

McKinney Community Development Corporation
Summary Operating Statement
September 2024 (100% of FY Complete)

Revenues	FY24 Adopted Budget	Monthly Actual	YTD Actual	Remaining Budget	Budget Received	Monthly Comparison		YTD Comparison	
						Monthly Budget	Monthly Variance	YTD Budget	YTD Variance
Sales Tax Receipts	\$ 23,421,494	\$ 2,045,170	\$ 23,761,682	\$ (340,188)	101.5%	\$ 1,951,791	\$ 93,378	\$ 23,421,494	\$ 340,188
Interest Income	1,754,088	411,850	3,537,847	(1,783,759)	201.7%	146,174	265,676	1,754,088	1,783,759
Unrealized Gains/Losses	-	759,775	759,775	(759,775)	-	-	759,775	-	759,775
Contributions & Donations - Other Capital	134,959	2,500,000	3,533,259	(3,398,300)	2618.0%	11,247	2,488,753	134,959	3,398,300
Miscellaneous Revenue	-	(794)	22,725	(22,725)	-	-	(794)	-	22,725
Total Revenues	\$ 25,310,541	\$ 5,716,001	\$ 31,615,288	\$ (6,304,747)	124.9%	\$ 2,109,212	\$ 3,606,789	\$ 25,310,541	\$ 6,304,747
Expenses	FY24 Adopted Budget	Monthly Actual	YTD Actual	Remaining Budget	Budget Spent	Monthly Budget	Monthly Variance	YTD Budget	YTD Variance
MCDC Operations									
Personnel Expense	\$ 373,640	\$ 40,168	\$ 357,933	\$ 15,707	95.8%	\$ 31,137	\$ (9,031)	\$ 373,640	\$ 15,707
Supplies Expense	16,750	149	6,650	10,100	39.7%	1,396	1,247	16,750	10,100
Maintenance Expense	2,500	-	-	2,500	0.0%	208	208	2,500	2,500
Services/Sundry	1,021,846	23,154	575,804	446,042	56.3%	85,154	62,000	1,021,846	446,042
Capital	58,500	-	-	58,500	0.0%	4,875	(4,875)	58,500	58,500
Total Administrative	\$ 1,473,236	\$ 63,470	\$ 940,386	\$ 532,850	63.8%	\$ 122,770	\$ 49,550	\$ 1,473,236	\$ 532,850
Projects									
Community Grants & Projects	\$ 30,453,996	\$ 519,599	\$ 6,162,106	\$ 24,291,890	20.2%	\$ 2,537,833	\$ 2,018,234	\$ 30,453,996	\$ 24,291,890
Park Construction Fund	16,278,855	36,416	296,272	15,982,583	1.8%	1,356,571	1,320,155	16,278,855	15,982,583
Capital	125,465	2,700	63,800	61,665	0.0%	10,455	7,755	125,465	61,665
Buildings & Structures	2,123,784	-	2,058,086	65,698	0.0%	176,982	176,982	2,123,784	65,698
Other Project Expenses	105,000	160	16,727	88,273	15.9%	8,750	8,590	105,000	88,273
Total Projects	\$ 49,087,100	\$ 558,875	\$ 8,596,991	\$ 40,490,109	17.5%	\$ 4,090,592	\$ 3,531,716	\$ 49,087,100	\$ 40,490,109
Non-Departmental									
Administrative Fee to GF	\$ 175,000	\$ 14,583	\$ 175,000	\$ -	100.0%	\$ 14,583	\$ -	\$ 175,000	\$ -
Economic Incentive	1,085,851	-	-	1,085,851	0.0%	90,488	90,488	1,085,851	1,085,851
Insurance & Risk Fund	754	63	754	-	100.0%	63	-	754	-
MPAC	500,000	41,667	500,000	-	100.0%	41,667	-	500,000	-
MCDC Debt Service Payments	1,115,000	-	1,115,000	-	100.0%	92,917	92,917	1,115,000	-
MCDC Debt Service I & S	605,436	-	605,436	-	100.0%	50,453	50,453	605,436	-
Paying Agent	1,000	-	400	600	40.0%	83	83	1,000	600
Total Non-Departmental	\$ 3,483,041	\$ 56,313	\$ 2,396,590	\$ 1,086,451	68.8%	\$ 290,253	\$ 233,941	\$ 3,483,041	\$ 1,086,451
Total Expenses	\$ 54,043,377	\$ 678,658	\$ 11,933,967	\$ 42,109,410	22.1%	\$ 4,503,615	\$ 3,815,207	\$ 54,043,377	\$ 42,109,410
Net	\$ (28,732,836)	\$ 5,037,343	\$ 19,681,322			\$ (2,394,403)	\$ 7,431,746	\$ (28,732,836)	\$ 48,414,158
FY24 Beginning Fund Balance	\$ 68,333,868								
Add FY24 Actual Revenue	31,615,288								
Less FY24 Actual Expenses	(11,933,967)								
FY24 Preliminary Ending Fund Balance	\$ 88,015,190								

