

First Quarter Financial Statements 2022



Prepared by the
Finance Department





QUARTERLY FINANCIAL STATEMENTS

For the three months ended 12.31.21

Prepared by:
City of Temple, Finance Department

Traci L. Barnard, CPA
Director of Finance

Melissa A. Przybylski, CPA
Assistant Director of Finance

Stacey Reisner, CPA
Treasury & Debt Division Director

Jennifer Emerson
Budget Division Director

Sherry M. Pogor
Financial Analyst II

Robby Schimmels
Financial Analyst

Ronda Montgomery
Financial Analyst





TABLE OF CONTENTS



Page Exhibit/Table

Introductory Section –

Transmittal Letter	9	
--------------------------	---	--

Financial Section –

General Fund

Comparative Balance Sheets.....	14	A-1
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Actual and Budget.....	16	A-2
Schedule of Revenues – Actual and Budget.....	17	A-3
Schedule of Expenditures – Actual and Budget.....	19	A-4
Detail Schedule of Expenditures – Actual and Budget.....	21	A-5

Water and Wastewater Fund

Statement of Net Position	26	B-1
Statements of Revenues, Expenses, and Changes in Net Position	28	B-2
Comparative Schedule of Operating Revenues	29	B-3
Comparative Schedule of Operating Expenses by Department.....	30	B-4
Comparative Statement of Revenues and Expenses – Actual and Budget.....	32	B-5

TABLE OF CONTENTS

Page Exhibit/Table

Special Revenue Funds

Hotel-Motel Tax Fund –

Comparative Balance Sheets	34	C-1
Statement of Revenues, Expenditures, and Changes in Fund Balance – Actual and Budget	35	C-2
Detail Schedule of Expenditures – Actual and Budget	36	C-3

Drainage Fund –

Comparative Balance Sheets	37	D-1
Statement of Revenues, Expenditures, and Changes in Fund Balance – Actual and Budget	38	D-2

Capital Projects

Schedule of Capital Projects Bond Proceeds & Related Expenditures –

Summary of all Bond Issues	40	E-1
Utility System Revenue Bonds 2006, 2008, 2010, 2015, 2017, 2019, & 2021.....	41	E-2
Combination Tax & Revenue Certificates of Obligation Bonds 2012, 2014, 2016, 2018, 2019, 2020 & 2021	43	E-3
Parks General Obligation Bonds 2015.....	45	E-4
Combination Tax & Revenue Certificates of Obligation Bonds 2017, 2020 & 2021	46	E-5
Reinvestment Zone No. 1 Tax Increment Revenue Bonds 2018.....	47	E-6
Limited Tax Notes 2019, 2020 & 2021	48	E-7

TABLE OF CONTENTS

Page

Exhibit/Table

Capital Projects (Continued)

Schedule of Capital Projects Bond Proceeds & Related Expenditures –

Combination Tax & Revenue Certificates of Obligation

Bonds 2020 & 2021	49	E-8
Reinvestment Zone No. 1 Tax Increment Taxable		
Revenue Bonds 2021B.....	50	E-9
Reinvestment Zone No. 1 Tax Increment Revenue Bonds 2021A.....	51	E-10

Capital Improvement Program –

Projects Underway/Scheduled	52	E-11
Projects Underway/Scheduled – Detail	53	E-12
Project Status {Based on \$'s}	66	E-13
Project Status {Based on # of Projects}	67	E-14
Project Status {Based on Funding Source}	68	E-15
Project Status {Based on Completion Date}	69	E-16

Investments

Schedule of Investment Allocations	73	F-1
Investment Portfolio – Market to Market	74	F-2
Carrying Value and Fair Value Comparison	75	F-3

TABLE OF CONTENTS



Page

Exhibit/Table

Supplemental Financial Information

Tables

Fund Balance – General Fund	79	I
Schedule of Expenditures of Federal and State Awards.....	80	II
Hotel/Motel Tax Receipts – By Reporting Entity	82	III
Historical Sales Tax Revenue – By Month.....	83	IV
Parks Escrow Funds – By Addition Name	84	V

Strategic Investment Zones

Redevelopment Grants and Incentive Programs within		
Strategic Investment Zones (SIZ)	88	VI
Strategic Investment Zone Map (SIZ)	89	

TRANSMITTAL LETTER

February 17, 2022

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, 2021. 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, 2021, as compared to the FY 2022 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	\$ 22,710	\$ 47,327	48%
Franchise fees	1,867	7,445	25%
Licenses and permits	327	1,261	26%
Intergovernmental	10	184	6%
Charges for services	7,644	30,922	25%
Fines	274	1,760	16%
Interest and other	318	856	37%
Total revenues	\$ 33,149	\$ 89,755	37%

TRANSMITTAL LETTER

Revenues compared to the amended budget for FY 2022 are at 37% with 25% of the year completed. A detail of the revenues as compared to budget is shown below:

Revenues	% of Budget
Ad valorem taxes	76.70%
Sales tax receipts	28.50%
Other taxes	29.15%
Franchise fees	25.07%
Licenses and permits	25.93%
Intergovernmental revenues	5.67%
Charges for services	24.72%
Fines	15.54%
Interest and other	37.07%

Expenditures by major function for the three months ended December 31, 2021, as compared to the FY 2022 amended budget are shown in the following table (presented in thousands):

	Actual	Amended Budget	Percent of Budget
Expenditures:			
General government	\$ 5,161	\$ 21,145	24%
Public safety	11,135	41,150	27%
Highways and streets	903	4,571	20%
Sanitation	2,294	8,903	26%
Parks and recreation	2,592	13,830	19%
Education	489	2,147	23%
Airport	714	2,549	28%
Debt Service:			
Principal	20	354	6%
Interest	1	32	3%
Total expenditures	\$ 23,309	\$ 94,679	25%

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

Expenditures	% of Budget
Personnel	23.52%
Operations	24.56%
Capital	41.71%
Debt service	5.52%

Detail of expenditures begins on page 19, Exhibit A-4 and A-5.

TRANSMITTAL LETTER



WATER/WASTEWATER FUND –

Operating revenue has increased by \$773,241 over the same time as last fiscal year. Operating expenses increased by \$332,441 compared to the same period of last fiscal year. First quarter financials for this fund begin on page 26.

HOTEL-MOTEL FUND –

The Hotel-Motel Fund is reported beginning on page 34. 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 37. This special revenue fund was created in fiscal year 1999 to account for recording revenues and expenditures addressing the storm water drainage needs of our community. The City Council extended the ordinance on September 18, 2003, establishing the drainage fund for an additional five years. On September 4, 2008, Council amended the ordinance removing the 5-year sunset provision from the ordinance. The ordinance was also amended to remove the calculation of the fees from the ordinance and set the fees by resolution.

CAPITAL PROJECTS –

The City of Temple has in the past and is currently investing heavily in improving infrastructure. This section contains detailed schedules that review current capital projects funded by bond proceeds and begins on page 40. 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 Investment Policy adopted by the City on August 13, 2021. The City's primary investment objectives, in order of priority, are as follows:

- Safety
- Liquidity
- Yield

As of December 31, 2021, the City had cash and investments with a carrying value of \$340,872,715 and a fair value of \$343,362,376. Total interest earnings for the three months ended are \$48,731. The investment schedules presented in Exhibit F-1 through F-3 are prepared in accordance with Generally Accepted Accounting Principles (GAAP).

TRANSMITTAL LETTER



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 four of our investment type options.

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

Details of our current investment portfolio begin on page 73, Exhibit F-1 through F-3.

SUPPLEMENTAL INFORMATION –

This section has details of General Fund balances and designations (page 79). 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 & Debt Division Director, Stacey Reisner, CPA; Budget Division Director, Jennifer Emerson; Financial Analyst II, Sherry Pogor; Financial Analyst, Robby Schimmels; and Financial Analyst, Ronda Montgomery 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, 2021 and 2020

	<u>FY 2022</u>	<u>FY 2021</u>	<u>Increase (Decrease)</u>
ASSETS			
Cash	\$ 5,200	\$ 5,200	\$ -
Investments	49,416,222	44,025,517	5,390,705
Receivables (net of allowance for estimated uncollectible):			
State sales tax	2,687,829	1,999,057	688,772
Accounts	1,858,541	3,367,346	(1,508,805)
Ad valorem taxes	9,951,848	4,988,152	4,963,696
Inventories	371,569	387,451	(15,882)
Prepaid items	577,059	565,813	11,246
<i>Total current assets</i>	<u>64,868,268</u>	<u>55,338,536</u>	<u>9,529,732</u>
 Restricted cash and investments:			
Drug enforcement	111,714	150,041	(38,327)
Public safety	29,237	29,694	(457)
R.O.W. Escrow	22,851	22,844	7
Parks Escrow {Table V, pg. 84}	487,041	387,359	99,682
Rob Roy MacGregor Trust - Library	5,689	5,688	1
Hillcrest Cemetery	250,047	-	250,047
<i>Total restricted cash and investments</i>	<u>906,579</u>	<u>595,626</u>	<u>310,953</u>
 TOTAL ASSETS	<u><u>\$ 65,774,847</u></u>	<u><u>\$ 55,934,162</u></u>	<u><u>\$ 9,840,685</u></u>

	<u>FY 2022</u>	<u>FY 2021</u>	<u>Increase (Decrease)</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Vouchers payable	\$ 6,480,861	\$ 6,185,569	\$ 295,292
Retainage payable	-	7,609	(7,609)
Accrued payroll	2,009,187	1,686,829	322,358
Deposits	43,245	39,580	3,665
Deferred revenues:			
Ad valorem taxes	5,130,107	4,960,567	169,540
R.O.W. Escrow	22,851	22,844	7
Parks Escrow	487,041	387,359	99,682
Electric franchise	1,750,073	1,766,729	(16,656)
Gas franchise	246,809	154,145	92,664
Other	407,906	351,895	56,011
Total liabilities	<u>16,578,080</u>	<u>15,563,126</u>	<u>1,014,954</u>
Fund Balance:			
Nonspendable:			
Inventories and prepaid items	591,227	552,260	38,967
Restricted for:			
Drug enforcement	108,586	207,562	(98,976)
Public safety	29,235	30,695	(1,460)
Rob Roy MacGregor Trust - Library	2,128	4,178	(2,050)
Municipal court	126,305	170,806	(44,501)
Vital statistics preservation	24,939	17,788	7,151
Public education channel	86,382	96,003	(9,621)
Hillcrest cemetery	250,024	-	250,024
Assigned to:			
Technology replacement	547,567	210,281	337,286
Capital projects {Table I, pg. 79}	6,975,256	4,179,225	2,796,031
Unassigned:	22,116,233	21,616,233	500,000
Budgeted decrease in fund balance	<u>8,700,750</u>	<u>6,426,975</u>	<u>2,273,775</u>
Total fund balance	<u>39,558,632</u>	<u>33,512,006</u>	<u>6,046,626</u>
Excess revenues over expenditures YTD	<u>9,638,135</u>	<u>6,859,030</u>	<u>2,779,105</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 65,774,847</u>	<u>\$ 55,934,162</u>	<u>\$ 9,840,685</u>

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES

IN FUND BALANCE - ACTUAL AND BUDGET

For the three months ended December 31, 2021

(With comparative amounts for the three months ended December 31, 2020)

	FY 2022			FY 2021	Analytical \$ Increase (Decrease) Prior yr.
	Actual	Budget	Percent of Budget	Actual	
Revenues:					
Taxes	\$ 22,709,932	\$ 47,327,079	47.99%	\$ 18,467,150	\$ 4,242,782
Franchise fees	1,866,752	7,444,730	25.07%	1,736,046	130,706
Licenses and permits	326,846	1,260,600	25.93%	373,269	(46,423)
Intergovernmental	10,451	184,326	5.67%	869,623	(859,172)
Charges for services	7,644,331	30,922,041	24.72%	6,639,428	1,004,903
Fines	273,561	1,759,972	15.54%	267,544	6,017
Interest and other	317,512	856,425	37.07%	441,122	(123,610)
Total revenues	33,149,385	89,755,173	36.93%	28,794,182	4,355,203
Expenditures:					
General government	5,161,415	21,144,722	24.41%	4,834,639	326,776
Public safety	11,134,732	41,149,905	27.06%	10,623,340	511,392
Highways and streets	903,044	4,570,758	19.76%	874,867	28,177
Sanitation	2,294,114	8,902,495	25.77%	2,208,011	86,103
Parks and recreation	2,591,616	13,829,856	18.74%	2,350,987	240,629
Education	489,397	2,147,242	22.79%	522,317	(32,920)
Airport	713,857	2,548,673	28.01%	505,634	208,223
Debt Service:					
Principal	20,230	353,529	5.72%	35,359	(15,129)
Interest	1,062	31,966	3.32%	2,386	(1,324)
Total expenditures	23,309,467	94,679,146	24.62%	21,957,540	1,351,927
Excess (deficiency) of revenues over expenditures	9,839,918	(4,923,973)	-	6,836,642	3,003,276
Other financing sources (uses):					
Transfers in:					
Drainage Fund	78,087	312,349	25.00%	74,815	3,272
Transfers out:					
Debt Service	(31,306)	(1,751,238)	1.79%	(31,306)	-
Capital Projects - Designated	(246,808)	(2,260,370)	10.92%	(21,121)	(225,687)
Grant Fund	(1,756)	(77,518)	2.27%	-	(1,756)
Total other financing sources (uses)	(201,783)	(3,776,777)	5.34%	22,388	(224,171)
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	9,638,135	(8,700,750)	-	6,859,030	2,779,105
Fund balance, beginning of period	39,558,632	39,558,632	-	33,512,006	6,046,626
Fund balance, end of period	\$ 49,196,767	\$ 30,857,882	\$ -	\$ 40,371,036	\$ 8,825,731

GENERAL FUND

SCHEDULE OF REVENUES - ACTUAL AND BUDGET

For the three months ended December 31, 2021

(With comparative amounts for the three months ended December 31, 2020)

	FY 2022			FY 2021	Analytical
	Actual	Budget	Percent of Budget	Actual	\$ Increase (Decrease) Prior yr.
Taxes:					
Ad valorem:					
Property, current year	\$ 14,617,773	\$ 18,808,866	77.72%	\$ 11,978,227	\$ 2,639,546
Property, prior year	36,510	196,213	18.61%	29,303	7,207
Penalty and interest	17,823	125,000	14.26%	18,097	(274)
Total ad valorem taxes	14,672,106	19,130,079	76.70%	12,025,627	2,646,479
Non-property taxes:					
City sales {Table IV, pg. 83}	7,970,187	27,965,000	28.50%	6,399,009	1,571,178
Mixed beverage	53,974	170,000	31.75%	33,579	20,395
Occupation	13,665	42,000	32.54%	8,925	4,740
Bingo	-	20,000	0.00%	10	(10)
Total non-property taxes	8,037,826	28,197,000	28.51%	6,441,523	1,596,303
Total taxes	22,709,932	47,327,079	47.99%	18,467,150	4,242,782
Franchise Fees:					
Electric franchise	840,753	3,430,000	24.51%	789,646	51,107
Gas franchise	193,447	520,000	37.20%	142,962	50,485
Telephone franchise	46,159	220,000	20.98%	58,252	(12,093)
Cable franchise	185,000	854,673	21.65%	185,000	-
Water/Sewer franchise	583,339	2,333,357	25.00%	546,604	36,735
Other	18,054	86,700	20.82%	13,582	4,472
Total franchise fees	1,866,752	7,444,730	25.07%	1,736,046	130,706
Licenses and permits:					
Building permits	207,926	840,000	24.75%	275,324	(67,398)
Electrical permits and licenses	8,280	37,000	22.38%	7,373	907
Mechanical	7,235	20,000	36.18%	3,654	3,581
Plumbing permit fees	42,625	125,000	34.10%	32,607	10,018
Other	60,780	238,600	25.47%	54,311	6,469
Total licenses and permits	326,846	1,260,600	25.93%	373,269	(46,423)
Intergovernmental revenues:					
Federal grants	2,386	127,386	1.87%	856,558	(854,172)
State grants	-	11,875	0.00%	5,000	(5,000)
State reimbursements	-	8,352	0.00%	-	-
Department of Civil Preparedness	8,065	36,713	21.97%	8,065	-
Total intergovernmental revenues	10,451	184,326	5.67%	869,623	(859,172)

(Continued)

	FY 2022			FY 2021	Analytical
	Actual	Budget	Percent of Budget	Actual	\$ Increase (Decrease) Prior yr.
Library fees	\$ 1,217	\$ 4,500	27.04%	\$ 2,205	\$ (988)
Recreational entry fees	10,151	80,798	12.56%	14,657	(4,506)
Summit recreational fees	70,129	398,554	17.60%	57,290	12,839
Hillcrest	25,926	29,150	88.94%	26,214	(288)
Crossroads	5,040	51,372	9.81%	13,440	(8,400)
Golf course revenues	262,116	890,189	29.44%	219,602	42,514
Swimming pool	60	34,000	0.18%	-	60
Lions Junction water park	-	429,165	0.00%	-	-
Sammons indoor pool	10,638	80,000	13.30%	6,332	4,306
Vital statistics	34,578	120,000	28.82%	19,742	14,836
Police revenue	254,771	834,466	30.53%	267,057	(12,286)
Contractual services					
-proprietary fund	1,402,725	5,630,830	24.91%	1,318,316	84,409
Curb and street cuts	32,609	144,480	22.57%	15,870	16,739
Other	5,338	100,700	5.30%	6,057	(719)
Solid waste collection - residential	1,739,274	6,998,146	24.85%	1,522,804	216,470
Solid waste collection - commercial	979,521	3,857,767	25.39%	889,246	90,275
Solid waste collection - roll-off	995,834	3,235,207	30.78%	732,280	263,554
Landfill contract	715,366	2,578,535	27.74%	598,296	117,070
Airport sales and rental	661,686	2,423,290	27.31%	415,278	246,408
Subdivision fees	9,222	32,000	28.82%	13,825	(4,603)
Recreational services	117,886	1,228,167	9.60%	128,206	(10,320)
Fire department	14,842	72,798	20.39%	44,248	(29,406)
Reinvestment Zone reimbursements	295,402	1,667,927	17.71%	328,463	(33,061)
Total charges for services	7,644,331	30,922,041	24.72%	6,639,428	1,004,903
Fines:					
Court	191,462	1,343,964	14.25%	186,449	5,013
Animal pound	12,985	30,000	43.28%	6,970	6,015
Code enforcement	110	-	0.00%	-	110
Over parking	1,350	1,000	135.00%	170	1,180
Administrative fees	67,654	385,008	17.57%	73,955	(6,301)
Total fines	273,561	1,759,972	15.54%	267,544	6,017
Interest and other:					
Interest	18,621	25,200	73.89%	104,630	(86,009)
Lease and rental	41,913	177,560	23.60%	45,304	(3,391)
Sale of fixed assets	16,919	129,900	13.02%	324	16,595
Insurance claims	32,098	168,780	19.02%	31,554	544
Payment in lieu of taxes	18,957	19,000	99.77%	19,073	(116)
Building rental -					
BOA bldg.	8,554	40,000	21.39%	9,290	(736)
Other	180,450	295,985	60.97%	230,947	(50,497)
Total interest and other	317,512	856,425	37.07%	441,122	(123,610)
Total revenues	\$ 33,149,385	\$ 89,755,173	36.93%	\$ 28,794,182	\$ 4,355,203

GENERAL FUND

SCHEDULE OF EXPENDITURES- ACTUAL AND BUDGET

For the three months ended December 31, 2021

(With comparative amounts for the three months ended December 31, 2020)

	FY 2022			FY 2021	Analytical
	Actual	Budget	Percent of Budget	Actual	\$ Increase (Decrease) Prior yr.
General government:					
City council	\$ 40,131	\$ 250,014	16.05%	\$ 49,713	\$ (9,582)
City manager	269,658	1,066,184	25.29%	262,023	7,635
Housing & community development	98,490	427,082	23.06%	75,570	22,920
Finance	532,381	2,284,819	23.30%	501,711	30,670
Purchasing	170,858	708,230	24.12%	157,925	12,933
City secretary	88,640	446,398	19.86%	98,473	(9,833)
Special services	190,543	1,317,897	14.46%	445,108	(254,565)
Legal	255,567	1,115,810	22.90%	257,191	(1,624)
City planning	187,865	829,361	22.65%	188,269	(404)
Information technology services	1,532,831	4,567,863	33.56%	1,183,345	349,486
Human resources	310,315	1,249,915	24.83%	237,939	72,376
Economic development	161,743	525,145	30.80%	111,163	50,580
Fleet services	322,637	1,733,216	18.61%	329,964	(7,327)
Inspections/Permits	204,916	790,945	25.91%	169,810	35,106
Facility services	369,152	1,872,120	19.72%	382,988	(13,836)
Performance excellence	136,133	759,280	17.93%	96,105	40,028
Marketing & Communications	289,555	1,200,443	24.12%	287,342	2,213
	<u>5,161,415</u>	<u>21,144,722</u>	<u>24.41%</u>	<u>4,834,639</u>	<u>326,776</u>
Public safety:					
Municipal court	176,155	860,115	20.48%	172,010	4,145
Police	6,194,125	21,962,670	28.20%	6,029,351	164,774
Animal control	143,608	640,529	22.42%	133,106	10,502
Fire	4,097,289	14,879,576	27.54%	3,645,034	452,255
Communications	262,291	1,049,165	25.00%	269,684	(7,393)
Code compliance	261,264	1,757,850	14.86%	374,155	(112,891)
	<u>11,134,732</u>	<u>41,149,905</u>	<u>27.06%</u>	<u>10,623,340</u>	<u>511,392</u>
					(Continued)

GENERAL FUND

(Continued)

SCHEDULE OF EXPENDITURES- ACTUAL AND BUDGET

For the three months ended December 31, 2021

(With comparative amounts for the three months ended December 31, 2020)

	FY 2022			FY 2021	Analytical
	Actual	Budget	Percent of Budget	Actual	\$ Increase (Decrease) Prior yr.
Highways and streets:					
Street	\$ 642,609	\$ 3,395,122	18.93%	\$ 650,291	\$ (7,682)
Traffic signals	136,007	562,347	24.19%	95,270	40,737
Engineering	124,428	613,289	20.29%	129,306	(4,878)
	<u>903,044</u>	<u>4,570,758</u>	<u>19.76%</u>	<u>874,867</u>	<u>28,177</u>
Sanitation:	<u>2,294,114</u>	<u>8,902,495</u>	<u>25.77%</u>	<u>2,208,011</u>	<u>86,103</u>
Parks and recreation:					
Parks	1,329,979	6,885,571	19.32%	1,206,463	123,516
Recreation	783,325	4,907,073	15.96%	675,512	107,813
Administration	98,542	437,337	22.53%	86,893	11,649
Golf course	379,770	1,599,875	23.74%	382,119	(2,349)
	<u>2,591,616</u>	<u>13,829,856</u>	<u>18.74%</u>	<u>2,350,987</u>	<u>240,629</u>
Library:	<u>489,397</u>	<u>2,147,242</u>	<u>22.79%</u>	<u>522,317</u>	<u>(32,920)</u>
Airport:	<u>713,857</u>	<u>2,548,673</u>	<u>28.01%</u>	<u>505,634</u>	<u>208,223</u>
Debt service:	<u>21,292</u>	<u>385,495</u>	<u>5.52%</u>	<u>37,745</u>	<u>(16,453)</u>
Totals	<u>\$ 23,309,467</u>	<u>\$ 94,679,146</u>	<u>24.62%</u>	<u>\$ 21,957,540</u>	<u>\$ 1,351,927</u>

GENERAL FUND

DETAILED SCHEDULE OF EXPENDITURES - ACTUAL AND BUDGET

For the three months ended December 31, 2021

(With comparative amounts for the three months ended December 31, 2020)

	FY 2022			FY 2021	Analytical \$ Increase (Decrease) Prior yr.
	Actual	Budget	Percent of Budget	Actual	
General government:					
City council:					
Personnel services	\$ 1,824	\$ 36,822	4.95%	\$ 524	\$ 1,300
Operations	38,307	213,192	17.97%	49,189	(10,882)
	40,131	250,014	16.05%	49,713	(9,582)
City manager:					
Personnel services	255,236	981,216	26.01%	253,105	2,131
Operations	14,422	84,968	16.97%	8,918	5,504
	269,658	1,066,184	25.29%	262,023	7,635
Housing & community development:					
Personnel services	90,730	351,694	25.80%	73,095	17,635
Operations	7,760	35,388	21.93%	2,475	5,285
Capital outlay	-	40,000	0.00%	-	-
	98,490	427,082	23.06%	75,570	22,920
Finance:					
Personnel services	376,545	1,527,231	24.66%	352,308	24,237
Operations	155,836	757,588	20.57%	149,403	6,433
	532,381	2,284,819	23.30%	501,711	30,670
Purchasing:					
Personnel services	145,987	668,932	21.82%	134,974	11,013
Operations	24,871	39,298	63.29%	22,951	1,920
	170,858	708,230	24.12%	157,925	12,933
City secretary:					
Personnel services	81,317	354,652	22.93%	88,983	(7,666)
Operations	7,323	81,746	8.96%	9,490	(2,167)
Capital outlay	-	10,000	0.00%	-	-
	88,640	446,398	19.86%	98,473	(9,833)
Special services:					
Personnel services	115,717	451,011	25.66%	242,472	(126,755)
Operations	74,826	866,886	8.63%	202,636	(127,810)
	190,543	1,317,897	14.46%	445,108	(254,565)
Legal:					
Personnel services	237,657	1,005,754	23.63%	236,826	831
Operations	17,910	110,056	16.27%	20,365	(2,455)
	255,567	1,115,810	22.90%	257,191	(1,624)
City planning:					
Personnel services	180,522	786,745	22.95%	179,342	1,180
Operations	7,343	42,616	17.23%	8,927	(1,584)
	187,865	829,361	22.65%	188,269	(404)

(Continued)

CITY OF TEMPLE, TEXAS

GENERAL FUND

DETAILED SCHEDULE OF EXPENDITURES - ACTUAL AND BUDGET

For the three months ended December 31, 2021

(With comparative amounts for the three months ended December 31, 2020)

Exhibit A-5

(Continued)

	FY 2022			FY 2021	Analytical \$ Increase (Decrease) Prior yr.
	Actual	Budget	Percent of Budget	Actual	
Information technology services:					
Personnel services	\$ 456,346	\$ 1,857,969	24.56%	\$ 420,306	\$ 36,040
Operations	1,070,865	2,698,652	39.68%	763,039	307,826
Capital outlay	5,620	11,242	49.99%	-	5,620
	<u>1,532,831</u>	<u>4,567,863</u>	<u>33.56%</u>	<u>1,183,345</u>	<u>349,486</u>
Human resources:					
Personnel services	209,076	906,762	23.06%	192,805	16,271
Operations	53,101	286,999	18.50%	45,134	7,967
Capital outlay	48,138	56,154	85.72%	-	48,138
	<u>310,315</u>	<u>1,249,915</u>	<u>24.83%</u>	<u>237,939</u>	<u>72,376</u>
Economic development:					
Operations	161,743	525,145	30.80%	111,163	50,580
	<u>161,743</u>	<u>525,145</u>	<u>30.80%</u>	<u>111,163</u>	<u>50,580</u>
Fleet services:					
Personnel services	293,763	1,486,976	19.76%	301,110	(7,347)
Operations	28,874	123,841	23.32%	28,854	20
Capital outlay	-	122,399	0.00%	-	-
	<u>322,637</u>	<u>1,733,216</u>	<u>18.61%</u>	<u>329,964</u>	<u>(7,327)</u>
Inspections/Permits:					
Personnel services	154,589	658,699	23.47%	157,942	(3,353)
Operations	18,497	65,616	28.19%	11,868	6,629
Capital outlay	31,830	66,630	47.77%	-	31,830
	<u>204,916</u>	<u>790,945</u>	<u>25.91%</u>	<u>169,810</u>	<u>35,106</u>
Facility services:					
Personnel services	247,565	1,018,058	24.32%	243,068	4,497
Operations	110,087	716,820	15.36%	110,567	(480)
Capital outlay	11,500	137,242	8.38%	29,353	(17,853)
	<u>369,152</u>	<u>1,872,120</u>	<u>19.72%</u>	<u>382,988</u>	<u>(13,836)</u>
Performance excellence:					
Personnel services	103,050	583,323	17.67%	76,341	26,709
Operations	32,751	173,801	18.84%	19,764	12,987
Capital outlay	332	2,156	15.40%	-	332
	<u>136,133</u>	<u>759,280</u>	<u>17.93%</u>	<u>96,105</u>	<u>40,028</u>
Marketing & Communications:					
Personnel services	191,713	819,829	23.38%	186,028	5,685
Operations	97,842	340,614	28.73%	96,553	1,289
Capital outlay	-	40,000	0.00%	4,761	(4,761)
	<u>289,555</u>	<u>1,200,443</u>	<u>24.12%</u>	<u>287,342</u>	<u>2,213</u>
Total general government	<u>5,161,415</u>	<u>21,144,722</u>	<u>24.41%</u>	<u>4,834,639</u>	<u>326,776</u>

