

**McKinney ISD**  
**Proposed Revenue Budgets**  
**2021-22**

<b>Revenue Source</b>	<b>General Fund</b>	<b>Debt Service Fund</b>	<b>Food Service Fund</b>
<b>Real and Personal Property Taxes</b>			
Current Year Taxes	\$ 183,926,900	\$ 65,980,570	\$ -
Prior Year Taxes	2,139,558	767,529	
Rollback	367,990	132,010	
Penalty & Interest	1,614,052	579,013	
Subtotal	<u>188,048,500</u>	<u>67,459,122</u>	<u>-</u>
<b>Tuition and Fees</b>			
County Reimbursement - JJAEP	440,000		
County Reimbursement - CRC	75,000		
Out of District Tuition - Serenity	200,000		
Summer School	60,000		
Subtotal	<u>775,000</u>	<u>-</u>	<u>-</u>
<b>Other Revenue - Local Sources</b>			
Investment Interest	200,000	30,000	
Transfer In from Club 360	350,000		
Facilities Rental	400,000		
Durham Rental	126,000		
Athletic Revenue	570,000		
Food Sales	-		5,869,686
Misc Income	300,000		
E-Rate	40,000		
Subtotal	<u>1,986,000</u>	<u>30,000</u>	<u>5,869,686</u>
<b>State Revenue</b>			
Per Capita & Foundation	25,182,431		
TRS On-Behalf Payment	13,000,000		
EDA (I&S Hold Harmless)		691,548	
State Matching Funds for Food Service			47,545
Subtotal	<u>38,182,431</u>	<u>691,548</u>	<u>47,545</u>
<b>Federal Revenue</b>			
Indirect Cost Reimbursement	125,000		
Medicaid Reimbursement/MAC	2,800,000		
National School Breakfast Program			1,513,400
National School Lunch/Snack Program			4,208,374
USDA Commodities Received			847,336
Subtotal	<u>2,925,000</u>	<u>-</u>	<u>6,569,110</u>
<b>Grand Total Revenues</b>	<u>\$ 231,916,931</u>	<u>\$ 68,180,670</u>	<u>\$ 12,486,341</u>
<b>Budgeted Expenditures</b>	250,350,444	68,180,670	12,129,136
<b>Projected Expenditures Variance</b>	(4,896,227)	-	-
<b>Projected Actual Expenditures</b>	<u>245,454,217</u>	<u>68,180,670</u>	<u>12,129,136</u>
<b>Projected Net Revenue Over (Under) Expenditures</b>	(13,537,286)	-	357,205
<b>Projected Beginning Fund Balance</b>	111,194,621	28,649,979	3,595,383
<b>Projected Ending Fund Balance</b>	<u>\$ 97,657,334</u>	<u>\$ 28,649,979</u>	<u>\$ 3,952,588</u>

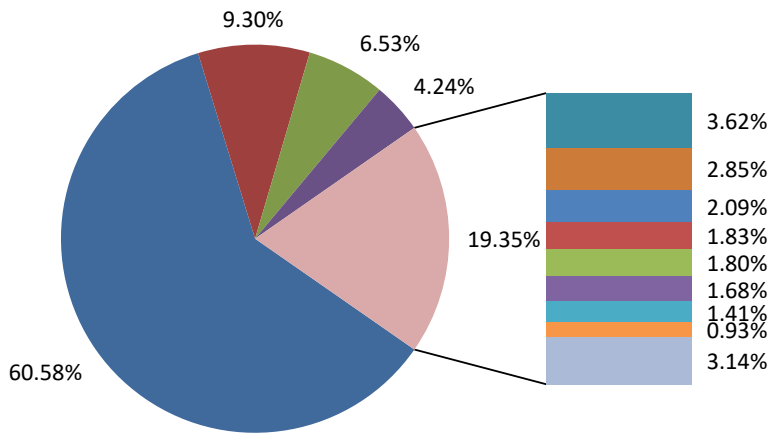
\* General Fund does not include any potential ESSER I, II or III Funds

\* Debt Service Fund Balance is necessary to pay 8/15/21 bond interest payment of \$9,869,653

**McKinney ISD**  
**Proposed Expense Budgets**  
**2021-22**

Function	General Fund	Debt Service Fund	Food Service Fund
Function 11 - Instructional Services	\$ 151,658,982	\$ -	\$ -
Function 12 - Inst Resources and Media	4,495,256	-	-
Function 13 - Curriculum & Inst. Staff Development	3,535,066	-	-
Function 21 - Instructional Leadership	4,586,063	-	-
Function 23 - School Leadership	16,348,396	-	-
Function 31 - Guidance, Counseling & Evaluation	9,055,633	-	-
Function 32 - Social Work Services	469,380	-	-
Function 33 - Health Services	2,950,641	-	-
Function 34 - Transportation Services	10,618,285	-	-
Function 35 - Food Service	-	-	11,814,486
Function 36 - Co-Curricular/Extra-Curricular	7,138,496	-	-
Function 41 - General Administration	5,222,433	-	-
Function 51 - Plant Maintenance & Operations	23,285,992	-	314,650
Function 52 - Security & Monitoring Services	2,354,247	-	-
Function 53 - Data Processing Services	4,199,024	-	-
Function 61 - Community Services	206,616	-	-
Function 71 - Debt Services	-	68,180,670	-
Function 81 - Facilities Acquisition & Construction	-	-	-
Function 91 - Contracted Instructional Services Between Public Schools	2,339,101	-	-
Function 95 - Payments to JJAEP Program	150,000	-	-
Function 99 - Other Intergovernmental Charges	1,736,834	-	-
<b>Grand Total</b>	<b>\$ 250,350,444</b>	<b>\$ 68,180,670</b>	<b>\$ 12,129,136</b>

