

COLLIN COUNTY, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023



LINDA RIGGS
COUNTY AUDITOR

COLLIN COUNTY, TEXAS

Annual Comprehensive Financial Report

For the fiscal year ended

September 30, 2023

Prepared by:

Office of County Auditor
Collin County

COLLIN COUNTY, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

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INTRODUCTORY SECTION



COLLIN COUNTY

Auditor's Office
2300 Bloomdale Rd.
Suite 3100
McKinney, Texas 75071
www.collincountytx.gov

March 31, 2024

Citizens of Collin County
Honorable District Judges
Honorable County Judge
Honorable County Commissioners, Collin County, Texas

The Annual Comprehensive Financial Report of Collin County, Texas, for the fiscal year ended September 30, 2023, is submitted herewith in accordance with Chapter 114.025 of the Local Government Code. The accompanying financial statements were prepared in accordance with accounting principles generally accepted in the United States of America as promulgated by the Governmental Accounting Standards Board and audited in accordance with auditing standards generally accepted in the United States of America by a firm of licensed public accountants.

This report consists of management's representations concerning the finances of Collin County, Texas. Management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, Collin County management has established a comprehensive internal control framework designed both to protect governmental assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the County's financial statements in conformity with Generally Accepted Accounting Principles (GAAP). Collin County's comprehensive framework, because the cost of internal controls should not outweigh their benefits, has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge, this financial report is complete and reliable in all material respects.

Pattillo, Brown and Hill, L.L.P., a firm of licensed certified public accountants, has audited Collin County's financial statements. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended September 30, 2023, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial presentation. Based on the audit, the independent auditor concluded that there was a reasonable basis for rendering an unmodified opinion on Collin County's financial statements for the fiscal year ended September 30, 2023, and that they are fairly presented in conformity with GAAP. The independent auditors' report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of Collin County was a part of a broader federally mandated “Single Audit” of federally granted funding as well as a state mandated “Single Audit” of state granted funding designed to meet the special needs of federal and state grantor agencies. Standards governing “Single Audit” engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the government's internal controls and compliance with legal requirements. Specific emphasis was placed on internal controls and compliance with laws and regulations involving the administration of federal awards.

GAAP require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. Collin County's MD&A can be found immediately following the report of the independent auditors.

Collin County Profile

Located in North Central Texas, Collin County was incorporated in 1846 and both the County and the County Seat were named after the pioneer Collin McKinney. In the 1970's the growth of the Dallas/Fort Worth Metroplex area began expanding northward into the Southwestern region of the County causing a transformation from rural to suburban. Today a large portion of the County is considered to be part of the Dallas - Fort Worth Metroplex even though parts of the County still remain rural. Since the 1970's the County has experienced rapid growth that rivals any area in the entire United States. The 2023 estimated population of 1,158,696 is up 4.44% over the 2022 population of 1,109,462, 8.85% over the 2020 census population of 1,064,465, and 48.11% over the 2010 census population of 782,341. The County has a land area of 886 square miles. Collin County ranks 6th in population of the 254 counties in the State of Texas.

The County operates as specified under the Constitution of the State of Texas and Vernon's Texas Code Annotated, which provide for a Commissioners Court consisting of the County Judge, elected at large, and four Commissioners, one for each of four geographical precincts. The County Judge is elected for a term of four years and the Commissioners for four-year staggered terms.

Collin County provides a full range of services: judicial including three levels of courts; law enforcement; jail facilities; maintaining land and vital records; construction and maintenance of roads, bridges, and other infrastructure; recreational activities and facilities; and indigent health assistance.

The annual budget serves as the foundation for Collin County's financial planning and control. All departments of the County are required to submit requests for appropriations to the County Budget Officer. The Budget Officer uses these requests as the starting point for developing a proposed budget. The proposed budget and a recommended budget prepared by the Budget Officer are submitted to Commissioners Court for their consideration. Commissioners Court then holds budget work sessions to hear specific requests that were not included in the Budget Officer's recommended budget. The Court is required to publish specific information, notices, and hold public hearings as defined by state statute. Once all these requirements are met, the Court is required to adopt the budget and the tax rate by September 1 or as soon thereafter as is practical. The appropriated budget is adopted for each annually budgeted fund by the primary categories of salaries and benefits, employee training, maintenance and operating, and capital expenditures. Budget to actual comparisons are provided in this report for the General Fund and all funds for which the Commissioners Court adopts an annual budget.

Annual budgets are adopted for all governmental funds with the exception of capital project funds and the following special revenue funds: Grants Fund, LEOSE Fund, Tax Assessor/Collector Motor Vehicle Tax Fund, District Attorney Service Fee Fund, Juvenile Case Manager Fund, District Attorney Apportionment Fund, and the Constable Precinct 3 Forfeiture Fund. The budget for all capital project funds are adopted by project on a project-life term at the time debt is issued and amended as needed, and the budget is carried over from year to year until the funding is exhausted. All grant fund budgets are adopted at the grantor level and adoption is ministerial by Commissioners Court. All governmental fund annual appropriations lapse at year end.

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which Collin County operates.

Local economy: Collin County continues to experience vibrant economic activity and growth. Tax appraisals in the County increased 14.86% as of January 1, 2023, from the prior calendar year. The population increased by 4.44% in 2023 and 4.23% in 2022. Due to major corporate construction projects recently completed, planned and currently underway, the growth is expected to continue to increase rapidly in upcoming years. Some of the major business activity that contributed to the growth of the local economy includes the following expansions of their current Frisco locations for The Haskell Company, Freese and Nichols, Inc., The PGA, and Performance Beauty Group. McAfee and Baker Tilly Capital, LLC relocated their regional corporate offices to Frisco. Furthermore, Frisco is now headquarters to Teachers Insurance and Annuity Association, Extenet Systems, Boingo Wireless and Ruiz Foods. Kaleidoscope Park will be opening in Frisco during 2024, which will feature energetic music and dance performances on an outdoor stage. Universal Destinations & Experiences officially introduces Universal Kids – Resort in Frisco set to open in 2026. The Sunset Amphitheater, a 20,000 capacity, covered open-air music venue is due to be completed during 2025 and will be located in McKinney. The AT&T Byron Nelson Golf Tournament announced they will be returning for a fourth year, part of a five-year agreement with McKinney TPC Craig Ranch. The unemployment rate increased to 3.1% as of September 30, 2023, from 2.8% on the same date in 2022. The unemployment rate remains below the national average rate of 3.8% as of September 30, 2023. Major industries with headquarters or divisions located within the county include financial, petroleum research, electronics, retail, hotel, food, professional sports, and insurance institutions. Property tax revenues in 2023 increased by 8.19% from the prior year despite a slight decrease in the tax rate to \$0.152443 per \$100 from \$0.168087 per \$100 of valuation. Real property values are expected to continue to increase at a steady pace in 2024 and well beyond.

Long-term financial planning: The Commissioners Court continues to be very active in infrastructure development to help ensure continued economic growth. The Court is continuously studying transportation and facility needs so that the County will remain a viable option for both industry and its employees. In November of 2018 the Commissioners Court authorized a bond election which was overwhelmingly approved by voters to fund future transportation and park projects. This authorized bond funding of \$740 million for future transportation projects and \$10 million for future park projects. The County issued \$243,395,000 in July 2023 to be used for constructing, improving and maintaining non-tolled, high-speed highways and freeways within Collin County and related service and frontage roads; including the acquisition of land and rights-of-way, acquiring and improving land for park and open space purposes. The County continues to be very active in purchasing land and constructing sections of roads for the Outer Loop transportation project.

