ave N	101202	UR-15	561-5400-535-6965	550,000	-	On Hold	TBD
SLR - Ave M - Ave N & Dunbar Trunk	101203	Util-RE UR-15	520-5900-535-6361 561-5400-535-6966	652,000	80,391	Bidding Construction	Apr-17
WWL Replace - Avenue P	101204	UR-15	561-5400-535-6958	400,000	95,500	Engineering	Oct-16
WL Replace - Along E Adams	101205	UR-15	561-5400-535-6953	684,324	684,412	Construction	Jun-16
WTP - High Voltage Transfer MCC Replacement	101206	BUDG-U UR-15	520-5110-535-6222 561-5100-535-6931	867,000	380,770	Engineering	Oct-16
FY 2015 WL Improvements	101227	BUDG-U	520-5200-535-6357	310,590	-	Planning	TBD
FY 2015 SL Improvements	101228	BUDG-U	520-5400-535-6361	154,202	-	Planning	TBD
WL Improvements - N. Temple (Elm Creek)	101308	UR-15	561-5200-535-6955	1,500,000	672,036	Construction	Jul-16
In House Sewer: Bunker Hill-Patrick Henry; Yorktown-Betsy Ross	101406	BUDG-U	520-5400-535-6359	136,000	-	Planning	TBD
In House Sewer: Ticonderoga-West Point; Trenton-Liberty	101407	BUDG-U	520-5400-535-6359	187,000	-	Planning	TBD
In House Sewer: Lexington-Yorktown; Bunker Hill-Valley Forge	101408	BUDG-U	520-5400-535-6359	110,500	-	Planning	TBD
In House Sewer: Install Additional Man Holes in Sewer Collection System	101409	BUDG-U	520-5400-535-6359	20,000	6,684	Planning	TBD
WTP - Lagoon #1 Repair	101416	UR-15	561-5100-535-6967	750,000	-	Planning	TBD
FY 2016 Repair/Replace Pumps, Drives and Valves	101417	BUDG-U	520-5100-535-6310	120,000	-	Planning	TBD
FY 2016 Replacement Parts for Membrane Plant	101418	BUDG-U	520-5100-535-6211	100,000	-	Planning	TBD
FY 2016 Purchase Membrane Modules	101419	BUDG-U	520-5100-535-6310	504,000	-	Planning	TBD
WTP Membrane Plant - Repaint Piping, Floors, and Concrete Slab	101420	BUDG-U	520-5100-535-6310	125,000	-	Planning	TBD

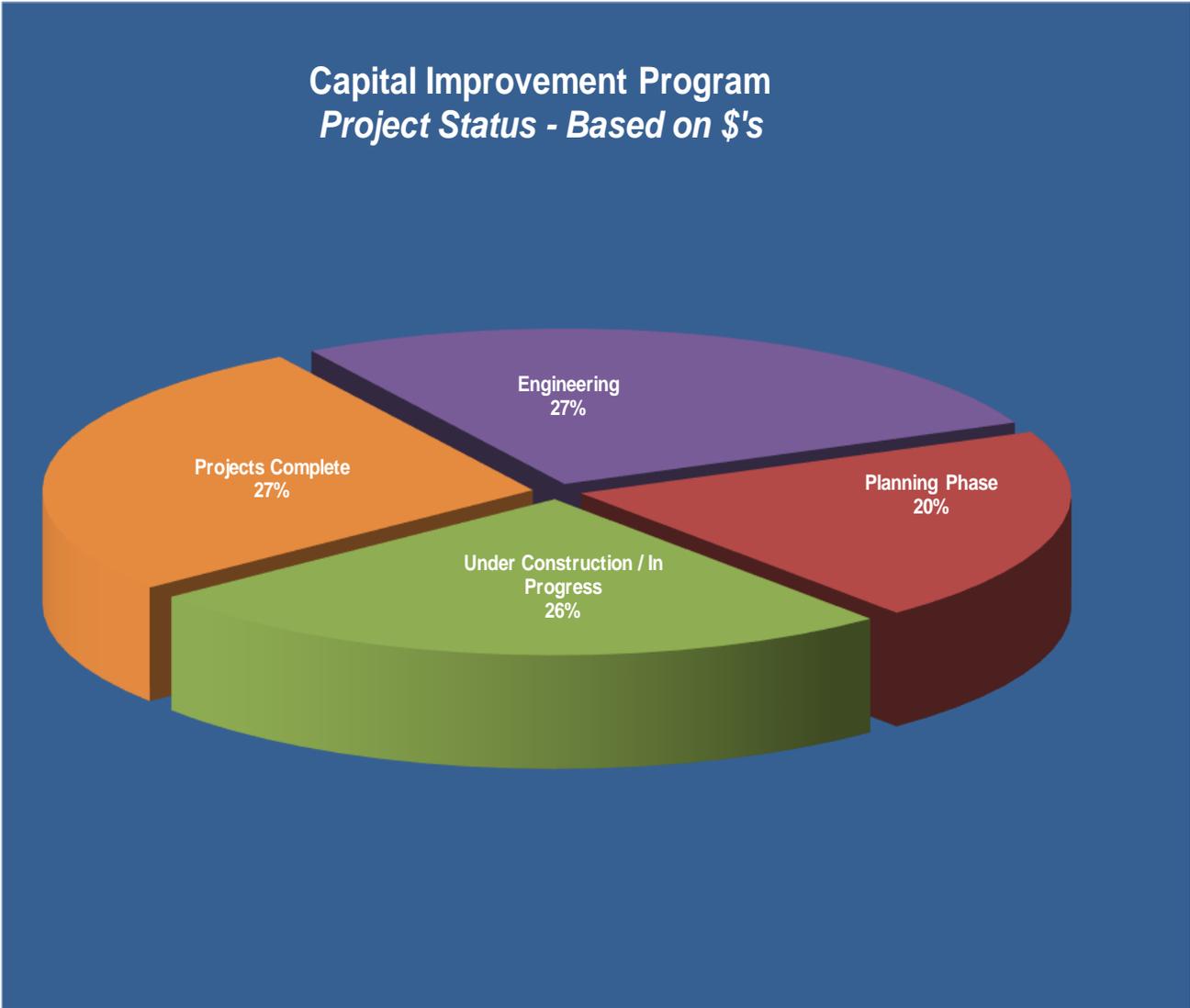
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CITY OF TEMPLE, TEXAS
 CAPITAL IMPROVEMENT PROGRAM-PROJECTS UNDERWAY/SCHEDULED - DETAIL
 December 31, 2015

Exhibit E-12
 (Continued)

Project	Project #	Funding	Acct #	Project Budget	Actual Commit / Spent	Status	Scheduled Completion
WTP Maintenance Shop - Expand Shop for Additional Storage of Parts, Materials and Oil Drums	101421	BUDG-U	520-5100-535-6310	\$ 44,000	\$ -	Planning	TBD
WTP Membrane Plant - Upgrade Lab and Redesign to Provide More Counter & Storage Space	101422	BUDG-U	520-5100-535-6310	25,000	-	Planning	TBD
Ave G & Loop 363 Pump Stations - Install Overhead Monorail and Chain Hoist System	101433	BUDG-U	520-5100-535-6222	30,000	-	Planning	TBD
FY 2016 Waterline Improvement Projects	101435	BUDG-U	520-5200-535-6357	243,248	-	Planning	TBD
FY 2016 Sewer Line Improvement Projects	101439	BUDG-U	520-5400-535-6361	243,248	-	Planning	TBD
FY 2016 Approach Mains	101450	BUDG-U	520-5000-535-6369	500,000	-	Planning	TBD
WTP Conventional - Upgrades	101452	BUDG-U	520-5100-535-6310	109,172	-	Planning	TBD
WTP Mobile Computer & Software	101460	BUDG-U	520-5100-535-6211	12,621	12,621	Testing	Feb-16
Williamson Creek Basin - Sewer Line Replacement	101463	BUDG-15	520-5900-535-6361	14,250	-	Planning	TBD
Shallowford Lift Station Reconstruction & Relocation	101475	UR-15	561-5400-535-6905	641,530	641,530	Engineering	TBD
Jackson Park Vicinity Water & Wastewater Line Improvements	101476	UR-15	561-5400-535-6970	244,072	244,072	Engineering	TBD
Bird Creek Interceptor, Phase V	101477	UR-15	561-5400-535-6925	91,370	91,370	Engineering	TBD
Hidden Villages Subdivision Utility Extension	520004	Util-RE	520-5900-535-6366	54,685	54,685	Cost Sharing Agreement Authorized	TBD
Hills of Westwood, Phase IV, Utility Extension	540003	Util-RE	520-5900-535-6368	21,025	21,025	Cost Sharing Agreement Authorized	Feb-16
Total Water & Wastewater Facilities				\$ 46,636,994	\$ 25,264,683		
Total Capital Projects				\$230,193,575	\$ 140,678,023		