### General Operating Fund



- Function 11 - Instructional Services
- Function 51 - Plant Maintenance & Operations
- Function 23 - School Leadership
- Function 34 - Transportation Services
- Function 31 - Guidance, Counseling & Evaluation
- Function 36 - Co-Curricular/Extra-Curricular
- Function 41 - General Administration
- Function 21 - Instructional Leadership
- Function 12 - Inst Resources and Media
- Function 53 - Data Processing Services
- Function 13 - Curriculum & Inst. Staff Development
- Function 91 - Contracted Instructional Services Between Public Schools
- All Remaining Functions

**McKinney ISD**  
**General Operating Fund Proposed Budget**  
**Per Student**

<b>Function</b>	<b>21-22 24,000</b>	<b>21-22 /Student</b>	<b>20-21 24,425</b>	<b>20-21 /Student</b>	<b>Total +/-</b>	<b>Student +/-</b>	<b>Student %</b>
Function 11 - Instructional Services	151,658,982	\$6,319	149,675,706	\$6,128	\$1,983,276	\$191	3.12%
Function 12 - Inst Resources and Media	4,495,256	187	4,290,449	176	204,807	11	6.25%
Function 13 - Curric & Inst. Staff Development	3,535,066	147	3,507,818	144	27,248	3	2.08%
Function 21 - Instructional Leadership	4,586,063	191	4,130,496	169	455,567	22	13.02%
Function 23 - School Leadership	16,348,396	681	16,234,220	665	114,176	16	2.41%
Function 31 - Guidance, Counseling & Eval	9,055,633	377	8,638,254	354	417,379	23	6.50%
Function 32 - Social Work Services	469,380	20	431,118	18	38,262	2	11.11%
Function 33 - Health Services	2,950,641	123	2,895,162	119	55,479	4	3.36%
Function 34 - Transportation Services	10,618,285	442	10,303,227	422	315,058	20	4.74%
Function 36 - Co-Curricular/Extra-Curricular	7,138,496	297	7,092,703	290	45,793	7	2.41%
Function 41 - General Administration	5,222,433	218	5,213,847	213	8,586	5	2.35%
Function 51 - Plant Maintenance & Operations	23,285,992	970	22,918,222	938	367,770	32	3.41%
Function 52 - Security & Monitoring Services	2,354,247	98	2,301,020	94	53,227	4	4.26%
Function 53 - Data Processing Services	4,199,024	175	3,855,650	158	343,374	17	10.76%
Function 61 - Community Services	206,616	9	234,041	10	(27,425)	(1)	-10.00%
Function 71 - Debt Services	0	0	0	0	0	0	0.00%
Function 81 - Facilities Acquisition & Construction	0	0	0	0	0	0	0.00%
Function 91 - Cont Instruct Btw Public Schools	2,339,101	97	1,699,794	70	639,307	27	38.57%
Function 95 - Payments to JJAEP Program	150,000	6	150,000	6	0	0	0.00%
Function 99 - Other Intergovernmental Charges	1,736,834	72	1,695,139	69	41,695	3	4.35%
<b>Grand Total</b>	<b>\$ 250,350,444</b>	<b>\$10,429</b>	<b>\$ 245,266,866</b>	<b>\$10,043</b>	<b>\$5,083,578</b>	<b>\$386</b>	<b>3.84%</b>

**McKinney ISD**  
**Debt Service Fund & Food Service Fund Proposed Budget**  
**Per Student**

<b>Function</b>	<b>21-22 24,000</b>	<b>21-22 /Student</b>	<b>20-21 24,425</b>	<b>20-21 /Student</b>	<b>Total +/-</b>	<b>Student +/-</b>	<b>Student %</b>
<b>Debt Service Fund (599)</b>							
Function 71 - Debt Services	68,180,670	\$2,841	72,314,608	\$2,961	(\$4,133,938)	(\$120)	-4.05%
<b>Grand Total</b>	<b>\$68,180,670</b>	<b>\$2,841</b>	<b>\$72,314,608</b>	<b>\$2,961</b>	<b>(\$4,133,938)</b>	<b>(\$120)</b>	<b>-4.05%</b>

**Food Service Fund (240)**

Function 35 - Food Services	11,814,486	\$492	11,569,262	\$474	\$245,224	\$18	3.80%
Function 51 - Plant Maintenance & Operations	314,650	13	314,600	13	50	0	0.00%
<b>Grand Total</b>	<b>\$12,129,136</b>	<b>\$505</b>	<b>\$11,883,862</b>	<b>\$487</b>	<b>\$245,274</b>	<b>\$18</b>	<b>3.70%</b>