McKinney Community Development Corporation
Project Details - September 2024

Community 4B Projects	FY Board Approved	Project Code	Budget FY24	Monthly Actual	YTD Actual	Budget Balance
HUB 121	2017-2018	4B1805	\$ 191,300	\$ -	\$ 8,825	\$ 182,475
Adriatica Business Association	2021-2022	4B2216	2,352	-	2,352	-
City of McKinney - Engineering Department	2022-2023	4B2301	500,000	-	-	500,000
Haddintown Fund	2022-2023	4B2302	50,663	-	50,663	-
Heard-Craig Center for the Arts	2022-2023	4B2303	6,226	-	6,193	33
McKinney Housing Authority-The Remnant	2022-2023	4B2308	1,800,000	-	-	1,800,000
McKinney Parks Foundation	2022-2023	4B2310	25,000	-	25,000	-
Heritage Guild	2022-2023	4B2311	25,000	-	25,000	-
Housing & Community Development	2022-2023	4B2312	200,000	-	52,262	147,738
The Cotton Mill	2022-2023	4B2313	135,580	-	135,580	-
McKinney Main Street	2022-2023	4B2314	103,134	-	103,134	-
Habitat for Humanity of CC	2022-2023	4B2315	400,000	-	74,843	325,157
Boys & Girls Club of McKinney	2022-2023	4B2316	71,477	-	71,052	425
ManeGait Therapeutic Horsemanship	2023-2024	4B2401	500,000	-	60,000	440,000
City of McKinney - McKinney National Airport (TK1)	2023-2024	4B2402	3,607,030	-	3,607,030	-
City of McKinney - Engineering Department	2023-2024	4B2403	500,000	500,000	500,000	-
Notes Live	2023-2024	4B2404	3,000,000	-	-	3,000,000
McKinney Parks Foundation	2023-2024	4B2406	329,227	-	44,150	285,077
LifePath Systems	2023-2024	4B2407	1,000,000	-	1,000,000	-
Sphinx	2023-2024	4B2408	500,000	-	-	500,000
Boys & Girls Club of Collin County	2023-2024	4B2410	35,000	-	35,000	-
YMCA of McKinney	2023-2024	4B2411	5,000	-	-	5,000
City of McKinney - Parks & Recreation	2023-2024	4B2412	1,000,000	-	-	1,000,000
McKinney Main Street	2023-2024	4B2414	109,320	-	-	109,320
Sanchez Charities	2023-2024	4B2415	517,192	-	-	517,192
Undesignated FY 2024 Budget			2,975,893	-	-	2,975,893
Total Community 4B Projects			\$ 17,589,394	\$ 500,000	\$ 5,766,083	\$ 11,823,311