Under Construction / In Progress	\$ 58,380,170
Projects Complete	62,411,321
Engineering	62,543,774
Planning Phase	<u>46,858,310</u>
Total Estimated Costs of City Funded Projects	<u>\$ 230,193,575</u>

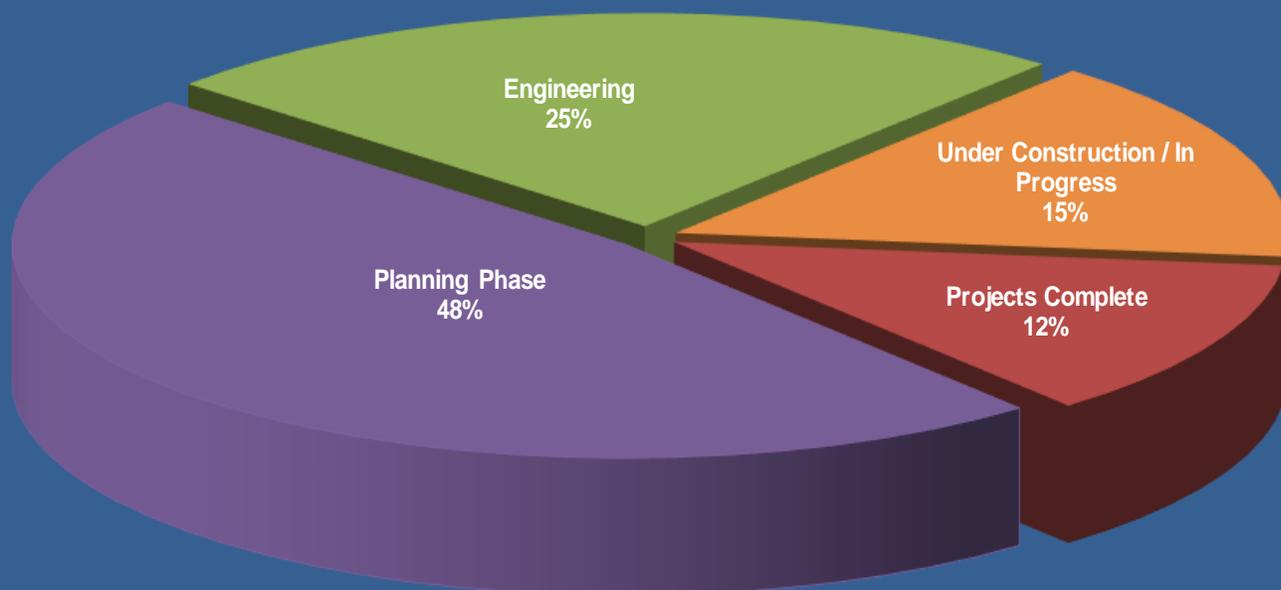


CAPITAL IMPROVEMENT PROGRAM - PROJECT STATUS {BASED ON NUMBER OF PROJECTS}

As of December 31, 2015

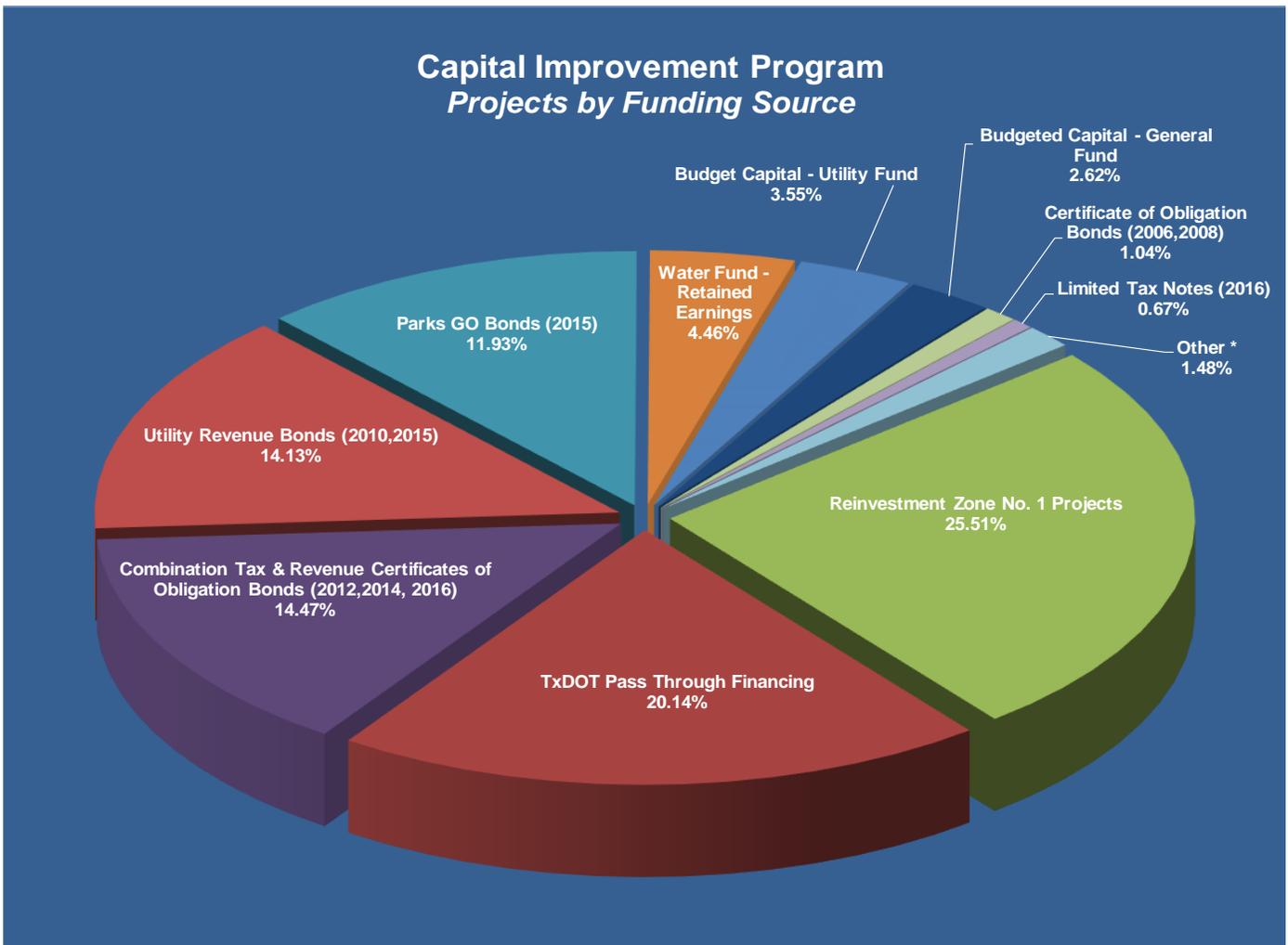
Planning Phase	126
Engineering	65
Under Construction / In Progress	41
Projects Complete	<u>32</u>
Total Number of Capital Improvement Projects	<u><u>264</u></u>