Tax Abatements: Collin County enters into economic development agreements to promote development and redevelopment with the County, stimulate economic improvement and provide commercial activity, and strengthen the property tax base and economic vitality of Collin County. Tax abatements assist in reducing unemployment which in turn enables employees to utilize income to obtain housing and buy goods and services within Collin County.

The County's economic development agreements are authorized under Chapter 381 of the Texas Local Government Code and Chapter 312 (Property Redevelopment and Tax Abatement) of the Texas Tax Code. Under these Codes, the County may award tax abatements up to 100 percent of a business property for the purpose of attracting or retaining businesses within their jurisdiction. The abatements may be awarded to any business located within or committing to relocate to the Collin County.

Awards and Acknowledgements

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Collin County for its Annual Comprehensive Financial Report (ACFR) for the fiscal year ended September 30, 2023. This is the forty-fifth consecutive year that Collin County has received this prestigious award. In order to be awarded a Certificate of Achievement, Collin County published an easily readable and efficiently organized ACFR, along with satisfying both GAAP and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current ACFR continues to meet the Certificate of Achievement Program requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report could not have been possible without the efficient and dedicated services of the entire staff of the Office of County Auditor and without the cooperation of other county officials, department heads, and employees. Also, the support of the Board of District Judges is required to complete this report and is greatly appreciated.

Respectfully submitted,



Linda Riggs, County Auditor



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Collin County
Texas**

For its Annual Comprehensive
Financial Report
for the Fiscal Year Ended

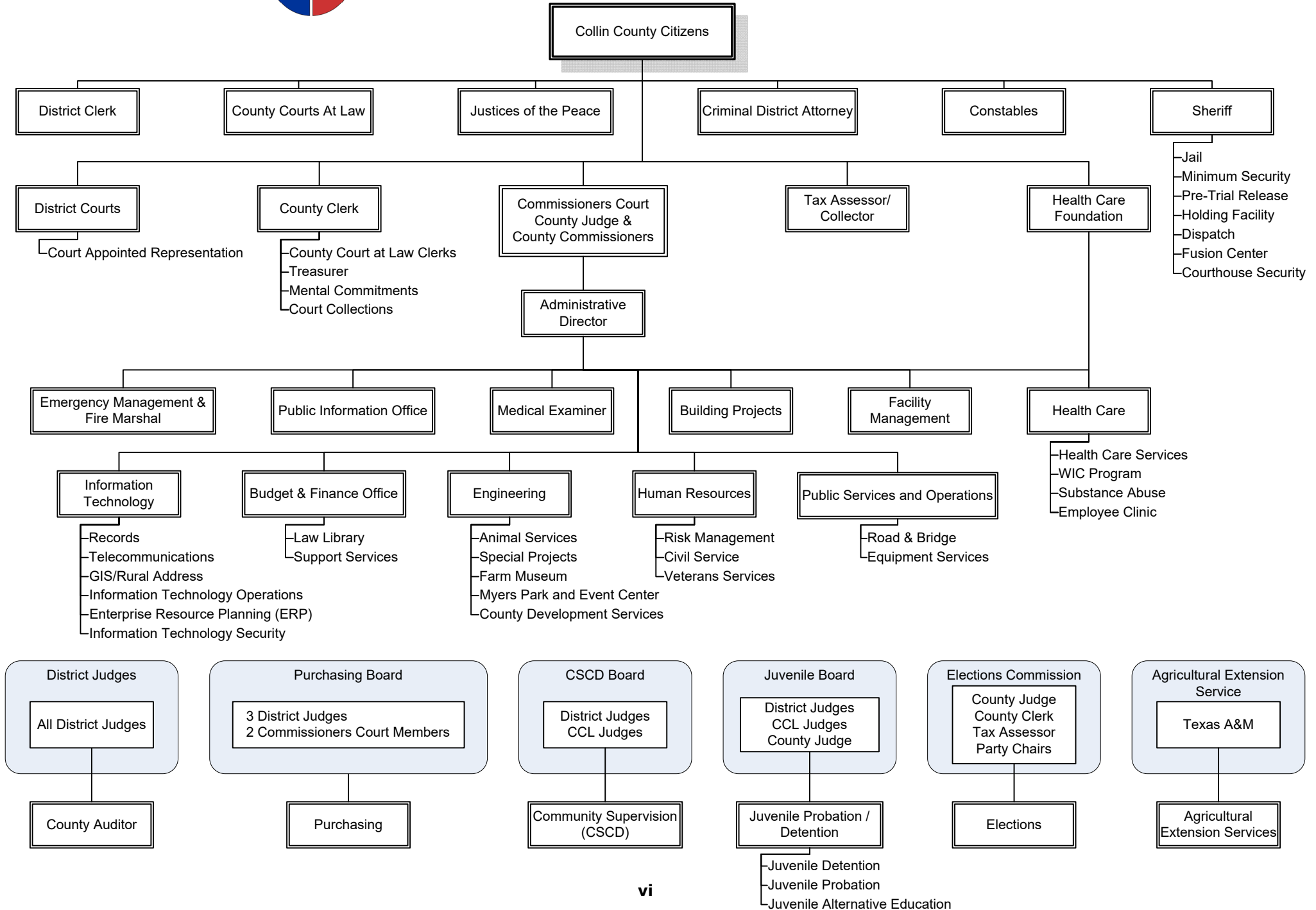
September 30, 2022

Christopher P. Morrell

Executive Director/CEO



Collin County Organizational Chart



COLLIN COUNTY, TEXAS

DIRECTORY OF OFFICIALS

SEPTEMBER 30, 2023

District Officials

Angela Tucker	Judge, 199th Judicial District
Jennifer Edgeworth	Judge, 219th Judicial District
John Roach, Jr.	Judge, 296th Judicial District
Tom Nowak	Judge, 366th Judicial District
Benjamin Smith	Judge, 380th Judicial District
George Flint	Judge, 401st Judicial District
Andrea Thompson	Judge, 416th Judicial District
Cynthia Wheless	Judge, 417th Judicial District
Jill Willis	Judge, 429th Judicial District
Lindsey Wynne	Judge, 468th Judicial District
Piper McCraw	Judge, 469th Judicial District
Emily Miskel	Judge, 470th Judicial District
Andrea Bouressa	Judge, 471st Judicial District
Greg Willis	District Attorney
Michael Gould	District Clerk

Commissioners Court

Chris Hill	County Judge
Susan Fletcher	Commissioner, Precinct 1
Cheryl Williams	Commissioner, Precinct 2
Darrell Hale	Commissioner, Precinct 3
Duncan Webb	Commissioner, Precinct 4

County Officials (Elected)