Promotional and Event Grants	FY Board Approved	Project Code	Budget FY24	Monthly Actual	YTD Actual	Budget Balance
SBG Hospitality-2023 Sip & Stroll series	2022-2023	PC2304	\$ 15,000	\$ -	\$ 15,000	\$ -
McKinney Garden Club-2023 Art Meets Floral at Heard-Craig Museum	2022-2023	PC2309	1,419	-	-	1,419
McKinney Chamber Foundation-2023 Black History Month events	2022-2023	PC2312	14,000	-	-	14,000
MillHouse Foundation-4 2-day art festivals	2022-2023	PC2313	6,573	-	6,110	463
Heritage Guild-Farmers Market, Legends of McK Hauntinas, Murder Mysterv, Bar Wars, Tour of Homes	2022-2023	PC2314	11,500	-	11,500	-
McKinney Lacrosse Club-2023 Turlaxin!	2022-2023	PC2315	3,100	-	-	3,100
McKinney Repertory Theatre-2023-2024 Season-5 different productions and more than 20 total performances	2022-2023	PC2316	10,500	1,879	10,500	-
Art Club of McKinney-Season performances to include one student show, one member show and an Art Meets Poet	2022-2023	PC2317	2,100	-	1,625	475
McKinney Rotary Club-2023 Parade of Lights	2022-2023	PC2318	7,500	-	7,500	-
McKinney Philharmonic Orchestra-2023-24 Performances	2022-2023	PC2319	9,382	-	9,382	-
McKinney Chamber Foundation-2023 Dia de los Muertos	2022-2023	PC2320	6,900	-	4,978	1,922
McKinney Main Street-2023 Oktoberfest and 2023 Home for the Holidays	2022-2023	PC2321	13,500	-	13,500	-
Texas Cellos-2023-24 Performances	2022-2023	PC2322	4,500	-	1,094	3,406
CC Master Gardeners-2024 Garden Show	2022-2023	PC2323	9,000	-	8,945	55
SBG Hospitality-2023 McK Wine & Music Festival	2022-2023	PC2324	10,000	-	-	10,000
Texas Women Society - McKinney Asian Festival - 2.23.23	2023-2024	PC2401	8,000	-	8,000	-
ArtByMetta, LLC - McKinney RNB Picnic Festival	2023-2024	PC2402	2,000	-	1,945	55
St. Peter's Episcopal Church - 2024 Empty Bowls	2023-2024	PC2403	12,000	-	12,000	-
Community Concerts Association 2024 Season	2023-2024	PC2404	4,000	-	-	4,000
ManeGait Therapeutic Horsemanship - 2024 ManeGait LIVE	2023-2024	PC2405	9,000	2,400	9,000	-
SBG Hospitality - 2024 Sip & Stroll Series (Downtown McKinney)	2023-2024	PC2406	15,000	-	-	15,000
McKinney Main Street-2024 Arts in Bloom	2023-2024	PC2407	11,000	-	-	11,000
Heritage Guild-Chestnut Square Events (FM, Bar Wars, Murder Mystery, Farm to Table)	2023-2024	PC2408	11,500	-	11,450	50
Marching Music Made in McKinney 2024 DCI	2023-2024	PC2409	5,600	-	5,600	-
McKinney Philharmonic Orchestra-2024-2025 Season	2023-2024	PC2410	11,000	416	2,347	8,653
MillHouse Foundation-9 Maker Markets, Winter ArtFest, MuralFest, Summer ArtFest, International Postcard Art Exh	2023-2024	PC2411	12,000	-	6,331	5,669
CC History Museum-Created in Collin Exhibit and Shelby Car Exhibit	2023-2024	PC2412	13,000	-	10,000	3,000
Direction 61:3-BBQ & Bingo and Mosax Concert	2023-2024	PC2413	3,500	-	-	3,500
McKinney Chamber Foundation-2024 Dia de los Muertos at Mitchell Park	2023-2024	PC2414	9,350	1,405	1,405	7,945
Heritage Guild of Collin County-FM, Educational Programming, Ghostly Haunting, Tour of Home and Farm to Table	2023-2024	PC2415	13,000	-	-	13,000
Texas Women Society-Lunar Harvest at Mitchell Park	2023-2024	PC2416	8,000	-	-	8,000
Rotary Club of McKinney-2024 Parade of Lights	2023-2024	PC2417	7,500	-	-	7,500
McKinney Repertory theatre-2024-2025 Performances	2023-2024	PC2418	12,500	-	-	12,500
Warrior's Keep-Annual Gala at TUPPS	2023-2024	PC2419	5,000	-	-	5,000
Art Club of McKinney-3 Art Shows: Student, Spring Member Show, Art Meets Poetry	2023-2024	PC2420	4,200	-	-	4,200
McKinney Chamber Foundation-2025 Black History Month Events	2023-2024	PC2421	10,000	-	-	10,000
Adriatica Business Association-Adriatica Events (Ecostravaganza, Go Fly A Kite, Cars & Guitars, Touch A Truck, Fall	2023-2024	PC2422	4,000	-	-	4,000
McKinney Public Library-Cultural Events (Library Palooza, Fire Safety Day, Diwali Festival of Lights, Halloween Hunt	2023-2024	PC2423	4,500	-	-	4,500
Young Actors Guild-2024-2025 Performances	2023-2024	PC2424	3,000	-	-	3,000
SBG Hospitality-2024 Wine & Music Festival at District 121	2023-2024	PC2425	5,000	-	-	5,000
CC Master Gardeners-2025 Garden Show, Plant Sales, Workshops and Other Events at Myers Park	2023-2024	PC2426	11,000	-	-	11,000
McKinney Main Street-2024 Oktoberfest	2023-2024	PC2427	13,000	-	-	13,000
Undesignated FY 2024 Budget			44,556	-	-	44,556
Total Promotional & Event Grants			\$ 397,180	\$ 6,099	\$ 168,212	\$ 228,968

