

CITY OF MCKINNEY, BUDGET FY 2026-2027 LINE ITEM DETAIL

Account Number	Description / Itemization	Actual FY 23-24	Actual FY 24-25	Original FY 25-26	Revised FY 25-26	Y-T-D 1/31/26	Continuation FY 26-27
MCKINNEY COMMUNITY DEVELOPMENT CORPORATION							
MCDC Revenues							
060-0000-313.10-01	Sales Tax <i>EOY = 2.5% / Cont 3.0%</i>	23,883,071	24,617,454	25,453,309	25,453,309	8,292,518	25,989,878
060-0000-361.10-00	Interest Income <i>July adjust tax est</i>	1,979,485	3,106,050	1,442,037	1,442,037	1,228,086	1,442,037
060-0000-361.10-01	Unrealized Gains/Losses (GASB 31/Interest)	2,325,650	621,480	0	0	111,400	0
060-0000-363.20-10	Office Space	0	116,923	0	0	70,588	0
060-0000-365.40-01	Donations/Contributions	95,728	0	0	0	0	0
060-0000-365.50-00	Other Capital	3,437,531	28,930	0	0	79,070	0
060-0000-369.10-01	Other Income	19,982	253,095	416,028	416,028	44,764	430,028
	Continuation:						
	Tupps (12 mo lease @ \$17,647)	211,764					
	Tupps Loan	100,764					
	Tupps 2%	110,000					
	COC	7,500					
		430,028					
060-0000-369.10-13	Gain/Loss on Sale of FA	0	0	0	0	0	0
060-0000-393.10-00	Bond Proceeds	0	30,170,000	0	0	0	0
TOTAL-Rev	MCDC Revenue Total	31,741,447	58,913,931	27,311,374	27,311,374	9,826,426	27,861,943
1245 MCDC Community Development							
060-1245-451.80-03	Full-Time	257,672	328,806	334,889	334,889	106,192	342,761
060-1245-451.80-05	Part-Time	0	0	0	0	0	0
	<i>Shared Position - Data/Analytics (incl \$ for taxes, TMRS)</i>						70,000
060-1245-451.80-08	Payroll Allowances	2,100	3,000	3,000	3,000	1,000	3,000
	Continuation:						
	<u>Cell Phone Allowances</u>						
	MCDC President	1,200					
	Grants and Marketing Manager	1,200					
	Administrative and Marketing Coordinator	600					
		3,000					
060-1245-451.80-10	Overtime	5,459	279	5,000	5,000	0	5,000
060-1245-451.80-11	Longevity / Stability	1,105	1,235	1,465	1,465	1,410	1,645
060-1245-451.80-20	FICA	19,296	23,839	26,343	26,343	7,314	32,314
060-1245-451.80-21	TMRS	41,669	53,415	55,475	55,475	17,751	68,050
060-1245-451.80-22	Health Benefits Fee	29,432	44,148	44,148	44,148	22,074	44,148
060-1245-451.80-24	Wellness Program Fee	1,200	1,800	1,800	1,800	1,800	1,800
Subtotal: Personnel		357,933	456,522	472,120	472,120	157,540	568,718
060-1245-453.81-01	Operational Supplies	930	561	3,250	3,250	294	3,250
	Continuation:						
	Office Supplies	1,500					
	Photographic Supplies	750					
	Recognition	1,000					
		3,250					