Corinne Mason	Judge, County Court at Law 1
Barnett Walker	Judge, County Court at Law 2
Lance Baxter	Judge, County Court at Law 3
David Rippel	Judge, County Court at Law 4
Randy Johnson	Judge, County Court at Law 5
Jay Bender	Judge, County Court at Law 6
David Waddill	Judge, County Court at Law 7
Weldon S. Copeland	Judge, Probate Court 1
Jim Skinner	Sheriff
Stacey Kemp	County Clerk
Kenneth Maun	Tax Assessor/Collector
Paul M. Raleeh	J.P., Precinct 1
Ellen Skinner	J.P., Precinct 2
Mike Missildine	J.P., Precinct 3
Vincent Venegoni	J.P., Precinct 4
Matthew Carpenter	Constable, Precinct 1
Gary Edwards	Constable, Precinct 2
Sammy Knapp	Constable, Precinct 3
Joe Wright	Constable, Precinct 4

COLLIN COUNTY, TEXAS

DIRECTORY OF OFFICIALS

(Continued)

SEPTEMBER 30, 2023

Other County Officials

Linda Riggs
H. Lynn Hadnot
Gary Jackson
Amanda Parks
Jon Kleinheksel
Bill Bilyeu
Bruce Sherbet
Michelle Charnoski
Caren Skipworth
Cynthia Jacobson
Keng-Chih Su
Monika Arris

County Auditor
Director, Juvenile Services
Veterans Service Officer
County Extension Agent (Home Economics)
Director, Public Works
Director, Administrative Services
Elections Administrator
Purchasing Agent
Chief Information Officer
Director, Human Resources
Medical Examiner
Director, Budget

FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

Honorable County Judge and Members of the
Commissioners' Court of Collin County
McKinney, Texas

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Collin County, Texas ("the County") as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of September 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter – Change in Accounting Principle

As described in the notes to the financial statements, in fiscal year 2023 the County adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 96, Subscription-Based IT Arrangements. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement due date, including any currently know information that may raise substantial doubt shortly thereafter.

OFFICE LOCATIONS

TEXAS | Waco | Temple | Hillsboro | Houston
NEW MEXICO | Albuquerque

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and pension and OPEB information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual comprehensive financial report (ACFR). The other information comprises the introductory section and statistical section, but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 27, 2024, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Patillo, Brown & Hill, L.L.P.

Waco, Texas
March 27, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

Management's Discussion and Analysis

This section of the Collin County, Texas (the County) Annual Comprehensive Financial Report (ACFR) presents our discussion and analysis of the County's financial performance during the fiscal year ended September 30, 2023. Readers should consider the information in this section when reading the overall report, including the transmittal letter, financial statements, and accompanying notes.

FINANCIAL HIGHLIGHTS

Highlights for Government-Wide Financial Statements

The government-wide financial statements report information about the County as a whole using the economic resources measurement focus and accrual basis of accounting.

- County assets and deferred outflows exceeded liabilities and deferred inflows (net position) by \$973.6 million on a government-wide basis at September 30, 2023, an increase of \$83.2 million from 2022.
- For 2023, revenues of the County amounted to \$443.3 million. The main revenue sources were property (ad valorem) and mixed beverage taxes (\$303.7 million), charges for services (\$63.3 million), and Unrestricted investment earnings (\$41.1 million). These three revenue sources accounted for 68.5%, 14.27%, and 9.27%, respectively, or 92.05% of total governmental activity revenues.
- Total expenses were \$360.1 million. The functional areas with the largest expense amounts were public safety (\$87.1 million), general administration (\$69.8 million), public transportation (\$64.7 million), and health and welfare (\$34.8 million).
- Net capital assets were \$551 million as of September 30, 2023. Net depreciation expense attributable to assets of government-wide activities amounted to \$36.9 million for 2023.

Highlights for Fund Financial Statements

The fund financial statements detail information about the County's most significant funds using the current financial resources measurement focus and modified accrual basis of accounting.

- The County's governmental funds reported a current operational increase in fund balances of \$244.2 million during fiscal year 2023, as compared to an increase of \$22.3 million during fiscal year 2022. The 2023 increase was primarily due to debt issuance of \$243,395,000.
- The General Fund reported a fund balance of \$347.3 million as of September 30, 2023, an increase of \$7.8 million from September 30, 2022. General Fund revenues of \$261.6 million increased by \$35.1 million or 15.49%, and General Fund expenditures of \$252.9 million increased by \$18.5 million or 7.91% from 2022. As a result, General Fund expenditures exceeded revenues by \$8.7 million before considering net additional financing uses of (\$937.8 thousand).

General Financial Highlights

- The County, as part of its transportation and parks plan, provides financing to its cities to assist in road construction and parks to meet continuing population growth. In fiscal year 2023, the County transferred a net of \$28.8 million from Deferred Contributions for the completion of projects (primarily roads) that the county donated to other governmental entities. Although the County will not maintain or own those roads, it continues to be responsible for paying the debt incurred for construction.
- In 2023, the County issued Limited Tax Permanent Improvement Bonds in the amount of \$243,395,000. This was approved by the voters in the 2018 bond election.

OVERVIEW OF THE FINANCIAL STATEMENTS

Management's Discussion and Analysis is presented as an introduction to the County's basic financial statements. The basic financial statements include the government-wide financial statements, the fund financial statements, and the accompanying notes. Also included is supplementary information, which is required in addition to the basic financial statements.

Government-wide Financial Statements

Government-wide financial statements are designed to provide a broad overview of County finances in a manner similar to a private-sector business, using full-accrual accounting for all transactions and activities.

The statement of net position provides information on all County assets and liabilities; the difference between the two is reported as net position. Over time, increases or decreases in net position may serve as an indicator of whether the financial position of the County is improving or declining.

The statement of activities presents information showing how the net position of the County changed during the fiscal year presented herein. All changes in net position are reported when the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Under this presentation, using full-accrual accounting, revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes, earned but unused vacation and sick leave, etc.).

The government-wide financial statements distinguish functions of the County that are primarily supported by taxes. If appropriate, the statements would also present revenues from governmental activities that are most like a private enterprise. That is, the intent of the activity is to recover all or a significant portion of its costs of operations through the charging of user fees and activity charges. Governmental activities of the County, supported primarily by taxes, include general government, judicial, public safety, public works, health and welfare, culture and recreation, and debt service.

The County created its first enterprise fund in 2009 to record the activity of the Collin County Toll Road Authority. The County Commissioners Court is also the Trustee for the Collin County Toll Road Authority. The Toll Road Authority was established to build and maintain an Outer Loop tolled roadway in the northern and eastern portions of the County.

The County operates an animal shelter that works with local cities and unincorporated areas of the County to handle the disposition of unwanted and abandoned animals, which is accounted for in the Animal Safety Fund. Each participating city, as well as the County, pays a pro rata share of the operating expenses and construction costs. In 2015 the Animal Safety Fund was reported as an enterprise fund for the first time.

Government-wide financial statements include not only the activities of the County itself (known as the primary government), but also those of legally separate blended-component units: the Collin County Health Care Foundation and the Collin County Housing Finance Corporation. The County Commissioners act as the Board of Trustees for component units whose activities are blended with those of the primary government because it functions as part of county government.

Fund Financial Statements

A fund is a grouping of related accounts used to control and account for resources segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to both ensure and demonstrate compliance with legal requirements. All funds of the County can be divided into one of three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. The nature of such inflows and outflows may be useful in evaluating near-term financial requirements.

Because the focus of governmental funds is more narrow than that of the government-wide financial statements, the reader may find it useful in comparing information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, one may come to better understand the differences in the long-term financial activity of the County. Such comparison may also be used to distinguish the long-term impact of the County's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances include reconciliations useful in comparing the governmental funds and government-wide activities.