Capital Improvement Program
Project Status - Based on Number of Projects

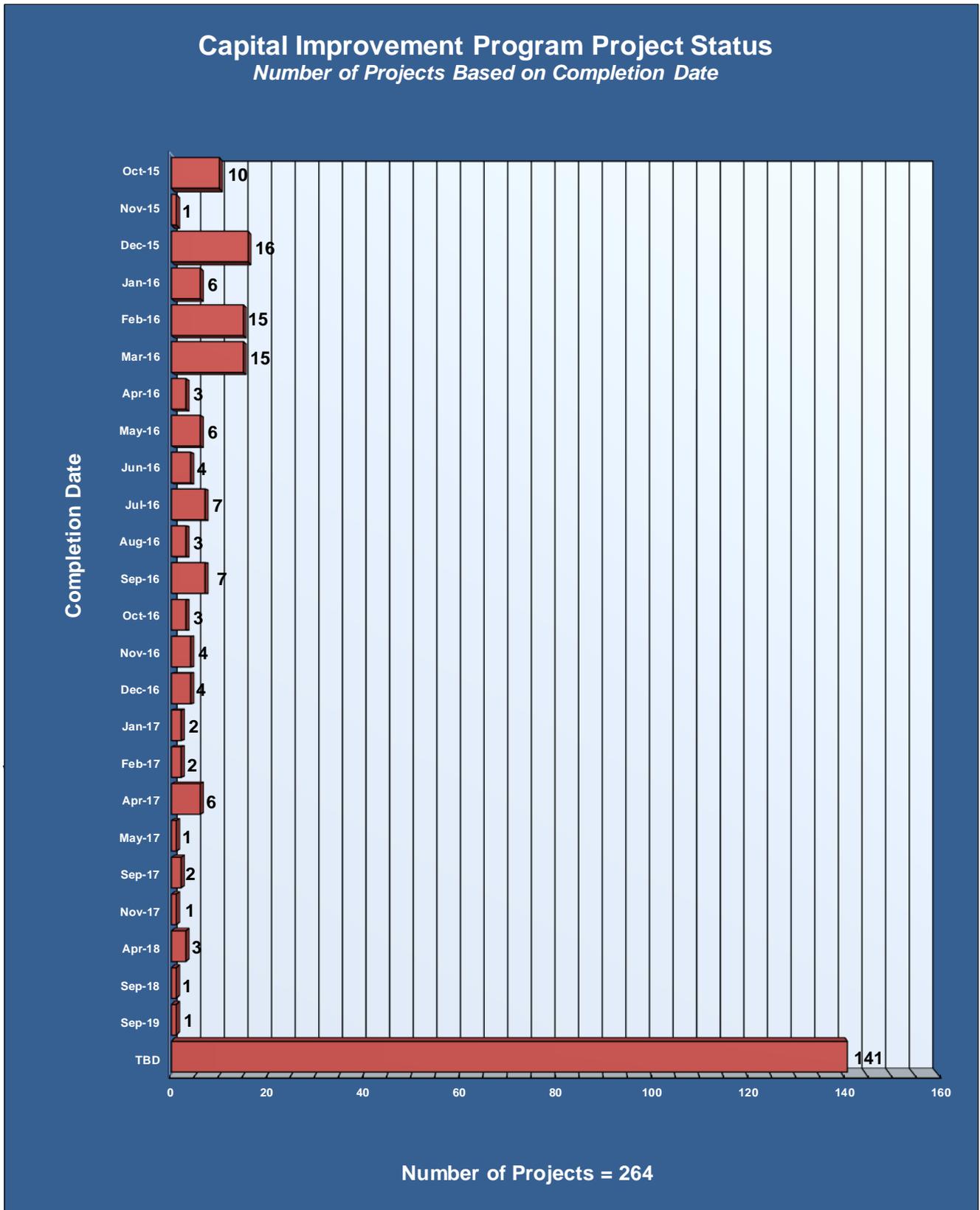


CITY OF TEMPLE, TEXAS
CAPITAL IMPROVEMENT PROGRAM - PROJECT STATUS (BASED ON FUNDING SOURCE)
As of December 31, 2015

	Total Dollars	% of Total
Reinvestment Zone No. 1 Projects	\$ 58,728,035	25.51%
TxDOT Pass Through Financing	46,356,278	20.14%
Combination Tax & Revenue Certificates of Obligation Bonds (2012,2014, 2016)	33,317,922	14.47%
Utility Revenue Bonds (2010,2015)	32,515,613	14.13%
Parks GO Bonds (2015)	27,454,735	11.93%
Water Fund - Retained Earnings	10,276,575	4.46%
Budget Capital - Utility Fund	8,180,230	3.55%
Budgeted Capital - General Fund	6,042,132	2.62%
Certificate of Obligation Bonds (2006,2008)	2,396,886	1.04%
Limited Tax Notes (2016)	1,536,995	0.67%
Grant Funds *	1,265,618	0.55%
TxDOT Reimbursable Utility Agreements *	1,218,120	0.53%
Hotel-Motel Fund - Designated from Fund Balance *	501,572	0.22%
General Fund - Designated from Fund Balance/Other *	357,524	0.16%
General Obligation Bonds (2009) - Fire *	45,340	0.02%
Total Capital Improvement Projects (by funding source)	\$ 230,193,575	100.00%



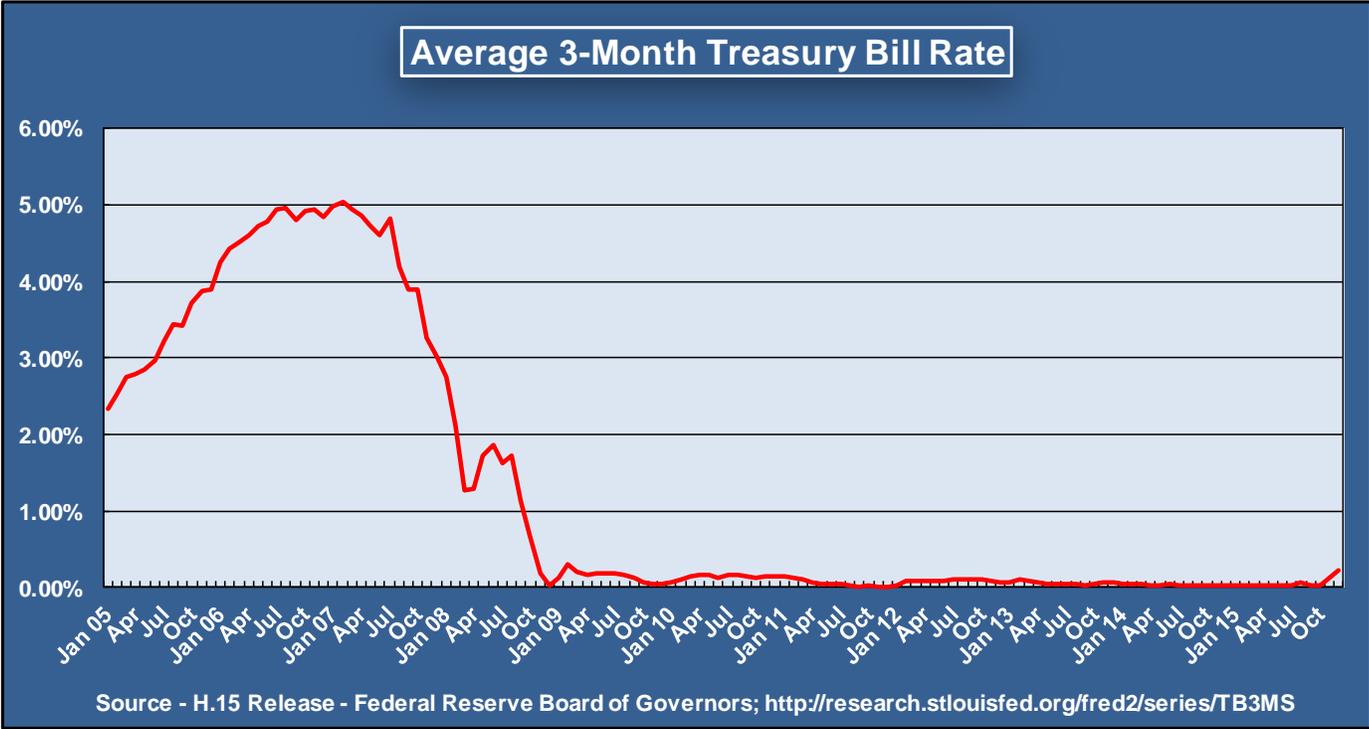
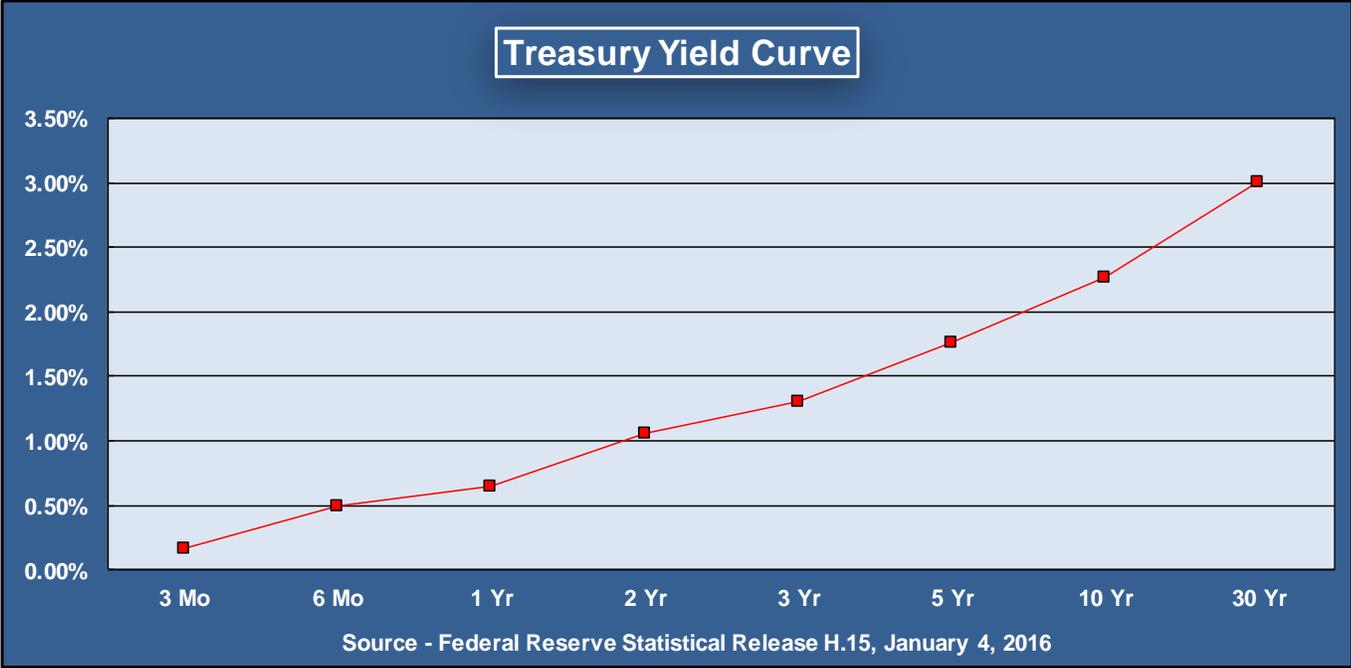
*Funding source is reflected in "other" on graph