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		Actual	Actual	Original	Revised	Y-T-D	Continuation
060-1245-453.81-03	Food	4,752	8,250	7,500	7,500	3,005	8,700
	Continuation:						
	Board Meetings 1,200						
	Attainable Housing McKinney Front Porch 2,500						
	Holiday Activities 5,000						
	8,700						
060-1245-453.81-06	Non-Capital Equipment	1,500	1,253	1,500	1,500	0	1,250
	Continuation:						
	Tools / Equipment 1,500						
060-1245-453.81-40	Technology Equipment	0	0	3,000	3,000	0	3,000
Subtotal: Supplies		7,183	10,064	15,250	15,250	3,299	16,200
060-1245-453.83-01	Building Maintenance	0	0	1,000	1,000	0	1,000
060-1245-453.84-20	Maintenance-Computer Software	0	386	1,500	1,500	0	1,500
Subtotal: Maintenance		0	386	2,500	2,500	0	2,500
060-1245-453.85-01	Utilities - Communications	2,410	2,410	5,000	5,000	602	4,000
	Continuation:						
	Phone/cable/internet/wireless (TWC) 4,000						
060-1245-453.85-04	Office Rental MCDL 25% of total	43,397	45,608	136,350	136,350	140,746	144,700
	Continuation:						
	6 months @ \$7000; 6 months at \$7200 85,200						
	Operating expense = FY26 Rate +5% 52,000						
	Subsidy to Chamber 7,500						
	144,700						
060-1245-453.85-05	Postage / Shipping Services	119	233	300	300	15	300
060-1245-453.85-06	Travel / Training / Mileage	5,687	12,049	47,950	47,950	3,151	45,400
	Continuation:						
	TEDC, ICSC, Chamber, TACDC 37,900						
	Mileage 7,500						
	45,400						
060-1245-453.85-08	Utilities - Electric	0	0	0	0	0	0
	Included under office rent and operating expense						
060-1245-453.85-11	Dues / Subscriptions / Licenses	1,303	3,754	3,725	3,725	385	3,975
	Continuation:						
	TEDC, ICSC 3,675						
	Publications 300						
	3,975						
060-1245-453.85-15	Rental Fee (Equipment)	0	0	1,200	1,200	0	0
	Continuation:						
	Copier						
	Utilizing City copier lease option						
060-1245-453.85-16	Professional / Contracted Services	13,500	50,139	106,000	106,000	9,250	83,600
	Continuation:						
	Strategic Planning 1,500						

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			Actual	Actual	Original	Revised	Y-T-D	Continuation
	Website Maintenance	8,100						
	The Retail Coach Contract Renewal	30,000						
	Social Media Training - Grant Recipients	20,000						
	Video & Social Media Services	10,000						
	ReSimplifi	8,000						
	Agency for LinkedIn/Instagram	6,000						
		83,600						
060-1245-453.85-20	Marketing / Promotional	(Including legal notices)	427,181	337,541	640,500	640,500	65,775	564,785
	Continuation:							
	Branded/Promotional Items	51,000						
	Booths, Trade Shows, Special Events	22,810						
	Advertising - Print & Digital (incl retail)	54,975						
	Advertising - Billboards	2,100						
	Byron Nelson	225,000						
	Byron Nelson Promotion	30,000						
	Event Sponsorships	71,600						
	Social Media and Web - Under Prof Services							
	FaceBook Marketing	4,300						
	Target Marketing	15,100						
	Cross Partnership Advertising	68,000						
	Misc. Printing - brochures, stickers, etc.	19,900						
		564,785						
060-1245-453.85-25	Printing / Reproduction Services		0	0	1,000	1,000	0	750
060-1245-453.85-38	Temporary Personnel Services		0	0	4,000	4,000	0	4,000
060-1245-453.85-39	Legal Fees	MCDC General	4,760	8,978	10,000	10,000	958	10,000
060-1245-453.85-95	Technology Replacement Fee		2,283	2,283	2,283	2,283	761	2,283
Subtotal: Services/Sundry			500,640	462,994	958,308	958,308	221,643	863,793
060-1245-456.90-01	Land Acquisition / ROW		0	0	0	0	0	0
060-1245-456.92-01	Non-Fleet Capital Equipment	Office space	0	0	20,000	20,000	0	15,000
060-1245-456.92-30	Technology Capital Equipment	Office space	0	0	7,500	7,500	0	5,000
Subtotal: Capital			0	0	27,500	27,500	0	20,000
1245 MCDC Community Development Total			865,755	929,967	1,475,678	1,475,678	382,482	1,471,211
1247 MCDC Projects								
060-1247-453.85-16	Professional / Contracted Services		0	49,400	15,000	15,000	0	15,000
	Continuation:							
	Miscellaneous	15,000						
		15,000						
060-1247-453.85-39	Legal Fees		16,849	17,188	100,000	100,000	4,205	100,000
	Continuation:							
	JW Marriott/VENU	60,000						
	MCDC Projects	40,000						
		100,000						