(Continued)

CITY OF TEMPLE, TEXAS
GENERAL FUND
DETAILED SCHEDULE OF EXPENDITURES - ACTUAL AND BUDGET
For the three months ended December 31, 2021
(With comparative amounts for the three months ended December 31, 2020)

Exhibit A-5
(Continued)

	FY 2022			FY 2021	Analytical \$ Increase (Decrease) Prior yr.
	Actual	Budget	Percent of Budget	Actual	
Public safety:					
Municipal court:					
Personnel services	\$ 161,893	\$ 771,396	20.99%	\$ 159,877	\$ 2,016
Operations	14,262	88,719	16.08%	12,133	2,129
	<u>176,155</u>	<u>860,115</u>	<u>20.48%</u>	<u>172,010</u>	<u>4,145</u>
Police:					
Personnel services	4,311,344	18,278,502	23.59%	4,135,143	176,201
Operations	788,424	2,499,589	31.54%	564,212	224,212
Capital outlay	1,094,357	1,184,579	92.38%	1,329,996	(235,639)
	<u>6,194,125</u>	<u>21,962,670</u>	<u>28.20%</u>	<u>6,029,351</u>	<u>164,774</u>
Animal control:					
Personnel services	111,987	441,858	25.34%	109,337	2,650
Operations	22,868	114,283	20.01%	23,769	(901)
Capital outlay	8,753	84,388	10.37%	-	8,753
	<u>143,608</u>	<u>640,529</u>	<u>22.42%</u>	<u>133,106</u>	<u>10,502</u>
Fire:					
Personnel services	3,493,568	13,103,261	26.66%	3,134,678	358,890
Operations	355,131	1,367,604	25.97%	251,846	103,285
Capital outlay	248,590	408,711	60.82%	258,510	(9,920)
	<u>4,097,289</u>	<u>14,879,576</u>	<u>27.54%</u>	<u>3,645,034</u>	<u>452,255</u>
Communications:					
Operations	262,291	1,049,165	25.00%	269,684	(7,393)
	<u>262,291</u>	<u>1,049,165</u>	<u>25.00%</u>	<u>269,684</u>	<u>(7,393)</u>
Code compliance:					
Personnel services	209,660	1,026,350	20.43%	180,171	29,489
Operations	51,604	562,148	9.18%	75,021	(23,417)
Capital outlay	-	169,352	0.00%	118,963	(118,963)
	<u>261,264</u>	<u>1,757,850</u>	<u>14.86%</u>	<u>374,155</u>	<u>(112,891)</u>
Total public safety	<u>11,134,732</u>	<u>41,149,905</u>	<u>27.06%</u>	<u>10,623,340</u>	<u>511,392</u>
Highways and streets:					
Streets:					
Personnel services	263,153	1,571,191	16.75%	268,839	(5,686)
Operations	296,046	1,591,901	18.60%	286,645	9,401
Capital outlay	83,410	232,030	35.95%	94,807	(11,397)
	<u>642,609</u>	<u>3,395,122</u>	<u>18.93%</u>	<u>650,291</u>	<u>(7,682)</u>
Traffic signals:					
Personnel services	94,148	374,457	25.14%	85,781	8,367
Operations	41,859	115,980	36.09%	9,489	32,370
Capital outlay	-	71,910	0.00%	-	-
	<u>136,007</u>	<u>562,347</u>	<u>24.19%</u>	<u>95,270</u>	<u>40,737</u>
Engineering:					
Personnel services	106,861	415,749	25.70%	110,846	(3,985)
Operations	17,567	118,740	14.79%	18,460	(893)
Capital outlay	-	78,800	0.00%	-	-
	<u>124,428</u>	<u>613,289</u>	<u>20.29%</u>	<u>129,306</u>	<u>(4,878)</u>
Total highways and streets	<u>903,044</u>	<u>4,570,758</u>	<u>19.76%</u>	<u>874,867</u>	<u>28,177</u>

(Continued)

CITY OF TEMPLE, TEXAS
GENERAL FUND
DETAILED SCHEDULE OF EXPENDITURES - ACTUAL AND BUDGET
For the three months ended December 31, 2021
(With comparative amounts for the three months ended December 31, 2020)

Exhibit A-5
(Continued)

	FY 2022			FY 2021	Analytical \$ Increase (Decrease) Prior yr.
	Actual	Budget	Percent of Budget	Actual	
Sanitation:					
Personnel services	\$ 882,893	\$ 3,609,902	24.46%	\$ 810,025	\$ 72,868
Operations	1,379,391	5,120,163	26.94%	1,397,986	(18,595)
Capital outlay	31,830	172,430	18.46%	-	31,830
Total sanitation	<u>2,294,114</u>	<u>8,902,495</u>	<u>25.77%</u>	<u>2,208,011</u>	<u>86,103</u>
Parks and recreation:					
Parks:					
Personnel services	416,794	2,312,761	18.02%	442,638	(25,844)
Operations	678,013	3,644,681	18.60%	625,788	52,225
Capital outlay	235,172	928,129	25.34%	138,037	97,135
	<u>1,329,979</u>	<u>6,885,571</u>	<u>19.32%</u>	<u>1,206,463</u>	<u>123,516</u>
Recreation:					
Personnel services	508,599	2,910,740	17.47%	447,821	60,778
Operations	255,963	1,638,620	15.62%	212,191	43,772
Capital outlay	18,763	357,713	5.25%	15,500	3,263
	<u>783,325</u>	<u>4,907,073</u>	<u>15.96%</u>	<u>675,512</u>	<u>107,813</u>
Administration:					
Personnel services	71,126	285,680	24.90%	68,244	2,882
Operations	24,866	145,867	17.05%	18,649	6,217
Capital outlay	2,550	5,790	44.04%	-	2,550
	<u>98,542</u>	<u>437,337</u>	<u>22.53%</u>	<u>86,893</u>	<u>11,649</u>
Golf course:					
Personnel services	207,679	876,652	23.69%	227,496	(19,817)
Operations	140,519	563,063	24.96%	125,175	15,344
Capital outlay	31,572	160,160	19.71%	29,448	2,124
	<u>379,770</u>	<u>1,599,875</u>	<u>23.74%</u>	<u>382,119</u>	<u>(2,349)</u>
Total parks and recreation	<u>2,591,616</u>	<u>13,829,856</u>	<u>18.74%</u>	<u>2,350,987</u>	<u>240,629</u>
Library:					
Personnel services	334,254	1,413,512	23.65%	308,775	25,479
Operations	148,193	671,855	22.06%	110,590	37,603
Capital outlay	6,950	61,875	11.23%	102,952	(96,002)
Total library	<u>489,397</u>	<u>2,147,242</u>	<u>22.79%</u>	<u>522,317</u>	<u>(32,920)</u>
Airport:					
Personnel services	215,719	906,735	23.79%	225,593	(9,874)
Operations	471,910	1,523,406	30.98%	255,363	216,547
Capital outlay	26,228	118,532	22.13%	24,678	1,550
Total airport	<u>713,857</u>	<u>2,548,673</u>	<u>28.01%</u>	<u>505,634</u>	<u>208,223</u>
Debt service:					
Principal	20,230	353,529	5.72%	35,359	(15,129)
Interest	1,062	31,966	3.32%	2,386	(1,324)
Total debt service	<u>21,292</u>	<u>385,495</u>	<u>5.52%</u>	<u>37,745</u>	<u>(16,453)</u>
Total	<u>\$ 23,309,467</u>	<u>\$ 94,679,146</u>	<u>24.62%</u>	<u>\$ 21,957,540</u>	<u>\$ 1,351,927</u>

WATER & WASTEWATER ENTERPRISE FUND FINANCIALS

The Water & Wastewater Fund is to account for the provision of water and wastewater 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 services, billing and collection.



CITY OF TEMPLE, TEXAS
WATER AND WASTEWATER ENTERPRISE FUND
STATEMENT OF NET POSITION
December 31, 2021 and 2020

	<u>FY 2022</u>	<u>FY 2021</u>	<u>Increase (Decrease)</u>
ASSETS			
Current assets:			
Cash	\$ 5,050	\$ 4,482	\$ 568
Investments	18,020,438	24,186,044	(6,165,606)
Customer receivables	1,534,717	1,302,439	232,278
Accounts receivable	151,478	162,968	(11,490)
Inventories	376,911	348,169	28,742
Prepaid items	9,250	9,650	(400)
Total current assets	<u>20,097,844</u>	<u>26,013,752</u>	<u>(5,915,908)</u>
Restricted cash and investments:			
Revenue bond debt service	7,717,909	5,163,650	2,554,259
Customer deposits	821,155	792,460	28,695
Construction account	<u>96,164,723</u>	<u>15,978,350</u>	<u>80,186,373</u>
	<u>104,703,787</u>	<u>21,934,460</u>	<u>82,769,327</u>
Property and equipment:			
Land	3,815,580	3,782,416	33,164
Improvements other than buildings	247,938,996	240,904,182	7,034,814
Buildings	49,587,499	49,405,519	181,980
Machinery and equipment	<u>16,792,266</u>	<u>15,093,434</u>	<u>1,698,832</u>
	318,134,341	309,185,551	8,948,790
Less accumulated depreciation	(147,562,234)	(138,754,759)	(8,807,475)
Construction in progress	<u>106,851,950</u>	<u>49,423,795</u>	<u>57,428,155</u>
Net property and equipment	<u>277,424,057</u>	<u>219,854,587</u>	<u>57,569,470</u>
Total assets	<u>402,225,688</u>	<u>267,802,799</u>	<u>134,422,889</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred amounts on refunding	4,338,077	1,570,695	2,767,382
Deferred amounts of contributions	699,500	608,651	90,849
Difference in expected and actual experience	52,451	123,199	(70,748)
Changes in assumptions	<u>248,819</u>	<u>173,612</u>	<u>75,207</u>
Total deferred outflows of resources	<u>\$ 5,338,847</u>	<u>\$ 2,476,157</u>	<u>\$ 2,862,690</u>

	FY 2022	FY 2021	Increase (Decrease)
LIABILITIES			
Current liabilities:			
Vouchers & contracts payable	\$ 1,061,401	\$ 2,008,372	\$ (946,971)
Retainage payables	-	40,220	(40,220)
Accrued payroll	217,379	187,131	30,248
Deferred revenue	70,641	70,641	-
Total current liabilities	1,349,421	2,306,364	(956,943)
Liabilities payable from restricted assets:			
Customers deposits	821,155	792,460	28,695
Vouchers & contracts payable	48,775,621	12,124,083	36,651,538
Retainage payables	1,384,933	392,330	992,603
Accrued interest - revenue bonds	1,225,845	781,695	444,150
Current maturities of long-term liabilities	10,239,449	6,934,862	3,304,587
	62,447,003	21,025,430	41,421,573
Long-term liabilities, less current maturities:			
Revenue bonds payable	192,695,000	108,180,000	84,515,000
Vacation and sick leave payable	498,797	436,172	62,625
Net pension liability	2,924,621	3,278,603	(353,982)
Other post-employment benefits payable	838,232	724,142	114,090
Net supplemental death benefits payable	357,691	302,528	55,163
Notes payable	164,788	177,371	(12,583)
Premium on bonds payable	24,762,266	9,850,611	14,911,655
Discount on bonds payable	(1,610,524)	(981,855)	(628,669)
	220,630,871	121,967,572	98,663,299
Total liabilities	284,427,295	145,299,366	139,127,929
DEFERRED INFLOWS OF RESOURCES			
Difference in expected and actual experience	278,061	248,750	29,311
Changes in assumptions	35,484	42,882	(7,398)
Difference in projected and actual investment earnings	617,077	665,656	(48,579)
Total deferred inflows of resources	930,622	957,288	(26,666)
NET POSITION			
Invested in capital assets, net of related debt	104,019,217	113,958,710	(9,939,493)
Restricted for debt service	6,492,064	4,381,955	2,110,109
Unrestricted	11,114,682	4,897,105	6,217,577
Total net position	121,625,963	123,237,770	(1,611,807)
Net income {YTD}	580,655	784,532	(203,877)
Total liabilities and net position	\$ 407,564,535	\$ 270,278,956	\$ 137,285,579

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

Exhibit B-2

For the three months ended December 31, 2021

(With comparative amounts for the three months ended December 31, 2020)

	<u>FY 2022</u>	<u>FY 2021</u>	<u>Increase (Decrease)</u>
Operating revenues:			
Water service	\$ 5,763,415	\$ 5,331,702	\$ 431,713
Sewer service	4,095,275	3,755,120	340,155
Other	595,388	594,015	1,373
Total operating revenues	<u>10,454,078</u>	<u>9,680,837</u>	<u>773,241</u>
Operating expenses:			
Personnel services	1,806,969	1,781,163	25,806
Supplies	514,662	425,282	89,380
Repairs and maintenance	471,017	434,632	36,385
Depreciation	2,267,110	2,176,906	90,204
Other services and charges	4,373,681	4,283,015	90,666
Total operating expenses	<u>9,433,439</u>	<u>9,100,998</u>	<u>332,441</u>
Operating income	<u>1,020,639</u>	<u>579,839</u>	<u>440,800</u>
Nonoperating revenues (expenses):			
Interest income	431,496	286,061	145,435
Interest expense	(223,763)	(81,368)	142,395
Other expense	(647,717)	-	647,717
Total nonoperating revenues (expenses)	<u>(439,984)</u>	<u>204,693</u>	<u>(644,677)</u>
Income before contributions	<u>580,655</u>	<u>784,532</u>	<u>(203,877)</u>
Change in net position	580,655	784,532	(203,877)
Net position, beginning of period	<u>121,625,963</u>	<u>123,237,770</u>	<u>(1,611,807)</u>
Net position, end of period	<u>\$ 122,206,618</u>	<u>\$ 124,022,302</u>	<u>\$ (1,815,684)</u>

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

Exhibit B-3

For the three months ended December 31, 2021

(With comparative amounts for the three months ended December 31, 2020)

	<u>FY 2022</u>	<u>FY 2021</u>	<u>Increase (Decrease)</u>
<i>Current water service:</i>			
Residential	\$ 2,759,521	\$ 2,581,206	\$ 178,315
Commercial	2,400,949	2,171,956	228,993
Wholesale	279,814	289,054	(9,240)
Effluent	323,131	289,486	33,645
Total water service	<u>5,763,415</u>	<u>5,331,702</u>	<u>431,713</u>
<i>Current sewer service:</i>			
Residential	2,350,295	2,192,127	158,168
Commercial	1,744,980	1,562,993	181,987
Total sewer service	<u>4,095,275</u>	<u>3,755,120</u>	<u>340,155</u>
<i>Other:</i>			
Transfers and rereads	50,250	47,800	2,450
Penalties	125,530	127,177	(1,647)
Reconnect fees	75,060	90,840	(15,780)
Tap fees	102,512	89,892	12,620
Panda reimbursements	207,206	207,206	-
Other sales	34,830	31,100	3,730
Total other	<u>595,388</u>	<u>594,015</u>	<u>1,373</u>
Total operating revenues	<u>\$ 10,454,078</u>	<u>\$ 9,680,837</u>	<u>\$ 773,241</u>

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

Exhibit B-4

For the three months ended December 31, 2021

(With comparative amounts for the three months ended December 31, 2020)

	FY 2022	FY 2021	Increase (Decrease)
Administrative:			
Personnel services	\$ 192,377	\$ 194,807	\$ (2,430)
Supplies	2,804	1,995	809
Repairs and maintenance	5,701	5,336	365
Other services and charges	1,915,523	1,798,089	117,434
	<u>2,116,405</u>	<u>2,000,227</u>	<u>116,178</u>
Water treatment and production:			
Personnel services	386,191	388,717	(2,526)
Supplies	316,743	258,496	58,247
Repairs and maintenance	153,836	154,117	(281)
Other services and charges	701,607	711,021	(9,414)
	<u>1,558,377</u>	<u>1,512,351</u>	<u>46,026</u>
Distribution system:			
Personnel services	421,593	416,900	4,693
Supplies	105,223	77,105	28,118
Repairs and maintenance	202,848	135,625	67,223
Other services and charges	39,037	38,990	47
	<u>768,701</u>	<u>668,620</u>	<u>100,081</u>
Metering:			
Personnel services	116,127	114,969	1,158
Supplies	35,025	36,760	(1,735)
Repairs and maintenance	16,938	18,466	(1,528)
Other services and charges	86,985	83,512	3,473
	<u>255,075</u>	<u>253,707</u>	<u>1,368</u>
Wastewater collection system:			
Personnel services	459,873	449,643	10,230
Supplies	49,286	44,010	5,276
Repairs and maintenance	70,650	100,671	(30,021)
Other services and charges	48,045	72,264	(24,219)
	<u>627,854</u>	<u>666,588</u>	<u>(38,734)</u>
Wastewater treatment and disposal:			
Other services and charges	1,268,572	1,283,673	(15,101)
	<u>1,268,572</u>	<u>1,283,673</u>	<u>(15,101)</u>

(Continued)

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

**Exhibit B-4
(Continued)**

For the three months ended December 31, 2021

(With comparative amounts for the three months ended December 31, 2020)

	FY 2022	FY 2021	Increase (Decrease)
Water collection offices:			
Personnel services	\$ 152,469	\$ 152,622	\$ (153)
Supplies	1,063	1,139	(76)
Repairs and maintenance	18,420	17,870	550
Other services and charges	306,040	289,492	16,548
	<u>477,992</u>	<u>461,123</u>	<u>16,869</u>
Water purchasing:			
Personnel services	17,271	17,153	118
Supplies	122	110	12
Other services and charges	1,378	1,581	(203)
	<u>18,771</u>	<u>18,844</u>	<u>(73)</u>
Environmental programs:			
Personnel services	61,068	46,352	14,716
Supplies	4,396	5,667	(1,271)
Repairs and maintenance	2,624	2,547	77
Other services and charges	6,494	4,393	2,101
	<u>74,582</u>	<u>58,959</u>	<u>15,623</u>
Depreciation	<u>2,267,110</u>	<u>2,176,906</u>	<u>90,204</u>
Totals	<u>\$ 9,433,439</u>	<u>\$ 9,100,998</u>	<u>\$ 332,441</u>

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

Exhibit B-5

For the three months ended December 31, 2021

(With comparative amounts for the three months ended December 31, 2020)

	FY 2022			FY 2021			FY 22 vs. FY 21
	Actual	Budget	% of Budget	Actual	Budget	% of Budget	Increase (Decrease)
Operating revenues:							
Water service	\$ 5,440,284	\$ 24,947,510	21.81%	\$ 5,042,216	\$ 23,177,133	21.76%	\$ 398,068
Sewer service	4,095,275	17,685,986	23.16%	3,755,120	16,630,057	22.58%	340,155
Effluent	323,131	1,100,000	29.38%	289,486	867,000	33.39%	33,645
Other	595,388	2,328,326	25.57%	594,015	2,133,311	27.84%	1,373
Total operating revenues	10,454,078	46,061,822	22.70%	9,680,837	42,807,501	22.61%	773,241
Operating expenses:							
Personnel services	1,806,969	7,665,813	23.57%	1,781,163	7,482,067	23.81%	25,806
Supplies	514,662	2,160,244	23.82%	425,282	2,117,060	20.09%	89,380
Repairs and maintenance	471,017	1,847,997	25.49%	434,632	1,703,927	25.51%	36,385
Depreciation	2,267,110	9,500,000	23.86%	2,176,906	8,700,000	25.02%	90,204
Other services and charges	4,373,681	16,503,747	26.50%	4,283,015	15,954,970	26.84%	90,666
Total operating expenses	9,433,439	37,677,801	25.04%	9,100,998	35,958,024	25.31%	332,441
Operating income	1,020,639	8,384,021	12.17%	579,839	6,849,477	8.47%	440,800
Nonoperating revenues (expenses):							
Interest income	431,496	590,323	73.09%	286,061	705,823	40.53%	145,435
Interest expense	(223,763)	(7,886,204)	2.84%	(81,368)	(7,812,169)	1.04%	142,395
Other expense	(647,717)	(1,732,164)	37.39%	-	-	0.00%	647,717
Total nonoperating revenues (expenses)	(439,984)	(9,028,045)	-	204,693	(7,106,346)	-	650,757
Income before contributions	580,655	(644,024)	-	784,532	(256,869)	-	(203,877)
Contributions from TxDot	-	-	0.00%	-	-	0.00%	-
Net income (loss)	\$ 580,655	\$ (644,024)	-	\$ 784,532	\$ (256,869)	-	\$ (203,877)

SPECIAL REVENUE FUND FINANCIALS

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

Hotel-Motel Fund: To account for the levy and utilization of the hotel-motel room tax. State law requires that the revenue 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, 2021 and 2020

Exhibit C-1

	<u>FY 2022</u>	<u>FY 2021</u>	<u>Increase (Decrease)</u>
ASSETS			
Cash	\$ 4,550	\$ 4,550	\$ -
Investments	1,860,652	1,299,751	560,901
Accounts receivable	182,190	172,475	9,715
Inventories	4,436	6,205	(1,769)
Prepaid items	6,450	6,450	-
Museum collection	18,561	18,561	-
Total assets	<u>\$ 2,076,839</u>	<u>\$ 1,507,992</u>	<u>\$ 568,847</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Vouchers payable	\$ 92,902	\$ 44,375	\$ 48,527
Accrued payroll	47,801	41,021	6,780
Deposits	<u>76,364</u>	<u>48,699</u>	<u>27,665</u>
Total liabilities	<u>217,067</u>	<u>134,095</u>	<u>82,972</u>
Fund Balance:			
Nonspendable:			
Inventories and prepaid items	10,886	12,655	(1,769)
Restricted for:			
Promotion of tourism	1,444,910	1,187,277	257,633
Budgeted decrease in fund balance	<u>211,007</u>	<u>185,814</u>	<u>25,193</u>
Total fund balance	<u>1,666,803</u>	<u>1,385,746</u>	<u>281,057</u>
Excess revenues over expenditures YTD	<u>192,969</u>	<u>(11,849)</u>	<u>204,818</u>
Total liabilities and fund balances	<u>\$ 2,076,839</u>	<u>\$ 1,507,992</u>	<u>\$ 568,847</u>

HOTEL-MOTEL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES

IN FUND BALANCE - ACTUAL AND BUDGET

For the three months ended December 31, 2021

(With comparative amounts for the three months ended December 31, 2020)

	FY 2022			FY 2021	Analytical Increase (Decrease) Prior year
	Actual	Budget	Percent of Budget	Actual	
Revenues:					
Taxes					
City	\$ 527,907	\$ 1,701,732	31.02%	\$ 317,207	\$ 210,700
County	86,686	86,686	100.00%	63,343	23,343
Charges for services					
Civic center and Visitor center	107,941	358,502	30.11%	20,081	87,860
Museum	11,186	56,386	19.84%	5,028	6,158
Interest and other	747	840	88.93%	3,553	(2,806)
Total revenues	<u>734,467</u>	<u>2,204,146</u>	<u>33.32%</u>	<u>409,212</u>	<u>325,255</u>
Expenditures:					
Civic center	206,589	909,606	22.71%	151,665	54,924
Railroad museum	143,771	495,155	29.04%	127,713	16,058
Tourism marketing	174,250	939,082	18.56%	123,917	50,333
Debt Service:					
Principal	-	3,497	0.00%	855	(855)
Interest	-	261	0.00%	26	(26)
Total expenditures	<u>524,610</u>	<u>2,347,601</u>	<u>22.35%</u>	<u>404,176</u>	<u>120,434</u>
Excess (deficiency) of revenues over expenditures	<u>209,857</u>	<u>(143,455)</u>	<u>-</u>	<u>5,036</u>	<u>204,821</u>
Other financing sources (uses):					
Transfers out - Debt Service Fund	<u>(16,888)</u>	<u>(67,552)</u>	<u>25.00%</u>	<u>(16,885)</u>	<u>(3)</u>
Total other financing sources (uses)	<u>(16,888)</u>	<u>(67,552)</u>	<u>25.00%</u>	<u>(16,885)</u>	<u>(3)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	192,969	(211,007)	-	(11,849)	204,818
Fund balance, beginning of period	<u>1,666,803</u>	<u>1,666,803</u>	<u>-</u>	<u>1,385,746</u>	<u>281,057</u>
Fund balance, end of period	<u>\$ 1,859,772</u>	<u>\$ 1,455,796</u>	<u>-</u>	<u>\$ 1,373,897</u>	<u>\$ 485,875</u>

HOTEL-MOTEL FUND

DETAILED SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

For the three months ended December 31, 2021

(With comparative amounts for the three months ended December 31, 2020)

	FY 2022			FY 2021	Analytical
	Actual	Budget	Percent of Budget	Actual	Increase (Decrease) Prior yr.
Civic center:					
Personnel services	\$ 127,153	\$ 603,192	21.08%	\$ 112,974	\$ 14,179
Operations	64,598	279,258	23.13%	38,691	25,907
Capital outlay	14,838	27,156	54.64%	-	14,838
	<u>206,589</u>	<u>909,606</u>	<u>22.71%</u>	<u>151,665</u>	<u>54,924</u>
Railroad museum:					
Personnel services	85,337	320,337	26.64%	83,089	2,248
Operations	51,194	167,578	30.55%	44,624	6,570
Capital outlay	7,240	7,240	100.00%	-	7,240
	<u>143,771</u>	<u>495,155</u>	<u>29.04%</u>	<u>127,713</u>	<u>16,058</u>
Tourism marketing:					
Personnel services	114,739	461,313	24.87%	110,718	4,021
Operations	16,975	433,631	3.91%	5,328	11,647
Capital outlay	42,536	44,138	96.37%	7,871	34,665
	<u>174,250</u>	<u>939,082</u>	<u>18.56%</u>	<u>123,917</u>	<u>50,333</u>
Totals	<u>\$ 524,610</u>	<u>\$ 2,343,843</u>	<u>22.38%</u>	<u>\$ 403,295</u>	<u>\$ 121,315</u>

CITY OF TEMPLE, TEXAS
DRAINAGE FUND
COMPARATIVE BALANCE SHEETS
December 31, 2021 and 2020

Exhibit D-1

	FY 2022	FY 2021	Increase (Decrease)
ASSETS			
Investments	\$ 3,684,830	\$ 2,893,928	\$ 790,902
Accounts receivable	113,346	93,840	19,506
Total assets	<u>\$ 3,798,176</u>	<u>\$ 2,987,768</u>	<u>\$ 810,408</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Vouchers payable	\$ 342,759	\$ 363,676	\$ (20,917)
Retainage payable	-	258	(258)
Accrued payroll	37,640	37,534	106
Total liabilities	<u>380,399</u>	<u>401,468</u>	<u>(21,069)</u>
Fund balance:			
Committed to:			
Drainage	1,487,519	1,139,237	348,282
Budgeted decrease in fund balance	<u>1,862,743</u>	<u>1,565,699</u>	<u>297,044</u>
Total fund balance	<u>3,350,262</u>	<u>2,704,936</u>	<u>645,326</u>
Excess revenues over expenditures YTD	<u>67,515</u>	<u>(118,636)</u>	<u>186,151</u>
Total liabilities and fund balances	<u>\$ 3,798,176</u>	<u>\$ 2,987,768</u>	<u>\$ 810,408</u>

DRAINAGE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES

IN FUND BALANCE - ACTUAL AND BUDGET

For the three months ended December 31, 2021

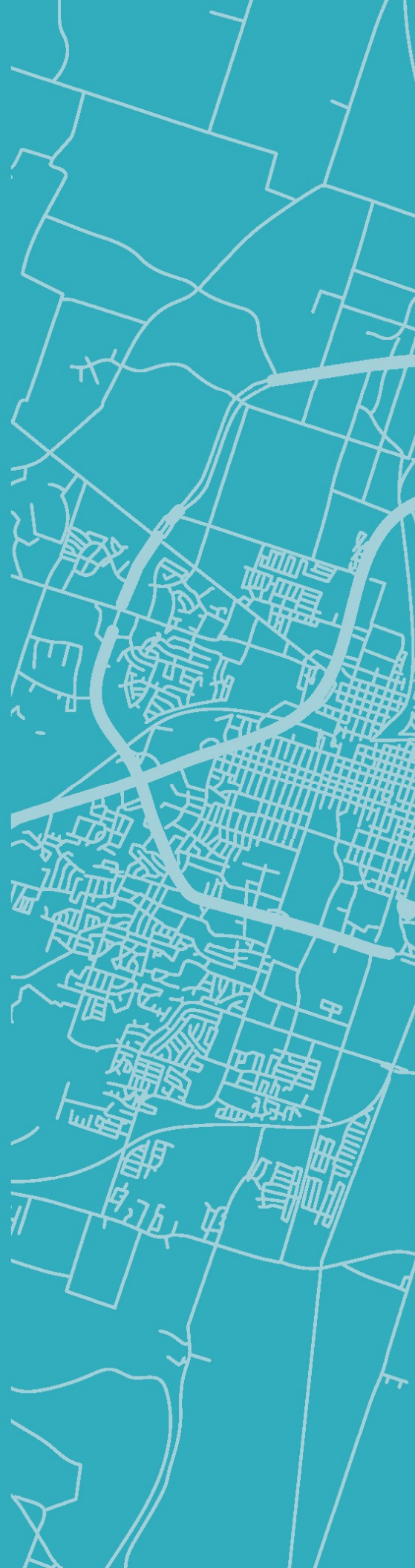
(With comparative amounts for the three months ended December 31, 2020)