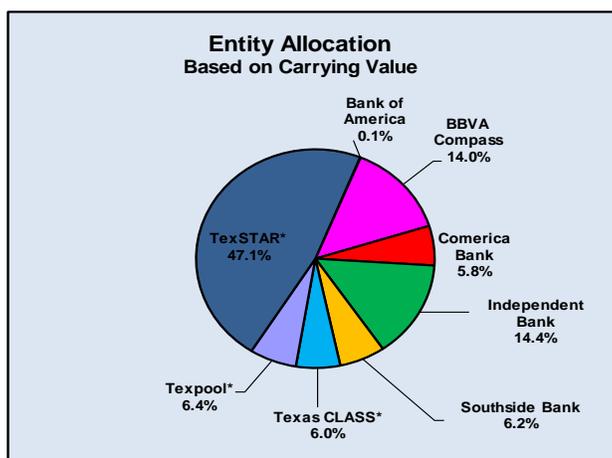


Investments

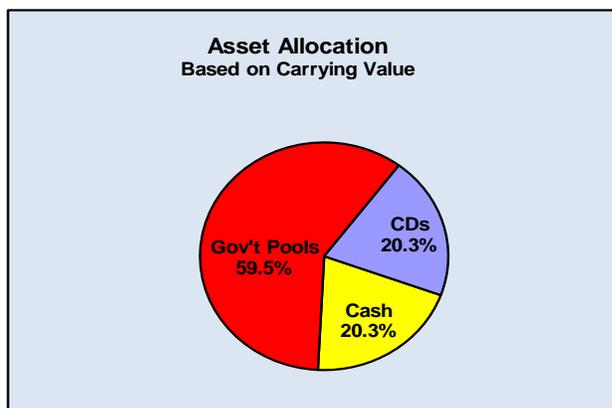
The Public Funds Investment Act, Chapter 2256 of the Texas Government Code, requires the investment officer to prepare and submit a written report of investments to the governing body of the entity not less than quarterly.



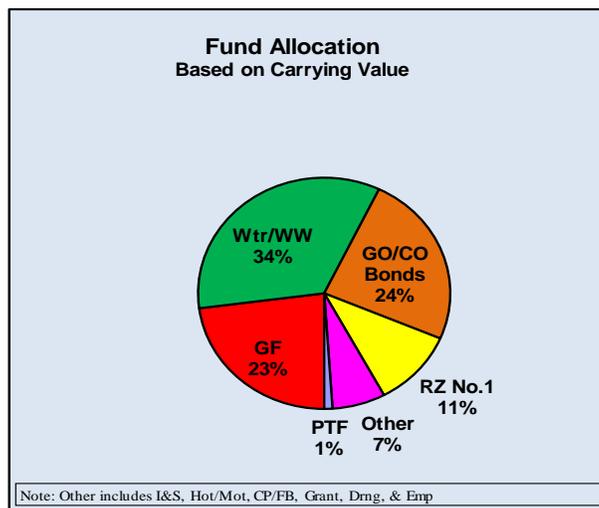
<u>Entity Allocation</u>	<u>Carrying Value</u>	<u>Bank Balance/ Fair Value</u>
Bank of America	\$ 151,967	\$ 151,967
BBVA Compass	24,283,631	24,866,540
Comerica Bank	10,167,912	10,167,912
Independent Bank	25,109,283	25,109,283
Southside Bank	10,805,288	10,805,288
Texas CLASS*	10,424,521	10,424,521
Texpool*	11,097,547	11,097,547
TexSTAR*	81,960,877	81,960,877
Gov't Securities	-	-
	\$ 174,001,026	\$ 174,583,935



<u>Asset Allocation</u>	<u>Carrying Value</u>	<u>Bank Balance/ Fair Value</u>
Cash	\$ 35,240,886	\$ 35,823,795
Gov't Pools	103,482,945	103,482,945
CDs	35,277,195	35,277,195
T-Bills	-	-
Agencies	-	-
	\$ 174,001,026	\$ 174,583,935



<u>Fund Allocation</u>	<u>Carrying Value</u>	<u>% of Carrying Value</u>
General Fund (GF)	\$ 39,897,552	22.93%
Water & Wastewater (Wtr/WW)	59,570,108	34.24%
GO Interest & Sinking (I&S)	8,350,140	4.80%
Hotel / Motel (Hot/Mot)	1,272,890	0.73%
Capital Projects - GO/CO Bond Program (GO/CO Bonds)	42,149,082	24.22%
Capital Projects - Designated Fund Balance (CP/FB)	(50,849)	-0.03%
PTF Project Fund (PFT)	1,839,275	1.06%
Federal / State Grant Fund (Grant)	(105,485)	-0.06%
Drainage (Drng)	1,923,751	1.11%
Employee Benefits Trust (Emp)	451,365	0.26%
Reinvestment Zone No.1 (RZ No.1)	18,703,197	10.75%
	\$ 174,001,026	100.00%



* 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, 2015

Exhibit F-2

Type	Par Value	Term* (Days)	Yield %	Maturity Date	Carrying Value	Fair Value	Fair vs Carrying
Independent Bank CD	\$ 10,033,942	92	0.4500	01-Apr-16	\$ 10,036,417	\$ 10,036,417	\$ -
Independent Bank CD	10,041,496	183	0.5500	01-Jul-16	10,044,522	10,044,522	-
Independent Bank CD	5,026,416	369	0.7000	03-Jan-17	5,028,344	5,028,344	-
Comerica Bank CD	5,075,890	403	0.9500	06-Feb-17	5,079,325	5,079,325	-
Comerica Bank CD	5,084,747	491	1.0600	05-May-17	5,088,587	5,088,587	-
TexPool Investment Pool	11,097,547	78	0.1863	-	11,097,547	11,097,547	-
TexSTAR Investment Pool	81,960,877	75	0.1868	-	81,960,877	81,960,877	-
Texas CLASS Investment Pool	10,424,521	52	0.2900	-	10,424,521	10,424,521	-
Bank of America Money Market	151,967	1	0.1500	-	151,967	151,967	N/A
BBVA Compass Cash	7,112,451	1	0.0000	-	7,112,451	7,695,360	N/A
BBVA Compass Money Market	17,171,180	1	0.1500	-	17,171,180	17,171,180	N/A
Southside Bank Money Market	10,805,288	1	0.3200	-	10,805,288	10,805,288	N/A
	\$ 173,986,322				\$ 174,001,026	\$ 174,583,935	\$ -

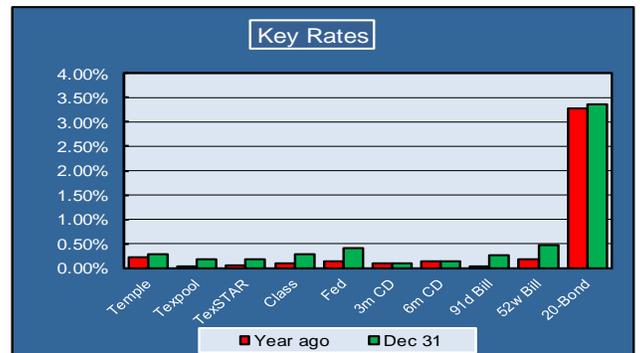
Fair Value as a % of Carrying Value **100.00%**

Weighted Average

Maturity 96.26 Days 0.29% Yield

Key Rates: Cash Markets *		
Rate	Year ago	Dec 31
City of Temple	0.21	0.29
Texpool	0.04	0.19
TexSTAR	0.05	0.19
Texas Class	0.10	0.29
Fed funds	0.13	0.40
CDs: Three months	0.09	0.09
CDs: Six months	0.13	0.14
T- bill 91-day yield	0.03	0.26
T- bill 52-week yield	0.17	0.47
Bond Buyer 20- bond municipal index	3.29	3.37

*Source - GFOA Treasury Management, January 29, 2016



Traci L. Barnard
 Director of Finance

Melissa Przybylski
 Assistant Director of Finance

Stacey Reisner
 Treasury Manager

Rhonda M. Scally
 Senior Accountant

* The term reported for the City's investments in local government investment pools is stated as the pools weighted average maturity in days.