In February 2009, the Governmental Accounting Standards Board (GASB) issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which is effective for periods that begin after June 15, 2011. The objective of GASB 54 is to enhance the usefulness of fund balance information by 1) clarifying existing governmental fund type definitions, and 2) providing clarity to fund balance classifications that can be more consistently applied. Collin County implemented GASB 54 reporting as of September 30, 2011, in accordance with GASB requirements.

GASB 54 establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The classifications are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The term "proceeds of specific revenue sources" establishes that one or more specific restricted or committed revenues should be the foundation for a special revenue fund. Restricted or committed specific revenue sources should comprise a *substantial portion of the fund's resources*.

GASB 54 requires fund balance to be reported by purpose or function of restriction, using one of the following five categories:

- **Non-spendable** - Generally means the asset is not expected to be converted to cash, such as inventories; the asset can also be related to monies legally or contractually required to be maintained intact, such as a debt service reserve fund.
- **Restricted** – Resources whose use is constrained by either externally imposed (i.e., creditors, contributors, grantors, or laws of other governments), or imposed by law through constitutional provisions of enabling legislation, such as authorization to assess, levy, charge, or otherwise mandate payment of resources. This includes a legally enforceable requirement that resources be used only for the specific purpose.
- **Committed** - Constraints imposed by formal action of the Collin County Commissioners' Court to set aside, by court order, a commitment of specific use of resources. Constraints can only be removed or changed by taking the same type of action employed to commit those amounts.
- **Assigned** – An amount intended to be used for a specific purpose, but the amount is neither restricted nor committed. Intent may be expressed by the Commissioners' Court or by an official or group to which the governing body has delegated the authority to assign amounts. Assigned fund balance includes all remaining amounts reported in governmental funds, other than the General Fund, that are not classified as non-spendable, restricted, or committed. Collin County has no assigned fund balance in 2023.
- **Unassigned** - Residual amount for the General Fund; it is the fund balance that has not been restricted, committed, or assigned. The General Fund is the only fund that reports a positive unassigned fund balance amount. The only classification that can report a negative fund balance is the unassigned category.

The County maintains individual governmental funds. Information is presented separately in the Governmental Fund Balance Sheet and in the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances for the:

- General Fund
- General Road and Bridge Special Revenue Fund
- Health Care Foundation Special Revenue Fund
- Grants Fund
- Debt Service Fund
- 2020 Permanent Improvement Capital Projects Fund

Each of these funds is classified as a major fund for 2023. Financial results from the other governmental funds (non-major funds) are combined into a single, aggregated presentation and included in the total. Individual fund data for each of the non-major governmental funds is provided in the combining and individual fund statements and schedules.

The County adopts an annual appropriated budget for most of its governmental funds. A budgetary comparison statement is provided for county governmental funds where a budget is adopted to demonstrate compliance with the approved budget. (Exceptions are funds where either a project life budget is adopted in Capital Projects Funds or funds where the Commissioners' Court does not have the authority to adopt a budget such as grant funds). Budgetary comparison statements for major governmental funds are presented as required for additional supplementary information in the basic financial statements. Budgetary comparison statements for all governmental funds are included in the accompanying information to the fund financial statements.

Proprietary Funds

Currently, the County reports eight proprietary type funds. Two of these funds are reported as enterprise funds, the Collin County Toll Road Authority Fund and the Animal Safety Fund. The remaining six funds are reported as internal service funds (see list below). Internal service funds are used to accumulate and allocate costs internally among various county functions. The internal service funds provide benefits to the County and to various governmental functions they support, which is why they have been included within governmental activities in the government-wide financial statements. The County uses internal service funds to account for the following activities:

- County Insurance
- Workers Compensation Insurance
- Flexible Benefits
- Unemployment Assessment
- Employee Insurance
- Employee Paid Benefits

The proprietary funds are combined into a single aggregated presentation for both enterprise funds and internal service funds in the proprietary fund financial statements. Proprietary funds are accounted for on the full-accrual method of accounting. Individual fund data for the proprietary funds is provided in the combining and individual fund statements and schedules.

Fiduciary Funds

County Custodial Funds consist of several fiduciary funds. Fiduciary funds are the separate accounts and transactions related to money received that is collected for and remitted to another entity. For example, the County collects traffic fines, a portion of which belongs to the state. After collection, the monies owed to the other entities are remitted to those entities on a periodic basis. Fiduciary funds are also used for recording receipts of funds collected by elected officials.

Notes to Financial Statements

The Notes to the Financial Statements provide additional information essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes disclose other pertinent information that, when taken in whole with the financial statements, provide a more detailed picture of the state of the finances of the County.

Other Information

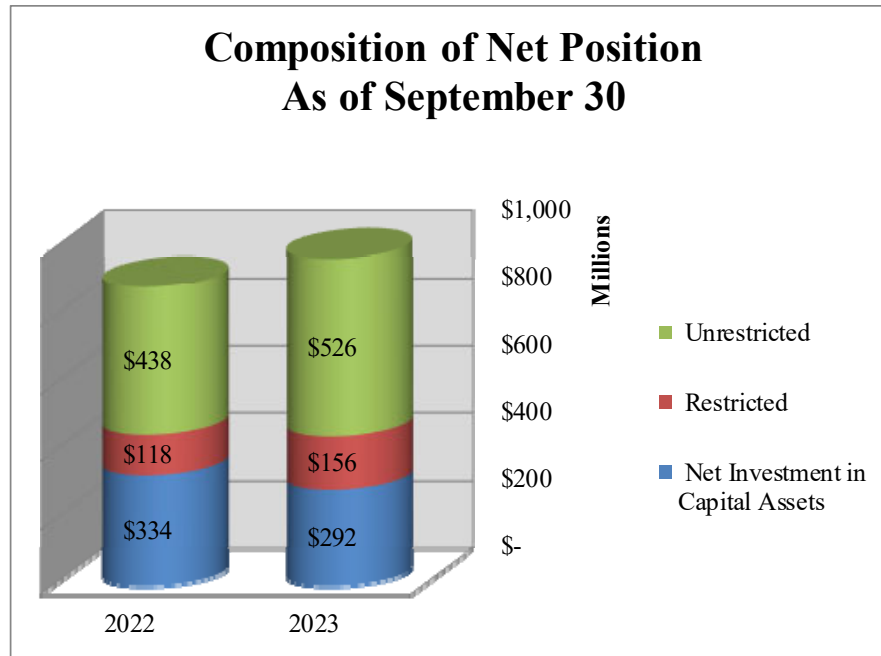
In addition to the basic financial statements and accompanying notes to those financial statements, certain required supplementary information schedules are also presented in this report with additional information regarding the results of the County's financial activities.

The combining statements and individual fund schedules are presented immediately following the required supplementary information.

Unaudited statistical information is provided for trend and historical analysis.