Retail Development Infrastructure Grants	FY Board Approved	Project Code	Budget FY24	Monthly Actual	YTD Actual	Budget Balance
The Cotton Mill	2021-2022	RI2202	\$ 961	\$ -	\$ -	\$ 961
Lelo's Coffee Co.	2022-2023	RI2301	50,000	-	-	50,000
Waterboy RE LLC	2022-2023	RI2302	50,000	-	50,000	-
Haddintown Fund	2022-2023	RI2303	50,000	-	50,000	-
Neathery Estate	2022-2023	RI2304	4,650	-	3,071	1,578
T & I Bakery	2022-2023	RI2305	6,000	-	-	6,000
Cocktail Creamery	2022-2023	RI2306	5,813	-	-	5,813
Wells Group	2023-2024	RI2401	24,364	-	24,364	-
Hope Hardware Bldg 214 E. Louisiana	2023-2024	RI2402	50,000	-	-	50,000
SuocarRush Holdings dba CamiCakes	2023-2024	RI2403	33,127	-	33,127	-
Haddintown Fund	2023-2024	RI2404	13,500	13,500	13,500	-
Kelly's Art Shack 312 East Cloyd	2023-2024	RI2405	44,000	-	16,736	27,264
Cotton Mill	2023-2024	RI2406	31,200	-	-	31,200
Venezia Sepori 1820 Eldorado	2023-2024	RI2407	40,000	-	-	40,000
Antique Company Mall 213 E. Virginia	2023-2024	RI2408	50,000	-	31,200	18,800
Undesignated FY 2024 Budget			13,809	-	-	13,809
Total Retail Development Infrastructure Grants			\$ 467,423	\$ 13,500	\$ 227,812	\$ 239,612

Economic Development Grants	FY Board Approved	Project Code	Budget FY24	Monthly Actual	YTD Actual	Budget Balance
Undesignated FY 2024 Budget			\$ 2,000,000	\$ -	\$ -	\$ 2,000,000
Total Economic Development Grants			\$ 2,000,000	\$ -	\$ -	\$ 2,000,000

Special Projects	FY Board Approved	Project Code	Budget FY24	Monthly Actual	YTD Actual	Budget Balance
Craig Ranch Hotel	2018-2019	4B1704	\$ 3,000,000	\$ -	\$ -	\$ 3,000,000
Tupps Brewery	2019-2020	4B2009	2,249,249	2,700	2,121,886	127,363
City of McKinney - Municipal Complex	2021-2022	4B2218	7,000,000	-	-	7,000,000
Total Special Projects			\$ 12,249,249	\$ 2,700	\$ 2,121,886	\$ 10,127,363

Park Construction Fund	FY Board Approved	Project Code	Budget FY24	Monthly Actual	YTD Actual	Budget Balance
Hike & Bike Trail Construction	2016-2017	PK1213	\$ 180,344.92	\$ -	\$ -	\$ 180,344.92
Gabe Nesbitt Community Park Improvements	2017-2018	PK1806	157,561	-	-	157,561
Oak Hollow Golf Course Upgrades	2018-2019	PK1822	36,128	36,127	36,127	-
Greens of McKinney Park Trail Improvements	2022-2023	PK1827	4,404,000	-	-	4,404,000
Renovations - Aqing Park	2019-2020	PK1831	2,797,804	-	-	2,797,804
OSCR Aquatic and Park Renovation	2019-2020	PK2041	489,314	-	-	489,314
Greens Neighborhood Park	2020-2021	PK2109	1,580,743	-	-	1,580,743
Towne Center Park Improvement	2020-2021	PK2113	9,807	-	1,502	8,305
Gray Branch Community Park Phase I	2016-2017	PK2206	15,419	-	15,418	1
2023-2024 Playaround/Park Improvements	2022-2023	PK2343	350,000	288	288	349,712
Park Equipment - Trail sweeper, van with a lift, and stage	2022-2023	PK2349	315,077	2	2	315,075
Grady Littlejohn Shade and Seating Improvements	2022-2023	PK2448	80,000	-	-	80,000
2023-2024 Playaround/Park Improvements - Aviator	2023-2024	PK2456	500,000	-	-	500,000
Parks Accessibility	2016-2017	PK4325	338,931	-	109,784	229,147
Towne Lake Parke Enrichment	2020-2021	PK4393	3,784,221	-	133,152	3,651,069
Community Center Renovation	2019-2020	PK4397	1,039,504	-	-	1,039,504
Erwin Park Development - Phase I	2016-2017	PK9143	200,000	-	-	200,000
Total Parks Construction Projects			\$ 16,278,854	\$ 36,416	\$ 296,272	\$ 15,982,582