CITY OF TEMPLE, TEXAS
CARRYING VALUE AND FAIR VALUE COMPARISON
For the Quarter Ending December 31, 2015

Exhibit F-3

Type	Par Value	Maturity	Carrying Value		Increase / (Decrease)
			9/30/2015	12/31/2015	
Independent Bank CD	\$ 10,033,942	01-Apr-16	\$ 10,025,046	\$ 10,036,417	\$ 11,371
Independent Bank CD	10,041,496	01-Jul-16	10,030,616	10,044,522	13,906
Independent Bank CD	5,026,416	03-Jan-17	5,019,488	5,028,344	8,856
Comerica Bank CD	5,075,890	06-Feb-17	5,067,181	5,079,325	12,144
Comerica Bank CD	5,084,747	05-May-17	5,075,015	5,088,587	13,572
TexPool Investment Pool	11,097,547	-	6,167,086	11,097,547	4,930,461
TexSTAR Investment Pool	81,960,877	-	81,932,451	81,960,877	28,426
Texas CLASS Investment Pool	10,424,521	-	2,767,663	10,424,521	7,656,858
Bank of America Money Market	151,967	-	3,074,840	151,967	(2,922,873)
BBVA Compass Cash	7,112,451	-	6,622,404	7,112,451	490,047
BBVA Compass Money Market	17,171,180	-	19,164,390	17,171,180	(1,993,210)
Southside Bank Money Market	10,805,288	-	10,797,814	10,805,288	7,474
	\$ 173,986,322		\$ 165,743,994	\$ 174,001,026	\$ 8,257,032

Type	Par Value	Maturity	Fair Value		Increase / (Decrease)
			9/30/2015	12/31/2015	
Independent Bank CD	\$ 10,033,942	01-Apr-16	\$ 10,025,046	\$ 10,036,417	\$ 11,371
Independent Bank CD	10,041,496	01-Jul-16	10,030,616	10,044,522	13,906
Independent Bank CD	5,026,416	03-Jan-17	5,019,488	5,028,344	8,856
Comerica Bank CD	5,075,890	06-Feb-17	5,067,181	5,079,325	12,144
Comerica Bank CD	5,084,747	05-May-17	5,075,015	5,088,587	13,572
TexPool Investment Pool	11,097,547	-	6,167,086	11,097,547	4,930,461
TexSTAR Investment Pool	81,960,877	-	81,932,451	81,960,877	28,426
Texas CLASS Investment Pool	10,424,521	-	2,767,663	10,424,521	7,656,858
Bank of America Money Market	151,967	-	2,998,428	151,967	(2,846,461)
BBVA Compass Cash	7,112,451	-	7,040,019	7,695,360	655,341
BBVA Compass Money Market	17,171,180	-	19,164,390	17,171,180	(1,993,210)
Southside Bank Money Market	10,805,288	-	10,797,814	10,805,288	7,474
	\$ 173,986,322		\$ 166,085,197	\$ 174,583,935	\$ 8,498,738

Investments with a \$0 Carrying and Fair Value at 9/30/2015 were purchased after 9/30/2015.





**Supplemental
Information**

Supplemental Information includes ...

Fund Balance Reserves/Designations – General Fund.....	74
Expenditures of Federal and State Awards	76
Awards of Federal & State Grants by Project Type	78
Hotel/Motel Tax Receipts by Reporting Entity.....	79
Historical Sales Tax Revenue by Month	80
Parks Escrow Deposits by Addition Name.....	81

	Balance 10/01/15	Council Approved		Balance 12/31/15
		Reallocation	Appropriation Increase (Decrease)	
<u>CAPITAL PROJECTS:</u>				
Various Projects:				
Assistance to Firefighters Grant Program (AFG) 10% Grant Match {01/21/16	\$ -	\$ 46,363	\$ -	\$ 46,363
TOTAL Various Projects	-	46,363	-	46,363
2015/2016 Budgetary Supplement-Capital/SIZ/TEDC Matrix:				
Capital Equipment Purchases	2,095,522	-	(2,095,522)	-
TEDC Matrix Allocation	700,000	-	(700,000)	-
TOTAL BUDGETARY SUPPLEMENT	2,795,522	-	(2,795,522)	-
TOTAL - PROJECT SPECIFIC	2,795,522	46,363	(2,795,522)	46,363
CAPITAL PROJECTS - ***ASSIGNED***	2,124,816	(46,363)	(134,241)	1,944,212
TOTAL CAPITAL PROJECTS	\$ 4,920,338	\$ -	\$ (2,929,763)	\$ 1,990,575

(Continued)

CITY OF TEMPLE, TEXAS
 Schedule of Fund Balance - General Fund
 December 31, 2015

Table I
 (Continued)

	Council Approved			Balance 12/31/15
	Balance 10/01/15	Reallocation	Appropriation Increase (Decrease)	
Other Fund Balance Classifications:				
Encumbrances:	\$ 2,106,551	\$ -	\$ (2,106,551)	\$ -
Nonspendable:				
Inventory & Prepaid Items	375,039	-	-	375,039
Restricted for:				
Rob Roy MacGregor Trust - Library	12,790	-	(1,500)	11,290
Drug enforcement {Seized Funds}	345,852	-	(55,490)	290,362
Municipal Court Restricted Fees	617,769	-	-	617,769
Vital Statistics Preservation Fund	48,504	-	-	48,504
Public Safety	32,975	-	-	32,975
Public Education Government (PEG) Access Channel	155,432	-	(10,500)	144,932
Assigned to:				
Technology Replacement	420,476	-	(201,484)	218,992
Budgeted decrease in Fund Balance	-	\$ -	\$ (5,305,288)	5,305,288
Unassigned: { 4 months operations }	<u>18,293,530</u>			<u>18,293,530</u>
Total Fund Balance	<u>\$ 27,329,256</u>			<u>\$ 27,329,256</u>

CITY OF TEMPLE, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
For the three months ended December 31, 2015

