

**McKinney ISD**  
**Proposed Revenue Budgets**  
**2023-24**

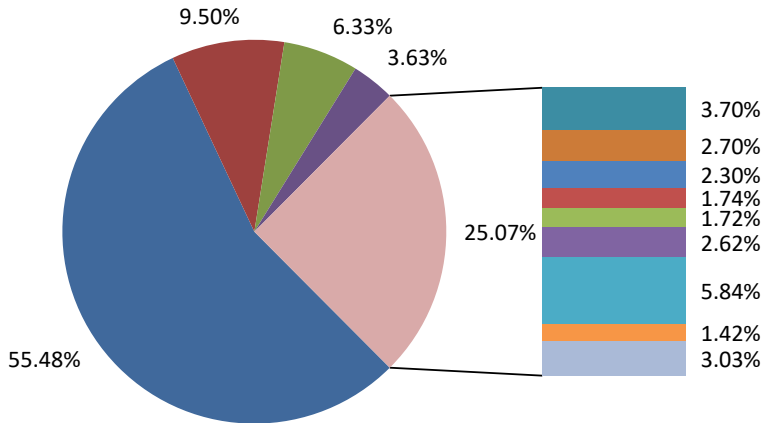
<b>Revenue Source</b>	<b>General Fund</b>	<b>Debt Service Fund</b>	<b>Food Service Fund</b>
<b>Real and Personal Property Taxes</b>			
Current Year Taxes	\$ 206,659,622	\$ 84,545,617	\$ -
Prior Year Taxes	2,404,000	983,490	
Rollback	354,835	145,165	
Penalty & Interest	1,813,544	741,931	
Subtotal	<u>211,232,001</u>	<u>86,416,203</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	6,500,000	1,500,000	
Transfer In from Club 360	150,000		
Facilities Rental	526,000		
Durham Rental			
Athletic Revenue	650,000		
Food Sales			5,445,927
Misc Income	300,000		
E-Rate	40,000		
Subtotal	<u>8,166,000</u>	<u>1,500,000</u>	<u>5,445,927</u>
<b>State Revenue</b>			
Per Capita & Foundation	18,099,608		
TRS On-Behalf Payment	13,254,945		
EDA (I&S Hold Harmless)		500,000	
State Matching Funds for Food Service			50,367
Subtotal	<u>31,354,553</u>	<u>500,000</u>	<u>50,367</u>
<b>Federal Revenue</b>			
Indirect Cost Reimbursement	125,000		
Medicaid Reimbursement/MAC	4,400,000		
National School Breakfast Program			1,563,897
National School Lunch/Snack Program			5,237,413
USDA Commodities Received			786,548
Subtotal	<u>4,525,000</u>	<u>-</u>	<u>7,587,858</u>
<b>Grand Total Revenues</b>	<u>\$ 256,052,554</u>	<u>\$ 88,416,203</u>	<u>\$ 13,084,152</u>
<b>Budgeted Expenditures</b>	275,746,297	88,416,203	14,218,682
ESSER III	(5,500,000)	-	-
Safety & Security Grant	(1,200,000)		
Projected Expenditures Variance	(5,691,414)	-	-
Projected Actual Expenditures	<u>263,354,883</u>	<u>88,416,203</u>	<u>14,218,682</u>
<b>Projected Net Revenue Over (Under) Expenditures</b>	<u>(7,302,329)</u>	<u>-</u>	<u>(1,134,530)</u>
<b>Projected Beginning Fund Balance</b>	108,019,819	32,322,749	8,531,033
<b>Projected Ending Fund Balance</b>	<u>\$ 100,717,490</u>	<u>\$ 32,322,749</u>	<u>\$ 7,396,503</u>

\* Debt Service Fund Balance is necessary to pay 8/15/23 bond interest payment of \$10,433,300

**McKinney ISD**  
**Proposed Expense Budgets**  
**2023-24**

Function	General Fund	Debt Service Fund	Food Service Fund
Function 11 - Instructional Services	\$ 152,973,558	\$ -	\$ -
Function 12 - Inst Resources and Media	4,748,832	-	-
Function 13 - Curriculum & Inst. Staff Development	3,913,048	-	-
Function 21 - Instructional Leadership	4,789,179	-	-
Function 23 - School Leadership	17,446,354	-	-
Function 31 - Guidance, Counseling & Evaluation	10,196,467	-	-
Function 32 - Social Work Services	616,325	-	-
Function 33 - Health Services	3,343,216	-	-
Function 34 - Transportation Services	10,014,981	-	-
Function 35 - Food Service	-	-	13,888,818
Function 36 - Co-Curricular/Extra-Curricular	7,451,011	-	-
Function 41 - General Administration	6,353,106	-	-
Function 51 - Plant Maintenance & Operations	26,187,466	-	329,864
Function 52 - Security & Monitoring Services	2,045,288	-	-
Function 53 - Data Processing Services	7,234,098	-	-
Function 61 - Community Services	215,514	-	-
Function 71 - Debt Services	-	88,416,203	-
Function 81 - Facilities Acquisition & Construction	-	-	-
Function 91 - Contracted Instructional Services Between Public Schools	16,094,547	-	-
Function 95 - Payments to JJAEP Program	150,000	-	-
Function 99 - Other Intergovernmental Charges	1,973,307	-	-
<b>Grand Total</b>	<b>\$ 275,746,297</b>	<b>\$ 88,416,203</b>	<b>\$ 14,218,682</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 91 - Contracted Instructional Services Between Public Schools
- Function 13 - Curriculum & Inst. Staff Development

