

CITY OF MCKINNEY, BUDGET FY 2025-2026 LINE ITEM DETAIL

Account Number	Description / Itemization	Actual FY 22-23	Actual FY 23-24	Original FY 24-25	Revised FY 24-25	Y-T-D 1/31/25	Continuation FY 25-26
MCKINNEY COMMUNITY DEVELOPMENT CORPORATION							
MCDC Revenues							
060-0000-313.10-01	Sales Tax	22,306,184	23,883,071	24,592,569	24,592,569	7,919,015	25,207,383
060-0000-361.10-00	Interest Income	1,951,488	1,979,485	1,565,000	1,565,000	759,623	1,565,000
060-0000-361.10-01	Unrealized Gains/Losses (GASB 31/Interest)	207,008	2,325,650	0	0	6,310	0
060-0000-363.20-10	Office Space	0	0	0	0	17,647	0
060-0000-365.40-01	Donations/Contributions	0	95,728	0	0	0	0
060-0000-365.50-00	Other Capital	531,598	3,437,531	0	0	0	0
060-0000-369.10-01	Other Income	12,840	19,982	217,970	217,970	142,191	416,028
	Continuation:						
	Tupps Lease 211,764						
	Tupps Loan 100,764						
	Tupps 2% 96,000						
	COC 7,500						
	416,028						
060-0000-369.10-13	Gain/Loss on Sale of FA	0	0	0	0	0	0
TOTAL-Rev	MCDC Revenue Total	25,009,119	31,741,447	26,375,539	26,375,539	8,844,786	27,188,411
1245 MCDC Community Development							
060-1245-451.80-03	Full-Time	235,233	257,672	322,704	322,704	107,544	332,310
060-1245-451.80-05	Part-Time	0	0	0	0	0	0
060-1245-451.80-08	Payroll Allowances	1,200	2,100	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	8,476	5,459	5,000	5,000	279	5,000
060-1245-451.80-11	Longevity / Stability	985	1,105	1,285	1,285	1,235	1,465
060-1245-451.80-20	FICA	17,090	19,296	25,397	25,397	7,337	26,146
060-1245-451.80-21	TMRS	37,530	41,669	53,317	53,317	17,560	54,889
060-1245-451.80-22	Health Benefits Fee	29,432	29,432	44,148	44,148	22,074	44,148
060-1245-451.80-24	Wellness Program Fee	1,200	1,200	1,800	1,800	1,800	1,800
Subtotal: Personnel		331,146	357,933	456,651	456,651	158,828	468,758
060-1245-453.81-01	Operational Supplies	1,016	930	6,250	6,250	303	3,250
	Continuation:						
	Office Supplies 1,500						
	Photographic Supplies 750						
	Recognition 1,000						
	3,250						
060-1245-453.81-03	Food	4,983	4,752	7,500	7,500	4,689	7,500
	Continuation:						

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			Actual	Actual	Original	Revised	Y-T-D	Continuation
060-1245-453.81-06	Board Meetings	1,000						
	Attainable Housing McKinney Front Porch	2,000						
	Holiday Party	4,500						
		7,500						
	Non-Capital Equipment		76,477	1,500	1,000	1,000	1,253	1,500
060-1245-453.81-40	Continuation:							
	Tools / Equipment	1,000						
	Technology Equipment		0	0	4,000	4,000	0	3,000
Subtotal: Supplies			82,475	7,183	18,750	18,750	6,245	15,250
060-1245-453.83-01	Building Maintenance		1,282	0	1,000	1,000	0	1,000
060-1245-453.84-20	Maintenance-Computer Software		0	0	1,500	1,500	0	1,500
Subtotal: Maintenance			1,282	0	2,500	2,500	0	2,500
060-1245-453.85-01	Utilities - Communications		2,410	2,410	5,000	5,000	803	5,000
060-1245-453.85-04	Continuation:							
	Phone/cable/internet/wireless (TWC)	5,000						
	Office Rental MCDL 25% of total		46,895	43,397	129,050	129,050	133,931	136,350
	Continuation:							
	6 months @ \$6,700, 6 months @ \$6,900	81,600						
060-1245-453.85-05	Operating expense = FY24 Rate x5%	49,500						
	Subsidy to Chamber	5,250						
		136,350						
	Postage / Shipping Services		164	119	300	300	163	300
	Travel / Training / Mileage		2,430	5,687	43,875	43,875	3,202	47,950
060-1245-453.85-06	Continuation:							
	TEDC, ICSC, Retail Live	40,450						
	Mileage	7,500						
		47,950						
	Utilities - Electric		945	0	0	0	0	0
060-1245-453.85-11	Included under office rent and operating expense							
	Dues / Subscriptions / Licenses		2,068	1,303	3,750	3,750	760	3,725
	Continuation:							
	TEDC, ICSC	3,425						
	Publications	300						
060-1245-453.85-15		3,725						
	Rental Fee (Equipment)		0	0	1,200	1,200	0	1,200
	Continuation:							
	Copier \$200/month	1,200						
	Utilizing City copier lease option							
060-1245-453.85-16	Professional / Contracted Services		27,000	13,500	117,000	117,000	55,250	106,000
	Continuation:							
	Strategic Planning	1,500						
	Website Maintenance	6,500						
	The Retail Coach Contract Renewal	30,000						