Table II

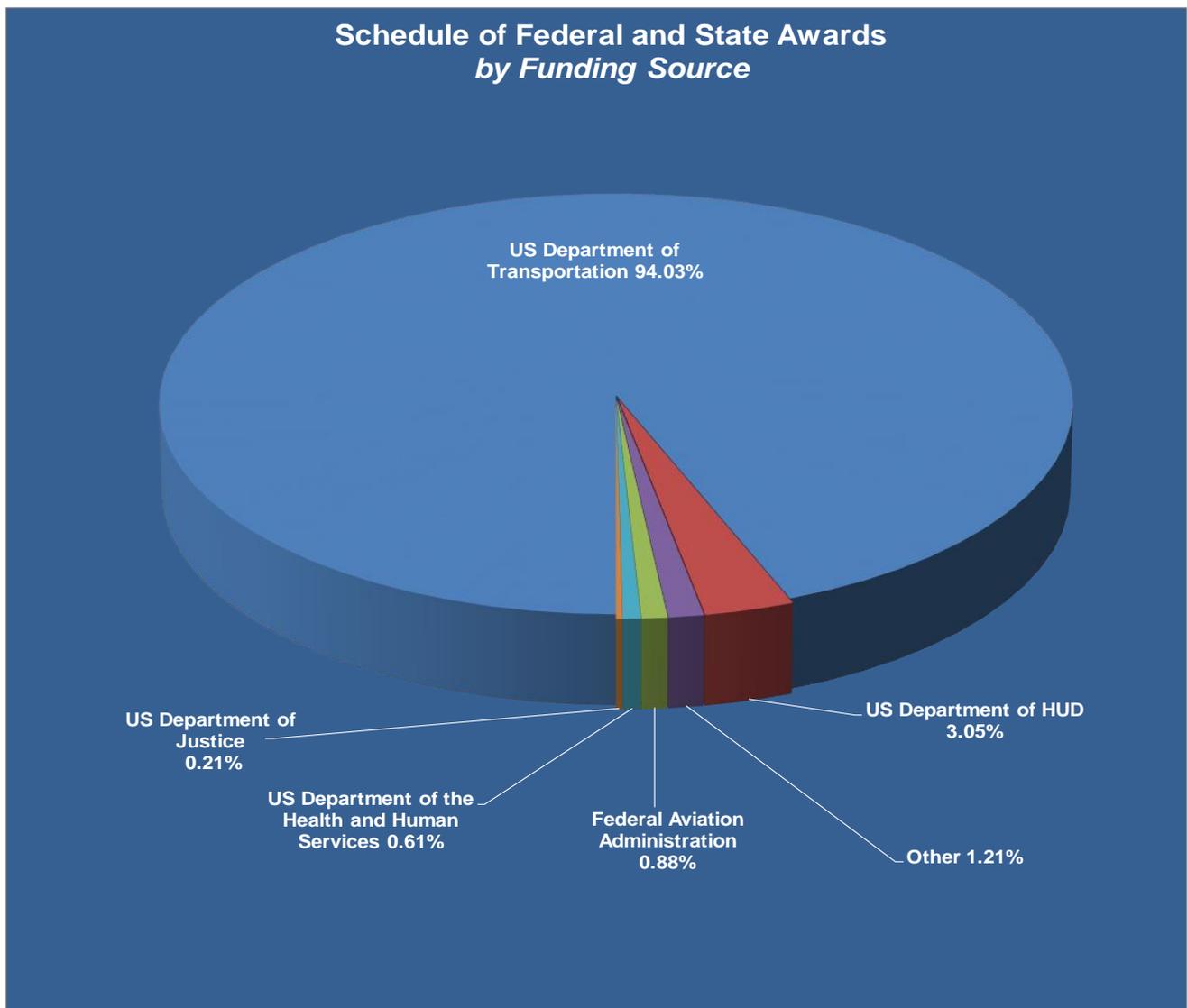
<u>Federal/State Grantor</u> <u>Agency or Pass-Through</u> <u>Program Title</u>	<u>Federal</u> <u>CFDA</u> <u>Number</u>	<u>Grant</u> <u>Number</u>	<u>Program</u> <u>or Award</u> <u>Amount</u>	<u>Program</u> <u>Expenditures</u>
Federal Assistance:				
<u>U.S. Department of H.U.D.</u>				
CDBG 2014	14.218	B-14-MC-48-0021	\$ 390,268	\$ 60,316
CDBG 2015	14.218	B-15-MC-48-0021	357,357	-
				<u>60,316</u>
<u>U.S. Department of Homeland Security</u>				
Texas Department of Public Safety:				
Civil Defense	97.042	16TX-EMPG-1142	39,988	<u>9,997</u>
				<u>9,997</u>
<u>U.S. Department of Justice</u>				
2015 Bullet Proof Vests Grant	16.607	2015-BU-BX-13069168	27,920	-
				<u>-</u>
Equitable Sharing Program	16.922	TX0140700	24,504	<u>24,504</u>
				<u>24,504</u>
<u>U.S. Department of Health and Human Services</u>				
2016 Community Health Related to Contamination at Land Reuse/Brownfield Sites Grant	93.07	1E11TS000265-01	150,000	-
				<u>-</u>
<u>U.S. Department of Transportation</u>				
Texas Department of Transportation:				
Pass-Through Agreement	20.205	0320-06-001	16,555,000	-
Transportation Alternatives Project North 31st.	20.205	0909-36-150	234,064	-
				<u>-</u>
<u>Institute of Museum and Library Services</u>				
Texas State Library and Archives Commission				
Interlibrary Loan Program	45.310	LS-00-13-0044-13	5,238	<u>5,238</u>
				<u>5,238</u>
State Assistance:				
<u>Office of the Attorney General</u>				
Chapter 59 Asset Forfeitures	-	-	21,005	<u>21,005</u>
				<u>21,005</u>
<u>Office of the Governor - Criminal Justice Division</u>				
Crisis Assistance Program	-	-	21,694	<u>5,178</u>
				<u>5,178</u>
<u>Texas Commission on Environmental Quality</u>				
Texas Natural Gas Vehicle Grant Program	-	582-13-32486-1795	150,000	<u>75,975</u>
				<u>75,975</u>
<u>Texas Department of Transportation</u>				
2016 Routine Airport Maintenance Program (RAMP)	-	M1609TEMP	50,000	-
				<u>-</u>
<u>Texas A&M Forest Service</u>				
TIFMAS Grant Assistance Program	-	-	2,220	-
				<u>-</u>
<u>Texas State University System</u>				
Texas School Safety Center				
Tobacco Prevention and Community Services Division	-	-	<u>5,025</u>	<u>1,950</u>
Tobacco Enforcement Program				<u>1,950</u>
				<u>1,950</u>
Total Federal and State Financial Assistance			<u>\$ 18,034,283</u>	<u>\$ 204,163</u>

(Continued)

CITY OF TEMPLE, TEXAS
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
 For the three months ended December 31, 2015

Table II
 (Continued)

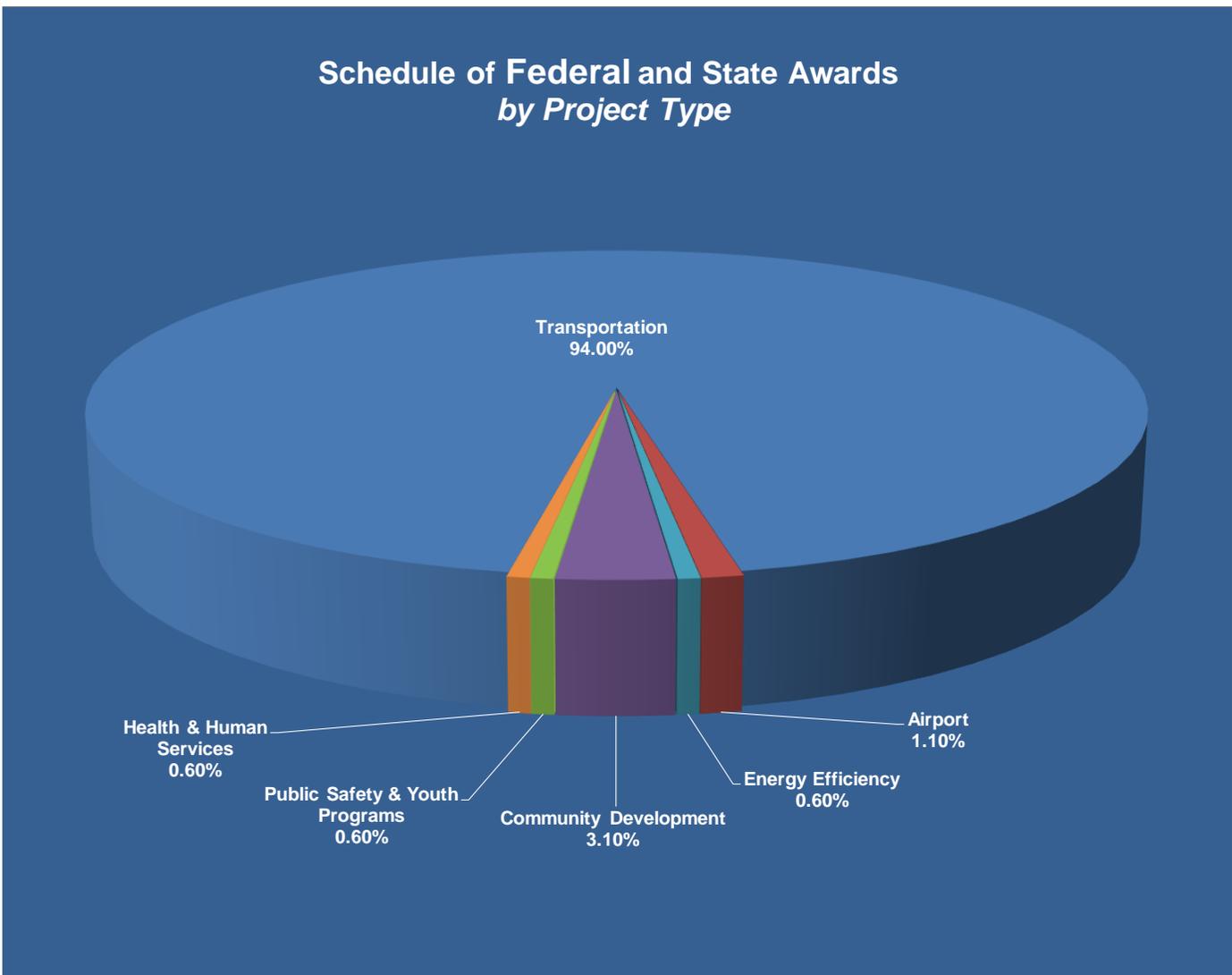
Federal/State Grantor Agency or Pass-Through Program Title	Federal CFDA Number	Grant Number	Program or Award Amount	Program Expenditures
State Administered Financial Assistance				
<u>Texas Department of Transportation - Aviation Division</u>				
Capital Improvement Program - Airport Master Plan	-	15MPTMPLE	\$ 215,683	\$ 40,306
<u>U.S. Department of Transportation</u>				
Texas Department of Transportation:				
Loop 363 & Spur 290 (1st Street)				
Phase I Intersection Reconstruction	20.205	0184-04-046	6,236,650	-
Total State Administered Financial Assistance			<u>6,452,333</u>	<u>40,306</u>
Total Federal, State and State Administered Financial Assistance			<u>\$ 24,486,616</u>	<u>\$ 244,469</u>