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		Actual	Actual	Original	Revised	Y-T-D	Continuation
060-1247-453.85-59	Community Grants / Assistance	8,260,245	9,064,393	19,640,416	32,210,751	1,067,503	10,997,576
	Continuation:						
	Promo & Comm Event Grants 300,000						
	Retail Development Infrastructure 300,000						
	Discretionary Project Grants 5,197,576						
	(20% of sales tax revenue)						
	Affordable Housing (\$1M CLT) 4,000,000						
	Parks Projects 1,200,000						
	10,997,576						
060-1247-453.86-60	Economic Incentive Payments <i>Future Projects</i>	3,607,030	30,000,000	0	0	0	8,000,000
Subtotal: Services/Sundry		11,884,125	39,130,981	19,755,416	32,325,751	1,071,708	19,112,576
060-1247-456.90-01	Land Acquisition / ROW	0	0	0	0	0	0
060-1247-456.90-02	Land Improvements	0	0	0	0	0	0
060-1247-456.91-01	Buildings / Structures	66,800	0	72,000	72,000	54,500	24,000
	Continuation:						
	Spinelli - Landlord Rep (\$2000/month)						
060-1247-456.92-30	Technology Capital Equipment	0	0	0	0	0	0
Subtotal: Capital		66,800	0	72,000	72,000	54,500	24,000
1247 MCDC Projects Total		11,950,925	39,130,981	19,827,416	32,397,751	1,126,208	19,136,576
9999 MCDC Non-Departmental							
060-9999-453.85-16	Professional / Contracted Services	175,000	330,000	330,000	330,000	110,000	330,000
	Continuation:						
	General & Administrative Fee to GF 330,000						
060-9999-453.85-49	Bond Issuance Costs	0	166,506	0	0	0	0
060-9999-453.86-60	Economic Incentive Payments <i>Roadway Dev Infrastructure</i>	1,347,867	1,711,886	2,132,986	2,132,986	0	2,401,271
060-9999-453.86-64	Lease Principal Payments	51,422	55,210	0	0	0	0
060-9999-453.86-65	Lease Interest Payments	25,693	23,567	0	0	0	0
060-9999-473.86-61	Bond Principal Payments	1,115,000	1,145,000	1,180,000	1,180,000	0	1,220,000
	EOY Estimate:						
	2015 MCDC Sales Tax Taxable 1,180,000						
	2025 MCDC Sales Tax Taxable 0						
	1,180,000						
	Continuation:						
	2015 MCDC Sales Tax Taxable 1,220,000						
	2025 MCDC Sales Tax Taxable 0						
	1,220,000						
060-9999-473.86-62	Bond Interest Payments	605,436	1,002,286	1,825,848	1,825,848	0	1,787,132
	EOY Estimate:						
	2015 MCDC Sales Tax Taxable 537,589						
	2025 MCDC Sales Tax Taxable 1,288,259						
	1,825,848						

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		Actual	Actual	Original	Revised	Y-T-D	Continuation
	Continuation:						
	2015 MCDC Sales Tax Taxable 498,873						
	2025 MCDC Sales Tax Taxable 1,288,259						
	1,787,132						
060-9999-473.86-63	Paying Agent Fees	400	400	1,000	1,000	0	1,000
060-9999-453.87-05	Operating Contingency <i>Transfers only w/Treasurer approval</i>	0	0	36,992	36,992	0	1,013,299
060-9999-453.88-15	Transfer to Risk/Insurance Fund <i>WC/Liab Ins</i>	754	1,454	1,454	1,454	485	1,454
060-9999-453.88-23	Transfer to Park Construction Fund	298,685	2,517,941	0	18,593,272	706,360	0
060-9999-453.88-34	Transfer to Aquatics & Fitness Center Fund	0	0	0	0	0	0
060-9999-453.88-54	Transfer to MPAC	500,000	500,000	500,000	500,000	166,667	500,000
Subtotal: Services/Sundry		4,120,258	7,454,250	6,008,280	24,601,552	983,511	7,254,156
060-9999-456.91-01	Buildings / Structures (Tupps Campus - includes Spinelli)	2,058,086	28,930	0	91,070	91,070	0
	<i>Reappropriate committed/unused funds</i>						
Subtotal: Capital		2,058,086	28,930	0	91,070	91,070	0
9999 MCDC Non-Departmental Total		6,178,343	7,483,180	6,008,280	24,692,622	1,074,581	7,254,156
TOTAL-Exp	MCDC Total Expenditures	18,995,023	47,544,127	27,311,374	58,566,051	2,583,271	27,861,943
	MCDC Surplus/(Deficits)	12,746,424	11,369,804	0	(31,254,677)	7,243,156	1
z	MCDC Fund Diff Orig to Rev (BA):				31,254,677		