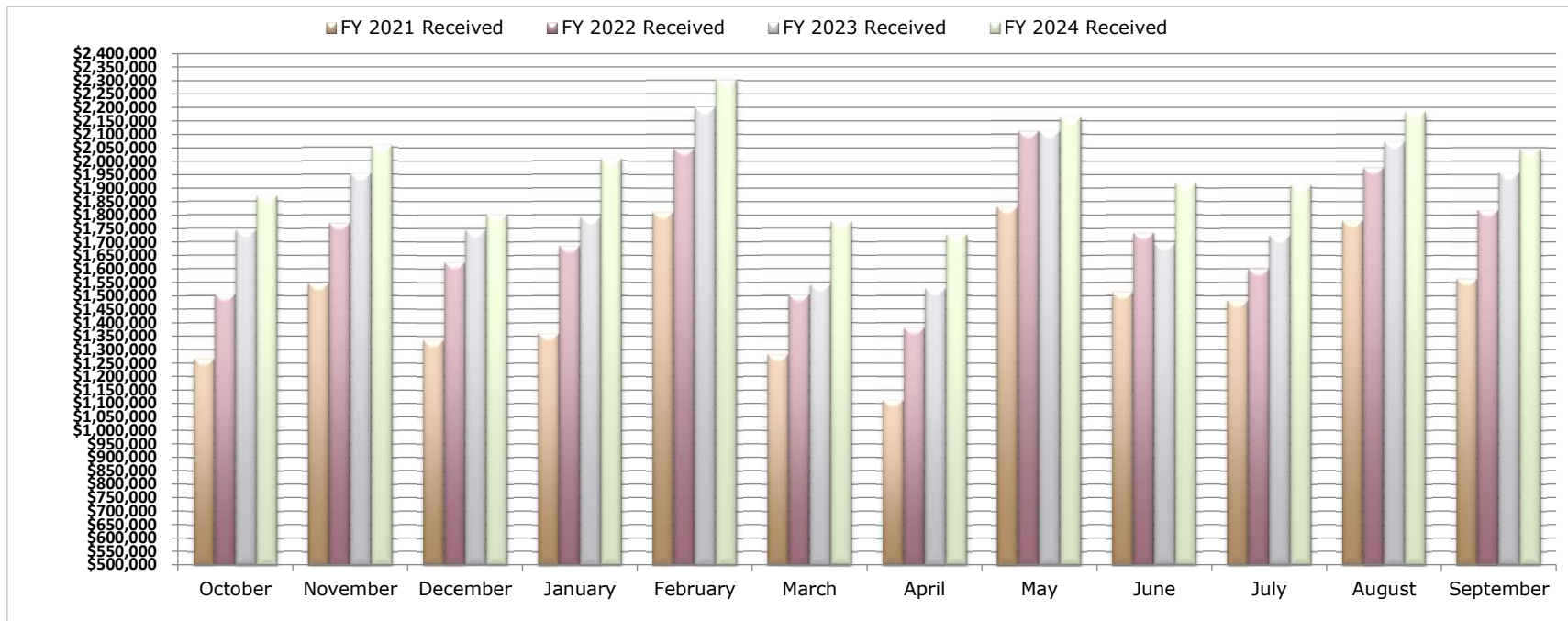
* Other City of McKinney Projects in Eco/Comm Project Allocations

McKinney Community Development Corporation

Sales Tax Revenue

September 2024 (100% of FY Complete)