CITY OF TEMPLE, TEXAS
 SCHEDULE OF AWARDS OF FEDERAL AND STATE GRANTS - BY PROJECT TYPE
 For the three months ended December 31, 2015

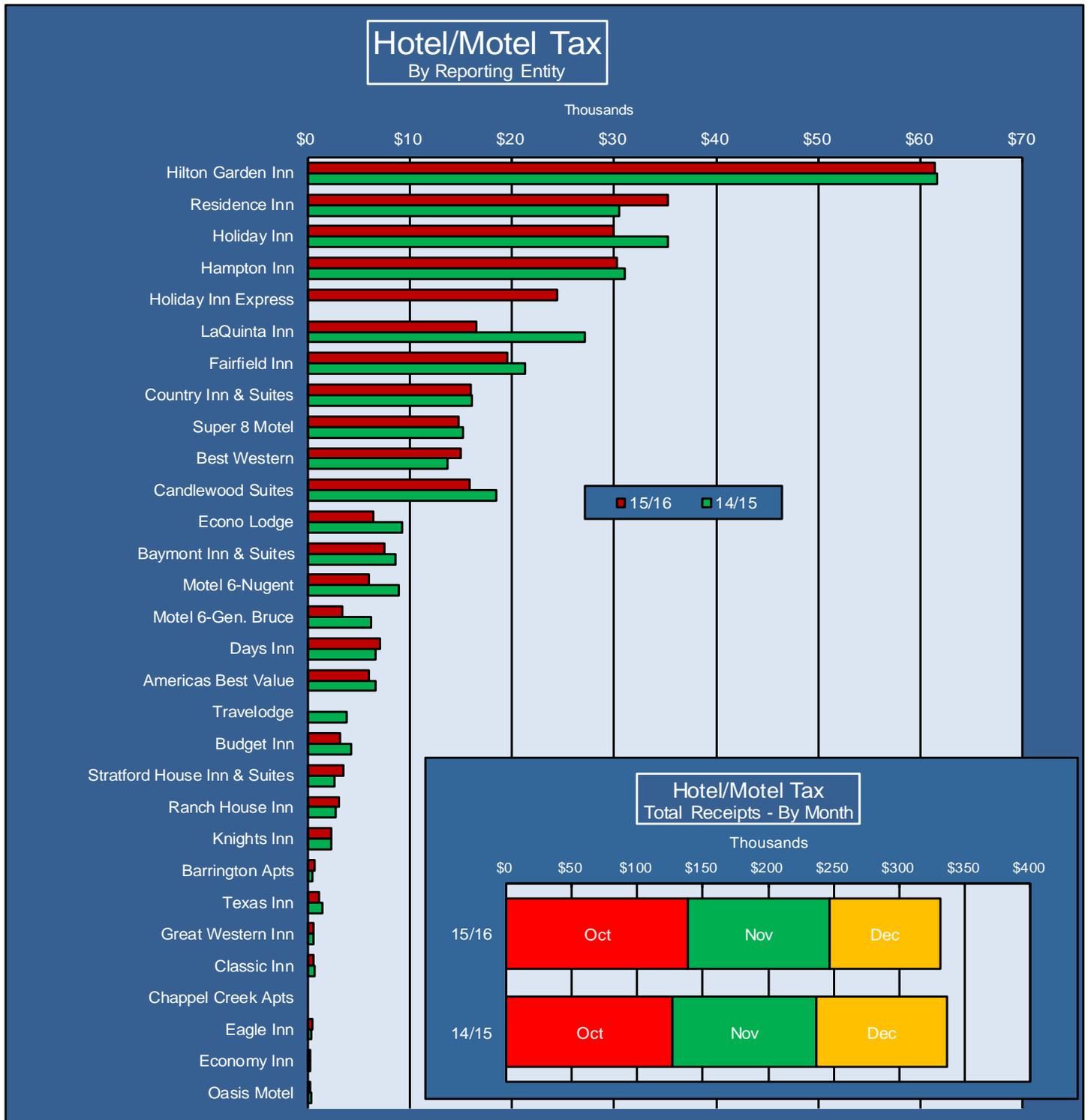
Table III

Transportation	\$ 23,025,714
Airport	265,683
Energy Efficiency	150,000
Community Development	747,625
Public Safety & Youth Programs	147,594
Health & Human Services	150,000
	<u>\$ 24,486,616</u>



City of Temple, Texas
 Hotel/Motel Tax Receipts by Reporting Entity
 For the three months ended December 31, 2015 & 2014

Table IV

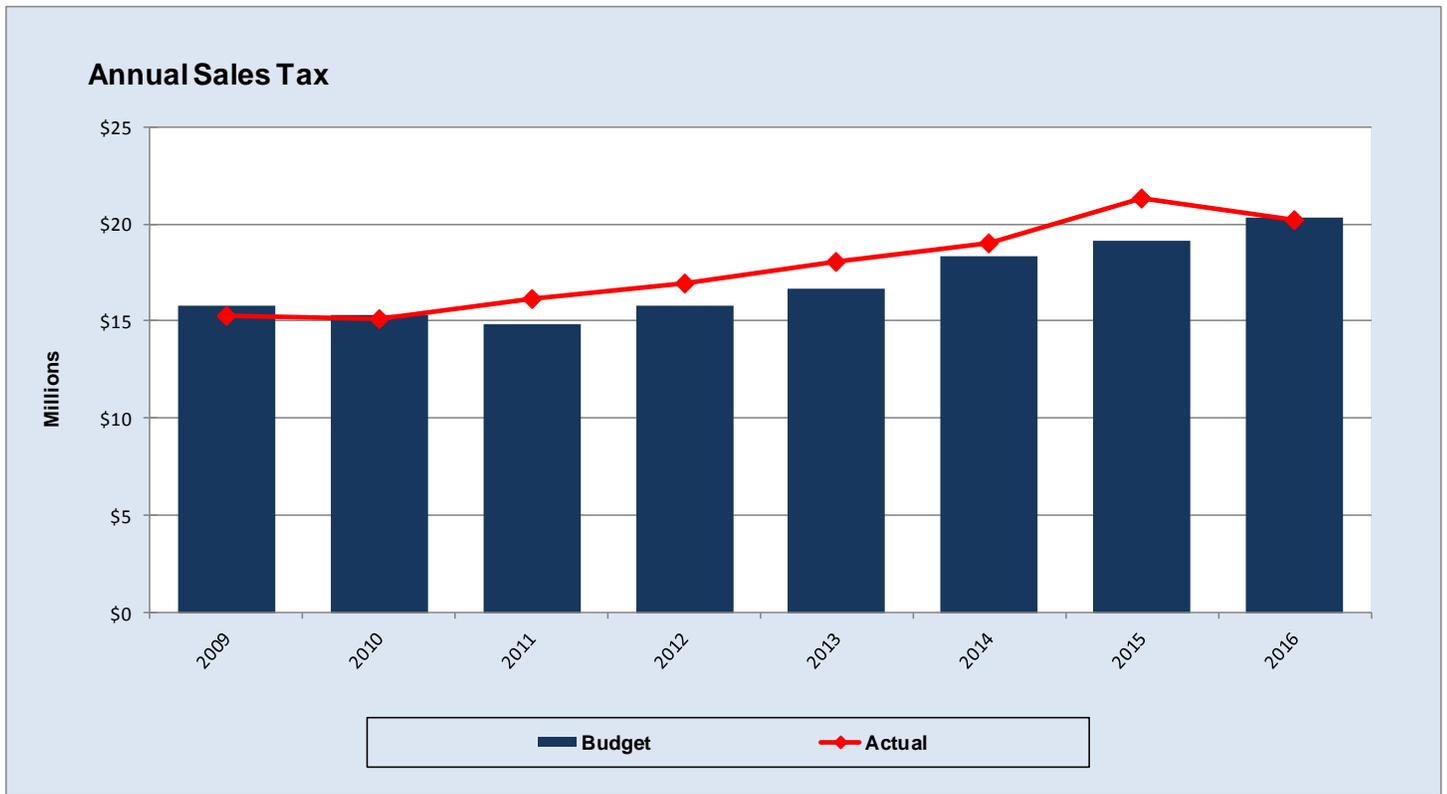


Fiscal Year	# Reporting at 12/31	Hotel/Motel Tax		
		Actual YTD	Budget	% of Budget
15/16	29	\$334,646	\$1,459,320	22.93%
14/15	30	\$336,283	\$1,391,500	24.17%