Government-Wide Financial Analysis

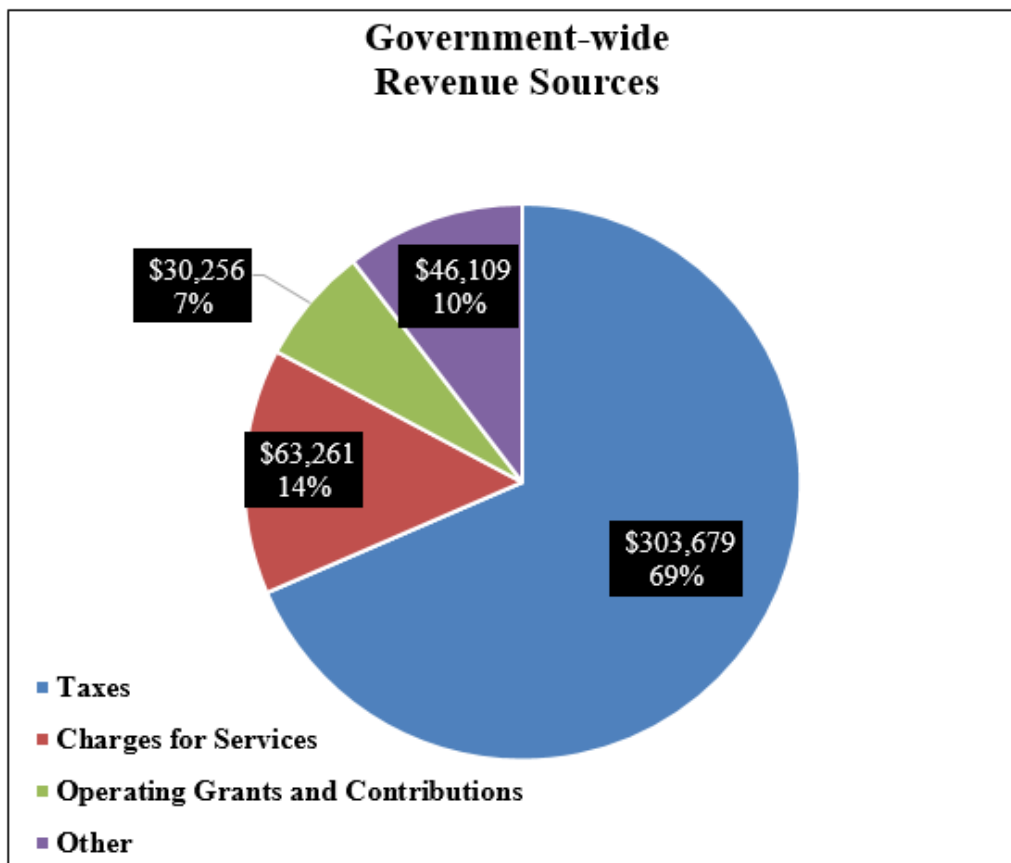
Net position of the County as of September 30, 2023 and 2022, is summarized and analyzed below:



Statement of Net Position						
As of September 30						
(\$ in thousands)						
	2023			2022		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
Assets:						
Current and Other Assets	\$ 1,552,566	\$ (135,077)	\$ 1,417,489	\$ 1,402,405	\$ (125,090)	\$ 1,277,315
Capital Assets	407,721	143,278	550,999	376,951	134,867	511,818
Total Assets	1,960,287	8,201	1,968,488	1,779,356	9,777	1,789,133
Deferred Outflow of Resources	52,084	-	52,084	34,914	-	34,914
Liabilities:						
Current Liabilities	234,012	96	234,108	229,481	85	229,566
Long-term Liabilities	811,490	-	811,490	610,045	-	610,045
Total Liabilities	1,045,502	96	1,045,598	839,526	85	839,611
Deferred Inflow of Resources	1,341	-	1,341	94,015	-	94,015
Net Position:						
Net Investment in Capital Assets	148,491	143,278	291,769	198,962	134,867	333,829
Restricted	155,783	-	155,783	118,398	-	118,398
Unrestricted	661,254	(135,173)	526,081	563,369	(125,175)	438,194
Total Net Position	\$ 965,528	\$ 8,105	\$ 973,633	\$ 880,729	\$ 9,692	\$ 890,421

- Net position serves as a useful indicator of financial position. Assets and deferred outflow of resources exceeded liabilities and deferred inflow of resources by \$973.6 million as of September 30, 2023, and by \$890.4 million as of September 30, 2022, a net increase of \$83.2 million.
- Net investment in capital assets (e.g., land, buildings, infrastructure, machinery and equipment, etc., net of related debt used to acquire the assets) accounts for 29.97% of Net Position. Although our investment in capital assets is reported net of related debt, the reader should note that resources needed to repay this debt must be provided from other sources. Currently all future debt service payments are required to be paid by future property tax collections.
- Restricted net position (16% of total net position) represents resources subject to external restrictions. Of these restricted net assets, 47.17% are restricted for county roads and bridges, 12.67% is for administration and elections, 10.35% is restricted to the judicial system, 5.72% is to repay long-term debt, and 18.63% is restricted for the net pension asset.
- The remaining portion of the County's net position (54.03%) is unrestricted and may be used to meet ongoing obligations.