	FY 2022			FY 2021	Analytical
					\$
	Actual	Budget	Percent of Budget	Actual	Increase (Decrease) Prior yr.
Revenues:					
Drainage fee - commercial	\$ 342,738	\$ 1,360,000	25.20%	\$ 337,048	\$ 5,690
Drainage fee - residential	389,728	1,613,875	24.15%	373,334	16,394
Interest and other	1,382	875	157.94%	8,085	(6,703)
Total revenues	733,848	2,974,750	24.67%	718,467	15,381
Expenditures:					
Drainage					
Personnel services	208,575	1,243,139	16.78%	229,863	(21,288)
Operations	57,893	500,124	11.58%	98,840	(40,947)
Capital outlay	321,778	1,995,984	16.12%	433,585	(111,807)
Total expenditures	588,246	3,739,247	15.73%	762,288	(174,042)
Excess (deficiency) of revenues over expenditures	145,602	(764,497)	-	(43,821)	189,423
Other financing sources (uses):					
Transfers out - General Fund	(78,087)	(312,349)	25.00%	(74,815)	3,272
Transfers out - Debt Service Fund	-	(785,897)	0.00%	-	-
Total other financing uses	(78,087)	(1,098,246)	7.11%	(74,815)	3,272
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	67,515	(1,862,743)	-	(118,636)	186,151
Fund balance, beginning of period	3,350,262	3,350,262	-	2,704,936	645,326
Fund balance, end of period	\$ 3,417,777	\$ 1,487,519	-	\$ 2,586,300	\$ 831,477

CAPITAL PROJECTS

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

- 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 contractual services.
- Purchase of major equipment (assets) costing \$10,000 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, 2021

Exhibit E-1

Exhibit	Bond Issue	Focus of Issue	Issue Proceeds	Adjusted Bond Fund Revenues	Total Project Costs (1)	Remaining Funds (2)
E-2	2006, 2008, 2010, 2015, 2017, 2019, 2021 Utility Revenue Bond Issue (Fund 561)	Various Utility Infrastructure Improvements	\$ 248,079,802	\$ 253,462,485	\$ 252,272,413	\$ 1,190,072
E-3	2012, 2014, 2016, 2018, 2019, 2020 & 2021 Combination Tax & Revenue Certificates of Obligation Bond Issue (Fund 365)	Street Improvements	152,139,572	160,276,171	160,075,323	200,848
E-4	2015 Parks General Obligation Bond Issue (Fund 362)	Parks Infrastructure Improvements	27,786,449	28,343,346	28,332,310	11,036
E-5	2017, 2020 & 2021 Combination Tax & Revenue Certificates of Obligation Bond Issue (Fund 353)	Drainage Improvements	12,819,168	17,488,434	17,195,117	293,317
E-6	2018 Reinvestment Zone No.1 Tax Increment Revenue Bond Issue (Fund 795)	Various Reinvestment Zone Infrastructure Improvements	24,179,452	24,897,068	24,687,450	209,618
E-7	2019, 2020 & 2021 Limited Tax Notes (Fund 364)	Capital Streets and Sanitation Equipment	9,616,348	9,765,944	9,703,915	62,029
E-8	2020 & 2021 Combination Tax & Revenue Certificates of Obligation Bond Issue (Fund 361)	Facility Improvements	4,162,751	20,544,838	20,088,798	456,040
E-9	2021 Reinvestment Zone No.1 Tax Increment Taxable Revenue Bond Issue (Fund 795)	Various Reinvestment Zone Infrastructure Improvements	17,707,882	17,708,880	17,707,882	998
E-10	2021 Reinvestment Zone No.1 Tax Increment Revenue Bond Issue (Fund 795)	Various Reinvestment Zone Infrastructure Improvements	28,081,049	28,082,611	28,081,049	1,562
			<u>\$ 524,572,473</u>	<u>\$ 560,569,777</u>	<u>\$ 558,144,257</u>	<u>\$ 2,425,520</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, 2017, 2019, 2021 - WATER/SEWER CAPITAL PROJECTS FUND 561

For the period beginning October 11, 2006 and ending December 31, 2021

Expenditures		Revenue & Bond Proceeds	
Construction in Progress			
Expenditures	\$ 161,098,272	Prior Issues FY 2007 - FY 2019	\$ 129,895,000
Encumbrances as of 12/31/21	(1) 46,185,775	Current Issue {February 2021}	68,145,000
Estimated Costs to Complete Projects	44,988,367	Current Issue {August 2021}	26,445,000
	\$ 252,272,413	Issuance Premium	23,594,802
		Interest Income	(2) 3,452,525
		Reimbursement Received from TxDOT	1,930,158
			\$ 253,462,485

Detail of Construction Costs

Project		BUDGET			ACTUAL		
		Original	Adjustments	Adjusted	Total Costs	Estimated	Total
		Budget	to Original	Budgeted	Incurred & Encumbered	Costs to Complete	Designated Project Cost
Bond Issue Costs	*	\$ 1,677,742	\$ -	\$ 1,677,742	\$ 1,676,493	\$ -	\$ 1,676,493
CIP Management Cost		-	1,231,836	1,231,836	1,162,490	69,346	1,231,836
Completed Projects - Prior to FY 2020	*	95,730,849	3,946,810	99,677,659	99,677,651	-	99,677,651
Charter Oak Water Line, Phase II		7,000,000	(1,887,810)	5,112,190	4,740,259	371,931	5,112,190
Leon River Interceptor {Design & ROW}		1,920,000	(911,300)	1,008,700	108,700	900,000	1,008,700
TCIP - Kegley Road, Phase II		850,000	-	850,000	765,715	84,285	850,000
TCIP - Kegley Road, Phase III & IV {Design}	*	-	39,600	39,600	39,600	-	39,600
WTP Improvements - Task 3 Lagoon Improvements		7,200,000	(3,073,013)	4,126,987	426,987	3,700,000	4,126,987
Williamson Creek Trunk Sewer	*	8,480,000	(154,116)	8,325,884	3,039,319	5,286,565	8,325,884
TCIP - N Pea Ridge, Phase I		380,000	-	380,000	-	380,000	380,000
TCIP - Outer Loop, Phase IV		1,500,000	84,000	1,584,000	84,000	1,500,000	1,584,000
TCIP - Poison Oak, Phase I & II		1,700,000	123,429	1,823,429	123,429	1,700,000	1,823,429
Temple-Belton WWTP Expansion, Phase I {Construction}	**	10,100,000	258,759	10,358,760	10,349,026	9,734	10,358,760
Bird Creek Intereceptor, Phase IV		12,315,000	2,171,850	14,486,850	14,204,811	282,039	14,486,850
Downtown Utility Improvements		-	267,814	267,814	267,814	-	267,814
New Pepper Creek Elevated Storage Tank	**	2,900,000	465,803	3,365,803	3,310,331	55,472	3,365,803
57th - 43rd, Ave R - Ave Z Utility Improvements		1,000,000	263,800	1,263,800	929,817	333,983	1,263,800
West Temple Distribution Line {Design}	*	-	532,777	532,777	490,515	42,262	532,777
Apache Elevated Storage Tank Rehabilitation		1,500,000	-	1,500,000	149,073	1,350,927	1,500,000
Canyon Creek / Blackland Road Extension		731,000	65,000	796,000	48,615	747,385	796,000
Hatrick Bluff Reconstruction (30% Design)		350,000	51,475	401,475	51,475	350,000	401,475
Membrane Water Treatment Plant Expansion		48,000,000	3,000,000	51,000,000	49,716,189	1,283,811	51,000,000
TCIP - N Pea Ridge, Phase II		-	134,120	134,120	-	134,120	134,120
Hartrick Ranch Wastewater CSA		3,600,000	(1,052,882)	2,547,118	2,547,117	-	2,547,117
Hartrick Bluff Water Line - Hartrick Ranch		1,200,000	504,911	1,704,911	1,704,910	-	1,704,910
Knob Creek Trunk Sewer & Lift Station Abandonment		635,000	304,700	939,700	195,745	743,955	939,700
Blackland Road and Water Line Extension		1,500,000	313,359	1,813,359	1,813,358	-	1,813,358
920 Pressure Plane Elevated Storage Tank		5,000,000	179,565	5,179,565	179,565	5,000,000	5,179,565
317 Wastewater Extension (North and South)		150,000	200,000	350,000	122,096	227,905	350,000
Lorraine/Tower/Loop 363 Water Line		720,000	100,131	820,131	70,181	749,950	820,131

(Continued)

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
IH35 to Range Road and Lucius McCelvey Water Line	\$ 2,650,000	\$ 99,869	\$ 2,749,869	\$ 2,743,108	\$ 6,761	\$ 2,749,869
720 Elevated Storage Tank Rehabilitation *	750,000	136,947	886,947	790,885	96,062	886,947
NPD - Ave D Connections and Alleys	-	34,000	34,000	18,800	15,200	34,000
Ave G Pump Station Improvements	500,000	76,930	576,930	422,180	154,750	576,930
Temple-Belton WWTP Expansion, Phase II (Re-Design)	720,000	7,390	727,390	332,312	395,078	727,390
Azalea Drive Phase II & III CSA	-	440,158	440,158	351,039	89,119	440,158
42nd Street Reconstruction	-	62,600	62,600	62,600	-	62,600
Building A Expansion - Service Center	1,400,000	-	1,400,000	-	1,400,000	1,400,000
Road to Eberhardt 920 Elevated Storage Tank	-	380,543	380,543	380,543	-	380,543
Knob Creek Wastewater Line with Ave C Roadway	-	640,000	640,000	621,831	18,169	640,000
41st Street Wastewater Improvements	575,000	410,000	985,000	100,825	884,175	985,000
Downtown District Neighborhood Plan	-	60,800	60,800	60,800	-	60,800
TMED District Neighborhood Plan	-	106,000	106,000	106,000	-	106,000
Jackson Park District Neighborhood Plan	-	58,800	58,800	58,800	-	58,800
Forrester 12" & Dubose 8" Water Line **	385,000	-	385,000	333,015	51,985	385,000
Knob Creek Basin Assessment	1,800,000	(105,930)	1,694,070	1,688,505	5,565	1,694,070
SSES - CMOM Document	120,000	10,964	130,964	130,964	-	130,964
SH 317 Transmission Main	1,300,000	-	1,300,000	-	1,300,000	1,300,000
TCIP - N Pea Ridge, Phase II CSA	-	621,810	621,810	621,810	-	621,810
Bella Terra Wastewater Main CSA	-	260,000	260,000	260,000	-	260,000
SSES - Leon River Assessment	500,000	-	500,000	-	500,000	500,000
Eberhardt 920 Elevated Storage Tank	300,000	-	300,000	-	300,000	300,000
Knob Creek Intereptor, Phase I	7,445,000	-	7,445,000	-	7,445,000	7,445,000
Doshier Plant Expansion - Design	3,000,000	-	3,000,000	-	3,000,000	3,000,000
SH 317 Ground Storage and Pump Station	1,000,000	-	1,000,000	-	1,000,000	1,000,000
Water Line Improvements	1,310,000	-	1,310,000	-	1,310,000	1,310,000
Loop 363 & Highway 36 12" Water Line	400,000	-	400,000	-	400,000	400,000
Loop 363 & McLane Parkway 18" Water Line	400,000	-	400,000	-	400,000	400,000
Adams Ave 12" Water Line (from SH 317 to PC EST)	550,000	-	550,000	149,250	400,750	550,000
Garden District Neighborhood Plan	-	55,500	55,500	55,500	-	55,500
SSES - Manhole Rehabilitation	-	511,481	511,481	-	511,481	511,481
Contingency (3)	6,835,210	(5,992,854)	842,356	-	-	-
	<u>\$ 248,079,801</u>	<u>\$ 5,036,221</u>	<u>\$ 253,116,022</u>	<u>\$ 207,284,047</u>	<u>\$ 44,988,367</u>	<u>\$ 252,272,414</u>
Remaining (Needed) Funds						<u>\$ 1,190,071</u>

* Project Final

** Substantially Complete

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): Contingency funds were used for FY 2016 projects in the FY 2016 Annual Operating and Capital Budget.

SCHEDULE OF CAPITAL PROJECTS BOND PROCEEDS & RELATED EXPENDITURES

COMBINATION TAX & REVENUE CERTIFICATES OF

OBLIGATION BONDS 2012, 2014, 2016, 2018, 2019, 2020, 2021 - CAPITAL PROJECTS BOND FUND 365

For the period beginning November 15, 2012 and ending December 31, 2021

Expenditures		Revenue & Bond Proceeds	
Construction in Progress			
Expenditures	\$ 96,003,500	Prior Issues CO Bonds, Series 2012-2020	\$ 111,515,000
Encumbrances as of 12/31/21	(1) 12,683,995	Current Issue (July 2021)	29,910,000
Estimated Costs to Complete Projects	51,387,828	Net Offering Premium	10,714,572
	\$ 160,075,323	KTMO Category 7 Grant (Prairie View Construction)	3,888,000
		Transfer In - PTF Bond Funds (Prairie View Road)	112,409
		Transfer In - Street Perimeter Fees	112,695
		Transfer In - Street Perimeter Fees (Hogan Road)	77,650
		KTMO Category 7 Grant (Adams/Central Sidewalks)	1,193,739
		Federal Grant Award (Apache and S 1st Sidewalks)	693,647
		Interest Income	2,058,459
			\$ 160,276,171

****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 *	\$ 2,213,209	\$ -	\$ 2,213,209	\$ 2,192,871	\$ -	\$ 2,192,871
CIP Management Cost	-	928,588	928,588	791,620	136,968	928,588
Completed Projects - Prior to FY 2021 *	75,832,008	(3,299,575)	72,532,433	72,529,916	-	72,529,916
Kegley Road, Phase II (Design & ROW)	11,800,000	(3,786,200)	8,013,800	7,979,632	34,168	8,013,800
Kegley Road, Phase III & IV (Design & ROW) *	720,000	374,875	1,094,875	1,079,083	15,792	1,094,875
North Pea Ridge, Phase I	6,720,000	385,000	7,105,000	991,321	6,113,679	7,105,000
Outer Loop West, Phase I	7,000,000	(2,276,781)	4,723,219	2,896,670	1,826,549	4,723,219
OLW-Ph I KTMO Grant 260-3400-531-6813	-	280,111	280,111	280,111	-	280,111
Poison Oak Road, Phase I & II	17,492,259	1,262,741	18,755,000	4,339,737	14,415,263	18,755,000
Hogan Road Developer Agreement	-	707,118	707,118	707,118	-	707,118
Overlay Industrial Boulevard	-	650,000	650,000	-	650,000	650,000
South Pea Ridge Road (Design & ROW)	3,400,000	1,375,000	4,775,000	672,528	4,102,472	4,775,000
Azalea Drive (31st Street to Lowes Drive)	-	1,442,800	1,442,800	140,610	1,302,190	1,442,800
Adams/Central Sidewalks - TxDOT AFA (3)	1,193,739	341,559	1,535,298	1,054,681	480,617	1,535,298
Georgetown Railroad Hike/Bike Trail (Concept Design)	-	108,800	108,800	96,569	12,231	108,800
Canyon Creek / Blackland Extension	6,620,000	1,215,270	7,835,270	1,723,038	6,112,232	7,835,270
Hatrick Bluff Reconstruction	6,445,000	1,376,825	7,821,825	1,098,840	6,722,985	7,821,825
North Pea Ridge, Phase II	1,395,946	175,545	1,571,491	451,999	1,119,492	1,571,491
Hartrick Bluff @ Friars Creek Addition - CSA *	-	729,805	729,805	720,816	8,989	729,805
NPD - Ave D Connections and Alleys	1,835,000	(1,204,000)	631,000	200,300	430,700	631,000
Azalea Drive, Phase II & III - CSA	3,400,000	290,533	3,690,533	3,647,194	43,339	3,690,533
Legacy Pavement Preservation Program	2,500,000	(1,050,000)	1,450,000	-	1,450,000	1,450,000
Sanders Farm Road - Cost Sharing Agreement	1,000,000	(411,250)	588,750	-	588,750	588,750
Mobility Master Plan (inlc Sidewalk / Bike Plan)	700,000	4,500	704,500	702,023	2,477	704,500
42nd Street Reconstruction (Design & ROW)	650,000	-	650,000	389,800	260,200	650,000
Lavendusky Drive - Cost Sharing Agreement *	300,000	-	300,000	262,000	38,000	300,000
Solid Waste and Recycling Facility	-	2,840,000	2,840,000	-	2,840,000	2,840,000
Parking - VKDM EDA Lease	-	50,000	50,000	50,000	-	50,000
Downtown District Neighborhood Plan	-	73,448	73,448	73,448	-	73,448
TMED District Neighborhood Plan	-	59,850	59,850	59,850	-	59,850
Jackson Park District Neighborhood Plan	-	34,250	34,250	34,250	-	34,250
Pepper Creek Trail Extension & FM 2305 Bridge Rehabilitation	-	210,800	210,800	210,800	-	210,800
Lake Point Drive Extension	-	845,000	845,000	237,067	607,933	845,000

(continued)

SCHEDULE OF CAPITAL PROJECTS BOND PROCEEDS & RELATED EXPENDITURES

COMBINATION TAX & REVENUE CERTIFICATES OF

OBLIGATION BONDS 2012, 2014, 2016, 2018, 2019, 2020, 2021 - CAPITAL PROJECTS BOND FUND 365

For the period beginning November 15, 2012 and ending December 31, 2021

****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
Apache Sidewalks	\$ -	\$ 85,050	\$ 85,050	\$ 85,050	\$ -	\$ 85,050
Apache Sidewalks - TXDOT Grant (4)	345,295	112,254	457,549	-	457,549	457,549
South 1st Street Sidewalks	-	55,000	55,000	-	55,000	55,000
South 1st Street Sidewalks - TXDOT Grant (4)	348,352	73,901	422,253	-	422,253	422,253
Blackland Ranch - CSA	-	105,000	105,000	105,000	-	105,000
Signals - Communicaton Module	105,000	-	105,000	-	105,000	105,000
NPD - Area @ Ave E and Ave H (Design & ROW)	550,000	-	550,000	-	550,000	550,000
North Pea Ridge, Phase IIA - CSA	2,674,054	-	2,674,054	2,674,054	-	2,674,054
Playground - Spanish Southwest Park	-	140,000	140,000	-	140,000	140,000
Pavilion - Jones Park	-	75,000	75,000	-	75,000	75,000
Playground - Kiwanis Park	-	140,000	140,000	-	140,000	140,000
NPD - Knob Creek Trail	-	90,000	90,000	78,300	11,700	90,000
NPD - 1st Street Sidewalk	-	100,000	100,000	93,700	6,300	100,000
Valor Trails Sidewalk at FM93 - CSA	-	110,000	110,000	-	110,000	110,000
Garden District Neighborhood Plan	-	37,500	37,500	37,500	-	37,500
Contingency	2,612,850	(2,605,023)	7,827	-	-	-
Contingency - CIP Management Cost	365,000	(365,000)	-	-	-	-
	\$ 158,217,712	\$ 1,888,294	\$ 160,106,006	\$ 108,687,495	\$ 51,387,828	\$ 160,075,323

* Project Final

Remaining (Needed) Funds

\$ 200,848

** Substantially Complete

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): Includes funding from KTMPO Category 7 Grant funding of \$3,888,000 and Pass-Through Financing bond funds of \$112,409.

Note (3): Includes funding from KTMPO Category 7 Grant funding of \$1,193,739

Note (4): Includes TXDOT Highway Safety Improvement Program Grant funding of \$693,647

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, 2021

Exhibit E-4

Expenditures		Revenue & Bond Proceeds	
Construction in Progress			
Expenditures	\$ 28,280,565	Original Issue {September 2015}	\$ 25,130,000
Encumbrances as of 12/31/21	(1) 51,745	Net Offering Premium/Discount	2,656,449
Estimated Costs to Complete Projects	-	Interest Income	556,897
	\$ 28,332,310		\$ 28,343,346

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
CIP Management Cost	55,464	134,282	189,746	187,287	-	187,287
Carver Park	177,915	(52,643)	125,272	125,272	-	125,272
Crossroads Athletic Park	11,900,000	2,477,722	14,377,722	14,377,722	-	14,377,722
Jaycee Park	989,570	69,575	1,059,145	1,059,144	-	1,059,144
Jefferson Park	377,675	(81,954)	295,721	295,722	-	295,722
Korampai Soccer Fields	254,745	(25,408)	229,337	229,336	-	229,336
Linkage Trails-Echo Village	490,000	(360,943)	129,057	129,057	-	129,057
Linkage Trails-Windham Trail	-	193,240	193,240	193,241	-	193,241
Lions Junction	1,925,000	29,986	1,954,986	1,954,986	-	1,954,986
Mercer Fields	677,610	(148,264)	529,346	529,346	-	529,346
Northam Complex	647,090	11,260	658,350	658,350	-	658,350
Oak Creek Park	458,415	(42,505)	415,910	415,909	-	415,909
Optimist Park	496,285	(65,697)	430,588	430,587	-	430,587
Prairie Park	440,000	(371,225)	68,775	68,776	-	68,776
Sammons Community Center	1,750,000	244,290	1,994,290	1,994,289	-	1,994,289
Scott & White Park	300,590	58,884	359,474	359,474	-	359,474
Southwest Community Park	3,330,000	(2,463,264)	866,736	866,736	-	866,736
Western Hills Park	302,140	(14,577)	287,563	287,562	-	287,562
Wilson Basketball Cover	203,770	(2,243)	201,527	201,527	-	201,527
Wilson Football Field	611,375	(111,028)	500,347	500,348	-	500,348
Wilson Recreation Center	1,300,000	(42,568)	1,257,432	1,257,431	-	1,257,431
Wilson South	789,755	530,518	1,320,273	1,320,272	-	1,320,272
New Vestibule - Summit Fitness Center	-	43,591	43,591	43,591	-	43,591
Clarence Martin, Phaes 1B Facility Upgrade	-	3,600	3,600	3,600	-	3,600
Pool Floor Plaster - Sammons Indoor Pool	-	19,800	19,800	19,800	-	19,800
Golf Course Pump Station	-	389,640	389,640	389,640	-	389,640
Light Control - Miller Park	-	9,425	9,425	9,425	-	9,425
Light Control - West Temple	-	9,425	9,425	9,425	-	9,425
Light Control - Freedom Park	-	9,425	9,425	9,425	-	9,425
PARC Admin - Maintenance Building Rebuild	-	50,517	50,517	50,517	-	50,517
PARC Building Remediation	-	243,061	243,061	243,061	-	243,061
Contingency	78,215	(67,246)	10,969	-	-	-
Contingency - CIP Management Cost	119,386	(119,386)	-	-	-	-
	\$ 27,786,449	\$ 559,290	\$ 28,345,739	\$ 28,332,310	\$ -	\$ 28,332,310

Remaining (Needed) Funds **\$ 11,036**

* Project Final

**Substantially Complete

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

SCHEDULE OF CAPITAL PROJECTS BOND PROCEEDS & RELATED EXPENDITURES

COMBINATION TAX & REVENUE CERTIFICATES OF OBLIGATION 2017, 2020 & 2021 - CAPITAL PROJECTS BOND FUND 353

For the period beginning April 1, 2017 and ending December 31, 2021

Expenditures		Revenue & Bond Proceeds	
Construction in Progress			
Expenditures	\$ 7,307,183	Current Revenues - FY 2017 ^	\$ 1,033,722
Encumbrances as of 12/31/21	(1) 1,445,260	Fund Balance Appropriation {with Issue}	1,495,941
Estimated Costs to Complete Projects	8,442,674	Original Issue {2017, 2020}	7,830,000
	<u>\$ 17,195,117</u>	Original Issue {July 2021}	3,990,000
		Net Offering Premium/Discount	999,168
		Additional Fund Balance Appropriations	1,978,605
		Interest Income	160,998
			<u>\$ 17,488,434</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	* \$ 135,887	\$ -	\$ 135,887	\$ 134,955	\$ -	\$ 134,955
Meadowbrook/Conner Park Drainage Improvements	* 1,807,095	53,527	1,860,622	1,860,622	-	1,860,622
Azalea Drive Drainage Improvements	* 1,223,468	146,031	1,369,499	1,369,497	-	1,369,497
Ave T & Ave R Drainage Improvements	* 1,248,300	485,967	1,734,267	1,734,267	-	1,734,267
Ave D & 14th Street Drainage Improvements	* 516,300	(490,568)	25,732	25,732	-	25,732
Drainage Master Plan Modeling Assessment	1,330,500	48,950	1,379,450	1,379,450	-	1,379,450
Azalea Drive Developer Agmt (Patco Construction)	* -	364,328	364,328	364,328	-	364,328
TCIP - South Pea Ridge Road	1,200,000	-	1,200,000	-	1,200,000	1,200,000
Pepper Creek Tributary 3 Drainage (Near OL4)	1,400,000	419,633	1,819,633	160,633	1,659,001	1,819,633
TCIP - Canyon Creek / Blackland Extension	800,000	800,000	1,600,000	15	1,599,985	1,600,000
TCIP - Hartrick Bluff Road Reconstruction	1,255,000	-	1,255,000	-	1,255,000	1,255,000
TCIP - North Pea Ridge Road, Phase II	81,220	-	81,220	-	81,220	81,220
Friars Creek Railroad Berm	-	1,427,877	1,427,877	222,925	1,204,952	1,427,877
Westgate Railroad Berm	2,315,000	(1,980,000)	335,000	321,110	13,890	335,000
Inverness Drainage Improvements	80,000	500,000	580,000	73,873	506,127	580,000
Thompson Addition Drainage Impr (Prelim Design)	170,000	-	170,000	-	170,000	170,000
Hogan Road Drainage Improvements @ S Pea Ridge	-	397,300	397,300	27,300	370,000	397,300
Pepper Creek Trail Extension & Bridge Rehabilitation	-	28,600	28,600	28,600	-	28,600
TCIP - North Pea Ridge Road, Phase IIA -CSA	1,049,136	-	1,049,136	1,049,136	-	1,049,136
East Ave E-F Road Drainage Improvements	-	382,500	382,500	-	382,500	382,500
Contingency	736,925	(458,596)	278,329	-	-	-
	<u>\$ 15,348,831</u>	<u>\$ 2,125,549</u>	<u>\$ 17,474,380</u>	<u>\$ 8,752,443</u>	<u>\$ 8,442,674</u>	<u>\$ 17,195,117</u>

* Project Final

Remaining (Needed) Funds

\$ 293,317

** Substantially Complete

^ Available funding due to fee increase effective January 2017 designated for drainage capital improvements

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
REINVESTMENT ZONE NO. 1 TAX INCREMENT
REVENUE BONDS 2018 - CAPITAL PROJECTS BOND FUND - 795
For the period beginning September 27, 2018 and ending December 31, 2021

Exhibit E-6

Expenditures		Revenue & Bond Proceeds	
Construction in Progress			
Expenditures	\$ 18,526,199	Original Issue {September 2018}	\$ 23,565,000
Encumbrances as of 12/31/21	(1) 1,584,125	Net Offering Premium/Discount	614,452
Estimated Costs to Complete Projects	4,577,127	Interest Income	717,616
	<u>\$ 24,687,450</u>		<u>\$ 24,897,068</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	* \$ 179,452	\$ -	\$ 179,452	\$ 179,452	\$ -	\$ 179,452
Outer Loop (IH 35 to Wendland) - ROW	500,000	(350,000)	150,000	630	149,370	150,000
Outer Loop (McLane to Central Point Parkway)	7,250,000	950,000	8,200,000	8,018,361	181,639	8,200,000
Santa Fe Plaza	* 1,300,000	634,082	1,934,082	1,934,083	-	1,934,083
TMED - 31st Street/Loop 363/Monumentation	* 450,000	(450,000)	-	-	-	-
Downtown City Center/Hawn Hotel	2,050,000	-	2,050,000	867,134	1,182,866	2,050,000
Outer Loop, Phase VI (Old Waco Road to IH 35 South)	3,340,000	-	3,340,000	1,696,212	1,643,788	3,340,000
East Outer Loop (Concept Design)	* 623,000	(500,000)	123,000	122,210	790	123,000
1st Street from Ave A to Central Ave	* 1,380,000	(127,130)	1,252,870	1,252,869	-	1,252,869
N 31st Street (Nugent to Central)	* -	390,600	390,600	390,600	-	390,600
Airport Corporate Hangar, Phase IV (Design)	* 132,000	-	132,000	132,000	-	132,000
Airport FBO Center & Parking (Design)	* 440,000	-	440,000	440,000	-	440,000
Outer Loop, Phase V (Poison Oak to Old Waco Road)	2,820,000	-	2,820,000	1,591,687	1,228,313	2,820,000
Avenue C from Main Street to 24th Street	2,740,000	(92,622)	2,647,378	2,614,918	32,460	2,647,378
Santa Fe Plaza - Central Ave Parking & Enhancement	* 325,000	-	325,000	217,100	107,900	325,000
Overlay Industrial Blvd	650,000	(650,000)	-	-	-	-
Loop 363 Transmission Main	-	69,914	69,914	69,914	-	69,914
Upsize Pepper Creek Trunk Sewer at Kegley Road	-	35,156	35,156	35,156	-	35,156
Pepper Creek WW Extension with Equalization Basin	-	598,000	598,000	548,000	50,000	598,000
	\$ 24,179,452	\$ 508,000	\$ 24,687,452	\$ 20,110,324	\$ 4,577,127	\$ 24,687,450
Remaining (Needed) Funds						\$ 209,618