Historical Sales Tax Revenue - By Month

Month	FY 09	FY 10	FY 11	FY 12	FY 13	FY 14	FY 15 *	FY 16	% Increase (Decrease) 16 Vs. 15
Oct	\$ 1,485,778	\$ 1,422,026	\$ 1,511,535	\$ 1,519,727	\$ 1,534,807	\$ 1,675,339	\$ 3,489,994	\$ 1,857,540	-46.78%
Nov	1,165,941	1,070,438	1,128,208	1,167,140	1,392,450	1,479,695	1,566,784	1,524,999	-2.67%
Dec	1,113,925	1,055,403	1,165,367	1,214,504	1,462,327	1,419,763	1,430,286	1,514,737	5.90%
Jan	1,691,046	1,724,078	1,797,063	1,861,602	1,838,329	1,960,221	2,213,612	2,260,144	2.10%
Feb	1,094,010	1,085,180	1,059,335	1,157,552	1,258,123	1,433,592	1,457,610	1,511,396	3.69%
Mar	1,054,277	1,051,792	1,284,123	1,299,150	1,414,245	1,400,219	1,421,812	1,474,276	3.69%
Apr	1,509,532	1,593,190	1,599,804	1,645,580	1,687,794	1,835,107	1,826,749	1,894,156	3.69%
May	1,212,407	1,153,658	1,223,805	1,271,981	1,317,625	1,489,931	1,486,686	1,541,544	3.69%
Jun	1,099,533	1,138,979	1,182,645	1,476,697	1,478,838	1,493,886	1,461,142	1,515,058	3.69%
Jul	1,550,197	1,546,654	1,679,085	1,623,468	1,693,502	1,709,959	1,880,703	1,950,101	3.69%
Aug	1,158,194	1,125,091	1,173,941	1,342,609	1,459,520	1,593,968	1,567,111	1,624,937	3.69%
Sept	1,103,971	1,167,649	1,320,951	1,387,390	1,480,015	1,489,789	1,509,256	1,564,947	3.69%
Annual:									
\$ Increase	\$ (272,101)	\$ (104,674)	\$ 991,724	\$ 841,539	\$ 1,050,174	\$ 963,895	\$ 2,330,272	\$ (1,077,907)	
% Increase	-1.75%	-0.69%	6.55%	5.22%	6.19%	5.35%	12.28%	-5.06%	

* - Includes audit adjustment in the amount \$1,798,088.19.



City of Temple, Texas
Parks Escrow Deposits - By Addition Name
December 31, 2015

Table VI

Addition Name	Date of Deposit	Amount of Deposit	Total Expenditures/ Refunds	Balance 12/31/2015
Bell Addition	08/13/97	\$ 450.00	\$ -	\$ 450.00
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
Berry Creek	03/17/06	450.00	-	450.00
Krasivi	04/13/06	900.00	-	900.00
Bluebonnet Meadows	08/21/06	2,025.00	-	2,025.00
Pecan Pointe Apts.	09/29/06	26,100.00	-	26,100.00
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
Downs First I	07/30/08	1,125.00	-	1,125.00
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
Hamby	06/11/10	225.00	-	225.00
Villa Andrea	02/07/11	450.00	-	450.00
Northcliffe IX	09/21/11	13,050.00	-	13,050.00
West Ridge Village	07/27/12	5,850.00	-	5,850.00
Liberty Hill III	09/17/12	10,350.00	10,230.00	120.00
Nathans	10/18/12	225.00	-	225.00
Lago Terra	11/06/12	17,550.00	-	17,550.00
Wildflower Meadows I	11/14/12	16,200.00	-	16,200.00
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	306.99	7,568.01
Porter	05/07/13	450.00	-	450.00

(Continued)

City of Temple, Texas
Parks Escrow Deposits - By Addition Name
December 31, 2015

Table VI
(Continued)

Addition Name	Date of Deposit	Amount of Deposit	Total Expenditures/ Refunds	Balance 12/31/2015
Prairie Crossing	06/14/13	\$ 7,200.00	\$ 2,397.96	\$ 4,802.04
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
Brazos Bend	02/27/14	8,550.00	-	8,550.00
Oaks at Lakewood	02/27/14	8,325.00	-	8,325.00
Alta Vista II	03/06/14	55,125.00	-	55,125.00
Westfield VIII	04/22/14	4,275.00	-	4,275.00
Ranch at Woodland Trails	04/22/14	4,500.00	-	4,500.00
Ranch at Woodland Trails #2	04/22/14	4,950.00	-	4,950.00
Villas at Friars Creek	12/31/14	15,300.00	-	15,300.00
Salisbury VII	01/26/15	1,350.00	-	1,350.00
North Gate	06/30/15	15,300.00	-	15,300.00
Westfield X	09/09/15	12,600.00	-	12,600.00
Villas at Friars Creek	09/28/15	14,850.00	-	14,850.00
Phillips	10/13/15	225.00	-	225.00
Hartrick Valley Estates	12/02/15	5,400.00	-	5,400.00
Accumulated Interest ¹		92,636.39	91,679.07	957.32
Total		\$ 447,348.89	\$ 106,808.89	\$ 340,540.00

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.

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.

The City's Strategic Investment Zone (SIZ) is designed to encourage redevelopment of strategically important neighborhoods and corridors that might otherwise not occur in the absence of incentives. The incentives would include the availability of a matching grant where the City participates with dollars or in-kind services to encourage redevelopment. The grant matrix includes funds or services related to façade replacement or upgrading, sign improvements, landscaping improvements, asbestos abatements, demolitions and sidewalk replacement.

Boundaries of the SIZ incentive zones include Downtown Zone – Single Façade or Double Façade and Commercial Zones.

City of Temple, Texas
 Redevelopment Grants and Incentive Programs within Strategic Investment Zones (SIZ)
 As of December 31, 2015

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
		John Deere Landscapes		418	N/A	7/8/2014	Complete	Landscaping - Plant Material
		Cooper & Company Nurseries		77	N/A	7/11/2014	Complete	Landscaping - Plant Material
		Bourland Landscape, LLC		704	N/A	7/18/2014	Complete	Landscaping - River Rock
		Pops Tree Farm		1,645	N/A	8/20/2010	Complete	Trees
		BJS Park & Recreation Products		3,165	N/A	5/28/2010	Complete	Tree Grates
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

(Continued)

City of Temple, Texas
 Redevelopment Grants and Incentive Programs within Strategic Investment Zones (SIZ)
 As of December 31, 2015

Table VII
 (Continued)

Line #	Contract/ Council Award Date	Grantee	Original Match Amount	Actual City Match	Expiration Date	Payment Date	Improvement Status	Improvement Description
23	6/7/2012	Central Texas Kitchen Center	\$ 31,020	\$ 23,197	12/31/2012	12/7/2012	Complete	Façade, Sign, Sidewalks & Asbestos Survey and Abatement
24	10/4/2012	Temple Pro Ventures Commercial, LP	44,000	42,597	12/30/2013	2/10/2014	Complete	Façade, Sign, Sidewalks, Asbestos Survey and Abatement, Landscaping and Demolition
25	11/15/2012	Trawets Properties, Inc.	29,000	29,000	5/15/2014	10/24/2014	Complete	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	-	12/1/2014		Expired	Façade, Sign, Sidewalks, Landscaping, Asbestos Abatement and Demolition
30	12/19/2013	GJT Future Management	33,000	22,508	2/1/2015	11/21/2014	Complete	Façade, Sign, Sidewalks, Landscaping, Asbestos Abatement and Demolition
31	8/21/2014	BJ's Restaurants, Inc.	43,000	-	6/30/2015	N/A	Expired	Façade, Sign, Sidewalks, Landscaping, Asbestos Abatement and Demolition
32	8/7/2015	Pignetti's (Ledia Marely, LLC)	11,270	11,270	12/1/2015	10/15/2015	Complete	Façade, Sign, Sidewalks, Landscaping, Asbestos Abatement and Demolition
33	8/7/2015	Heartland Resources, Inc.	10,040	10,040	12/1/2015	11/13/2015	Complete	Façade, Sign, Sidewalks, Landscaping, Asbestos Abatement and Demolition
34	8/7/2015	Wes's Burger Shack	24,950	24,950	N/A	11/13/2015	Complete	Façade, Sign, Sidewalks, Landscaping, Asbestos Abatement and Demolition
35	10/1/2015	Pool's Grocery	40,800	40,800	N/A	TBD	In Progress	Façade, Sign, Sidewalks, Landscaping, Asbestos Abatement and Demolition
36	11/5/2015	Rancier Investments 1, LLC	10,000	10,000	N/A	TBD	In Progress	Façade, Sign, Sidewalks, Landscaping, Asbestos Abatement and Demolition

\$ 614,788

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
FY 2015	100,000
FY 2016	-
Committed/Encumbered/Pending	(614,788)
Remaining Funds	\$ 193,363