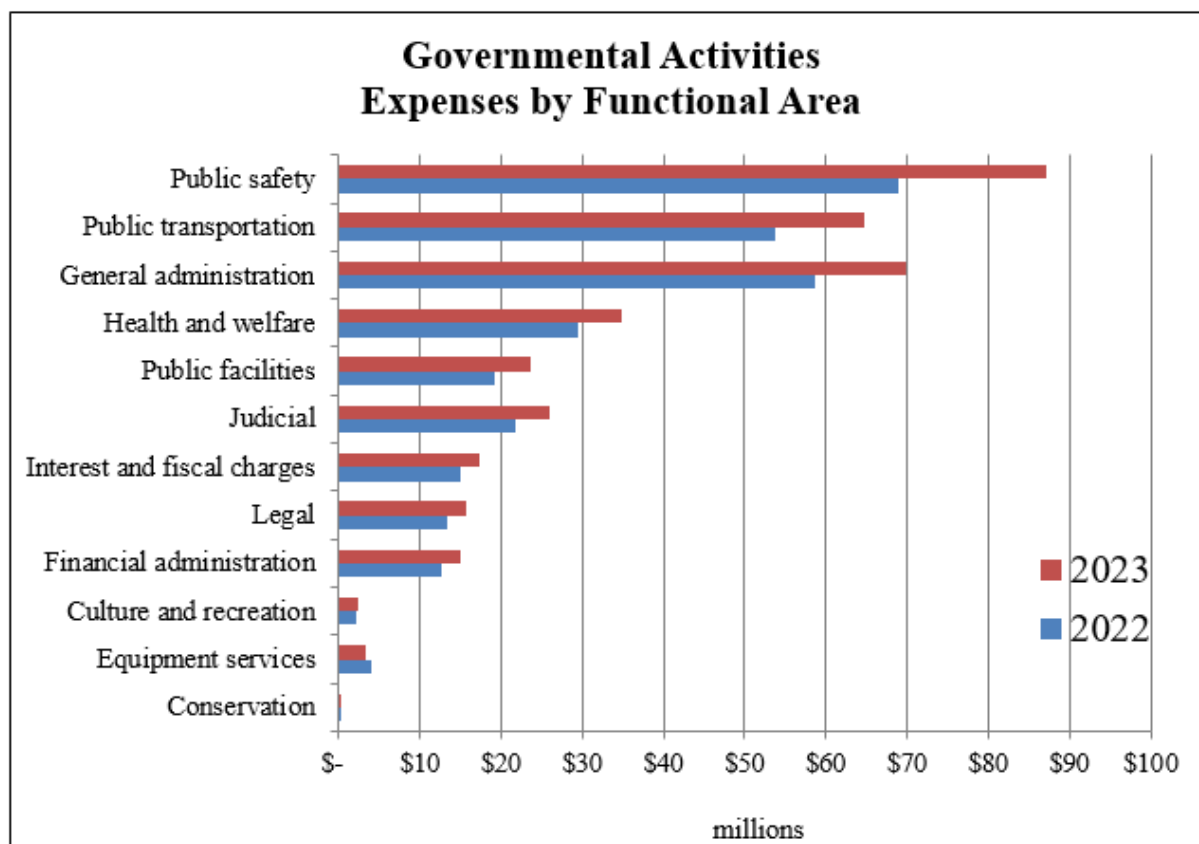
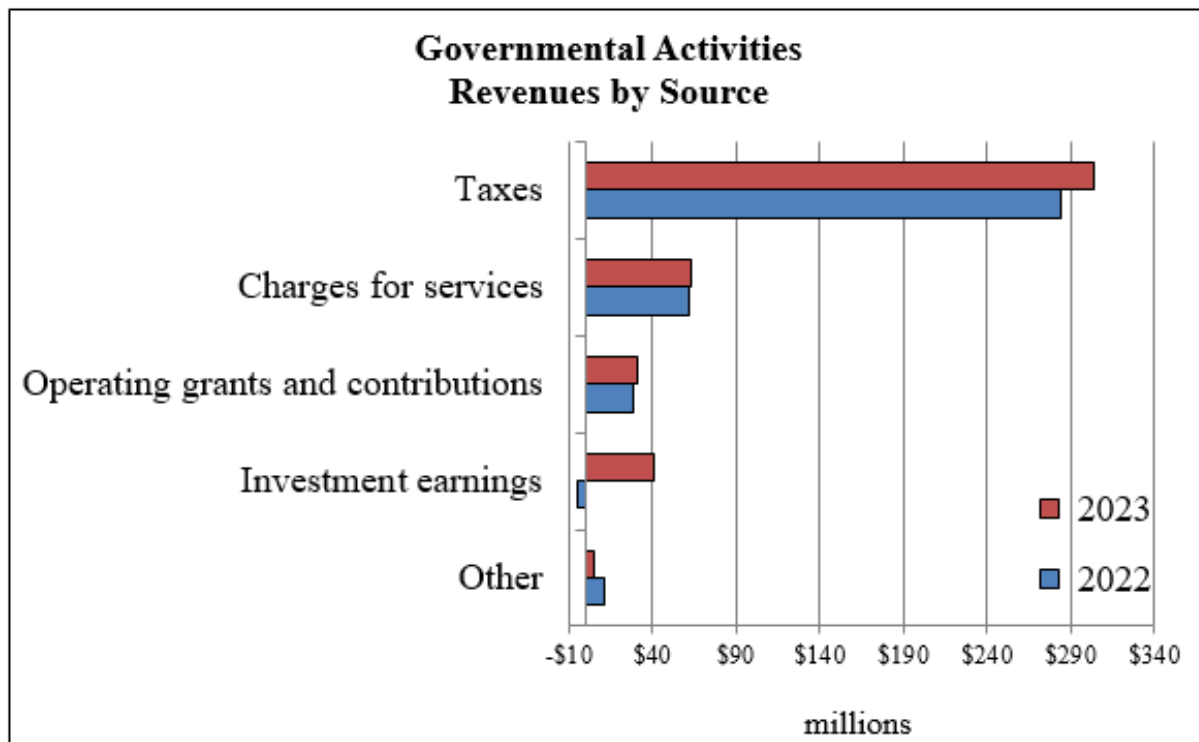
Reflected below is a comparison of Collin County revenues by source:



Overall, government-wide revenues increased in 2023 over 2022 by \$62.5 million, or 16.41%, due primarily to an increase in operating grants and contributions by \$1.9 million, or 6.69%, and an increase in taxes by \$19.1 million, or 6.71%. Charges for services increased \$1.4 million, or 2.25%, and other revenues experienced an increase of \$40.1 million or, 666.65%. Increase in other revenues primarily due to unrestricted investment earnings of \$41.1 million. A summary of the amounts and a more detailed explanation is provided in the following table:

Summary of Changes in Net Position For the Fiscal Years Ended September 30 (\$ in thousands)						
	2023			2022		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
Revenues						
<u>Program Revenues:</u>						
Charges for services	\$ 61,318	\$ 1,943	\$ 63,261	\$ 59,951	\$ 1,921	\$ 61,872
Operating grants and contributions	30,256	-	30,256	28,360	-	28,360
Capital grants and contributions	3,764	-	3,764	10,355	-	10,355
Total Program Revenues	95,338	1,943	97,281	98,666	1,921	100,587
<u>General Revenues:</u>						
Taxes	303,679	-	303,679	284,576	-	284,576
Investment earnings	40,926	186	41,112	(4,857)	24	(4,833)
Miscellaneous	1,233	-	1,233	491	1	492
Total General Revenues	345,838	186	346,024	280,210	25	280,235
Total Revenues	441,176	2,129	443,305	378,876	1,946	380,822
Expenses						
General administration	69,805	-	69,805	58,607	-	58,607
Judicial	26,056	-	26,056	21,831	-	21,831
Financial administration	15,097	-	15,097	12,740	-	12,740
Legal	15,644	-	15,644	13,406	-	13,406
Public facilities	23,704	-	23,704	19,288	-	19,288
Equipment services	3,285	-	3,285	3,968	-	3,968
Public safety	84,449	2,671	87,120	67,292	1,608	68,900
Public transportation	63,666	1,045	64,711	52,761	887	53,648
Health and welfare	34,824	-	34,824	29,447	-	29,447
Culture and recreation	2,334	-	2,334	2,095	-	2,095
Conservation	272	-	272	229	-	229
Interest and fiscal charges	17,241	-	17,241	14,908	-	14,908
Total Expenses	356,377	3,716	360,093	296,572	2,495	299,067
Change in Net Position	84,799	(1,587)	83,212	82,304	(549)	81,755
Net position at beginning of year	880,729	9,692	890,421	798,425	10,241	808,666
Net position at end of year	\$ 965,528	\$ 8,105	\$ 973,633	\$ 880,729	\$ 9,692	\$ 890,421

Summarized below are details of government-wide activities of the County for 2023 and 2022.



- Program revenues include charges for services as well as both operating and capital grants and contributions. Program revenues from government-wide activities decreased by (\$3.3 million) or (3.29%). Most of this is due to a decrease in Capital grants and contributions of \$6.6 million or (63.65%).
- General revenues consist of taxes (property and mixed beverage tax paid to the County by the State of Texas) and interest, as well as miscellaneous transactions not attributable or allocable to a specific program. Property taxes, substantially largest of the revenues, increased by \$18.1 million or 6.49%.
- Public safety expenses increased by \$18.2 million in 2023, mostly due to the following:
 1. Increased salaries and overtime expenses.
 2. Increased food cost for the detention center.
 3. Increased inmate housing cost.
- Public transportation expenses increased by \$11.1 million in 2023, mostly due to road maintenance and heavy equipment purchases.
- Judicial expenses increased by \$4.2 million primarily due to increases in salaries, District Clerk.
- Health and welfare increased by \$5.4 million primarily due to inmate infirmary services.
- Financial administration increased by \$2.4 million due primarily to the County's contribution to the employee insurance premiums and increased salaries.
- Pension income of \$21.7 million was allocated to all functional areas. Of this amount, \$10.3 million was attributed to public safety since this functional area alone accounts for 47.32% of all payroll costs of the County.