Month Received	FY 2019 Received	FY 2020 Received	FY 2021 Received	FY 2022 Received	FY 2023 Received	FY 2024 Received	Difference to FY 2023	Variance to FY 2023	% of Budget
October	\$1,081,713	\$1,165,480	\$1,266,887	\$1,505,930	\$1,744,754	\$1,870,001	\$125,247	7.2%	8.0%
November	1,219,028	1,380,273	1,546,275	1,769,473	1,953,351	2,057,621	104,270	5.3%	8.8%
December	1,123,713	1,253,931	1,337,046	1,625,682	1,746,641	1,802,724	56,083	3.2%	7.7%
January	1,068,303	1,185,717	1,360,427	1,685,372	1,792,873	2,007,689	214,816	12.0%	8.6%
February	1,420,142	1,670,492	1,810,982	2,047,001	2,200,406	2,301,628	101,222	4.6%	9.9%
March	1,021,757	1,140,182	1,281,889	1,503,190	1,542,369	1,774,394	232,025	15.0%	7.6%
April	1,006,335	1,288,819	1,113,662	1,381,890	1,527,564	1,726,631	199,067	13.0%	7.4%
May	1,291,030	1,276,942	1,830,977	2,111,453	2,113,379	2,163,234	49,855	2.4%	9.3%
June	1,174,600	1,316,761	1,513,303	1,732,613	1,694,214	1,917,699	223,485	13.2%	8.2%
July	1,072,098	1,267,094	1,482,555	1,600,462	1,723,832	1,910,588	186,756	10.8%	8.2%
August	1,310,882	1,516,349	1,780,053	1,977,131	2,073,238	2,184,303	111,065	5.4%	9.4%
September	1,216,602	1,369,952	1,564,200	1,819,544	1,959,047	2,045,170	86,122	4.4%	8.8%
Total	\$14,006,204	\$15,831,992	\$17,888,256	\$20,759,743	\$22,071,669	\$23,761,682	\$1,690,013	7.7%	101.5%

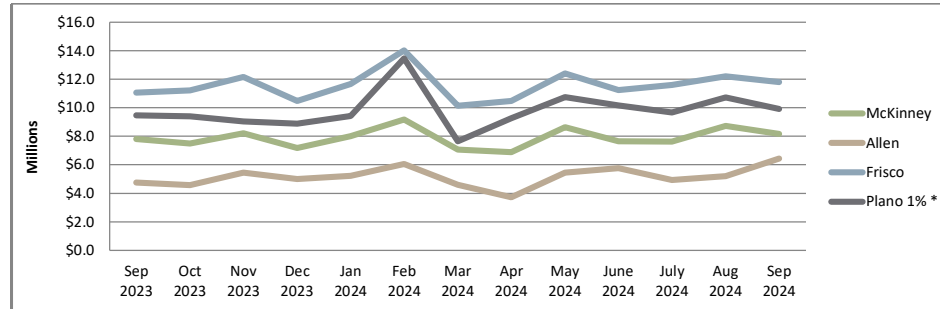


TOTAL SALES TAX COLLECTED

Sister City Comparison

September 2024	McKinney	Allen	Frisco	Plano (1%)*
Diff to LY	\$342,988	\$1,686,352	\$741,859	\$451,976
Var to LY	4.4%	35.6%	6.7%	4.8%

Year To Date	McKinney	Allen	Frisco	Plano (1%)*
Diff to LY	\$6,742,610	\$4,871,882	\$847,285	\$4,665,953
Var to LY	7.7%	8.5%	0.6%	4.1%