* Project Final

** Substantially Complete

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

CITY OF TEMPLE, TEXAS
SCHEDULE OF CAPITAL PROJECTS BOND PROCEEDS & RELATED EXPENDITURES
LIMITED TAX NOTES 2019, 2020 & 2021 - CAPITAL PROJECTS BOND FUND 364
For the period beginning October 1, 2018 and ending December 31, 2021

Exhibit E-7

Expenditures		Revenue & Bond Proceeds	
Construction in Progress			
Expenditures	\$ 6,182,761	Original Issue {2019-2020}	\$ 3,935,000
Encumbrances as of 12/31/21	(1) 3,118,338	Original Issue {July 2021}	2,940,000
Estimated Costs to Complete Projects	402,816	Intent to Reimburse FY 2022 Issuance	2,094,200
	<u>\$ 9,703,915</u>	Net Offering Premium/Discount	647,148
		TX/EMP Grant - TCEQ	145,557
		Interest Income	4,039
			<u>\$ 9,765,944</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	* \$ 113,086	\$ -	\$ 113,086	\$ 112,143	\$ -	\$ 112,143
Completed Projects Prior to FY 2021	* 5,012,826	(98,080)	4,914,746	4,914,744	-	4,914,744
Replace 2016 Freightliner/Heil Residential Sideload	* 356,000	-	356,000	353,405	2,595	356,000
Replace 1997 International/Heil Brush Rearload	138,446	-	138,446	138,446	-	138,446
Replace 2013 Autocar/McNeilus Commercial Frontload	* 355,400	-	355,400	332,745	22,655	355,400
Replace 2013 Autocar/McNeilus Commercial Frontload	* 355,400	-	355,400	332,746	22,654	355,400
Replace 2014 Freightliner Commercial Rolloff	* 143,200	-	143,200	139,394	3,806	143,200
Replace 2011 F350 Bucket Truck	95,100	4,897	99,997	99,997	-	99,997
Solid Waste Equipment - Master Plan	-	54,885	54,885	-	54,885	54,885
Replace 2016 Autocar/Heil Residential Sideload	356,000	-	356,000	319,898	36,102	356,000
Replace 2016 Autocar/Heil Residential Sideload	356,000	-	356,000	319,898	36,102	356,000
Replace 2014 Freightliner/Peterson Brush Truck	202,500	-	202,500	160,186	42,314	202,500
Add Residential Sideload Garbage Truck	IR 366,000	-	366,000	329,198	36,802	366,000
Add Residential Sideload Garbage Truck	IR 366,000	-	366,000	329,198	36,802	366,000
Replace 2016 Autocar/Scorpion Residential Sideload	IR 366,000	-	366,000	329,198	36,802	366,000
Replace 2016 Autocar/Scorpion Residential Sideload	IR 366,000	-	366,000	329,198	36,802	366,000
Add Commercial Frontload Garbage Truck	IR 336,200	-	336,200	309,121	27,079	336,200
Brush Truck for Forrestry Crew - Addition	-	165,000	165,000	160,186	4,814	165,000
Replace 2014 Freightliner Commercial Rolloff	IR 147,000	-	147,000	145,699	1,301	147,000
Replace 2015 Freightliner Commercial Rolloff	IR 147,000	-	147,000	145,699	1,301	147,000
Contingency	38,190	18,855	57,045	-	-	-
	<u>\$ 9,616,348</u>	<u>\$ 145,557</u>	<u>\$ 9,761,905</u>	<u>\$ 9,301,099</u>	<u>\$ 402,816</u>	<u>\$ 9,703,915</u>
Remaining (Needed) Funds						<u>\$ 62,029</u>

* Project Final

** Substantially Complete

IR Intent to Reimburse with FY 2022 Issuance

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

SCHEDULE OF CAPITAL PROJECTS BOND PROCEEDS & RELATED EXPENDITURES

COMBINATION TAX & REVENUE CERTIFICATES OF OBLIGATION 2020 and 2021 - CAPITAL PROJECTS BOND FUND 361

For the period beginning October 1, 2019 and ending December 31, 2021

Expenditures		Revenue & Bond Proceeds	
Construction in Progress			
Expenditures	\$ 3,058,064	Original Issue {August 2020}	\$ 2,245,000
Encumbrances as of 12/31/21	(1) 2,368,357	Original Issue {July 2021}	16,380,000
Estimated Costs to Complete Projects	14,662,377	Net Offering Premium/Discount	1,917,751
	<u>\$ 20,088,798</u>	Interest Income	2,087
			<u>\$ 20,544,838</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	\$ 181,525	\$ -	\$ 181,525	\$ 181,344	\$ -	\$ 181,344
Completed Projects Prior to FY 2021	1,374,542	(68,253)	1,306,289	1,306,289	-	1,306,289
Repair Foundation - Lanier Building *	200,000	(5,272)	194,728	194,728	-	194,728
Solid Waste and Recycling Facility	9,410,000	-	9,410,000	491,667	8,918,333	9,410,000
Service Center Expansion and Site Rehab (Design)	2,260,000	(55)	2,259,945	122,540	2,137,405	2,259,945
Interior & Exterior Preservation - Clarence Martin	425,000	222,342	647,342	612,798	34,544	647,342
HVAC Replacement - Library	1,100,000	-	1,100,000	64,500	1,035,500	1,100,000
12th Street Shop Renovations - Code Enforcement	136,000	-	136,000	58,563	77,437	136,000
Interior Flooring - Police Department	170,000	(85,000)	85,000	-	85,000	85,000
Security - City Hall	65,000	-	65,000	6,860	58,140	65,000
First Floor Renovations - City Hall	1,365,000	(318,499)	1,046,501	904,079	142,422	1,046,501
HVAC Replacement - Historic Post Office	275,000	-	275,000	34,500	240,500	275,000
Public Safety Training Campus (Design)	1,845,000	-	1,845,000	-	1,845,000	1,845,000
Animal Shelter Expansion (Design)	175,000	16,000	191,000	186,056	4,944	191,000
PARD Building Remediation	-	787,770	787,770	754,034	33,737	787,770
Remodel - Fire Station #5 *	70,000	34,705	104,705	87,853	16,852	104,705
Renovations and Roof Replacement - Fire Station #3	-	453,174	453,174	420,610	32,564	453,174
Contingency	1,490,684	(1,036,912)	453,772	-	-	-
	<u>\$ 20,542,751</u>	<u>\$ -</u>	<u>\$ 20,542,751</u>	<u>\$ 5,426,422</u>	<u>\$ 14,662,377</u>	<u>\$ 20,088,798</u>
Remaining (Needed) Funds						<u>\$ 456,040</u>

* Project Final

** Substantially Complete

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
REINVESTMENT ZONE NO. 1 TAX INCREMENT TAXABLE
REVENUE BONDS 2021B - CAPITAL PROJECTS BOND FUND - 795
For the period beginning March 18, 2021 and ending December 31, 2021

Exhibit E-9

Expenditures		Revenue & Bond Proceeds	
Construction in Progress			
Expenditures	\$ 1,542,735	Original Issue (June 2021)	\$ 19,160,000
Encumbrances as of 12/31/21	(1) 16,165,147	Net Offering Premium/Discount/Reserve	(1,452,118)
Estimated Costs to Complete Projects	-	Interest Income	998
	<u>\$ 17,707,882</u>		<u>\$ 17,708,880</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 *	\$ 407,882	\$ -	\$ 407,882	\$ 407,882	\$ -	\$ 407,882
1st Street Parking Garage	6,017,350	-	6,017,350	6,017,350	-	6,017,350
Parking Garage at 4th Street & Central Ave	11,282,650	-	11,282,650	11,282,650	-	11,282,650
	<u>\$ 17,707,882</u>	<u>\$ -</u>	<u>\$ 17,707,882</u>	<u>\$ 17,707,882</u>	<u>\$ -</u>	<u>\$ 17,707,882</u>
Remaining (Needed) Funds						<u>\$ 998</u>

* Project Final

** Substantially Complete

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

CITY OF TEMPLE, TEXAS
SCHEDULE OF CAPITAL PROJECTS BOND PROCEEDS & RELATED EXPENDITURES
REINVESTMENT ZONE NO. 1 TAX INCREMENT
REVENUE BONDS 2021A - CAPITAL PROJECTS BOND FUND - 795
For the period beginning June 16, 2021 and ending December 31, 2021

Exhibit E-10

Expenditures		Revenue & Bond Proceeds	
Construction in Progress			
Expenditures	\$ 7,058,608	Original Issue {June 2021}	\$ 25,455,000
Encumbrances as of 12/31/21	(1) 9,530,516	Net Offering Premium/Discount/Reserve	2,626,049
Estimated Costs to Complete Projects	11,491,925	Interest Income	1,562
	<u>\$ 28,081,049</u>		<u>\$ 28,082,611</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 *	\$ 581,049	\$ -	\$ 581,049	\$ 581,049	\$ -	\$ 581,049
Outer Loop (IH-35 to Wendland)	-	456,300	456,300	456,300	-	456,300
Outer Loop (Wendland to McLane Pkwy)	13,097,000	(1,500,000)	11,597,000	11,232,178	364,822	11,597,000
Downtown City Center / Hawn Hotel	5,545,200	(2,100,000)	3,445,200	-	3,445,200	3,445,200
MLK Festival Fields Electric	1,312,312	-	1,312,312	1,312,312	-	1,312,312
North 31st Street (Nugent to Central) *	270,288	(118,986)	151,302	136,666	14,636	151,302
Draughon-Miller Regional Airport FBO Center & Parking	4,800,000	-	4,800,000	-	4,800,000	4,800,000
1st Street Parking Garage - Underground Electric & Technology	-	2,000,000	2,000,000	-	2,000,000	2,000,000
Avenue C - Main Street to 24th Street	500,000	-	500,000	315,465	184,535	500,000
Parking Garage at 4th Street & Central Ave - Technology	-	100,000	100,000	-	100,000	100,000
Industrial Park Grading	250,000	-	250,000	-	250,000	250,000
Industrial Park Sewer Extension	1,000,000	(400,000)	600,000	442,571	157,429	600,000
MLK Festival Field Building	725,200	-	725,200	699,897	25,303	725,200
Loop 363 Transmission Main	-	122,086	122,086	122,086	-	122,086
E Outer Loop (IH-35 to Gun Club Road)	-	146,100	146,100	146,100	-	146,100
E Outer Loop (I-14 to Lorraine Drive)	-	343,600	343,600	343,600	-	343,600
Range Road Transmission Main	-	222,900	222,900	222,900	-	222,900
Cearly to Eberhardt 12" Water Line	-	126,000	126,000	126,000	-	126,000
McLane Pump Station & 24" Transmission Main	-	602,000	602,000	452,000	150,000	602,000
	\$ 28,081,049	\$ -	\$ 28,081,049	\$ 16,589,124	\$ 11,491,925	\$ 28,081,049
Remaining (Needed) Funds						\$ 1,562

* Project Final

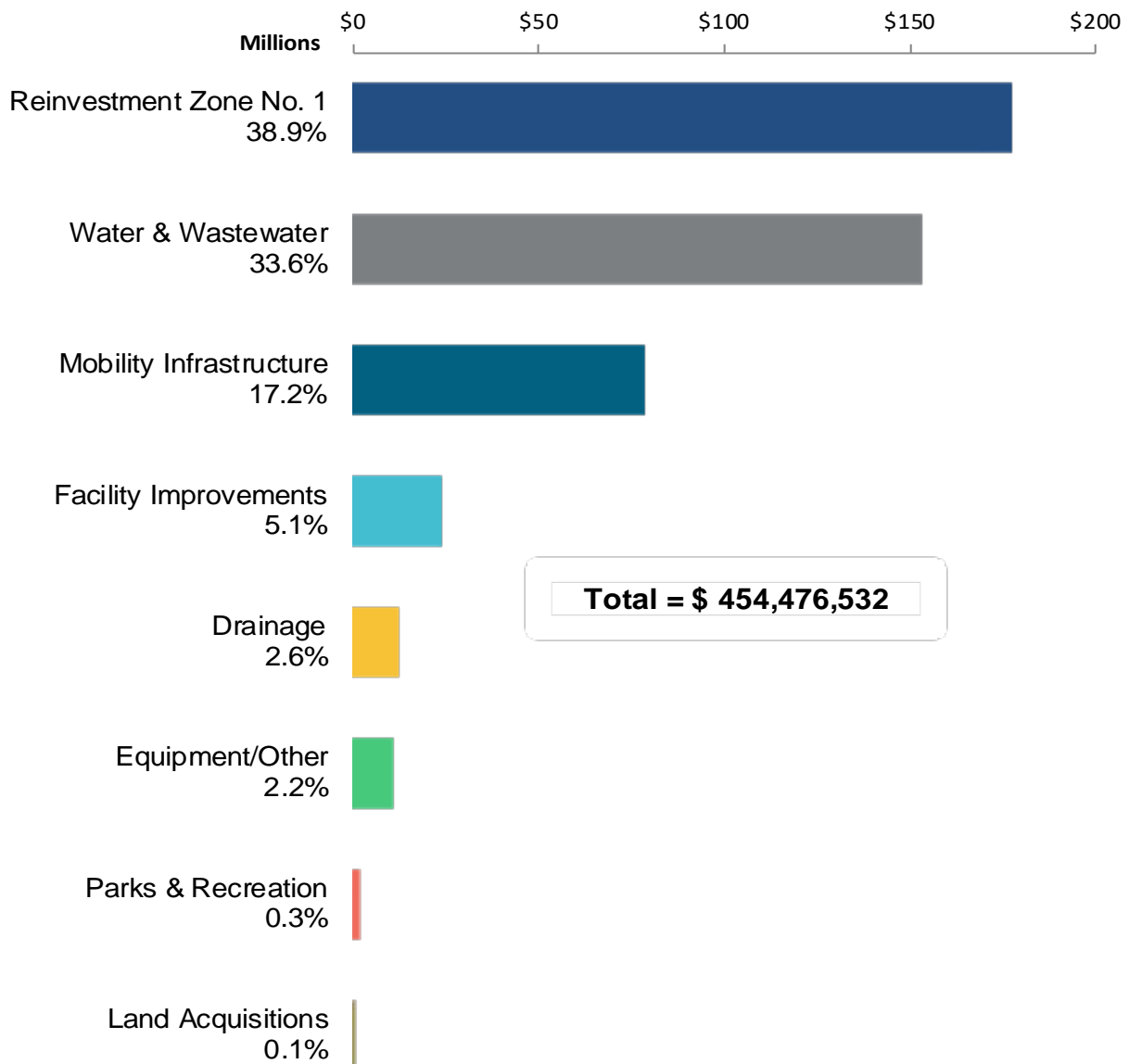
** Substantially Complete

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

CAPITAL IMPROVEMENT PROGRAM - PROJECTS UNDERWAY/SCHEDULED

As of December 31, 2021

Reinvestment Zone No. 1	\$	176,828,372
Water & Wastewater		152,659,553
Mobility Infrastructure		78,283,521
Facility Improvements		23,429,970
Drainage		11,619,717
Equipment/Other		10,057,828
Parks & Recreation		1,349,446
Land Acquisitions		248,125
Total of Capital Improvement Projects Underway/Scheduled	\$	454,476,532



CAPITAL IMPROVEMENT PROGRAM-PROJECTS UNDERWAY/SCHEDULED - DETAIL

December 31, 2021

Project	Project #	Funding	Acct #	Project Budget	Actual Commit / Spent	Status	Scheduled Completion
Drainage Master Plan Modeling Assessment	101777	CO-18D Drainage	292-2900-534.65-10 353-2900-534.67-10	\$ 1,379,450	\$ 1,379,450	In Progress	Sept-22
Hogan Road Developer Agreement {Kiella Development, Inc.}	101802	Drainage	292-2900-534.63-12	266,801	266,801	Cost Sharing Agreement Authorized	Sept-22
Pepper Creek Tributary 3 Drainage	102016	CO-18D CO-20D	353-2900-534.68-13	1,816,833	160,633	Engineering	Dec-22
TCIP - Canyon Creek / Blackland Extension	102024	CO-21D Drainage	292-2900-534.69-98 353-2900-534.69-98	1,600,000	1,595,291	Construction	Dec-22
TCIP - Hartrick Bluff Road Reconstruction	102025	CO-21D	353-2900-534.67-16	1,255,000	-	Engineering	Dec-23
TCIP - N Pea Ridge, Phase II	102142	CO-21D	353-2900-534.69-85	81,220	-	Engineering	July-23
Friars Creek Railroad Berm	102171	CO-21D Drainage	292-2900-534.63-12 353-2900-534.67-21	1,427,877	222,925	Engineering	Oct-22
Westgate Railroad Berm (Design & ROW)	102233	CO-20D	353-2900-534.67-17	335,000	321,110	Engineering	Oct-22
Inverness Drainage Improvements	102234	CO-20D	353-2900-534.67-18	580,000	73,873	Engineering	Sept-22
Permanent Rain Gauges & Equipment	102264	Drainage	292-2900-534.62-11	250,000	237,959	In Progress	Apr-22
Thompson Addition Drainage Improvements {30% Design}	102291	CO-20D	353-2900-534.67-11	170,000	-	Planning	TBD
Hogan Road Drainage at S Pea Ridge {Construction with Project 101874}	102408	CO-20D	353-2900-534.68-60	397,300	27,300	Engineering	Feb-24
Pepper Creek Trail Extension 2305 Pedestrian Bridge Rehabilitation {Design Only}	102410	CO-20D	353-2900-534.65-56	28,600	28,600	Engineering	Apr-22
North Pea Ridge, Phase IIA CSA {Kiella Development}	102458	CO-21D	353-2900-534.69-85	1,049,136	1,049,136	Planning	June-23
East Ave E-F Drainage Improvements	102466	CO-20D	353-2900-534.67-27	382,500	-	Planning	TBD
Total Drainage				\$ 11,019,717	\$ 5,363,078		
Advanced Metering Infrastructure	101173	BUDG-U Util-RE	520-5300-535.62-50 520-5900-535.62-50	1,301,545	1,301,543	Construction	Mar-22
Vehicle Exhaust System Update/Repair - Fleet	101879	BUDG-19	110-5938-519.63-10	19,500	-	Planning	July-22
Trailer for Equipment, New Maintenance Crew - Drainage **Addition to Fleet**	101918	Drainage	292-2900-534.62-11	10,000	-	Planning	June-22
Aircraft Rescue and Firefighting (ARFF) Vehicle - Maintenance	102061	BUDG-20	110-5900-560.62-22	22,364	-	Planning	Feb-22
Fueling Truck - Repairs	102062	BUDG-20	110-5900-560.62-22	25,000	-	Planning	TBD
Replace 2012 Ford F-150 Regular Cab 4x2 Asset #13518	102064	BUDG-20	110-5921-529.62-13	35,318	35,317	Complete	Dec-21
FASTER Software - Add MotorPool COTS Module	102070	BUDG-20	110-5938-519.62-21	45,999	-	Planning	May-22
AC Machines 1234YF	102072	BUDG-20	110-5938-519.62-22	10,600	-	Planning	Mar-22
Performance Review / Employee Engagement Software	102080	BUDG-20 BUDG-U Drainage Hotel/Motel	110-5966-519.62-21 240-4400-551.62-21 292-2900-534.62-21 520-5000-535.62-21	23,911	17,076	Complete	Nov-21
JAG Reconstruction Equipment - Police	102140	GRANT	260-2000-521.25-15	19,449	14,250	In Progress	Dec-23
Onboard Air Compressor (8)	102257	BUDG-U	520-5200-535.62-16 520-5400-535.62-16	41,724	41,722	Complete	Nov-21
Replace 2001 Mercury Sable - Courtesy Car Asset #11458	102313	BUDG-21	110-5900-560.62-13	26,228	26,228	Complete	Dec-21

(Continued)

CITY OF TEMPLE, TEXAS
 CAPITAL IMPROVEMENT PROGRAM-PROJECTS UNDERWAY/SCHEDULED - DETAIL
 December 31, 2021

Exhibit E-12
 (Continued)

Project	Project #	Funding	Acct #	Project Budget	Actual Commit / Spent	Status	Scheduled Completion
Replace 2010 Ford Ranger Asset # 13129	102317	BUDG-21	292-2900-534.62-13	\$ 31,830	\$ 31,830	Ordered	Feb-22
Replace 2013 Hustler Super Z 72" Mower Asset # 13837	102318	BUDG-21	292-2900-534.62-22	13,000	12,151	Ordered	Feb-22
2013 F-150 Regular Cab 4x2 Asset # 13706	102323	BUDG-U	520-5300-535.62-13	37,450	33,920	Ordered	Feb-22
2012 F-150 Regular Cab 4x2 Asset # 13512	102324	BUDG-U	520-5300-535.62-13	37,449	33,920	Ordered	Feb-22
Dispose of 2003 Kut-Kwick SSM38; Rplc w 1-Ton Pickup Asset # 11648	102326	BUDG-21	110-5935-552.62-13	30,320	30,320	Ordered	Mar-22
Replace 2009 Super Duty F-250 Asset #12965	102328	BUDG-21	110-5935-552.62-13	50,485	-	Planning	Oct-22
Replace 2012 Sprayer Asset #13510	102329	BUDG-21	110-5935-552.62-22	18,000	-	Planning	May-22
Replace 2015 SCAG Turf Tiger Mower (3) Asset #14260, 14008, 14259	102330	BUDG-21	110-5935-552.62-22	37,501	37,980	Ordered	Feb-22
Replace 2008 F-150 Regular Cab 4x2 Asset #12820	102331	BUDG-21	110-5947-519.62-13	31,830	31,830	Ordered	Feb-22
Replace 2003 F-150 Regular Cab Asset #11608	102337	BUDG-21	110-5900-521.62-13	31,830	31,830	Substantially Complete	Jan-22
Replace 2011 F-150 Regular Cab 4x2 Asset # 13295	102342	BUDG-21	110-5900-540.62-13	31,830	31,830	Ordered	Feb-22
Upgrade Commercial Sideload Delivery Body Asset #12962	102343	BUDG-21	110-5900-540.62-22	35,000	-	Planning	Apr-22
Replace 2011 F-350 Asset #13296	102344	BUDG-21	110-5900-531.62-13	51,580	51,580	Ordered	July-22
Replace 2008 F-250 Asset #12868	102345	BUDG-21	110-5900-531.62-13	31,830	31,830	Ordered	Feb-22
Sanding Insert for Dump Truck	102346	BUDG-21	110-5900-531.62-11	16,320	-	Planning	June-22
Replace 2016 Residential Sideload Asset #14146	102350	LTN-21	364-2300-540.62-22	356,000	353,405	Complete	Dec-21
Replace 1997 Brush Truck Rear load Asset #10262	102351	LTN-21	364-2300-540.62-22	138,446	138,446	Ordered	Apr-22
Replace 2013 Commercial Frontload Asset #13685	102352	LTN-21	364-2300-540.62-22	355,400	332,745	Complete	Dec-21
Replace 2013 Commercial Frontload Asset #13686	102353	LTN-21	364-2300-540.62-22	355,400	332,746	Complete	Nov-21
Replace 2014 Roll-off Truck Asset #13693	102354	LTN-21	364-2300-540.62-22	143,200	139,394	Complete	Dec-21
Replace 2011 F-350 Bucket Truck Asset #13376	102355	LTN-21	364-3400-531.62-13	99,997	99,997	Ordered	Aug-22
Replace Chevy Caprice - Police Asset #13716	102386	BUDG-21	110-2031-521.62-13	56,561	56,559	Complete	Feb-22
Replace 2017 Toro UTV Asset #14583	102396	BUDG-21	110-3500-552.62-13	12,405	12,405	Complete	Nov-21
Replace 2013 Chevy Caprice Asset #13713	102397	BUDG-21	110-2031-521.62-13 110-5900-521.62-13	56,960	56,960	Ordered	Mar-22
Destination Website	102401	Hotel/Motel	240-4600-551.62-21	32,500	32,500	In Progress	Mar-22
Replace 2021 Ford Interceptor Asset #15179	102403	BUDG-21	110-2031-521.62-13 110-5900-521.62-13	42,555	42,554	Ordered	Mar-22
Replace 2009 Crown Victoria Asset #12952	102404	BUDG-21	110-2031-521.62-13 110-5900-521.62-13	56,960	56,960	Ordered	Mar-22
Replace 2016 Residential Sideload Asset #14275	102444	LTN-21	364-2300-540.62-22	356,000	319,898	Ordered	June-22

(Continued)

CITY OF TEMPLE, TEXAS
CAPITAL IMPROVEMENT PROGRAM-PROJECTS UNDERWAY/SCHEDULED - DETAIL
 December 31, 2021

Exhibit E-12
 (Continued)

Project	Project #	Funding	Acct #	Project Budget	Actual Commit / Spent	Status	Scheduled Completion
Replace 2016 Residential Sideload Asset #14276	102445	LTN-21	364-2300-540.62-22	\$ 356,000	\$ 319,898	Ordered	June-22
Replace 2014 Brush Truck Asset #13695	102456	LTN-21	364-2300-540.62-22	202,500	160,186	Ordered	Mar-22
Security Camera System - Hillcrest Cemetery	102462	BUDG-21	110-1900-519.62-12 110-3540-552.62-12	11,620	11,612	Complete	Dec-21
Handscope LED Alternate Light	102465	BUDG-21	110-5900-521.62-11	11,000	10,885	Complete	Nov-21
Fire Suppression Monitoring System	102490	Hotel/Motel	240-4400-551.63-10	11,469	-	Planning	Sept-22
Replace Police Interceptor (wrecked) Asset #14053	102493	BUDG-21	110-2031-521.62-13 110-5900-521.62-13	57,490	57,489	Ordered	May-22
Additional Residential Sideload Refuse Truck	102496	LTN-22IR	364-2300-540.62-22	366,000	329,198	Ordered	July-22
Additional Residential Sideload Refuse Truck	102497	LTN-22IR	364-2300-540.62-22	366,000	329,198	Ordered	July-22
Replace 2016 Residential Sideload Asset #14277	102498	LTN-22IR	364-2300-540.62-22	366,000	329,198	Ordered	July-22
Replace 2016 Residential Sideload Asset #14278	102499	LTN-22IR	364-2300-540.62-22	366,000	329,198	Ordered	July-22
Additional Commercial Frontload Refuse Truck	102500	LTN-22IR	364-2300-540.62-22	336,200	309,121	Ordered	July-22
Replace 2004 Dodge Intrepid - Courtesy Car Asset #11615	102503	BUDG-22	110-5900-560.62-13	19,940	-	Planning	TBD
Fuel Truck Refurbishment	102504	BUDG-22	110-5900-560.62-13	25,000	-	Planning	TBD
Replace 2013 Ford F-150 Regular Cab 4x2 Asset #13700	102505	BUDG-22	110-5921-529.62-13	61,000	-	Planning	Dec-22
Dictation Software	102508	BUDG-22	110-5914-511.62-21	10,000	-	Planning	TBD
Replace 2006 Chevrolet Silverado 1500 - Add 4WD Asset #12341	102509	BUDG-22	110-5900-524.62-13	39,400	-	Planning	Dec-22
Vehicle for Code Compliance Manager **Addition to Fleet**	102510	BUDG-22	110-5900-524.62-13	36,600	-	Planning	Dec-22
Replace 2015 Hustler Super Z Asset #14139	102511	BUDG-22	110-5900-524.62-22	15,000	-	Planning	Apr-22
Replace 2015 Hustler Super Z Asset #14267	102512	BUDG-22	110-5900-524.62-22	15,000	-	Planning	Apr-22
Replace Inspection Pickup, F-150 Reg. Cab - Add 4WD Asset #13514	102514	BUDG-22	110-5900-533.62-13	39,400	-	Planning	Dec-22
Replace Inspector Pickup, F-150 Reg. Cab - Add 4WD Asset #13516	102515	BUDG-22	110-5900-533.62-13	39,400	-	Planning	Dec-22
Replace 2008 Ford Ranger Asset #12787	102517	BUDG-22	110-5924-519.62-13	35,400	-	Planning	Dec-22
Facility Management Software	102518	BUDG-22	110-5924-519.62-21	20,000	-	Planning	TBD
Cardiac Monitor Replacement (3) - FY 2022	102519	BUDG-22	110-5900-522.62-11 110-2230-522.62-11	114,613	107,113	Ordered	June-22
Replace Staff Vehicle - Addition of 4WD Asset #13378	102520	BUDG-22	110-5900-522.62-13	51,000	-	Planning	Dec-22
Replace Fire Marshal Truck - Addition of 4WD Asset #13515	102521	BUDG-22	110-5900-522.62-13	51,000	-	Planning	Sept-22
Replacement/Additional Air Packs	102522	BUDG-22	110-5900-522.62-11	32,000	31,760	Ordered	Sept-22
Additional Outdoor Warning Sirens	102523	BUDG-22	110-5900-522.62-11	27,990	27,990	Ordered	Apr-22