Total Cost and Net Cost of Government Wide Activities for Collin County For the Six Largest Functions by Expense For the Fiscal Years Ended September 30 (\$ in thousands)				
Functions/Programs	Total Cost of Services		Net Cost of Services	
	2023	2022	2023	2022
Public safety	\$ 87,120	\$ 68,900	\$ 67,774	\$ 51,766
General administration	69,805	58,607	58,550	44,958
Public transportation	64,711	53,648	31,707	8,962
Health and welfare	34,824	29,447	16,014	18,561
Judicial	26,056	21,831	15,787	12,583
Public facilities	23,704	19,288	23,498	19,171
Other	53,873	47,346	49,482	42,479
Total	\$ 360,093	\$ 299,067	\$ 262,812	\$ 198,480

Financial Analysis of the County's Funds

The County operates using a fund accounting system to ensure segregation of funds as needed or required. The focus of governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. This data may be particularly useful in assessing the County's requirements for additional financing. Unassigned fund balance serves as an indicator of the County's net resources available for spending at the end of the fiscal year.

As of the end of fiscal year 2023, the County's governmental funds reported a combined ending fund balance of \$1.2 billion, which was an increase of \$244.2 million or 19.83%. A large portion of fund balance (83.77%) or \$1.03 billion of the governmental funds has been designated as non-spendable, restricted, or committed. The remaining \$199.8 million is classified as unassigned and is available to meet current needs. A positive unassigned fund balance can only exist in the General Fund since all other funds by definition are restricted or committed.

Governmental Funds - Total Fund Balance as of September 30, 2023 (in thousands)		
Fund Balance:		<u>Major Purposes for Classification</u>
Nonspendable	\$ 67,897	5.5% inventories, receivables from other funds and organizations
Restricted	898,072	72.9% bond proceeds, debt service tax collections, other legal or contractual restrictions
Committed	65,455	5.3% road projects, funds set aside for unanticipated cost increases
Unassigned	<u>199,846</u>	<u>16.2%</u> General Fund
Total Fund Balance	<u>\$ 1,231,270</u>	<u>100.0%</u>

Changes in Fund Balance – Major Funds

In 2023, the County is presenting six major funds in the governmental fund financial statements:

- General Fund
- General Road and Bridge Special Revenue Fund
- Health Care Foundation Special Revenue Fund
- Grants Fund
- Debt Service Fund
- 2020 Permanent Improvement Fund

Funds are required to be reported as major funds when revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10% of corresponding totals for all governmental or enterprise funds and at least 5% of the aggregate amount for all governmental and enterprise funds. Any other fund may be reported as a major fund if County officials believe that fund is particularly important to financial statement users. The Health Care Foundation Special Revenue Fund does not meet the criteria for a major fund but management chose to report it as a major fund because it is the primary fund where public health activity is reported in the County.

The Collin County Toll Road Authority (CCTRA) Fund and the Animal Safety Fund are enterprise funds that are being presented as major funds. However, since they are enterprise funds they are being presented in the proprietary funds section of this report.

General Fund

The General Fund is the chief operating fund of the County. The General Fund is used to account for all financial resources, except those required to be accounted for in another fund. Major revenue sources include property taxes, fines, fees, intergovernmental revenues and investment income.

At the end of 2023, the unassigned fund balance of the General Fund was \$199.8 million. The total fund balance in the General Fund was \$347.3 million, an increase of \$7.8 million or 2.28% from 2022.

Key factors in the change in fund balance for the General Fund are as follows:

General Fund Revenue Highlights

- Property tax revenues increased by \$15.9 million or 8.19% from the prior year.
- Federal and state funds increased by \$1.3 million or 15.12% from the prior year.
- Fees and Charges for Services decreased by (\$932.4) thousand or (3.56%) from the prior year.
- Fine collections increased by \$44.4 thousand or 3.52% from prior year.
- Investment revenues increased by \$18.3 million or 391.65% from prior year due to increased interest rates and market rate adjustments.

General Fund Expenditure Highlights

- General Fund expenditures increased by \$18.5 million or 7.91%.
- Payroll costs increased in the General Fund by \$5.4 million or 4.54% primarily due to Sheriff's Office and Jail Operations.

General Road and Bridge Fund

The General Road and Bridge Fund is the primary funding for maintenance of county roads. This Fund is used to account for the activities affecting County-owned roads, including right-of-way acquisitions, construction, operations, and maintenance. Expenditures for cost of road projects shared with the State are also included.

At the end of 2023, the fund balance of the General Road and Bridge Fund was \$77.8 million, an increase of \$4.1 million or 5.61% from the prior year. General Road and Bridge Fund revenues include licenses and permits, fees and charges for services, fines and forfeitures, interest, and miscellaneous.

Highlights of financial activities in the General Road and Bridge Fund are as follows:

General Road and Bridge Fund Revenue Highlights

- No property taxes were allocated to the Road and Bridge Fund since 2017.
- Revenues from Fees and Charges for Services increased by \$1.9 million or 7.62% primarily due to increased vehicle registrations, road & bridge fees, and subdivision fees.
- Fines and forfeitures revenues decreased by (\$148.4) thousand or (16.77%).
- Investment revenues increased by \$1.8 million or 340.42% due to increased interest rates.

General Road and Bridge Fund Expenditure Highlights

- Road construction and maintenance expenditures increased by \$5.2 million or 32.25% due to an increase in road maintenance and operating.
- An increase in capital outlay of \$546 thousand or 30.03% occurred due to purchase of road equipment.

Health Care Foundation Special Revenue Fund

The Health Care Foundation Fund is used to account for receipt of investment earnings and authorized health care expenditures as administered by the Collin County Health Care Foundation.

The Fund was created after the sale of the county hospital in 1983. The proceeds of the sale were used to purchase real estate office buildings in order to create investment earnings that, together with the charges for services and federal and state funding, are used to provide health care to indigent county residents. A portion of the funds from the sale have been used to purchase real property for rental to County departments and unrelated third parties. The rental revenue is a steady source of income that provided 68.52% of the funding for the Health Care Foundation Fund in 2023.

The total fund balance of \$4.8 million represents an increase of \$774.8 thousand or 19.46% from 2022 of which \$3.3 million was due to a transfer in from the General Fund. Highlights of changes in fund balance in the Health Care Foundation Fund were:

Health Care Fund Revenues

- Federal and state funds decreased by (\$88.5) thousand or (38.23%) in 2023 due to decreased Medicaid funding.
- Fees and charges for services increased by \$15.9 thousand or 15.98%.
- Rental revenues increased by \$7.1 thousand or 0.63% in 2023.

Health Care Fund Revenues Continued

- Investment revenues increased by \$231.4 thousand or 820.25% due to increased interest rates.

Health Care Fund Expenditure Highlights

Expenditures decreased by (\$172.5) thousand or (3.95%) in 2023.