Year-to-Date Collections

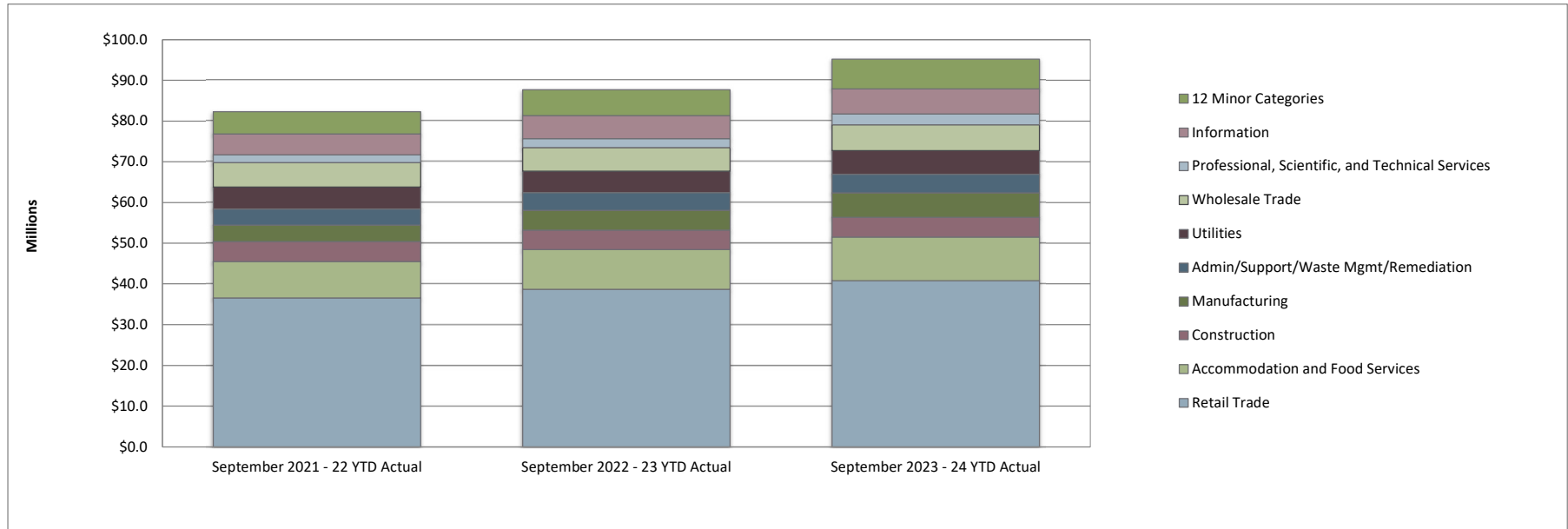
FY 2023	McKinney	Allen	Frisco	Plano 1% *
Oct 2022	\$6,979,018	\$4,559,468	\$11,753,057	\$9,054,926
Nov 2022	7,793,258	5,334,514	12,571,401	9,150,168
Dec 2022	6,966,351	4,327,359	11,471,207	8,820,439
Jan 2023	7,151,240	4,777,602	11,653,368	9,317,261
Feb 2023	8,781,061	6,460,683	14,028,061	11,722,418
Mar 2023	6,148,030	4,050,630	10,085,533	8,876,401
Apr 2023	6,088,794	3,856,622	9,435,151	8,030,741
May 2023	8,431,987	5,208,884	12,455,121	10,740,431
June 2023	6,755,591	4,393,940	10,550,614	8,681,587
July 2023	6,873,647	4,853,109	11,334,819	9,520,690
Aug 2023	8,271,229	5,001,039	12,165,359	10,284,882
Sep 2023	7,814,459	4,742,272	11,050,767	9,468,743
FY 2023 Total	\$88,054,667	\$57,566,123	\$138,554,458	\$113,668,686

FY 2024	McKinney	Allen	Frisco	Plano 1% *
Oct 2023	\$7,480,005	\$4,580,679	\$11,211,998	\$9,402,743
Nov 2023	8,208,639	5,465,276	12,149,941	9,043,425
Dec 2023	7,189,048	5,005,509	10,468,069	8,895,406
Jan 2024	8,008,845	5,221,220	11,660,064	9,418,268
Feb 2024	9,184,310	6,042,212	14,020,497	13,471,501
Mar 2024	7,074,686	4,601,037	10,143,893	7,659,821
Apr 2024	6,883,327	3,716,024	10,483,568	9,264,572
May 2024	8,629,729	5,460,650	12,415,855	10,737,372
June 2024	7,647,714	5,778,442	11,254,244	10,151,326
July 2024	7,619,281	4,919,296	11,587,418	9,659,446
Aug 2024	8,714,247	5,219,035	12,213,570	10,710,040
Sep 2024	8,157,447	6,428,624	11,792,627	9,920,719
FY 2024 Total	\$94,797,278	\$62,438,005	\$139,401,743	\$118,334,639

* State Comptroller reports 1% sales tax for City of Plano and 1% for DART. All other Sister Cities represent 2% sales tax.

Sales Tax by Industry

September YTD Collections for Prior Three Years



September Collections

Industries	September 2021 - 22 YTD Actual	September 2022 - 23 YTD Actual	September 2023 - 24 YTD Actual	September 24 vs September 23 YTD Variance	Variance as a %
Retail Trade	\$36,593,994	\$38,627,773	\$40,786,592	\$2,158,819	6%
Accommodation and Food Services	8,875,906	9,816,366	10,737,680	921,314	9%
Wholesale Trade	5,967,196	5,762,090	6,311,805	549,715	10%
Information	5,123,029	5,684,019	6,189,267	505,248	9%
Manufacturing	4,046,304	4,903,740	6,044,934	1,141,194	23%
Utilities	5,388,101	5,281,848	5,827,874	546,026	10%
Construction	4,929,388	4,740,662	4,827,184	86,522	2%
Admin/Support/Waste Mgmt/Remediation	3,957,247	4,352,996	4,541,268	188,272	4%
Professional, Scientific, and Technical Services	1,944,350	2,195,627	2,659,444	463,817	21%
12 Minor Categories	5,500,731	6,306,032	7,274,895	968,863	15%
Totals	\$82,326,246	\$87,671,153	\$95,200,943	\$7,529,790	9%