(Continued)

CITY OF TEMPLE, TEXAS
CAPITAL IMPROVEMENT PROGRAM-PROJECTS UNDERWAY/SCHEDULED - DETAIL
December 31, 2021

Exhibit E-12
(Continued)

Project	Project #	Funding	Acct #	Project Budget	Actual Commit / Spent	Status	Scheduled Completion
Off Road Fire/Transport Vehicle	102524	BUDG-22	110-5900-522.62-13	\$ 20,000	\$ 15,785	Ordered	Sept-22
Treadmill Replacement (2) - FY 2022	102525	BUDG-22	110-5900-522.62-11	12,000	-	Planning	Sept-22
Addition Air Compressor Replacement (#2 of 2)	102527	BUDG-22	110-5938-519.62-16	15,000	-	Planning	Apr-22
Heavy Duty Hydraulic Press	102528	BUDG-22	110-5938-519.62-16	10,000	-	Planning	Apr-22
Truck with Life Gate **Addition to Fleet**	102530	BUDG-22	110-5960-513.62-13	40,000	-	Planning	Dec-22
Replace 2002 Ford Crown Victoria Asset #11313	102531	BUDG-22	110-5940-555.62-13	26,500	-	Ordered	Apr-22
Replace 2010 Ford F-350 Asset #13125	102533	BUDG-22	110-5935-552.62-13	51,000	-	Planning	Dec-22
Replace 2010 Ford F-250 Asset #13136	102534	BUDG-22	110-5935-552.62-13	51,000	-	Planning	Dec-22
Replace 2010 Ford F-350 Super Crew 4x2 Asset #13135	102535	BUDG-22	110-5935-552.62-13	51,000	-	Planning	Dec-22
Replace 2011 Ford Super Duty Asset #13297	102536	BUDG-22	110-5935-552.62-13	41,000	-	Planning	Dec-22
Truck to Tow Existing Batwing Mower (Asset 14354) **Addition to Fleet**	102537	BUDG-22	110-5935-552.62-22	36,200	-	Planning	Dec-22
Truck to Tow Existing Batwing Mower (Asset 14355) **Addition to Fleet**	102538	BUDG-22	110-5935-552.62-22	36,200	-	Planning	Dec-22
Replace 2008 Ford Explorer Asset #12823	102539	BUDG-22	110-5935-552.62-13	35,400	-	Planning	Dec-22
Replace 2011 Ford F-150 Regular Cab 4x2 Asset #13293	102540	BUDG-22	110-5935-552.62-13	35,400	-	Planning	Dec-22
Replace 2011 Ford F-150 Regular Cab 4x2 Asset #13294	102541	BUDG-22	110-5935-552.62-13	33,400	-	Planning	Dec-22
Truck for Park Maintenance Position - FY 2022 **Addition to Fleet**	102542	BUDG-22	110-5935-552.62-13	32,000	-	Planning	Dec-22
TORO UTV to Support Increase use of Ballfields **Addition to Fleet**	102543	BUDG-22	110-5935-552.62-13	15,500	-	Planning	Dec-22
3 Wheeled Vehicle, JD 1200A (Ballfields) **Addition to Fleet**	102544	BUDG-22	110-5935-552.62-13	14,500	-	Planning	May-22
Replace 2016 SCAG Turf Tiger Mower Asset #14272	102545	BUDG-22	110-5935-552.62-22	13,300	-	Planning	Apr-22
Replace 2016 SCAG Turf Tiger Mower Asset #14273	102546	BUDG-22	110-5935-552.62-22	13,300	-	Planning	Apr-22
Replace 2017 SCAG Turf Tiger Mower Asset #14478	102547	BUDG-22	110-5935-552.62-22	13,300	-	Planning	Apr-22
Vehicle for Combination Building Inspector - FY 2022	102550	BUDG-22	110-5947-519.62-13	34,800	-	Planning	Dec-22
Vehicles for (5) Police Officers - FY 2022	102551	BUDG-22	110-5900-521.62-13	289,000	286,438	Ordered	Apr-22
Vehicles for (2) Police Officers for COPS - FY 2022	102552	BUDG-22	110-5900-521.62-13	115,600	114,575	Ordered	Apr-22
Replace 2012 Chevrolet Tahoe Asset #13508	102553	BUDG-22	110-5900-521.62-13	55,525	54,614	Ordered	Apr-22
Replace 2011 Ford Crown Victoria Asset #13287	102554	BUDG-22	110-5900-521.62-13	57,800	57,288	Ordered	Apr-22
Replace 2012 Chevrolet Tahoe Asset #13507	102555	BUDG-22	110-5900-521.62-13	57,800	54,614	Ordered	Apr-22
Replace 2010 Ford Crown Victoria Asset #13225	102556	BUDG-22	110-5900-521.62-13	57,800	57,288	Ordered	Apr-22

(Continued)

CITY OF TEMPLE, TEXAS
CAPITAL IMPROVEMENT PROGRAM-PROJECTS UNDERWAY/SCHEDULED - DETAIL
 December 31, 2021

Exhibit E-12
 (Continued)

Project	Project #	Funding	Acct #	Project Budget	Actual Commit / Spent	Status	Scheduled Completion
Replace 2013 Chevrolet Caprice Asset #13715	102557	BUDG-22	110-5900-521.62-13	\$ 57,800	\$ 57,288	Ordered	Apr-22
Replace 2011 Ford Crown Victoria Asset #13284	102558	BUDG-22	110-5900-521.62-13	57,800	57,288	Ordered	Apr-22
Replace 2009 Ford Focus - Add AWD Asset #12951	102559	BUDG-22	110-5900-521.62-13	25,100	-	Planning	Dec-22
Replace 2009 Mercury Grand Marquis - Add AWD Asset #13279	102560	BUDG-22	110-5900-521.62-13	25,100	-	Planning	Dec-22
Public Safety Camera System	102561	BUDG-22	110-5900-521.62-12	20,000	18,240	Ordered	Apr-22
Bait Car Program - UUMV	102562	BUDG-22	110-5900-521.62-11	12,275	11,673	Ordered	Apr-22
BOX Truck for Special Events - Mobile Programs	102564	BUDG-22	110-5932-551.62-13	53,000	-	Planning	Dec-22
Increase in Machinery and Equipment-Summit	102565	BUDG-22	110-5932-551.62-22	50,000	-	Planning	Sept-22
Replace 2066 Ford E-350 Asset #12353	102566	BUDG-22	110-5932-551.62-13	42,000	-	Planning	Dec-22
Event Trailer	102569	BUDG-22	110-5932-551.62-11	10,000	-	Planning	May-22
Vehicle for Commercial Foreman (F-150) **Addition to Fleet**	102570	BUDG-22	110-5900-540.62-13	36,100	-	Planning	Dec-22
Vehicle for Residential Foreman (F-150) **Addition to Fleet**	102571	BUDG-22	110-5900-540.62-13	36,100	-	Planning	Dec-22
Replace 2012 Ford F-150 Regular Cab 4x2 Asset #13517	102572	BUDG-22	110-5900-540.62-13	33,400	-	Planning	Dec-22
Replace 1997 New Holland LX665 - Skid Steer Asset #10256	102573	BUDG-22	110-5900-531.62-22	65,000	-	Planning	June-22
Equipment for Hauling Position - 1 Ton Flat Bed Truck (Sell Asset #10260 and Trailer #7590)	102574	BUDG-22	110-5900-531.62-13	34,200	-	Planning	Dec-22
New Sign Plotter for Sign Shop	102575	BUDG-22	110-5900-531.62-11	12,000	-	Planning	Sept-22
Equipment for Hauling Position - Gooseneck Trailer	102576	BUDG-22	110-5900-531.62-11	11,100	-	Planning	Dec-22
Street Saw for Asphalt Work	102577	BUDG-22	110-5900-531.62-16	10,000	-	Planning	TBD
Trailer Mounted Attenuator with Arrow Board	102578	BUDG-22	110-5900-532.62-11	41,180	-	Planning	May-22
Portable Temporary Traffic Signal	102579	BUDG-22	110-5900-532.62-11	30,730	-	Planning	TBD
Equipment for Hauling Position - 1 Ton Flatbed Truck (Sell Asset #10260 and Trailer #7590)	102574	Drainage	292-2900-534.62-13	22,800	-	Planning	Dec-22
New Camera System for Storm Drain Inspections	102582	Drainage	292-2900-534.62-11	20,000	-	Planning	May-22
Additional Brush Truck - Park Forestry Crew	102580	LTN-21	364-3500-552.62-22	165,000	160,186	Ordered	Mar-22
InfoWater Pro Upgrade to Floating License (from Single User License)	102583	BUDG-U	520-5200-535.62-11	15,000	-	Planning	TBD
New Standard Van with Camera Equip (Crew 963) ** Addition to Fleet**	102584	BUDG-U	520-5400-535.62-13	95,000	-	Planning	Dec-22
Vehicle for Maintenance Crew #5 - (Crew 983) **Addition to Fleet**	102585	BUDG-U	520-5400-535.62-13	55,000	-	Planning	Dec-22
Backhoe for Maintenance Crew #5 - (Crew 983) **Addition to Fleet**	102586	BUDG-U	520-5400-535.62-20	108,300	-	Planning	June-22
Trailer for Maintenance Crew #5 - (Crew 983) **Addition to Fleet**	102587	BUDG-U	520-5400-535.62-11	16,700	-	Planning	June-22

(Continued)

CITY OF TEMPLE, TEXAS
CAPITAL IMPROVEMENT PROGRAM-PROJECTS UNDERWAY/SCHEDULED - DETAIL
December 31, 2021

Exhibit E-12
(Continued)

Project	Project #	Funding	Acct #	Project Budget	Actual Commit / Spent	Status	Scheduled Completion
Replace 2008 Caterpillar 420E Backhoe Asset #12784	102588	BUDG-U	520-5400-535.62-20	\$ 108,300	\$ -	Planning	June-22
Dump Truck for Maintenance Crew #5 - (Crew 983) **Addition to Fleet**	102589	BUDG-U	520-5400-535.62-22	115,800	-	Planning	Aug-22
Furniture - Destination Office	102593	Hotel/Motel	240-4620-551.62-10	12,454	11,134	Substantially Complete	Jan-22
Whiteboard - SIU	102594	BUDG-22	110-2011-521.62-10	10,794	10,794	Substantially Complete	Jan-22
Engine Rebuild of Squad #6 Asset #13529	102601	BUDG-21	110-2230-522.62-22	18,381	-	Planning	May-22
GIS Plotter	102625	DESCAP	351-1900-519.62-12	10,630	10,629	Ordered	Feb-22
Golf Cart GPS Tracking System	102642	BUDG-22	110-5931-551.62-13	128,160	128,160	Ordered	Aug-22
UTV Hazmat Equipment	102650	GRANT	260-2200-522.62-13	15,000	-	Planning	Oct-22
Total Equipment/Other				\$ 10,057,828	\$ 7,228,566		
Parts Room Remodel - Fleet	102115	BUDG-20	110-5938-519.63-10	15,000	-	On Hold	TBD
Floor Padding in Climbing Wall Room - Summit	102117	BUDG-20	110-5932-551.63-10	13,000	-	On Hold	TBD
Repairs to Roads & Drainage Pipe - Hillcrest	102121	BUDG-20	110-3540-552.63-10	53,220	-	Planning	Apr-22
Repair Foundation - Lanier Building	102222	CO-20F	361-2400-519.68-07	194,728	194,728	Complete	Dec-21
New Solid Waste and Recycling Facility	102298	CO-21 CO-20F CO-21F DESCAP	351-2300-540.68-24 361-2300-540.68-24 365-2300-540.68-24	13,410,000	11,855,987	Construction	Mar-23
Service Center Expansion and Site Rehab	102299	CO-20F CO-21F	361-2400-519.68-07	2,259,945	122,540	Engineering	Sept-23
Interior & Exterior Preservation - Clarence Martin	102300	CO-20F	361-3200-551.64-22	647,342	641,146	Construction	Apr-22
Replace Air Handlers & Control Systems - Library	102301	CO-20F CO-21F	361-4000-555.68-08	1,100,000	65,255	Engineering	Nov-22
12th Street Shop Renovations - Code Enforcement	102302	CO-20F	361-3700-524.68-07	136,000	58,563	Construction	June-22
Replace Flooring - Police Department	102303	CO-21F	361-2000-521.68-07	85,000	-	Planning	Dec-22
Security - City Hall	102304	CO-20F	361-2400-519.68-07	65,000	6,860	Planning	June-22
1st Floor Renovations - City Hall	102379	CO-20F CO-21F	361-2400-519.68-07	1,050,000	963,712	Construction	Mar-22
PARD - Maintenance Building Rebuild {Design}	102384	GO-15	362-4100-551.64-24	50,517	50,517	On Hold	TBD
Replace HVAC - Historic Post Office	102439	CO-21F	361-2400-519.68-07	275,000	34,500	Engineering	Oct-22
Public Safety Training Campus {Design}	102442	CO-21F	361-2000-521.68-87	1,845,000	-	Planning	TBD
Animal Shelter Expansion {Design}	102443	CO-21F	361-2100-529.68-95	191,000	186,056	Engineering	Mar-22
PARD Building Remediation	102463	BUDG-21 CO-21F GO-15	110-5941-551.63-10 361-4100-551.68-07 362-4100-551.64-24	1,074,581	1,040,155	Construction	Feb-22
Remodel Fire Station #5	102464	BUDG-21 CO-21F	110-2210-522.63-10 361-2200-522.68-50	249,924	233,072	Complete	Nov-21
Replace Carpet - Human Resources	102603	BUDG-21	110-2700-515.63-10	31,654	31,654	Complete	Nov-21

(Continued)

CITY OF TEMPLE, TEXAS
CAPITAL IMPROVEMENT PROGRAM-PROJECTS UNDERWAY/SCHEDULED - DETAIL
December 31, 2021

Exhibit E-12
(Continued)

Project	Project #	Funding	Acct #	Project Budget	Actual Commit / Spent	Status	Scheduled Completion
New Office Spaces (2) - Human Resources	102494	BUDG-21	110-5927-515.63-10	\$ 19,900	\$ 11,884	Complete	Dec-21
Roof Replacement and Renovation - Fire Station #3	102501	CO-21F	361-2200-522.68-50	453,174	420,611	Construction	Mar-22
Security Gate and Accessories - Hillcrest	102532	BUDG-22	110-5940-555.62-12	20,885	-	Planning	TBD
Studio Newsroom	102581	BUDG-22	110-6700-519.63-10	40,000	-	On Hold	TBD
Summit RC Tennis Court Repairs	102563	BUDG-22	110-5932-551.63-10	55,000	-	Planning	TBD
Increase Indoor/Outdoor Security Cameras - Lions Junction Parking Lot and Facility	102567	BUDG-22	110-5932-551.62-12	35,000	-	Planning	TBD
Increase Indoor/Outdoor Security Cameras - Summit Parking Lot and Facility	102568	BUDG-22	110-5932-551.62-12	20,000	-	Planning	TBD
Replace HVAC - CMO1 Conference Room	102602	BUDG-21	110-5924-519.63-10	11,500	11,500	Ordered	Apr-22
Transfer Switch - PD Generator	102654	BUDG-22	110-5900-521.62-22	27,600	-	Planning	Apr-22
Total Facilities Improvements				\$ 23,429,970	\$ 15,928,740		
South Temple Ground Storage and Pump Station (Property Acquisition)	101953	Util-RE	520-5900-535.61-10	125,000	-	Planning	TBD
Silo District Property	102186	DESCAP	351-3700-524.61-10	13,250	3,146	Planning	TBD
District Property Purchase	102187	DESCAP	351-3700-524.61-10	59,875	25,962	Planning	TBD
Property Acquisition	102481	BUDG-21	110-3795-524.61-10	50,000	-	Planning	TBD
Total Land Acquisitions				\$ 248,125	\$ 29,108		
Golf Course Pump Station	102002	GO-15	362-3100-551.68-40	389,640	389,640	Construction	Mar-22
Tennis Court Assessment - Harold P. Rose Tennis Center (Wilson Park)	102084	BUDG-20	110-5932-551.63-10	23,000	23,000	Complete	Oct-21
New Slide - Summit Pool	102085	BUDG-20	110-5932-551.63-64	35,000	-	On Hold	TBD
New Slide - Walker Pool	102086	BUDG-20	110-5932-551.63-64	15,000	-	On Hold	TBD
NRPA Prewitt Park	102374	BUDG-20	110-3500-552.63-32 110-3500-552.65-16 110-5935-552.63-10	152,502	152,502	Construction	Feb-22
Pepper Creek Trail Extension 2305 Pedestrian Bridge Rehabilitation (Design Only)	102410	CO-20	365-3500-552.65-56	210,800	210,800	Engineering	Apr-22
Replace Rubber at Jaycee Park	102488	BUDG-21	110-3500-552.63-10 110-5935-552.63-10	24,545	24,545	Complete	Dec-21
Solar Lighting - Dog Park	102618	BUDG-22	110-3500-552.63-32 110-5935-552.63-10	27,874	25,874	Ordered	Mar-22
Solar Lighting - Pepper Creek Trail Lot	102619	BUDG-22	110-5935-552.63-10	19,060	19,060	Ordered	May-22
Greens Covers - Sammons	102620	BUDG-22	110-5931-551.62-11	32,000	31,572	Complete	Dec-21
Pavilion - Spanish Southwest Park	102621	BUDG-22	110-5935-552.63-10	45,000	-	Planning	May-22
Playground - Spanish Southwest Park	102622	BUDG-22 CO-21	110-3500-552.63-32 365-3500-552.65-16	146,300	-	Planning	Sept-22
Pavilion - Jones Park	102623	CO-21	365-3500-552.65-16	75,000	-	Planning	May-22

(Continued)

CITY OF TEMPLE, TEXAS
CAPITAL IMPROVEMENT PROGRAM-PROJECTS UNDERWAY/SCHEDULED - DETAIL
December 31, 2021

Exhibit E-12
(Continued)

Project	Project #	Funding	Acct #	Project Budget	Actual Commit / Spent	Status	Scheduled Completion
Playground - Kiwanis Park	102624	BUDG-22 CO-21	110-3500-552.63-32 365-3500-552.65-16	\$ 140,450	\$ -	Planning	Oct-23
Waterford Park	102631	BUDG-22	110-3500-552.63-32	13,275	-	Planning	July-23
Total Parks & Recreation				\$ 1,349,446	\$ 876,993		
Kegley Road, Phase II	101606	CO-16 CO-18 CO-19 CO-20	365-3400-531.68-88	8,013,800	7,979,632	Construction	Aug-22
N Pea Ridge, Phase I	101713	CO-16 CO-18 CO-21	365-3400-531.69-85	7,105,000	991,321	Engineering	Dec-23
Outer Loop West, Phase I {Design and ROW}	101714	CO-16 CO-18 CO-21 GRANT	260-3400-531.68-13 365-3400-531.68-13	4,973,330	3,176,781	Engineering	Jan-23
Poison Oak, Phase I & II	101715	CO-16 CO-18 CO-19 CO-20 CO-21	365-3400-531.68-86	18,755,000	4,339,726	Engineering	Dec-23
Hogan Road Developer Agreement {Kiella Development, Inc.}	101802	CO-16	365-3400-531.68-57	707,118	707,118	Cost Sharing Agreement Authorized	Sept-22
Overlay Industrial Boulevard	101845	CO-19	365-3400-531.65-27	650,000	-	Planning	TBD
South Pea Ridge Road	101874	CO-18 CO-21 CO-21D	365-3400-531.68-60 353-2900-534.68-60	5,975,000	677,017	Engineering	Feb-24
Azalea Drive - 31st Street to Lowes Drive	101985	CO-18	365-3400-531.67-15	1,442,800	140,610	Engineering	TBD
Georgetown Railroad Trail	102010	CO-18	365-3400-531.63-15	108,800	96,569	Engineering	May-22
Canyon Creek / Blackland Road Extension	102024	CO-19 CO-21	365-3400-531.69-98	7,835,270	4,908,671	Construction	Dec-22
Hartrick Bluff Road Reconstruction	102025	CO-18 CO-21	365-3400-531.67-16	7,821,825	1,137,767	Engineering	Dec-23
N Pea Ridge, Phase II	102142	CO-18 CO-20 CO-21	365-3400-531.69-85	1,571,491	451,999	Engineering	July-23
Ave D Connection and Alleys {Design & ROW}	102249	CO-19 CO-20	365-3400-531.69-74	631,000	200,300	Engineering	Nov-22
Azalea Drive Phase II & III CSA {Patco Construction, LLC}	102292	BUDG-22 CO-20	110-3500-552.63-32 365-3400-531.67-15	3,704,583	3,702,544	Cost Sharing Agreement Authorized	Apr-22
Pavement Preservation Program	102293	CO-20	365-3400-531.65-27	1,450,000	-	Planning	Aug-22
Sanders Farm Road CSA	102294	CO-20	365-3400-531.67-23	588,750	-	Planning	Sept-22
Mobility Master Plan	102295	CO-20	365-3400-531.26-16	704,500	701,955	Engineering	Aug-22
42nd Street Reconstruction	102296	CO-20	365-3400-531.67-25	650,000	389,800	Engineering	May-22
Lavendusk Drive CSA {WBW Single Developer Group}	102297	CO-20	365-3400-531.67-23	300,000	262,000	Complete	Nov-21
Parking - 301 E. Central Ave EDA {VKDM}	102310	CO-19	365-3400-531.65-27	50,000	50,000	Cost Sharing Agreement Authorized	May-22
Downtown District Neighborhood Plan	102368	CO-20	365-3400-531.26-16	73,448	73,448	Engineering	Feb-22
TMED District Neighborhood Plan	102369	CO-20	365-3400-531.26-16	59,850	59,850	Engineering	Mar-22

(Continued)

Project	Project #	Funding	Acct #	Project Budget	Actual Commit / Spent	Status	Scheduled Completion
Jackson Park Neighborhood Plan	102370	CO-21	365-3400-531.26-16	\$ 34,250	\$ 34,250	Engineering	Apr-22
Lake Point Drive Extension {30% Design & ROW}	102425	CO-20	365-3400-531.67-26	845,000	237,067	Engineering	TBD
Apache Sidewalks {TXDOT Grant}	102426	CO-20 TxDOT	260-3400-531.63-15 365-3400-531.63-15	542,599	85,050	Engineering	Mar-23
South 1st Street Sidewalks (Ave M - Ave R) {TXDOT Grant}	102427	CO-20 TxDOT	260-3400-531.63-15 365-3400-531.63-15	477,253	-	Planning	Apr-23
Blackland Ranch CSA {Cactus Jack Developers}	102437	CO-21	365-3400-531.67-23	105,000	105,000	Cost Sharing Agreement Authorized	Sept-22
Signal Communication Modules	102440	CO-21	365-2800-532.68-61	105,000	-	Planning	Sept-22
Area @ Ave E and Ave H {Design & ROW}	102441	CO-21	365-3400-531.69-74	550,000	-	Planning	TBD
North Pea Ridge, Phase IIA CSA {Kiella Development}	102458	CO-21	365-3400-531.69-85	2,674,054	2,674,054	Cost Sharing Agreement Authorized	June-23
NPD - Knob Creek Trail	102626	CO-21	365-3400-531.69-74	90,000	78,300	Engineering	July-22
NPD - 1st Street Sidewalk	102627	CO-21	365-3400-531.69-74	100,000	93,700	Engineering	July-22
Valor Trails Sidewalk CSA	102628	CO-21	365-3400-531.63-15	110,000	-	Planning	TBD
Garden District Neighborhood Plan	102641	CO-21	365-3400-531.26-16	37,500	37,500	Engineering	Nov-22
NPD - Ferguson Park Development Guide	102649	CO-21	365-1700-519.26-16	41,300	41,300	Engineering	Dec-22
Total Mobility Infrastructure				\$ 78,883,521	\$ 33,433,329		
Rail Maintenance	100692	RZ	795-9500-531.65-14	130,247	68,598	Construction	Sept-22
Road/Sign Maintenance	100693	RZ	795-9500-531.63-17	119,886	-	Planning	Sept-22
North Outer Loop, Phase III (Wendland to IH35)	101000	RZ	795-9400-531.68-63 795-9500-531.61-10 795-9500-531.63-68 795-9500-531.68-63 795-9600-531.68-63 795-9800-531.68-63	29,848,260	5,688,650	Engineering	Jan-24
North Outer Loop, Phase II (McLane Pkwy to Wendland)	101001	RZ	795-9500-531.68-64 795-9800-531.68-64	14,022,000	13,589,209	Construction	Sept-22
North Outer Loop, Phase I (Central Point to McLane Pkwy)	101004	RZ	795-9500-531.68-81 795-9600-531.68-81 795-9800-531.68-81	9,044,000	8,844,782	Construction	Mar-22
Downtown City Center / Hawn Hotel	101029	RZ	795-9400-531.65-65 795-9500-531.65-65 795-9600-531.65-65 795-9800-531.65-65	8,560,200	1,017,134	Construction	July-23
Outer Loop, Phase VI (IH35 South) {Design & ROW}	101585	RZ	795-9500-531.65-57 795-9600-531.65-57	3,750,000	2,101,718	Engineering	June-23
MLK Festival Fields (Electric)	101588	RZ	795-9500-531.65-69 795-9800-531.65-69	3,111,518	3,094,989	Construction	Apr-22
N 31st Street (Nugent to Central)	101798	RZ	795-9500-531.61-10 795-9500-531.65-71 795-9600-531.65-71 795-9800-531.65-71	9,861,014	9,609,887	Complete	Oct-21
Corporate Hangar, Phase IV	101800	RZ	795-9500-531.65-58 795-9600-531.65-58	480,000	479,600	Engineering	TBD
Airport FBO Center & Parking	101801	RZ	795-9400-531.65-73 795-9500-531.65-73 795-9600-531.65-73 795-9800-531.65-73	5,861,200	561,200	Engineering	May-23
Outer Loop, Phase V {Design & ROW}	101824	RZ	795-9600-531.68-13	2,806,400	1,591,687	Engineering	June-23
Downtown Lighting	101836	RZ	795-9500-531.65-26	500,000	34,000	Engineering	July-22

(Continued)

CITY OF TEMPLE, TEXAS
CAPITAL IMPROVEMENT PROGRAM-PROJECTS UNDERWAY/SCHEDULED - DETAIL
December 31, 2021

Exhibit E-12
(Continued)