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			Actual	Actual	Original	Revised	Y-T-D	Continuation
060-1245-453.85-20	Social Media Training - Grant Recipients	20,000						
	Video & Social Media Services	10,000						
	ReSimplifi	8,000						
	CPA	30,000						
		106,000						
	Marketing / Promotional	(Including legal notices)	604,381	427,181	623,280	623,280	38,869	640,500
	Continuation:							
	Promo Items - gifts, board, retail	48,000						
	Booths & Trade Shows	24,000						
	Advertising - Print & Digital (incl retail)	62,000						
	Advertising - Billboards							
	Byron Nelson	213,000						
	Byron Nelson/EDC Suite Share	50,000						
	Byron Nelson Promotion	50,000						
	Nonprofit Event Sponsorships	40,000						
	Social Media Ad Boosts	21,500						
	List Purchase	13,000						
	Cross Partnership Advertising	100,000						
	Pull Up Banners	1,000						
	Misc. Printing - brochures, stickers, etc.	18,000						
		640,500						
060-1245-453.85-25	Printing / Reproduction Services		0	0	1,000	1,000	0	1,000
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	6,772	4,760	10,000	10,000	2,195	10,000
060-1245-453.85-95	Technology Replacement Fee		2,283	2,283	2,283	2,283	761	2,283
Subtotal: Services/Sundry			695,347	500,640	940,738	940,738	235,935	958,308
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	30,000	30,000	0	20,000
060-1245-456.92-30	Technology Capital Equipment	Office space	15,875	0	10,000	10,000	0	7,500
Subtotal: Capital			15,875	0	40,000	40,000	0	27,500
1245 MCDC Community Development Total			1,126,126	865,755	1,458,639	1,458,639	401,009	1,472,316
1247 MCDC Projects								
060-1247-453.85-16	Professional / Contracted Services		0	0	48,000	48,000	50,000	15,000
060-1247-453.85-39	Continuation:							
	Miscellaneous							
		15,000						
		15,000						
	Legal Fees		16,588	16,849	100,000	100,000	2,778	100,000
	Continuation:							
060-1247-453.85-59	JWMarriott	60,000						
	MCDC Projects	40,000						
		100,000						
060-1247-453.85-59	Community Grants / Assistance		4,476,940	8,260,245	13,129,257	26,243,184	1,554,396	19,640,416

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		Actual	Actual	Original	Revised	Y-T-D	Continuation
	Continuation:						
	Promo & Comm Event Grants 250,000						
	Retail Development Infrastructure 300,000						
	Discretionary Project Grants 2,570,416						
	(10% of sales tax revenue)						
	Affordable Housing (\$1M CLT) 4,000,000						
	Economic Development Grants						
	Pipeline Projects 4,500,000						
	Parks Projects 8,000,000						
	Partial payment sales tax grant						
	#18-05 HUB 121 20,000						
	19,640,416						
060-1247-453.86-60	Economic Incentive Payments <i>Airport & Facilities projects</i>	0	3,607,030	0	0	0	0
Subtotal: Services/Sundry		4,493,527	11,884,125	13,277,257	26,391,184	1,607,173	19,755,416
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	139,135	66,800	60,000	60,000	4,701	72,000
	Spinelli - Landlord Rep (\$200/hr - 30 hrs/month)						
060-1247-456.92-30	Technology Capital Equipment	0	0	0	0	0	0
Subtotal: Capital		139,135	66,800	60,000	60,000	4,701	72,000
1247 MCDC Projects Total		4,632,662	11,950,925	13,337,257	26,451,184	1,611,874	19,827,416
9999 MCDC Non-Departmental							
060-9999-453.85-16	Professional / Contracted Services	175,502	175,000	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	0	0	0	0	0
060-9999-453.86-60	Economic Incentive Payments <i>Roadway Dev Infrastructure</i>	559,424	1,347,867	1,702,616	1,702,616	0	2,010,023
060-9999-453.86-64	Lease Principal Payments	20,545	51,422	0	0	0	0
060-9999-453.86-65	Lease Interest Payments	11,298	25,693	0	0	0	0
060-9999-473.86-61	Bond Principal Payments	1,085,000	1,115,000	1,145,000	1,145,000	0	1,180,000
	Continuation:						
	2015 MCDC Sales Tax Taxable 1,180,000						
060-9999-473.86-62	Bond Interest Payments	636,044	605,436	572,867	572,867	286,433	1,825,848
	Continuation:						
	2015 MCDC Sales Tax Taxable 537,589						
	2025 MCDC Revenue Bonds 1,288,259						
060-9999-473.86-63	Paying Agent Fees	400	400	1,000	1,000	200	1,000
060-9999-453.87-05	Operating Contingency <i>Transfers only w/Treasurer approval</i>	0	0	1,257,634	1,257,634	0	40,354
060-9999-453.88-15	Transfer to Risk/Insurance Fund <i>WC/Liab Ins</i>	754	754	1,454	1,454	485	1,454
060-9999-453.88-23	Transfer-Park Construction Fund - FY 25 1247-453-8559	4,706,480	298,685	5,500,000	14,370,108	121,268	
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		7,695,446	4,120,258	11,010,571	19,880,679	685,053	5,888,679

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		Actual	Actual	Original	Revised	Y-T-D	Continuation
060-9999-456.91-01	Buildings / Structures (Tupps Campus - includes Spinelli) <i>Reappropriate committed/unused funds</i>	10,322,861	2,058,086	0	0	0	0
Subtotal: Capital		10,322,861	2,058,086	0	0	0	0
9999 MCDC Non-Departmental Total		18,018,307	6,178,343	11,010,571	19,880,679	685,053	5,888,679
TOTAL-Exp	MCDC Total Expenditures	23,777,095	18,995,023	25,806,467	47,790,502	2,697,935	27,188,411
	MCDC Surplus/(Deficits)	1,232,024	12,746,424	569,072	(21,414,963)	6,146,851	0
z	MCDC Fund Diff Orig to Rev (BA):				21,984,035		