McKinney Community Development Corporation
Balance Sheet
September 2024 Preliminary

	MCDC Operations	MCDC Long Term Debt	General Fixed Assets	Consolidated
Assets				
Cash and Cash Equivalents	\$ 8,702,993	\$ -	\$ -	\$ 8,702,993
Investments	74,337,133	-	-	74,337,133
Interest Receivable - Investments	322,370	-	-	322,370
Accounts Receivable	3,922,161	-	-	3,922,161
Notes Receivable	750,000	-	-	750,000
Leases Receivable/GASB 87 Leases Receivable	194,672	-	-	194,672
Security Deposits	10,522	-	-	10,522
Capital/Land	-	-	6,279,989	6,279,989
Capital/Buildings and Structures	-	-	12,700	12,700
Capital/Land Improvements (Net of Depreciation)	-	-	82,706	82,706
Capital/Construction in Progress*	-	-	16,534,841	16,534,841
Other Assets/Leases ROU Asset	-	657,484	-	657,484
GASB 68 & 75/TMRS Actuarial	-	21,678	-	21,678
GASB 68 & 75/TMRS Assumption Change	-	1,041	-	1,041
GASB 68 & 75/TMRS Investment	-	60,703	-	60,703
GASB 68 & 75/TMRS Contributions	-	31,495	-	31,495
GASB 68 & 75/OPEB Actuarial	-	385	-	385
GASB 68 & 75/OPEB Assumption Change	-	6,609	-	6,609
GASB 68 & 75/OPEB Contributions	-	166	-	166
Total Assets	\$ 88,239,851	\$ 779,561	\$ 22,910,236	\$ 111,929,649
Liabilities				
Vouchers Payable	\$ 21,626	\$ -	\$ -	\$ 21,626
Accrued Payroll Payable	9,188	-	-	9,188
Compensated Absences	-	58,462	-	58,462
Bonds Payable Interest	-	75,679	-	75,679
Bonds Payable Current	-	1,115,000	-	1,115,000
Lease Liability Current	-	51,422	-	51,422
Deposits/Office Space	2,500	-	-	2,500
Bonds Payable	-	15,095,000	-	15,095,000
TMRS Pension Liability	-	192,548	-	192,548
OPEB Liability	-	39,453	-	39,453
Non Current Liabilities	-	614,103	-	614,103
TMRS Actuarial Experience	-	400	-	400
OPEB Actuarial Experience	-	16,450	-	16,450
OPEB Contributions	-	11,284	-	11,284
GASB Inflow/GASB 87 Leases	191,348	-	-	191,348
Total Liabilities	\$ 224,661	\$ 17,269,802	\$ -	\$ 17,494,463
Fund Equity				
Unreserved Fund Balance *	\$ 87,936,408	\$ (16,490,241)	\$ -	\$ 71,446,167
Reserved for Encumbrances	58,503	-	-	58,503
Reserved for Prepaids	20,279	-	-	20,279
Investment in Capital Assets	-	-	22,910,236	22,910,236
Total Fund Equity	\$ 88,015,190	\$ (16,490,241)	\$ 22,910,236	\$ 94,435,185
Total Liabilities and Equity	\$ 88,239,851	\$ 779,561	\$ 22,910,236	\$ 111,929,649
Unreserved Fund Balance *				
	\$ 87,994,911			
Committed Projects Reserve:				
Community Projects	\$ 8,847,418			
Discretionary Prom & Comm Grants	184,412			
Retail Development Infrastructure Grants	225,803			
Economic Development Grants	-			
Special Projects	10,127,363			
Parks Construction Projects	15,982,582			
Total Committed Projects	\$ 35,367,577			
Unreserved Fund Balance after Project Commit.	\$ 52,627,334			
Undesignated Reserve:				
Community Projects (FY24)	\$ 2,975,893			
Discretionary Prom & Comm Grants (FY24)	44,556			
Retail Development Infrastructure Grants	13,809			
Economic Development Grants	2,000,000			
Total Undesignated Allocations	\$ 5,034,258			
Remaining Unreserved Fund Balance	\$ 47,593,076			
Less Contingency	-			
Final Unreserved Fund Balance	\$ 47,593,076			