Project	Project #	Funding	Acct #	Project Budget	Actual Commit / Spent	Status	Scheduled Completion
1st Street Parking Garage & Underground Electric Utilities	101840	RZ	795-9500-531.68-91 795-9700-531.68-91 795-9800-531.68-91	\$ 9,755,227	\$ 8,609,371	Construction	June-23
Ave C - Main Street to 24th Street	101841	RZ	795-9400-531.68-92 795-9500-531.61-10 795-9600-531.68-92 795-9800-531.68-92	10,497,378	2,930,383	Engineering	Mar-24
Ave C - Main Street to MLK {Construction}	101841	RZ	795-9500-531.68-92	1,752,622	1,365,053	Construction	Apr-22
1st Street from Ave A to Ave B	101847	RZ	110-3595-552.63-10 795-9500-531.65-51	1,029,938	1,029,937	Construction	Feb-22
Parking Garage @ 4th Street and Central Ave	101907	RZ	795-9500-531.68-91 795-9700-531.68-91	12,132,374	12,024,680	Construction	Jan-23
Mouser Road Improvements	101928	RZ	795-9500-531.63-17	283,943	263,252	On Hold	Aug-22
East/West Gateway Landscaping	101978	GRANT RZ	260-3400-531.63-19 795-9400-531.63-19 795-9500-531.63-19	5,165,000	652,500	Engineering	June-23
Adams/Central Ave - Bicycle & Pedestrian Improvements	101987	GRANT RZ	260-3400-531.63-15 795-9500-531.63-15	1,690,448	1,209,831	Construction	Mar-22
Industrial Park Grading {Design}	102166	RZ	795-9500-531.67-72 795-9800-531.67-72	348,810	98,810	Engineering	TBD
Downtown Lighting Master Plan	102167	RZ	110-3795-524.26-16	28,600	-	On Hold	TBD
24th Street - Ave C to Central Ave	102168	RZ	795-9500-531.65-12	3,473,500	442,119	Engineering	June-23
Art District Concept Design (Area N of Bellaire & Lower Troy Road to Killen Lane)	102169	RZ	795-9500-531.63-10	150,000	142,850	In Progress	June-22
920 Pressure Plane Elevated Storage Tank	102228	RZ	795-9400-531.63-51	7,000,000	-	Engineering	Dec-22
Industrial Park Sewer Extension	102361	RZ	795-9500-531.63-68 795-9800-531.63-68	680,800	523,371	Construction	Sept-22
Crestview - Henderson to 24th Street {Design & ROW}	102363	RZ	110-3795-524.61-10 795-9500-531.69-74	2,220,207	260,626	Engineering	June-23
Library & City Hall Campus Visioning	102364	RZ	795-9500-531.26-16	150,000	-	Planning	TBD
3rd Street Pedestrian Facilities and Landscaping	102365	RZ	795-9500-531.65-18	350,000	119,200	On Hold	TBD
Pepper Creek Pedestrian Bridge & Trail Lighting	102406	RZ	795-9500-531.68-67	305,500	279,200	Complete	Nov-21
MLK Festival Fields Building	102419	RZ	795-9800-531.65-69 795-9500-531.65-69	750,200	699,898	Construction	Apr-22
Land Committee - TEDC	102422	RZ	795-9500-531.26-27	4,740,000	4,740,000	Complete	Oct-21
Maintenance Building Screens - Crossroads Park	102423	RZ	795-9500-531.68-67	201,500	14,500	Engineering	May-22
Loop 363 Transmission Main	102473	RZ	795-9400-531.63-51 795-9600-531.63-51 795-9800-531.63-51	2,477,000	192,000	Engineering	May-23
Upsize Pepper Creek Trunk Sewer at Kegley Road	102474	RZ	795-9400-531.63-52 795-9500-531.63-52 795-9600-531.63-52	4,963,000	378,000	Engineering	June-23
Pepper Creek Wastewater Extension with Equalization Basin	102475	RZ	795-9400-531.63-52 795-9600-531.63-52	6,073,000	548,000	Engineering	Aug-23
East Outer Loop - I35 to Gun Club Road	102476	RZ	795-9800-531.68-90	146,100	146,100	Engineering	June-22
East Outer Loop - I14 to Lorraine Drive	102477	RZ	795-9800-531.68-90	343,600	343,600	Engineering	Aug-22
Range Road Transmission Main	102478	RZ	795-9400-531.63-51 795-9800-531.63-51	2,757,900	222,900	Engineering	June-23
Cearly to Eberhardt 12" Water Line	102479	RZ	795-9400-531.63-51 795-9800-531.63-51	1,601,000	126,000	Engineering	Feb-23
McLane Pump Station & 24" Transmission Main	102480	RZ	795-9400-531.63-51 795-9800-531.63-51	6,077,000	452,000	Engineering	Dec-23

(Continued)

Project	Project #	Funding	Acct #	Project Budget	Actual Commit / Spent	Status	Scheduled Completion
Synergy Park Infrastructure (Design Only)	102492	RZ	795-9500-531.68-68	\$ 434,000	\$ 434,000	Engineering	Feb-22
Airport Ramp Grant	102617	RZ	795-9500-531.63-41	100,000	-	Planning	July-22
Water Line Installation on E Adams	102647	RZ	795-9500-531.63-66	55,000	-	Planning	TBD
Upsize Airport Road Wastewater Crossing	102648	RZ	795-9400-531.63-52	1,000,000	-	Planning	TBD
Total Reinvestment Zone No. 1 Infrastructure				\$ 176,828,372	\$ 84,929,635		
Charter Oak Waterline Replacement, Phase II	100608	UR-15 UR-21A	561-5200-535.69-39	5,085,695	4,741,112	Construction	Mar-22
Leon River Interceptor, Phase II (Design & ROW)	101081	UR-17 UR-19 UR-21B	561-5400-535.69-41	1,008,700	108,700	Engineering	TBD
Highland Park Water Lines CSA (Stellar Development)	101488	Util-RE	520-5900-535.63-66	152,844	152,844	Cost Sharing Agreement Authorized	TBD
TCIP - Kegley Road, Phase II	101606	UR-21A	561-5200-535.68-88	850,000	765,715	Construction	Aug-22
WTP Improvements - Tasks 3 - Lagoon Improvements	101614	UR-15 UR-21A	561-5100-535.69-54	4,126,987	426,987	Engineering	Apr-23
Williamson Creek Trunk Sewer	101628	UR-15 UR-17 UR-21B	561-5400-535.69-80	8,325,884	3,039,319	Engineering	TBD
Knob Creek Trunk Sewer (Design of Phase I-V)	101629	Util-RE	520-5900-535.66-31	2,398,279	2,398,278	Engineering	Feb-22
TCIP - N Pea Ridge, Phase I	101713	UR-21B Util-RE	520-5900-535.69-85 561-5200-535.69-85	434,900	54,900	Engineering	Feb-22
TCIP - Outer Loop West, Phase I	101714	UR-15 UR-21B	561-5200-535.68-13	1,584,000	84,000	Engineering	Jan-23
TCIP - Poison Oak, Phase I & II	101715	UR-15 UR-21A	561-5200-535.69-86	1,823,429	123,429	Engineering	Dec-23
Temple-Belton WWTP Expansion, Phase I (Construction)	101774	UR-17	561-5500-535.69-38	10,358,760	10,349,461	Substantially Complete	Jan-22
Hogan Road Developer Agreement (Kiella Development, Inc.)	101802	Util-RE	520-5900-535.63-68	301,508	301,507	Cost Sharing Agreement Authorized	Sept-22
Bird Creek Interceptor, Phase IV (A & B)	101933	UR-17 UR-19 UR-21A	561-5400-535.69-25	14,486,050	14,204,811	Construction	Aug-22
Downtown Utility Assessment	101935	UR-17	561-5400-535.26-16 561-5400-535.69-61	267,814	267,814	Engineering	Mar-22
New Pepper Creek Storage Tank	101948	UR-17 UR-19	561-5100-535.69-91	3,365,803	3,310,332	Substantially Complete	Jan-22
57th St -43rd St, Ave R - Ave Z (Final Design)	101949	UR-17 UR-21B	561-5200-535.69-94	1,263,800	1,106,800	Engineering	Jan-23
West Temple Distribution Line, Phase I - Bonnie Lane	101951	UR-19	561-5200-535.69-96	532,777	490,515	Complete	Nov-21
Apache Elevated Storage Tank Rehabilitation	101952	UR-21A UR-21B	561-5100-535.69-93	1,500,000	149,073	Engineering	July-23
TCIP - Canyon Creek / Blackland Water Line Extension	102024	UR-19 UR-21A UR-21B	561-5200-535.69-98	796,000	690,985	Construction	Dec-22
TCIP - Hartrick Bluff Road Reconstruction	102025	UR-17 UR-21B	561-5200-535.67-16	401,475	51,475	Engineering	Dec-23
Membrane Water Treatment Plant Expansion	102027	UR-17 UR-21A	561-5100-535.69-21	51,000,000	49,716,189	Construction	June-23
Rake Drive Replacements (1 per year)	102052	BUDG-U	520-5100-535.62-11	125,682	125,681	Complete	Dec-21
TCIP - N Pea Ridge, Phase II	102142	UR-21B Util-RE	520-5900-535.69-85 561-5200-535.69-85	203,185	69,065	Engineering	Jan-22

(Continued)

CITY OF TEMPLE, TEXAS
CAPITAL IMPROVEMENT PROGRAM-PROJECTS UNDERWAY/SCHEDULED - DETAIL
December 31, 2021

Exhibit E-12
(Continued)

Project	Project #	Funding	Acct #	Project Budget	Actual Commit / Spent	Status	Scheduled Completion
Hartrick Ranch Wastewater CSA {Kiella Development linked to 102179}	102178	UR-19 UR-21A	561-5400-535.69-18	\$ 2,547,118	\$ 2,547,117	Cost Sharing Agreement Authorized	Mar-22
Hartrick Bluff Water Line CSA {Kiella Development linked to 102178}	102179	UR-19 UR-21A	561-5200-535.67-16	1,704,911	1,704,910	Cost Sharing Agreement Authorized	Mar-22
Lower Knob Creek Trunk Sewer and Action World Lift Station Abandonment	102188	UR-19 UR-21A	561-5400-535.66-31	939,700	195,745	Engineering	Oct-22
Canyon Creek / Blackland Wastewater CSA {Hillside Villages - West Tanglefoot Development}	102189	UR-19 UR-21A	561-5400-535.69-98	1,813,359	1,813,358	Cost Sharing Agreement Authorized	May-22
3rd Street Alley Water Line {Linked to Project 101847}	102227	BUDG-U	520-5200-535.63-57	232,451	232,451	Construction	Feb-22
920 Pressure Plane Elevated Storage Tank	102228	UR-19 UR-21A	561-5100-535.65-46	5,179,565	179,565	Engineering	Dec-22
TMED South Mixed Use CSA {Chasdin Builders}	102231	BUDG-U	520-5200-535.63-57	96,096	96,096	Cost Sharing Agreement Authorized	TBD
317 Wastewater Extension (North and South)	102242	UR-19 UR-21A	561-5400-535.69-18	350,000	122,096	Engineering	June-22
Lorraine/Tower Road/Loop 363 12" Water Line Improvements	102243	UR-19 UR-21A	561-5200-535.67-20	820,131	70,181	Engineering	Sept-23
IH35 to Range Road & Lucius McCelvey 12" Water Line Improvements	102244	UR-19 UR-21A UR-21B	561-5200-535.67-19	2,777,219	2,770,458	Construction	Dec-22
TCIP - Ave D Connection and Alleys	102249	UR-19	561-5200-535.69-74	34,000	18,800	Engineering	Nov-22
Ave G Pump Station Improvements	102255	UR-19 UR-21A	561-5100-535.65-46	576,930	422,180	Engineering	Mar-22
Temple-Belton Wastewater Treatment Plant Expansion Phase 2 Re-Design	102289	UR-21A UR-21B	561-5500-535.69-38	727,390	331,878	Engineering	May-22
Azalea Drive Phase II & III CSA {Patco Construction, LLC}	102292	UR-19 UR-21B	561-5200-535.67-15 561-5400-535.67-15	440,158	351,040	Cost Sharing Agreement Authorized	Apr-22
Sanders Farm Road CSA	102294	BUDG-U	520-5200-535.63-57	51,250	-	Planning	Sept-22
42nd Street Reconstruction	102296	UR-21B	561-5200-535.67-20	62,600	62,600	Engineering	May-22
Service Center Expansion and Site Rehab	102299	UR-21B	561-5000-535.68-07	1,400,000	-	Engineering	Sept-23
Chemical Pump Replacement (2/yr)	102348	BUDG-U	520-5100-535.62-22	16,000	14,841	In Progress	Mar-22
Road to Eberhardt 920 Elevated Storage Tank {Linked to Project 101004}	102358	UR-19	561-5100-535.65-46	380,543	380,543	Construction	Mar-22
Portion of Knob Creek Phase 4 with Ave C Road {Project 101841}	102359	UR-19	561-5400-535.66-31	640,000	621,831	Construction	Apr-22
41st Street Wastewater Improvements	102366	UR-19 UR-21A	561-5400-535.69-26	985,000	980,013	Construction	Sept-22
Downtown District Neighborhood Plan	102368	UR-19	561-5200-535.26-16	60,800	60,800	Engineering	Feb-22
TMED District Neighborhood Plan	102369	UR-21A	561-5200-535.26-16	106,000	106,000	Engineering	Mar-22
Jackson Park Neighborhood Plan	102370	UR-21A	561-5200-535.26-16	58,800	58,800	Engineering	Apr-22
Forrester 12" and Dubose 8" Water Line	102395	UR-21A	561-5200-535.67-19	385,000	326,215	Substantially Complete	Jan-22
SSes - Knob Creek Assessment	102398	UR-21A	561-5400-535.26-16	1,694,070	1,688,505	In Progress	May-22
SSes - CMOM Document Development	102399	UR-21A	561-5400-535.26-16	130,964	130,964	In Progress	May-22
SH 317 Transmission Main (Design and ROW)	102400	UR-21A	561-5200-535.69-07	1,300,000	992,910	Engineering	Sept-22

(Continued)

CITY OF TEMPLE, TEXAS
CAPITAL IMPROVEMENT PROGRAM-PROJECTS UNDERWAY/SCHEDULED - DETAIL
December 31, 2021

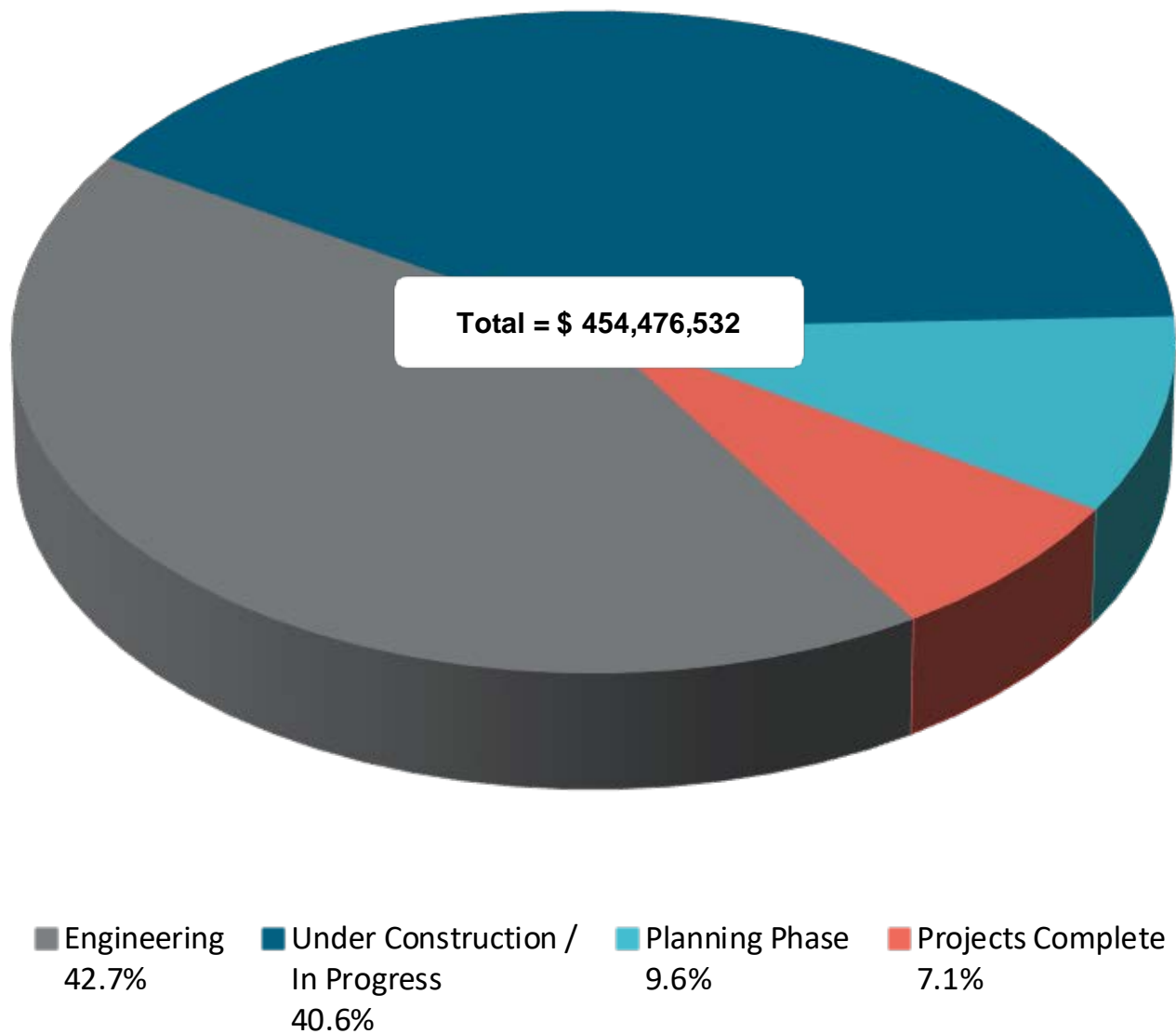
Exhibit E-12
(Continued)

Project	Project #	Funding	Acct #	Project Budget	Actual Commit / Spent	Status	Scheduled Completion
Alabama Ave Water Extension CSA {WB Development}	102436	BUDG-U	520-5200-535.63-51	\$ 160,000	\$ 72,000	Complete	Dec-21
Blackland Ranch CSA {Cactus Jack Developers}	102437	BUDG-U	520-5400-535.63-52	127,000	127,000	Cost Sharing Agreement Authorized	Sept-22
Check Valve - Raw Water Pump 7	102438	BUDG-U	520-5100-535.62-11	69,210	69,207	In Progress	Apr-22
North Pea Ridge, Phase IIA CSA {Kiella Development}	102458	UR-21A	561-5200-535.69-85 561-5400-535.69-85	621,810	621,810	Cost Sharing Agreement Authorized	June-23
Bella Terra, Phase II Development CSA {WGR Development}	102460	UR-21A	561-5400-535.69-18	260,000	260,000	Cost Sharing Agreement Authorized	May-22
SSES -Leon River Assessment	102470	UR-21B	561-5400-535.26-16	500,000	-	Planning	TBD
Eberhardt Road Elevated Storage Tank (Design)	102471	UR-21B	561-5100-535.65-46	300,000	-	Planning	TBD
Knob Creek Interceptor, Phase I (Construction)	102472	UR-21B	561-5400-535.69-81	7,445,000	-	Planning	TBD
Doshier Plant Expansion (Design)	102482	UR-21B	561-5500-535.69-02	3,000,000	-	Planning	TBD
SH317 Ground Storage and Pump Station (Design)	102483	UR-21B	561-5100-535.65-46	1,000,000	-	Planning	TBD
Water Line Improvements	102484	UR-21B	561-5200-535.67-19	1,310,000	-	Planning	TBD
Loop 363 & Highway 36 12" Water Line (Design)	102485	UR-21B	561-5200-535.69-40	400,000	-	Planning	TBD
Loop 363 & McLane Parkway 18" Water Line (Design)	102486	UR-21B	561-5200-535.69-40	400,000	-	Planning	Sept-22
Adams Ave 12" Water Line - 317 to Pepper Creek Tank (Design)	102487	UR-21B	561-5200-535.69-17	550,000	149,250	Engineering	Apr-22
Garden District Neighborhood Plan	102641	UR-21B	561-5200-535.26-16	55,500	55,500	Engineering	Nov-22
SSES - Manhole Rehabilitation	102643	UR-21B	561-5400-535.69-97	511,481	-	Planning	TBD
Controllers for Tanks	102645	BUDG-U	520-5100-535.62-11	45,925	44,804	Complete	Dec-21
Total Utilities Infrastructure				\$ 152,659,553	\$ 110,408,460		
Total Capital Projects				\$ 454,476,532	\$ 258,197,909		

CITY OF TEMPLE, TEXAS
CAPITAL IMPROVEMENT PROGRAM - PROJECT STATUS {BASED ON \$'s}
As of December 31, 2021

Exhibit E-13

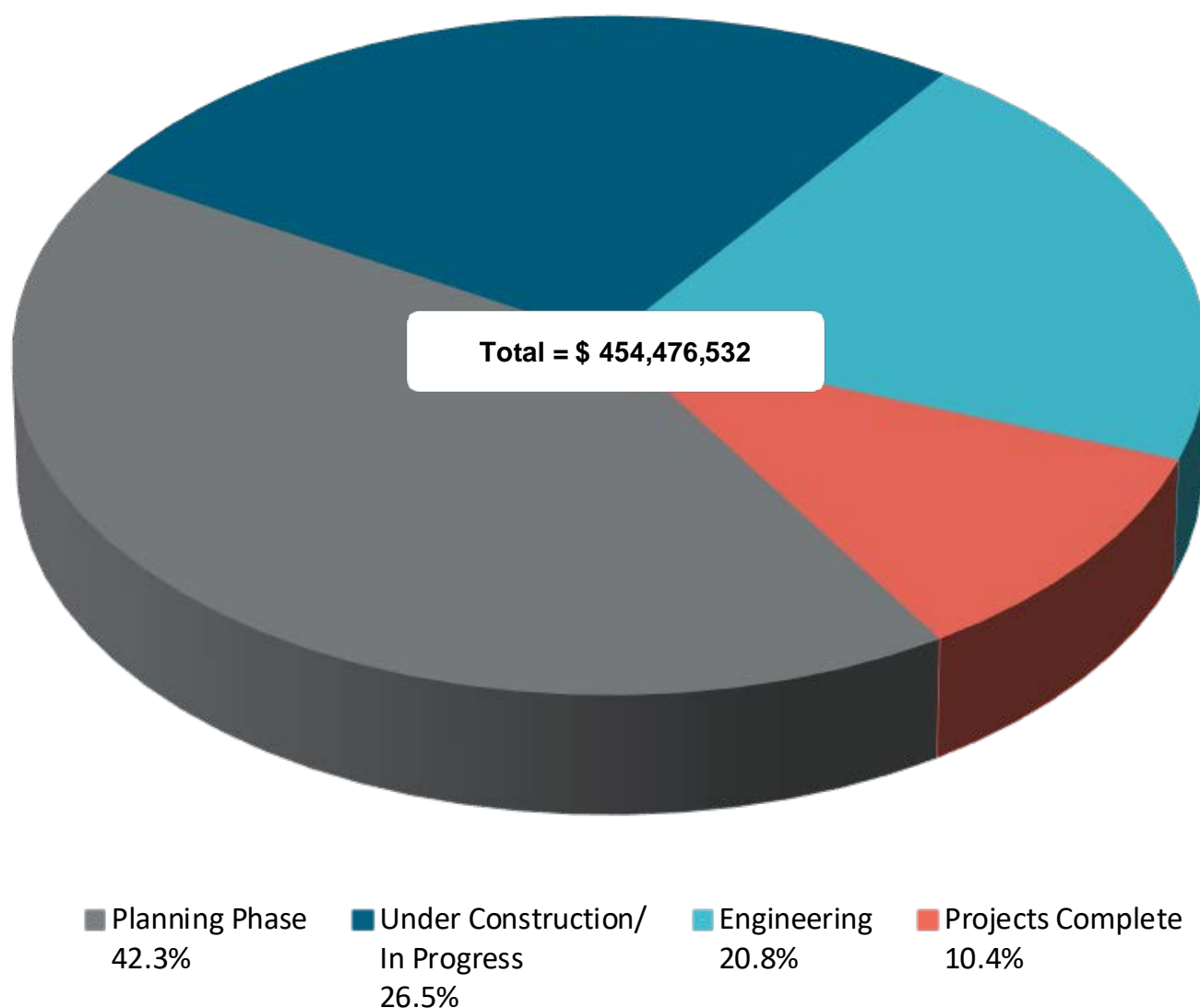
Engineering	\$ 194,105,992
Under Construction / In Progress	184,564,484
Planning Phase	43,565,999
Projects Complete	32,240,057
Total Estimated Costs of Capital Improvement Projects	<u>\$ 454,476,532</u>



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

As of December 31, 2021

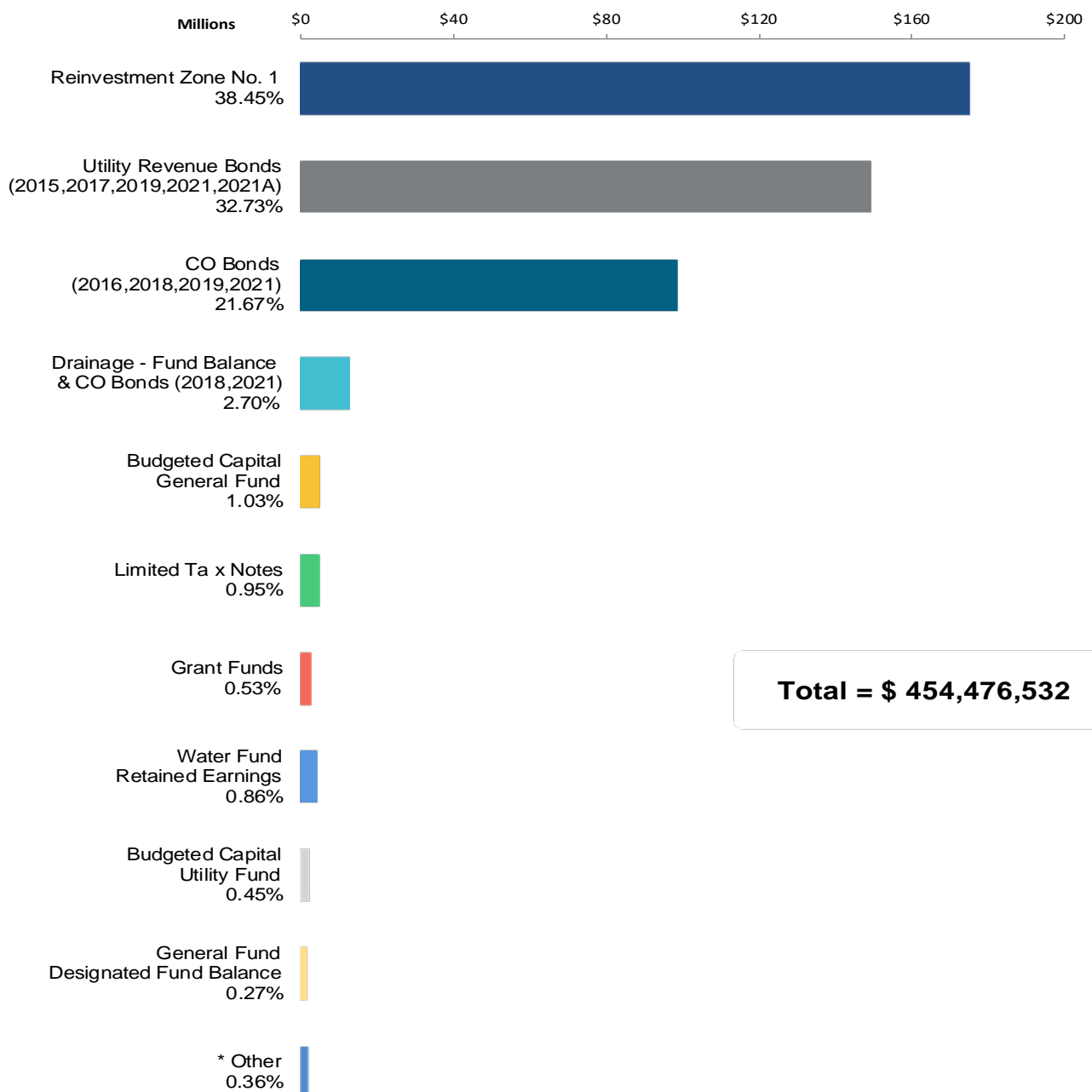
Planning Phase	134
Under Construction / In Progress	84
Engineering	66
Projects Complete	33
Total Number of Capital Improvement Projects	317



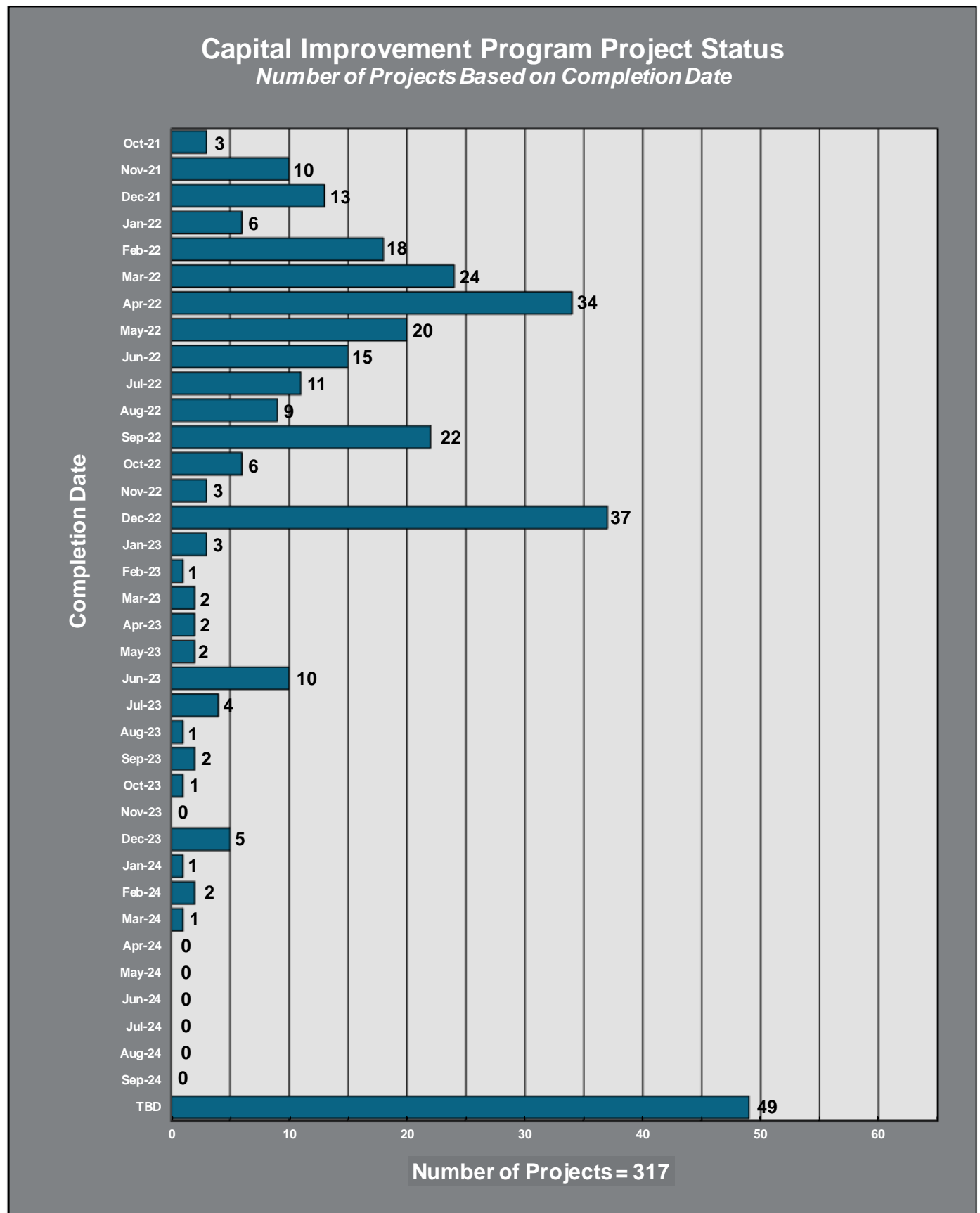
CITY OF TEMPLE, TEXAS
CAPITAL IMPROVEMENT PROGRAM - PROJECT STATUS {BASED ON FUNDING SOURCE}
As of December 31, 2021