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

<b>Function</b>	<b>23-24</b> <b>23,100</b>	<b>23-24</b> <b>/Student</b>	<b>22-23</b> <b>23,500</b>	<b>22-23</b> <b>/Student</b>	<b>Total</b> <b>+ /-</b>	<b>Student</b> <b>+ /-</b>	<b>Student</b> <b>%</b>
Function 11 - Instructional Services	152,973,558	\$6,622	150,966,797	\$6,424	\$2,006,761	\$198	3.08%
Function 12 - Inst Resources and Media	4,748,832	206	4,398,698	187	350,134	19	10.16%
Function 13 - Curric & Inst. Staff Development	3,913,048	169	3,550,829	151	362,219	18	11.92%
Function 21 - Instructional Leadership	4,789,179	207	4,385,446	187	403,733	20	10.70%
Function 23 - School Leadership	17,446,354	755	16,684,336	710	762,018	45	6.34%
Function 31 - Guidance, Counseling & Eval	10,196,467	441	9,629,407	410	567,060	31	7.56%
Function 32 - Social Work Services	616,325	27	552,341	24	63,984	3	12.50%
Function 33 - Health Services	3,343,216	145	3,191,158	136	152,058	9	6.62%
Function 34 - Transportation Services	10,014,981	434	9,859,504	420	155,477	14	3.33%
Function 36 - Co-Curricular/Extra-Curricular	7,451,011	323	7,121,286	303	329,725	20	6.60%
Function 41 - General Administration	6,353,106	275	5,546,922	236	806,184	39	16.53%
Function 51 - Plant Maintenance & Operations	26,187,466	1,134	24,169,293	1,028	2,018,173	106	10.31%
Function 52 - Security & Monitoring Services	2,045,288	89	2,902,693	124	(857,405)	(35)	-28.23%
Function 53 - Data Processing Services	7,234,098	313	4,425,352	188	2,808,746	125	66.49%
Function 61 - Community Services	215,514	9	205,139	9	10,375	0	0.00%
Function 71 - Debt Services	-	0	0	0	0	0	0.00%
Function 81 - Facilities Acquisition & Construction	-	0	0	0	0	0	0.00%
Function 91 - Cont Instruct Btw Public Schools	16,094,547	697	4,168,302	177	11,926,245	520	293.79%
Function 95 - Payments to JJAEP Program	150,000	6	150,000	6	0	0	0.00%
Function 99 - Other Intergovernmental Charges	1,973,307	85	1,794,062	76	179,245	9	11.84%
<b>Grand Total</b>	<b>\$275,746,297</b>	<b>\$11,937</b>	<b>\$253,701,565</b>	<b>\$10,796</b>	<b>\$22,044,732</b>	<b>\$1,141</b>	<b>10.57%</b>

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

<b>Function</b>	<b>23-24</b> <b>23,100</b>	<b>23-24</b> <b>/Student</b>	<b>22-23</b> <b>23,500</b>	<b>22-23</b> <b>/Student</b>	<b>Total</b> <b>+ /-</b>	<b>Student</b> <b>+ /-</b>	<b>Student</b> <b>%</b>
<b>Debt Service Fund (599)</b>							
Function 71 - Debt Services	88,416,203	\$3,828	75,554,869	\$3,215	\$12,861,334	\$613	19.07%
<b>Grand Total</b>	<b>\$88,416,203</b>	<b>\$3,828</b>	<b>\$75,554,869</b>	<b>\$3,215</b>	<b>\$12,861,334</b>	<b>\$613</b>	<b>19.07%</b>
<b>Food Service Fund (240)</b>							
Function 35 - Food Services	13,888,818	\$601	12,423,270	\$529	\$1,465,548	\$72	13.61%
Function 51 - Plant Maintenance & Operations	329,864	14	327,640	14	2,224	0	0.00%
<b>Grand Total</b>	<b>\$14,218,682</b>	<b>\$616</b>	<b>\$12,750,910</b>	<b>\$543</b>	<b>\$1,467,772</b>	<b>\$72</b>	<b>13.44%</b>