Exhibit E-15

	Total Dollars	% of Total
Reinvestment Zone No. 1	\$ 174,753,074	38.45%
Utility Revenue Bonds (2015,2017,2019,2021,2021A)	148,759,343	32.73%
Combination Tax & Revenue CO Bonds (2016,2018,2019,2020,2021)	98,478,722	21.67%
Drainage Fund - Designated from Fund Balance and CO Bonds (2018, 2020,2021)	12,273,526	2.70%
Budgeted Capital - General Fund	4,666,297	1.03%
Limited Tax Notes (2019,2020,2021)	4,328,143	0.95%
Water Fund - Retained Earnings	3,930,892	0.86%
Grant Funds	2,389,858	0.53%
Budgeted Capital - Utility Fund	2,032,130	0.45%
General Fund - Designated from Fund Balance	1,243,755	0.27%
TXDOT (Highway Safety Improvement Program - HSIP)*	879,802	0.19%
Parks GO Bonds (2015)*	683,218	0.15%
Hotel-Motel Fund - Designated from Fund Balance *	57,772	0.02%
Total Capital Improvement Projects {by funding source}	\$ 454,476,532	100.00%



*Funding source is reflected in "other" on graph

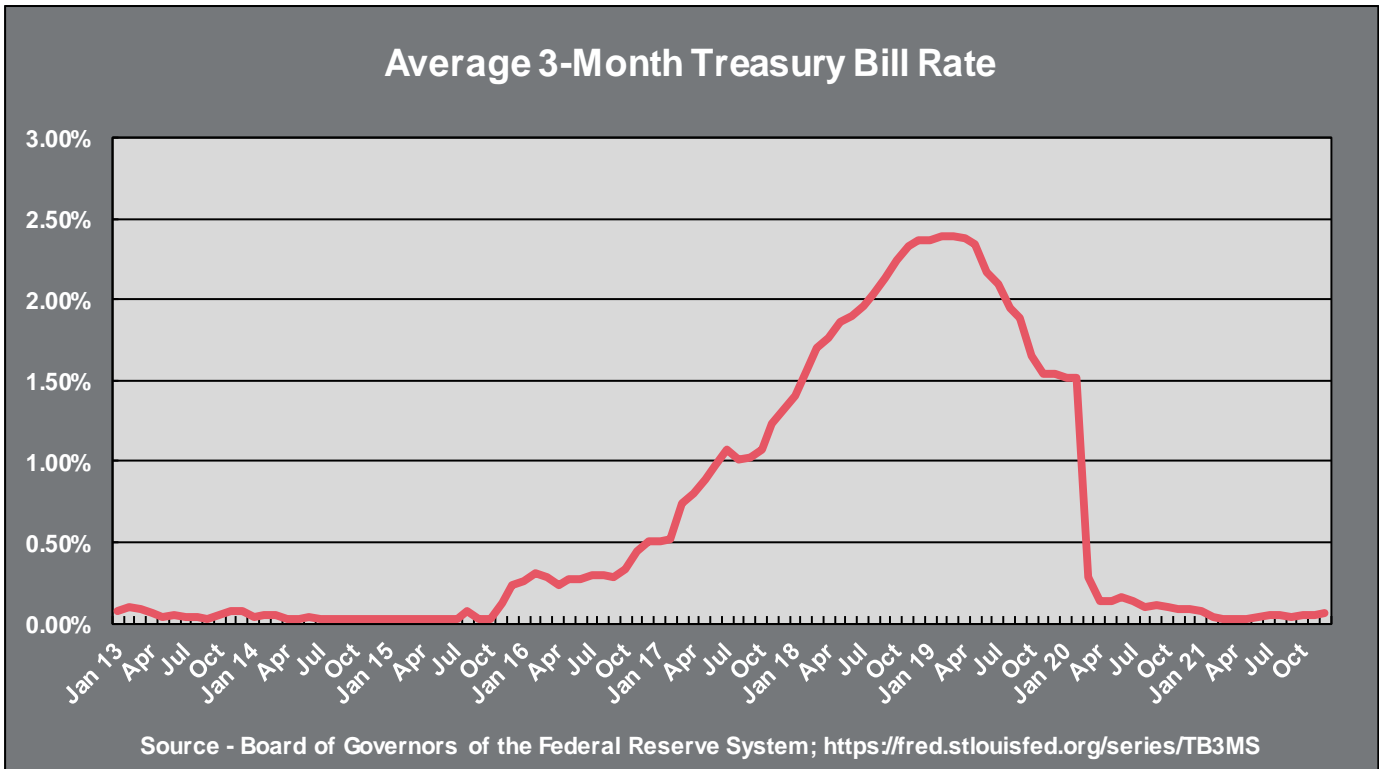
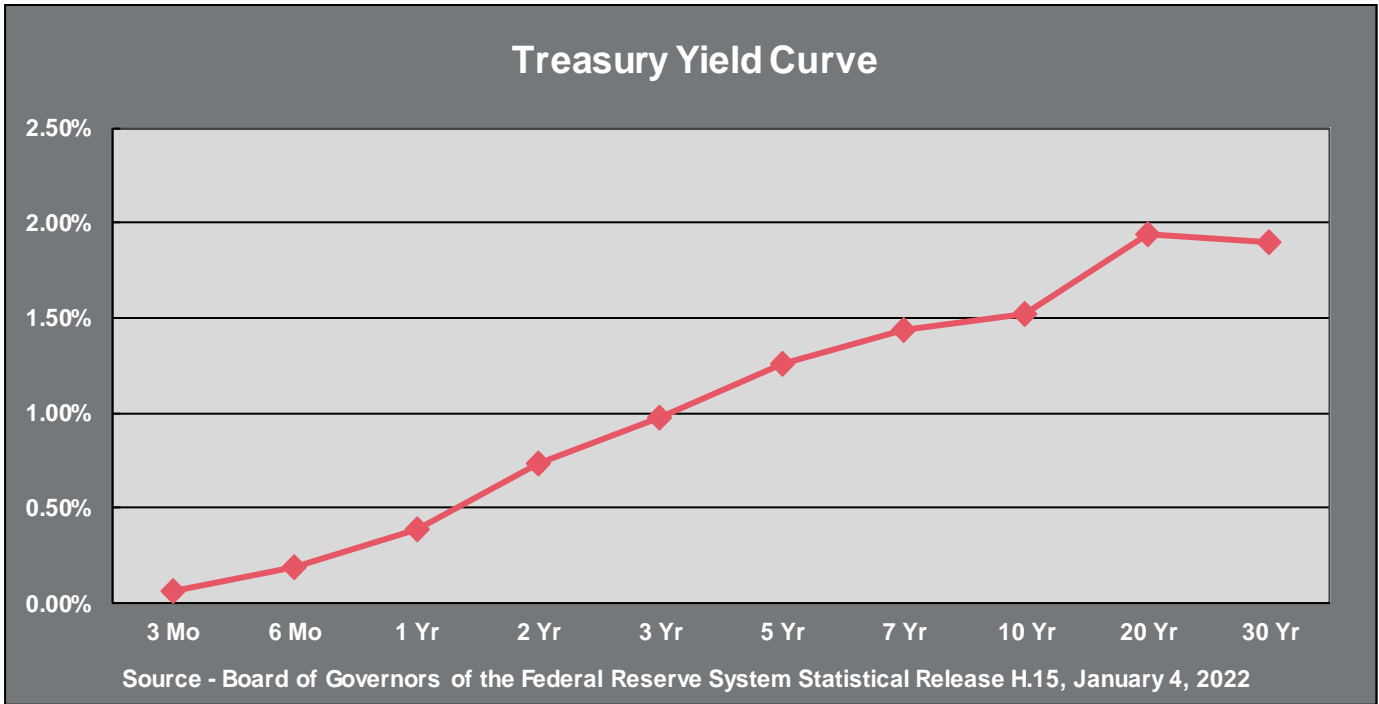




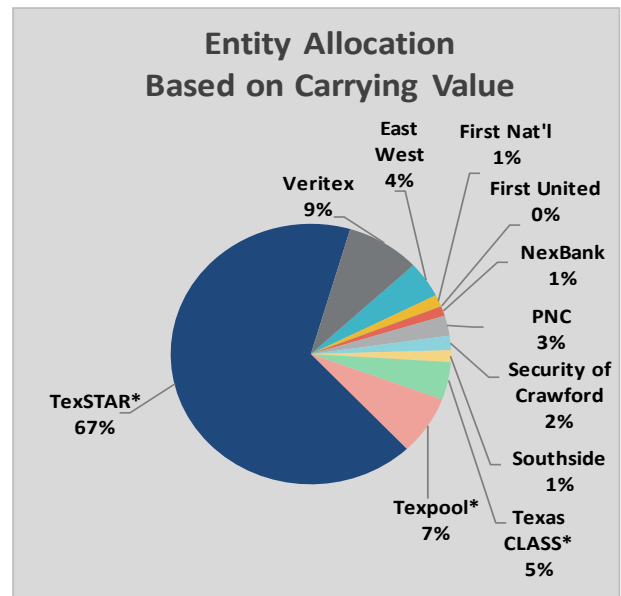
INVESTMENTS

The Public Funds Investment Act, Chapter 2256 of 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.

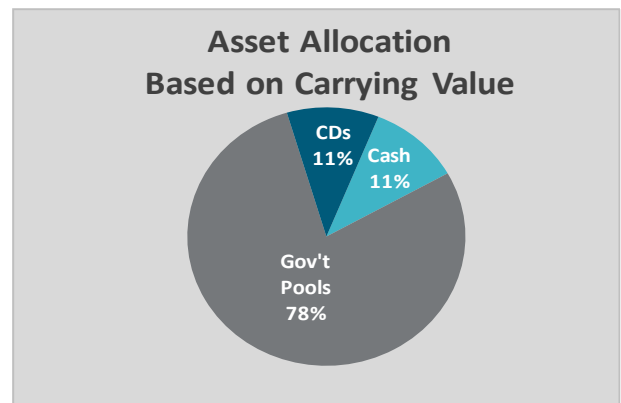




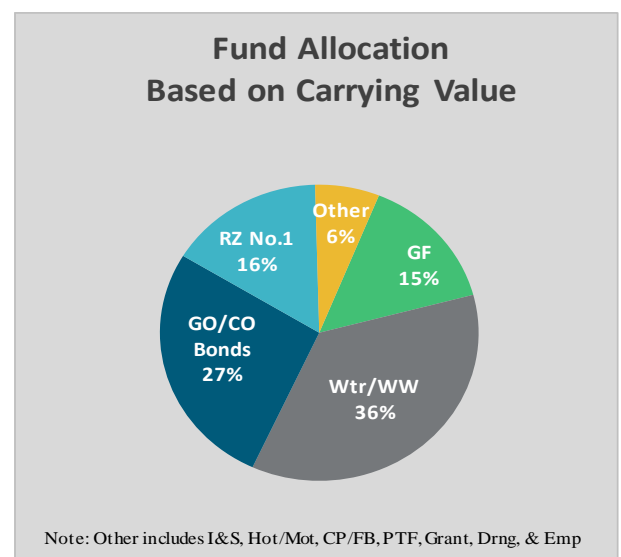
<u>Entity Allocation</u>	<u>Carrying Value</u>	<u>Bank Balance/ Fair Value</u>
East West Bank	\$ 15,321,018	\$ 15,321,018
First Nat'l Bank of McGregor	5,062,155	5,062,155
First United Bank	994	994
NexBank	4,120,465	4,120,465
PNC Bank	8,509,020	10,998,681
Security Bank of Crawford	6,085,085	6,085,085
Southside Bank	5,005,855	5,005,855
Texas CLASS*	15,948,488	15,948,488
Texpool*	24,908,443	24,908,443
TexSTAR*	226,885,929	226,885,929
Veritex Bank	29,025,263	29,025,263
	<u>\$340,872,715</u>	<u>\$343,362,376</u>



<u>Asset Allocation</u>	<u>Carrying Value</u>	<u>Bank Balance/ Fair Value</u>
Cash	\$ 36,648,982	\$ 39,138,643
Gov't Pools	267,742,860	267,742,860
CDs	36,480,873	36,480,873
	<u>\$340,872,715</u>	<u>\$343,362,376</u>



<u>Fund Allocation</u>	<u>Carrying Value</u>	<u>% of Carrying Value</u>
General Fund (GF)	\$ 50,322,801	14.76%
Water & Wastewater (Wtr/WW)	122,724,225	36.00%
GO Interest & Sinking (I&S)	9,341,494	2.74%
Hotel / Motel (Hot/Mot)	1,860,652	0.55%
Capital Projects - GO/CO Bond Program (GO/CO Bonds)	91,398,690	26.81%
Capital Projects - Designated Fund Balance (CP/FB)	64,669	0.02%
Federal / State Grant Fund (Grant)	5,664,861	1.66%
Drainage (Drng)	3,684,830	1.08%
Employee Benefits Trust (Emp)	1,648,261	0.48%
Reinvestment Zone No.1 (RZ No.1)	54,162,232	15.89%
	<u>\$340,872,715</u>	<u>100.00%</u>



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

CITY OF TEMPLE, TEXAS
INVESTMENT PORTFOLIO - MARKET TO MARKET
December 31, 2021

Exhibit F-2

Type	Par Value	Term* (Days)	Yield %	Maturity Date	Carrying Value	Fair Value	Fair vs Carrying
East West Bank CD	\$ 5,116,397	41	0.1000	10-Feb-22	\$ 5,116,397	\$ 5,116,397	\$ -
East West Bank CD	5,003,313	87	0.1300	28-Mar-22	5,003,313	5,003,313	-
Security Bank of Crawford CD	2,002,508	180	0.2500	29-Jun-22	2,002,536	2,002,536	-
Veritex Bank CD	5,003,761	193	0.1500	12-Jul-22	5,005,406	5,005,406	-
Security Bank of Crawford CD	3,080,197	194	0.2000	13-Jul-22	3,081,530	3,081,530	-
East West Bank CD	5,201,308	255	0.1800	12-Sep-22	5,201,308	5,201,308	-
First Nat'l Bank of McGregor CD	5,052,707	300	1.0500	27-Oct-22	5,062,155	5,062,155	-
Security Bank of Crawford CD	1,001,003	363	0.3000	29-Dec-22	1,001,019	1,001,019	-
Veritex Bank CD	5,005,015	377	0.2000	12-Jan-23	5,007,209	5,007,209	-
TexPool Investment Pool	24,908,443	38	0.0376	-	24,908,443	24,908,443	-
TexSTAR Investment Pool	226,885,929	40	0.0139	-	226,885,929	226,885,929	-
Texas CLASS Investment Pool	15,948,488	43	0.0700	-	15,948,488	15,948,488	-
PNC Bank Cash	4,372,265	1	0.5023	-	4,372,265	6,861,926	N/A
PNC Bank Money Market	4,136,755	1	0.0100	-	4,136,755	4,136,755	N/A
First United Bank	994	1	0.0000	-	994	994	N/A
Veritex Bank Money Market	19,012,648	1	0.1000	-	19,012,648	19,012,648	N/A
NexBank Money Market	4,120,465	1	0.4000	-	4,120,465	4,120,465	N/A
Southside Bank Money Market	5,005,855	1	0.0900	-	5,005,855	5,005,855	N/A
	\$ 340,858,051				\$ 340,872,715	\$ 343,362,376	\$ -

Fair Value as a % of Carrying Value 100.00%

Weighted Average

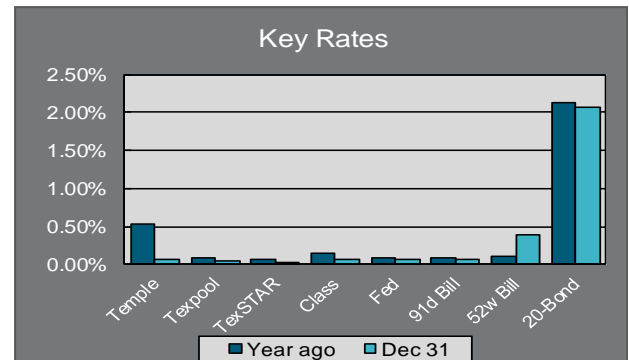
Maturity 54.00 Days 0.06% Yield

Benchmark Yield

Average rolling 90-day T-Bill rate 0.06%

Key Rates: Cash Markets		
Rate	Year ago	Dec 31
City of Temple	0.54	0.06
Texpool	0.09	0.04
TexSTAR	0.07	0.01
Texas Class	0.14	0.07
Fed funds*	0.09	0.07
T- bill 91-day yield*	0.09	0.06
T- bill 52-week yield*	0.10	0.38
Bond Buyer 20- bond municipal index	2.12	2.06

*Source - Federal Reserve Bank



Traci L. Barnard
Director of Finance

Stacey Reisner
Treasury & Debt Division Director

Melissa Przybylski
Assistant Director of Finance

Sherry M. Pogor
Financial Analyst II

* 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 Ended December 31, 2021

Exhibit F-3

Type	Par Value	Maturity	Carrying Value		Increase / (Decrease)
			9/30/2021	12/31/2021	
Independent Bank CD	\$ 5,219,022	09-Nov-21	\$ 5,221,996	\$ -	\$ (5,221,996)
Security Bank of Crawford CD	1,000,504	29-Dec-21	1,000,510	-	(1,000,510)
East West Bank CD	\$ 5,116,397	10-Feb-22	5,115,108	5,116,397	1,289
East West Bank CD	5,003,313	28-Mar-22	5,001,674	5,003,313	1,639
Security Bank of Crawford CD	2,002,508	29-Jun-22	2,001,274	2,002,536	1,262
Veritex Bank CD	5,003,761	12-Jul-22	5,003,514	5,005,406	1,892
Security Bank of Crawford CD	3,080,197	13-Jul-22	3,079,978	3,081,530	1,552
East West Bank CD	5,201,308	12-Sep-22	0	5,201,308	5,201,308
First Nat'l Bank of McGregor CD	5,052,707	27-Oct-22	5,048,793	5,062,155	13,362
Security Bank of Crawford CD	1,001,003	29-Dec-22	0	1,001,019	1,001,019
Veritex Bank CD	5,005,015	12-Jan-23	5,004,686	5,007,209	2,523
TexPool Investment Pool	24,908,443	-	17,101,580	24,908,443	7,806,863
TexSTAR Investment Pool	226,885,929	-	239,668,489	226,885,929	(12,782,560)
Texas CLASS Investment Pool	15,948,488	-	13,773,704	15,948,488	2,174,784
PNC Bank Cash	4,372,265	-	6,523,376	4,372,265	(2,151,111)
PNC Bank Money Market	4,136,755	-	6,136,548	4,136,755	(1,999,793)
First United Bank	994	-	994	994	-
Veritex Bank Money Market	19,012,648	-	19,007,856	19,012,648	4,792
NexBank Money Market	4,120,465	-	4,116,314	4,120,465	4,151
Southside Bank Money Market	5,005,855	-	5,004,758	5,005,855	1,097
	\$347,077,577		\$ 347,811,152	\$ 340,872,715	\$ (6,938,437)

Type	Par Value	Maturity	Fair Value		Increase / (Decrease)
			9/30/2021	12/31/2021	
Independent Bank CD	\$ 5,219,022	09-Nov-21	\$ 5,221,996	\$ -	\$ (5,221,996)
Security Bank of Crawford CD	1,000,504	29-Dec-21	1,000,510	-	(1,000,510)
East West Bank CD	5,116,397	10-Feb-22	5,115,108	5,116,397	1,289
East West Bank CD	5,003,313	28-Mar-22	5,001,674	5,003,313	1,639
Security Bank of Crawford CD	2,002,508	29-Jun-22	2,001,274	2,002,536	1,262
Veritex Bank CD	5,003,761	12-Jul-22	5,003,514	5,005,406	1,892
Security Bank of Crawford CD	3,080,197	13-Jul-22	3,079,978	3,081,530	1,552
East West Bank CD	5,201,308	12-Sep-22	0	5,201,308	5,201,308
First Nat'l Bank of McGregor CD	5,052,707	27-Oct-22	5,048,793	5,062,155	13,362
Security Bank of Crawford CD	1,001,003	29-Dec-22	0	1,001,019	1,001,019
Veritex Bank CD	5,005,015	12-Jan-23	5,004,686	5,007,209	2,523
TexPool Investment Pool	24,908,443	-	17,101,580	24,908,443	7,806,863
TexSTAR Investment Pool	226,885,929	-	239,668,489	226,885,929	(12,782,560)
Texas CLASS Investment Pool	15,948,488	-	13,773,704	15,948,488	2,174,784
PNC Bank Cash	4,372,265	-	8,411,649	6,861,926	(1,549,723)
PNC Bank Money Market	4,136,755	-	6,136,548	4,136,755	(1,999,793)
First United Bank	994	-	994	994	-
Veritex Bank Money Market	19,012,648	-	19,007,856	19,012,648	4,792
NexBank Money Market	4,120,465	-	4,116,314	4,120,465	4,151
Southside Bank Money Market	5,005,855	-	5,004,758	5,005,855	1,097
	\$347,077,577		\$ 349,699,425	\$ 343,362,376	\$ (6,337,049)

Investments with a \$0 Carrying and Fair Value at 9/30/2021 were purchased after 9/30/2021.



SUPPLEMENTAL INFORMATION

Supplemental Information includes:

Fund Balance Reserves/Designations – General Fund	79
Expenditures of Federal and State Awards	80
Hotel/Motel Tax Receipts by Reporting Entity	82
Historical Sales Tax Revenue by Month.....	83
Parks Escrow Deposits by Addition Name	84



City of Temple, Texas
Schedule of Fund Balance - General Fund
December 31, 2021

Table I

		Council Approved		
	Balance		Appropriation	Balance
	10/01/21	Reallocation	Increase (Decrease)	12/31/21
CAPITAL PROJECTS:				
2021/2022 Budgetary Supplement-Capital/SIZ:				
Capital Equipment Purchases	\$ 2,820,829	\$ -	\$ (2,820,829)	\$ -
Strategic Investment Zone	100,000	-	(100,000)	-
UDC Rewrite	125,000	-	(125,000)	-
Capital Replacement - Sanitation Vehicles	270,250	-	(270,250)	-
Capital Replacement - P25 Radios	252,000	-	(252,000)	-
TOTAL BUDGETARY SUPPLEMENT	3,568,079	-	(3,568,079)	-
TOTAL - PROJECT SPECIFIC	3,568,079	-	(3,568,079)	-
CAPITAL PROJECTS -				
ASSIGNED	8,538,135	-	(1,562,879)	6,975,256
TOTAL CAPITAL PROJECTS	12,106,214	-	(5,130,958)	6,975,256
Other Fund Balance Classifications:				
Encumbrances:	3,496,702	-	(3,496,702)	-
Nonspendable:				
Inventory & Prepaid Items	591,227	-	-	591,227
Restricted for:				
Rob Roy MacGregor Trust - Library	5,688	-	(3,560)	2,128
Drug enforcement {Forfeiture Funds}	108,586	-	-	108,586
Municipal Court Restricted Fees	126,305	-	-	126,305
Vital Statistics Preservation Fund	24,939	-	-	24,939
Public Safety	29,235	-	-	29,235
Public Education Government (PEG) Access Channel	86,382	-	-	86,382
Hillcrest Cemetery	250,024	-	-	250,024
Assigned to:				
Technology Replacement	617,097	-	(69,530)	547,567
Budgeted decrease in Fund Balance	-	\$ -	\$ (8,700,750)	8,700,750
Unassigned: { 4 months operations }	22,116,233			22,116,233
Total Fund Balance	\$ 39,558,632			\$ 39,558,632

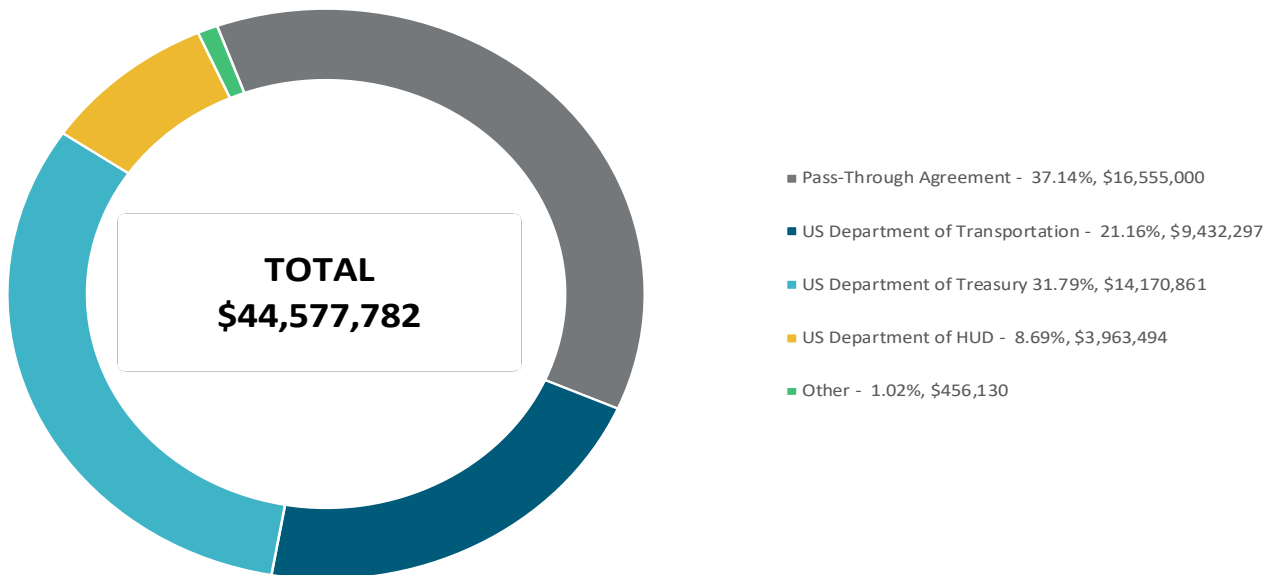
CITY OF TEMPLE, TEXAS
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE THREE MONTHS ENDING DECEMBER 31, 2021

Table II

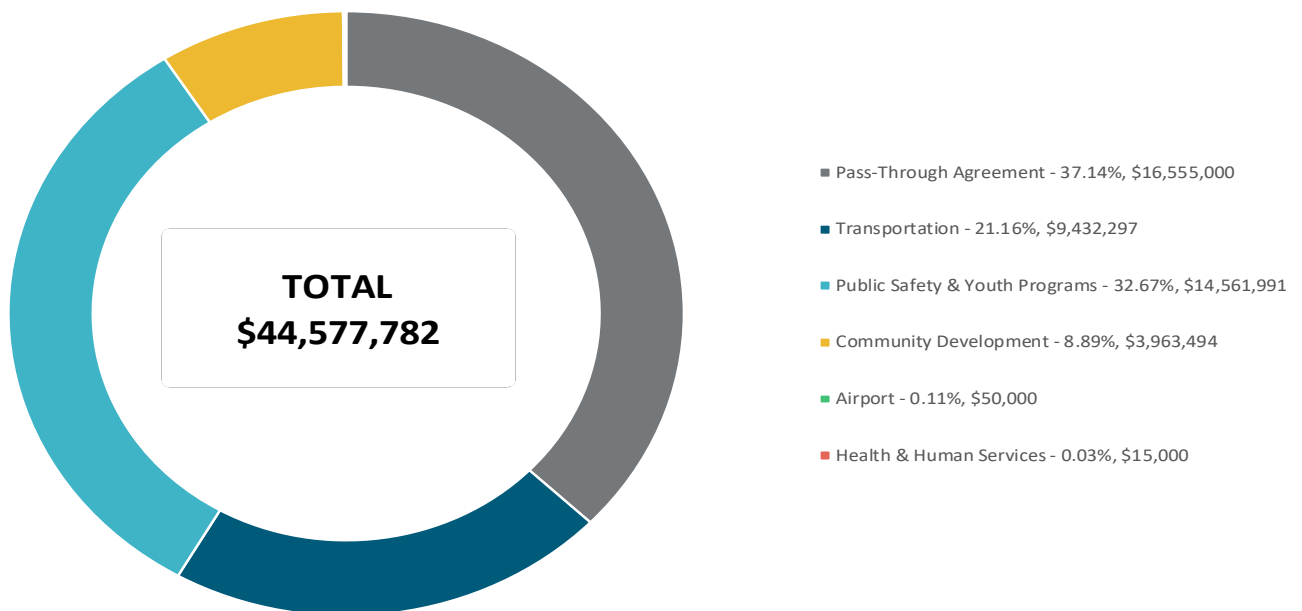
<u>Federal/State Grantor</u> <u>Agency or Pass-Through</u> <u>Program Title</u>	<u>Federal</u> <u>ALN</u> <u>Number</u>	<u>Grant</u> <u>Number</u>	<u>Program</u> <u>or Award</u> <u>Amount</u>	<u>Passed</u> <u>Through to</u> <u>Subrecipients</u>	<u>Program</u> <u>Expenditures</u>
Federal Financial Assistance:					
<u>U.S. Department of Housing & Urban Development</u>					
Community Development Block Grant - Entitlement Grants Cluster					
CDBG 2018	14.218	B-18-MC-48-0021	\$ 536,232	\$ -	\$ 2,480
CDBG 2019	14.218	B-19-MC-48-0021	588,159	48,155	57,128
CDBG 2020	14.218	B-20-MC-48-0021	626,646	30,326	84,273
COVID-19 CDBG-CV 2020	14.218	B-20-MW-48-0021	777,790	-	-
CDBG 2021	14.218	B-21-MC-48-0021	606,562	-	52,499
					<u>196,380</u>
<u>Texas Department of Housing and Community Affairs</u>					
HOME Investment Partnership Program	14.239	2021-0003	675,000	-	-
Texas Emergency Rental Assistance & Eviction Diversion	14.228	B-20-DW-48-0001	153,105	38,023	38,023
					<u>38,023</u>
<u>U.S. Department of Homeland Security</u>					
Office of the Governor-Criminal Justice Division					
Hazardous Substance Identification Equipment	97.067	EMW-2021-SS-0062 / 3664304	45,200	-	-
Texas Division of Emergency Management					
Emergency Management Performance Grant	97.042	22TX-EMPG-1142	32,258	-	8,065
					<u>8,065</u>
<u>U.S. Department of Justice</u>					
2020 Bullet Proof Vests Grant	16.607	2020BUBX20024165	24,774	-	1,756
Office of the Governor-Criminal Justice Division					
Crisis Assistance Program	16.575	2019-V2-GX-0011 / 2820004	5,260	-	5,260
Crisis Assistance Program	16.575	2020-V2-GX-0004 / 2820005	79,581	-	20,766
Family Violence Assistance	16.575	2019-V2-GX-0011 / 4058401	40,014	-	-
City of Killeen					
2019 Edward Byrne Memorial Justice Assistance Grant	16.738	2019-DJ-BX-0739	19,449	-	14,250
2020 Edward Byrne Memorial Justice Assistance Grant	16.738	2020-DJ-BX-0942	16,858	-	10,412
					<u>52,444</u>
<u>U.S. Department of Transportation</u>					
Texas Department of Transportation					
Highway Planning and Construction Cluster					
Surface Transportation Program	20.205	0909-36-168	8,238,558	-	-
Transportation Alternatives Set-Aside Program	20.205	0814-03-039 / 0232-01-053	1,193,739	-	266,875
Pass-Through Agreement	20.205	0320-06-001	16,555,000	-	-
					<u>266,875</u>
<u>U.S. Department of the Treasury</u>					
COVID-19 Coronavirus State and Local Fiscal Recovery Fund	21.027	SLT-8432	14,170,861	-	1,132,980
					<u>1,132,980</u>
<u>Institute of Museum and Library Services</u>					
Texas State Library and Archives Commission					
Interlibrary Loan Program	45.310	LS-0246193-OLS-20	2,386	-	2,386
					<u>2,386</u>
Total Federal Financial Assistance			44,387,432	116,504	1,697,153
State Financial Assistance:					
<u>Central Texas Council of Governments</u>					
Household Hazardous Waste Collection	-	582-22-30111	15,000	-	-
					<u>-</u>
<u>Texas Department of Transportation</u>					
Routine Airport Maintenance Program (RAMP)	-	M2209TEMP	50,000	-	-
					<u>-</u>
<u>Texas State University System - Texas School Safety Center</u>					
Tobacco Enforcement Program 2021	-	-	18,000	-	-
					<u>-</u>
Total State Financial Assistance			190,350	-	-
Total Federal and State Financial Assistance			\$ 44,577,782	\$ 116,504	\$ 1,697,153

(Continued)

Funding Source

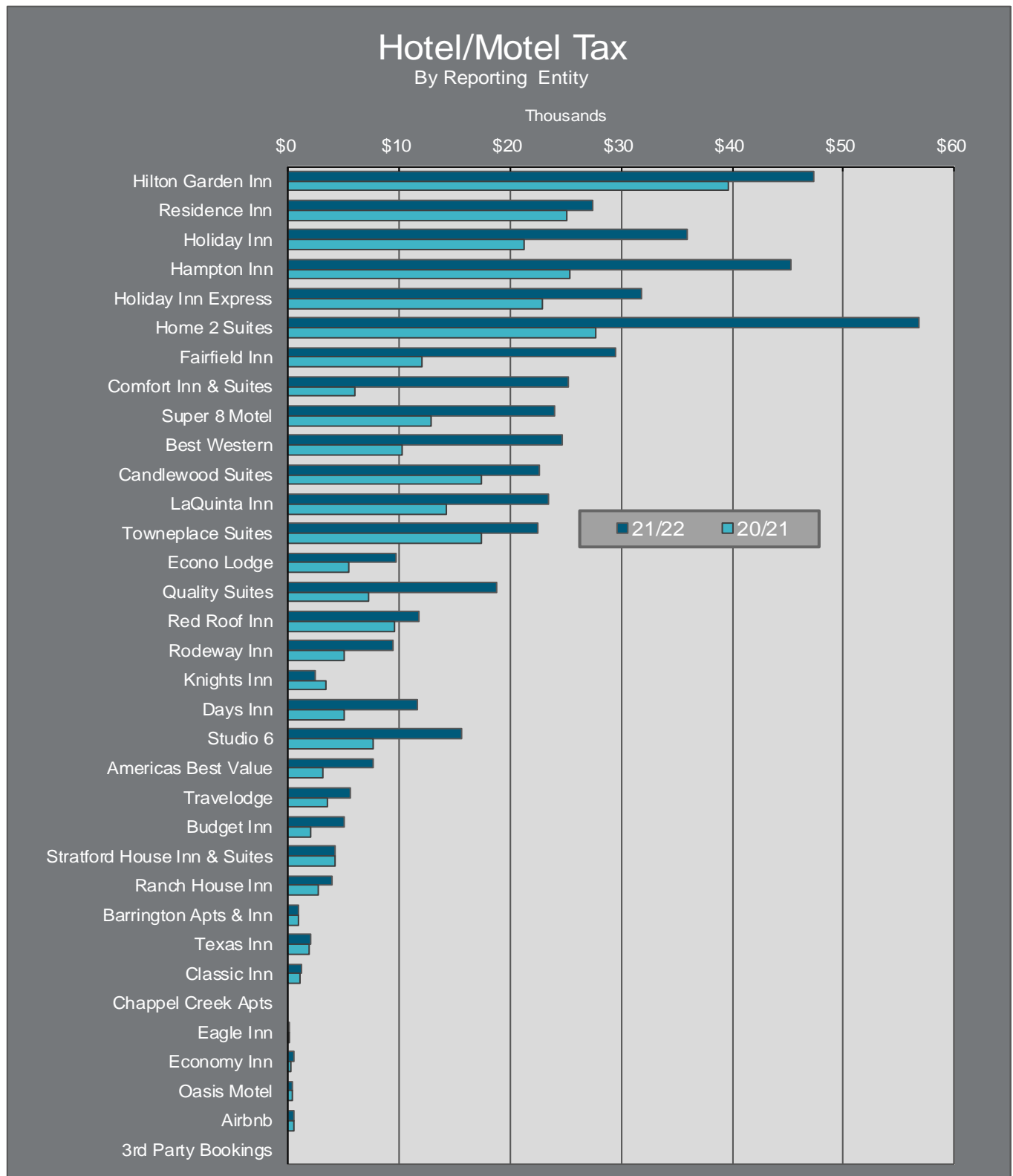


Project Type



City of Temple, Texas
Hotel/Motel Tax Receipts by Reporting Entity
For the three months ending December 31, 2021 & 2020

Table III



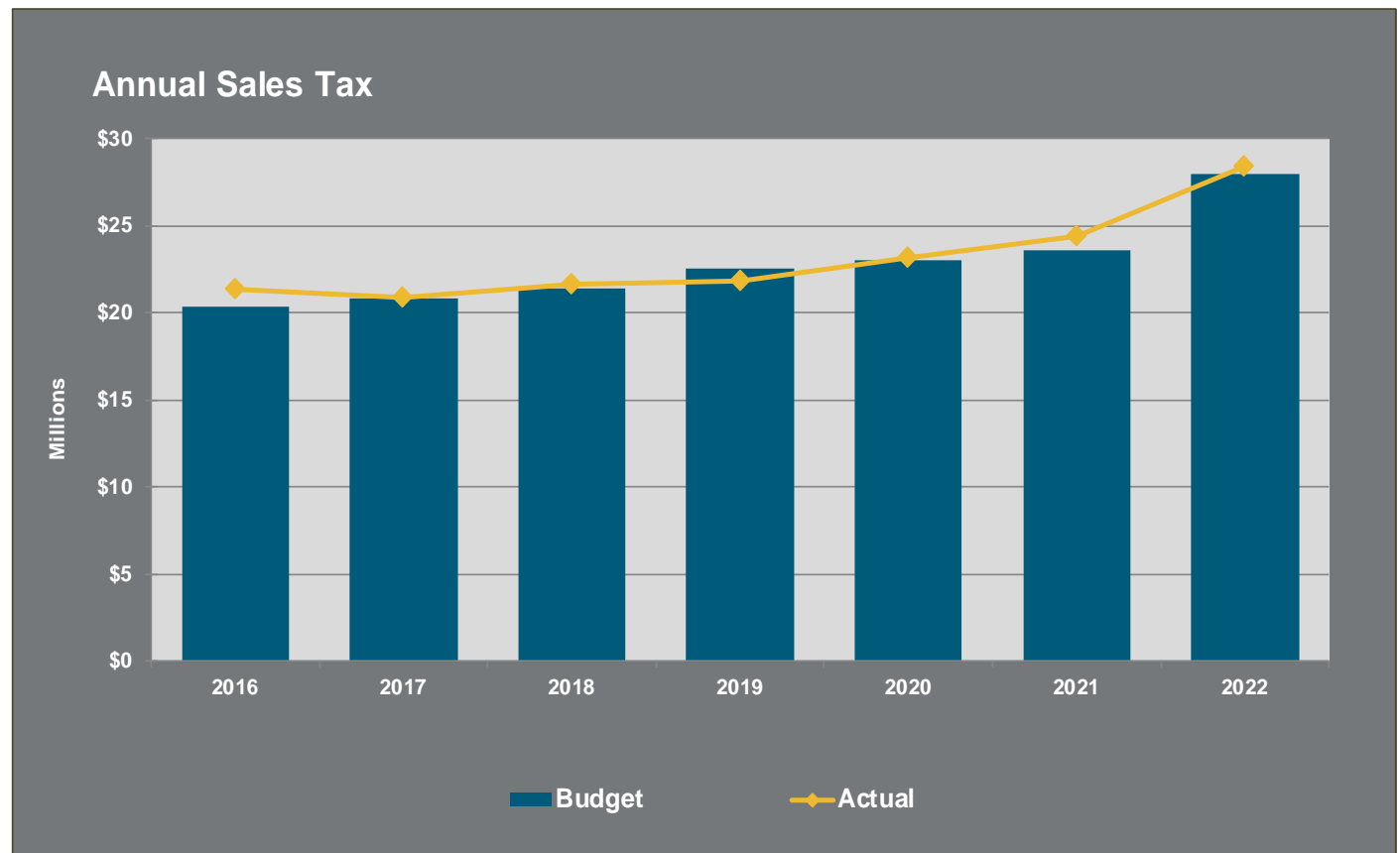
Hotel/Motel Tax				
	# Reporting			
Fiscal Year	at 12/31	Actual YTD	Budget	% of Budget
21/22	34	\$527,907	\$1,701,732	31.02%
20/21	33	\$328,435	\$1,665,921	19.71%

CITY OF TEMPLE, TEXAS
Historical Sales Tax Revenue - By Month

Table IV

Month	FY 16	FY 17 *	FY 18	FY 19	FY 20	FY 21	FY 22^	% Increase (Decrease) 22 Vs. 21
Oct	\$ 1,857,540	\$ 1,782,147	\$ 1,889,493	\$ 1,917,501	\$ 2,040,853	\$ 2,341,060	\$ 2,904,225	24.06%
Nov	1,524,999	1,562,275	1,698,713	1,876,187	2,003,478	2,058,892	2,378,133	15.51%
Dec	1,514,737	1,642,007	1,721,105	1,786,879	1,764,034	1,999,057	2,687,829	34.45%
Jan	2,260,144	2,214,514	2,215,777	2,233,215	2,903,078	2,812,939	3,052,092	8.50%
Feb	1,418,289	1,558,862	1,563,720	1,667,367	1,765,354	2,044,746	2,269,668	11.00%
Mar	1,792,732	1,663,682	1,603,658	1,787,205	1,633,842	1,693,887	1,880,215	11.00%
Apr	1,997,512	2,013,932	2,115,654	2,041,257	2,123,701	3,017,357	3,349,266	11.00%
May	1,536,106	1,599,119	1,663,248	1,853,601	1,835,691	2,371,294	2,632,137	11.00%
Jun	1,583,839	2,081,701	1,670,814	1,831,047	1,982,536	2,329,135	2,585,340	11.00%
Jul	2,076,129	2,080,101	2,116,191	2,116,924	2,474,697	2,802,422	3,110,689	11.00%
Aug	1,611,072	1,736,904	1,748,973	2,100,594	1,950,056	2,418,170	2,684,168	11.00%
Sept	1,685,981	1,717,281	1,824,277	1,924,399	1,940,892	2,468,527	2,740,065	11.00%
	\$ 20,859,081	\$ 21,652,524	\$ 21,831,623	\$ 23,136,176	\$ 24,418,211	\$ 28,357,487	\$ 32,273,826	13.81%
Annual:								
\$ Increase	\$ (452,662)	\$ 793,443	\$ 179,099	\$ 1,304,553	\$ 1,282,035	\$ 3,939,275	\$ 3,916,339	
% Increase	-2.12%	3.80%	0.83%	5.98%	5.54%	16.13%	13.81%	

* - Includes single audit adjustment in the amount \$355,927.23.



^ Forecasted as of 12/31/21

City of Temple, Texas
Parks Escrow Deposits - By Addition Name
December 31, 2021

Table V

Addition Name	Date of Deposit	Amount of Deposit	Total Expenditures/ Refunds	Balance 12/31/2021
Bell Addition	08/13/97	\$ 450.00	\$ -	\$ 450.00 ⁵
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 ⁵
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 ^{4, 5}
Lantana II	10/03/07	1,350.00	1,325.47	24.53
Meadow Oaks	11/05/07	225.00	-	225.00 ⁵
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 ^{4, 5}
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 ^{4, 5}
Villa Andrea	02/07/11	450.00	-	450.00
West Ridge Village	07/27/12	5,850.00	5,520.00	330.00 ⁵
Nathans	10/18/12	225.00	-	225.00 ⁵
Lago Terra	11/06/12	17,550.00	-	17,550.00
Wildflower Meadows I	11/14/12	16,200.00	15,534.61	665.39 ⁵
Creeks at Deerfield	02/25/13	7,875.00	306.99	7,568.01
Porter	05/07/13	450.00	-	450.00
King's Cove	07/10/13	1,125.00	-	1,125.00
Residences at D'Antoni's V	10/22/13	1,125.00	-	1,125.00
Brazos Bend	02/27/14	8,550.00	7,167.11	1,382.89 ⁵
Oaks at Lakewood	02/27/14	8,325.00	-	8,325.00
Alta Vista II	03/06/14	55,125.00	52,528.82	2,596.18 ⁵
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
Salisbury VII	01/26/15	1,350.00	1,044.00	306.00
Phillips	10/13/15	225.00	-	225.00
Plains at Riverside I	06/17/16	10,350.00	-	10,350.00
Spurlock's Arbour	07/11/16	450.00	-	450.00
Long View Estates	07/27/16	2,925.00	-	2,925.00
Bluebonnet Ridge Estates II	09/29/16	225.00	-	225.00
Goates	02/21/17	675.00	-	675.00
Hills of Westwood IX	03/31/17	14,400.00	12,569.00	1,831.00 ²
Moore's Mill	04/13/17	225.00	-	225.00
Park Ridge	06/30/17	2,700.00	2,122.40	577.60 ⁵
Wells Place	08/15/17	225.00	-	225.00
Highline	09/22/17	22,387.50	-	22,387.50
Lago Terra III	10/31/17	3,375.00	-	3,375.00
MKC	12/01/17	900.00	-	900.00 ⁵
Amata Terra	03/09/18	11,475.00	-	11,475.00
Tennessee Valley	05/01/18	6,075.00	-	6,075.00
Hills of Westwood IX	05/25/18	7,200.00	-	7,200.00 ²
JS Clark	07/02/18	225.00	-	225.00
Horsehugger Acres	08/09/18	450.00	-	450.00
Quill Estates	08/10/18	225.00	-	225.00
Riverside Trail	09/17/18	900.00	-	900.00
Portico at Fryers Creek	09/19/18	450.00	-	450.00 ⁶
Oliver	09/25/18	450.00	-	450.00
Kurek	10/17/18	225.00	-	225.00
Hilldell Estates III	10/25/18	225.00	-	225.00
Evans	11/07/18	675.00	-	675.00
Shoppes on the Hill	01/02/19	23,175.00	-	23,175.00 ³

(Continued)

City of Temple, Texas
Parks Escrow Deposits - By Addition Name
December 31, 2021

Table V
(Continued)

Addition Name	Date of Deposit	Amount of Deposit	Total Expenditures/ Refunds	Balance 12/31/2021
Reserve at Friars Creek	02/05/19	\$ 12,150.00	\$ -	\$ 12,150.00 ⁶
Valley Ranch IV	03/01/19	4,730.00	-	4,730.00
Dr. Faith	03/22/19	1,350.00	-	1,350.00 ^{2, 5}
South Pointe I	03/22/19	24,075.00	-	24,075.00
Barnhardt	04/23/19	225.00	-	225.00
Plains at Riverside IV	05/06/19	21,825.00	-	21,825.00
Sonder	05/06/19	2,475.00	-	2,475.00 ⁵
Helen V	05/22/19	225.00	-	225.00 ^{4, 5}
Wesley Hart	05/22/19	225.00	-	225.00
Forrester Road	08/15/19	225.00	-	225.00
Hills of Westwood XI	10/03/19	14,850.00	-	14,850.00 ²
King's Domain	10/03/19	225.00	-	225.00
Gonzales Ranch	10/10/19	225.00	-	225.00
Westfield Development VIII	12/17/19	3,150.00	-	3,150.00
Hilldell Estates	02/11/20	225.00	-	225.00
The Bend	02/27/20	13,275.00	-	13,275.00 ⁵
Westward LTD I	03/05/20	6,300.00	-	6,300.00 ⁵
Vences	06/24/20	225.00	-	225.00
Reserve at Friars Creek II	06/26/20	18,450.00	-	18,450.00 ⁶
Monte Verde I	07/30/20	6,750.00	-	6,750.00 ⁵
Westside Village I	08/20/20	5,400.00	-	5,400.00 ⁵
Morales	09/09/20	225.00	-	225.00
Bell Tower Apartments	09/24/20	24,300.00	-	24,300.00 ⁶
Pauer	10/16/20	450.00	-	450.00
Gonzales Ranch II	10/16/20	225.00	-	225.00
Valor Estates	10/22/20	17,100.00	-	17,100.00
Krueger Estates	10/29/20	225.00	-	225.00
South Pointe II	11/16/20	16,200.00	-	16,200.00
Prairie Overlook	12/10/20	2,025.00	-	2,025.00
Dowell	01/19/21	225.00	-	225.00
Landing at Heritage Oaks	03/10/21	6,300.00	-	6,300.00
Saxtons Corner	07/09/21	225.00	-	225.00
Odell	09/02/21	900.00	-	900.00
Barber	09/02/21	225.00	-	225.00
Temple Heights DP	11/09/21	225.00	-	225.00
Oak Ridge I	11/16/21	29,925.00	-	29,925.00
Long View Estates II	11/22/21	2,475.00	-	2,475.00
North Gate V	12/09/21	6,750.00	-	6,750.00
Stellar	12/17/21	25,087.50	-	25,087.50
Mesa Ridge I	12/22/21	27,225.00	-	27,225.00
Accumulated Interest ¹		115,232.87	91,678.51	23,554.36 ⁴
Total		\$ 676,837.87	\$ 189,796.91	\$ 487,040.96

Notes:

1. In response to an opinion from the City Attorney's Office, the interest earnings will no longer be added to each individual deposit.
2. Funds appropriated for irrigation, shade trees, topsoil and hydro mulch at Von Rosenberg Park play area.
3. Funds appropriated for the installation of tree plantings, irrigation and sculpture at Jaycee Park.
4. Funds appropriated for improvements to the play space at Prewitt Neighborhood Play Area.
5. Funds appropriated for improvements to various parks.
6. Funds appropriated for developer agreement to extend Friars Creek Trail.

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.



STRATEGIC INVESTMENT ZONES

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.



City of Temple, Texas
Redevelopment Grants and Incentive Programs within Strategic Investment Zones (SIZ)
As of December 31, 2021

Table VI

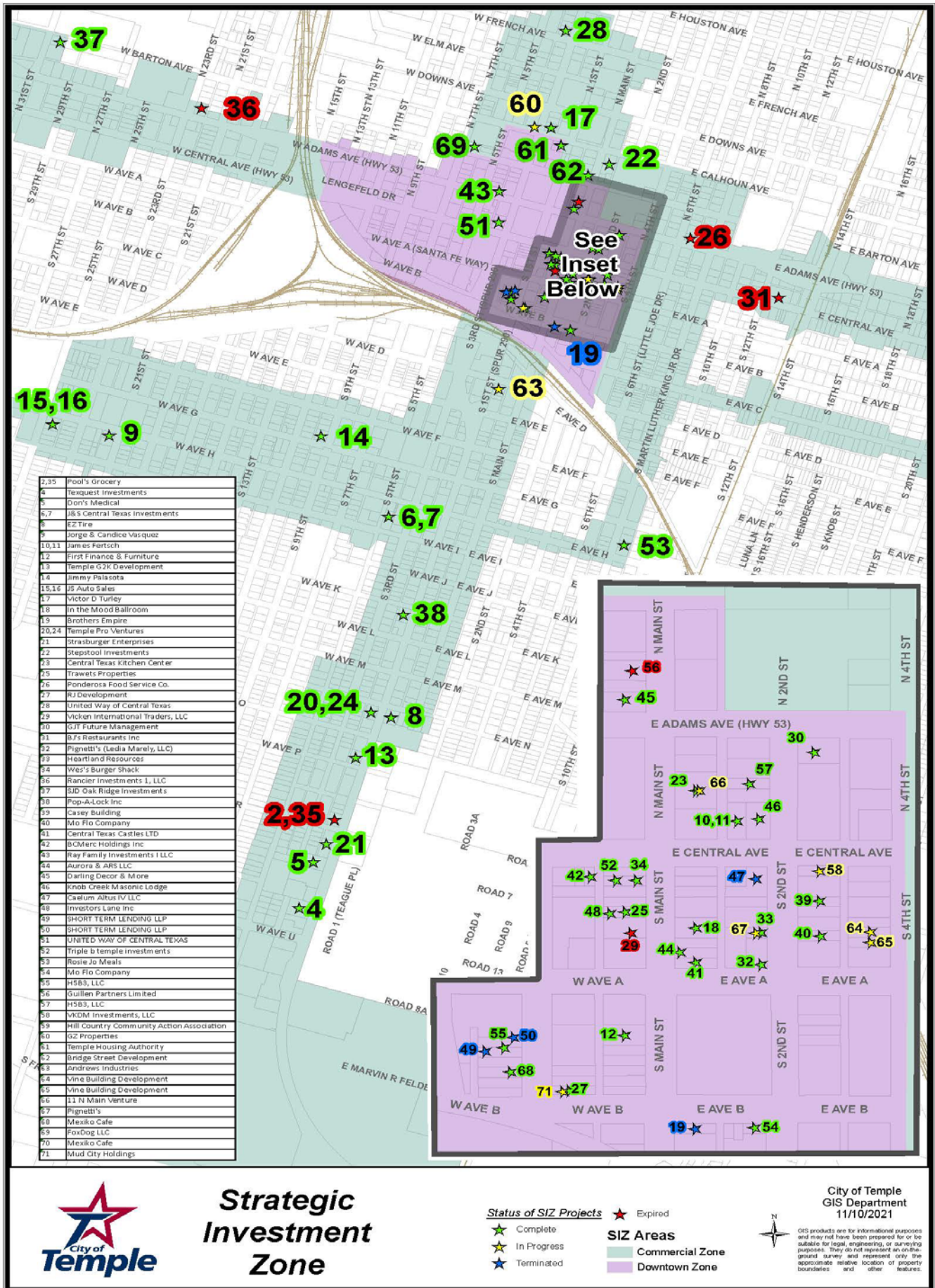
SIZ Map #	Contract/ Council Award	Grantee	ACTIVE PROJECTS						
			Original Match Amount	Actual City Match	Expiration Date	Payment Date	Improvement Status	Improvement Description	
58	4/4/2019	VKDM Investments, LLC	\$ 145,000	\$ 145,000	6/30/2022	In Process	In Progress	Façade, Fire Surpression and Residential Units	
60	10/1/2020	GZ Properties	17,269	17,269	10/1/2022	In Process	In Progress	Façade and Sign	
63	10/29/2020	Andrews Industries	5,000	5,000	10/29/2021	Payment Pending	In Progress	Fire Suppression, Landscaping, Design and Sign	
64	11/3/2020	Vine Building Development	36,875	36,875	11/3/2022	In Process	In Progress	Façade and Sign	
65	11/3/2020	Vine Building Development	36,875	36,875	11/3/2022	In Process	In Progress	Façade and Sign	
66	12/3/2020	11 North Main Venture	102,500	102,500	12/3/2022	In Process	In Progress	Façade and Sign	
67	12/10/2020	Pignetti's	6,411	6,411	12/10/2021	Payment Pending	In Progress	Outdoor Seating	
69	12/18/2020	FoxDog LLC {1st Amendment}	744	744	12/18/2021	12/14/2021	Complete	Façade, Landscaping, Outdoor Seating and Sign	
71	6/24/2021	Mud City Holdings	3,798	3,798	6/24/2022	In Process	In Progress	Façade and Sign	

*Committed/Encumbered/Pending FY 2022 \$ **354,472**

SIZ Program Summary			
	Budget - Reinvestment Zone #1	Budget - General Fund	Total Costs Incurred & Encumbered
FY 2008	\$ -	\$ 85,000	\$ -
FY 2009	-	85,000	24,198
FY 2010	-	95,714	119,004
FY 2011	-	142,437	80,712
FY 2012	-	100,000	69,994
FY 2013	-	100,000	65,785
FY 2014	-	100,000	135,528
FY 2015	-	100,000	22,508
FY 2016	-	-	42,132
FY 2017	-	100,000	204,158
FY 2018	250,000	162,000	146,887
FY 2019	275,000	100,034	129,665
FY 2020	100,000	100,000	-
FY 2021	100,000	100,000	345,315
*FY 2022	100,000	100,000	354,472
Total	\$ 825,000	\$ 1,470,185	\$ 1,740,358

Total Allocated to Date	\$ 2,295,185
Expenditures to Date	(1,740,358)
Remaining Available Funds	\$ 554,827

* FY 2022 Committed/Encumbered/Pending





City of Temple

2 North Main Street
Temple, Texas 76501

254-298-5631

www.templetx.gov