Grants

The Grants Fund is used to account for receipt of grant revenues and expenditures from Federal and State entities or other sources. Total grant revenues increased in 2023 by \$3.9 million or 20.85%. The increase of grant revenues is due to an increase in funding to the county by the federal and state agencies in response to the COVID-19 pandemic crisis.

Debt Service

The Debt Service fund ended the year with a fund balance of \$7.7 million, an increase of \$1.6 million or 27.11%. Current year tax revenues and interest revenues of \$86.3 million were \$1.4 million more than debt services costs for the previous year.

2020 Permanent Improvement Fund

The 2020 Permanent Improvement Fund is used to account for proceeds of the Limited Tax Permanent Improvement Bonds. The authorized amount is for the purpose of (1) constructing, improving and maintaining non-tolled, high-speed highways and freeways and related service and frontage roads; including the acquisition of land and rights-of-way, and including participation in the cost of joint county-state and county-city projects; (2) constructing, improving and maintaining roads and bridges; (3) acquiring and improving land for park and open space purposes; (4) paying the costs of issuance associated with the sale of the Bonds. The fund balance increased by \$442.5 million or 315.85% in FY 2023.

The reasons for the substantial increase in fund balance are as follows:

- The FY 2023 beginning balance (\$322,035,596) changed from prior year FY 2022 ending balance (\$140,093,359) due to a reclassification of Permanent Improvement Bonds. This increased fund balance by \$181,942,237.
 - Reclassification of 2021 Permanent Improvement Bonds in the amount of \$95,495,468 from Other Governmental Funds to 2020 Permanent Improvements.
 - Reclassification of 2022 Permanent Improvement Bonds in the amount of \$86,446,769 from Other Governmental Funds to 2020 Permanent Improvements.
- The issuance of 2023 Permanent Improvement Bond for \$243,395,000.

Budgetary Highlights

The legal level of budgetary control for the General Fund is by four major categories in each department:

- Salaries and benefits
- Training and travel
- Maintenance and operating
- Capital outlay

The final amended budget for the General Fund expenditure appropriation was \$307,294,969 or \$3,786,773 more than the original budget of \$303,508,236 (excluding transfers). Actual expenditures for 2023 were \$252.9 million or \$54.4 million (17.71%) less than the final amended budget.

General Fund revenues for 2023 exceeded estimate by \$17.4 million. This is highlighted as follows:

- Taxes - \$786.9 thousand higher than budgeted
- Federal and state funds - \$3.3 million higher than budgeted
- Fees and Charges for Services - \$1.2 million higher than budgeted
- Interest - \$11.8 million higher than budgeted

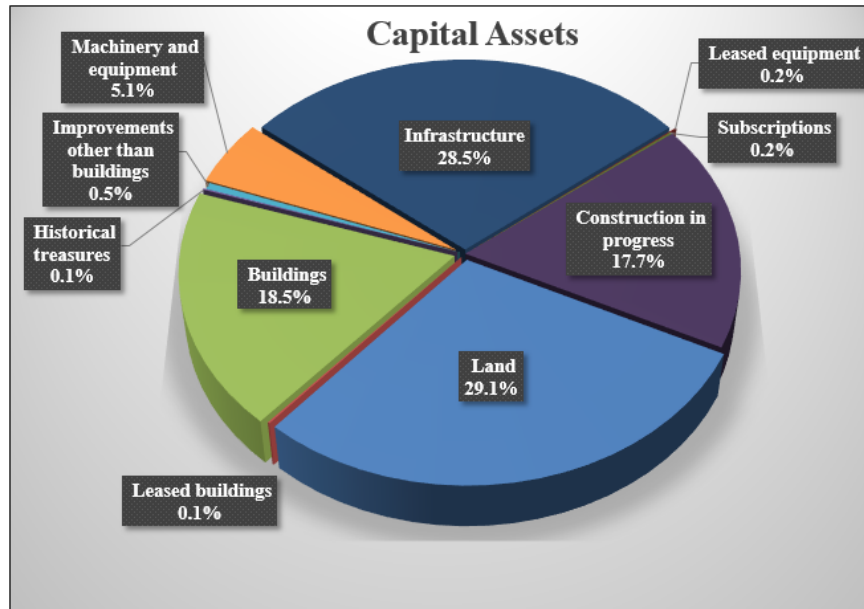
The General Fund is the primary source for expenditures related to the overall operation and administration of the County. In 2023, the departments that contributed to actual expenditures being \$54.4 million less than budgeted expenditures were as follows:

- General administration expenditures were less than budget by \$18.9 million. Highlights are as follows:
 - Actual expenditures for the County Clerk were \$3.4 million less than budgeted in the maintenance and operating category.
 - Actual expenditures for Non-Departmental were under budget by \$386.9 thousand in the salaries and benefits category due to decreased overtime.
 - Actual expenditures were \$9.4 million under budget for Non-Departmental in the maintenance and operating category, due to unused program contingency budget.
 - Actual expenditures for Non-Departmental Capital Replacement were under budget by \$2.3 million.
 - Actual expenditures for Information Technology were \$1.4 million under budget in the maintenance and operating category, as well as \$120 thousand in the training and travel category.
 - Actual expenditures for Telecommunications in the maintenance and operating category were under budget by \$495.9 thousand.

- Judicial expenditures were less than budget by \$2.5 million. Highlights are as follows:
 - The County Courts-at-Law utilized all but \$148.6 thousand of their \$4.8 million total budget.
 - The County Court-at-Law Clerks had \$113.6 thousand remaining in their \$2.8 million salaries and benefits budget at year end.
 - The District Courts had \$893 thousand unspent of their \$7.3 million combined budget at year end.
 - The Jury Services – District Clerk Department had \$182.2 thousand of their \$833.1 thousand budget remaining at year end.
 - The Justice of the Peace departments left \$240.1 thousand of their combined \$2.9 million budget unspent.
- Financial administration expenditures were less than budget by \$1.2 million. Highlights are as follows:
 - The Treasury Department was \$76.1 thousand under the \$553.4 thousand budget.
 - The Tax Assessor-Collector was \$771 thousand under the \$7.3 million budget of which \$750.4 thousand was remaining in salaries and benefits.
 - The County Auditor was \$89.6 thousand under the \$4 million budget.
- Legal expenditures were \$2.3 million under budget. Highlights are as follows:
 - The \$410.8 thousand Court-Appointed Prosecutor budget was not utilized in 2023.
 - District Attorney salaries and benefits were \$1.7 million below budget.
 - District Attorney maintenance and operating expenditures were \$83.6 thousand below budget.
- Public facilities expenditures were less than budget by \$1.1 million. Highlights are as follows:
 - The Building Superintendent was \$418.4 thousand less than budget in the maintenance and operating category.
 - Courthouse Security was \$51.7 thousand less than budget in the maintenance and operating category.
 - Permanent Improvement was \$170.2 thousand under budget in the maintenance and operating category.
- Equipment services expenditures were lower than budget by \$881.8 thousand primarily due to the maintenance and operating category coming in under budget.

- Public safety expenditures were lower than budget by \$2.9 million. Highlights of this budget variance are as follows:
 - The Ambulance expenditures were \$290 thousand under budget.
 - The Constables expenditures were \$144.4 thousand under budget primarily in the salaries and benefits category.
 - The Sheriff's Office expenditures were \$841.6 thousand under budget mostly in the salaries and benefits by \$398.5 thousand, and maintenance and operating by \$396.3 thousand.
 - The Jail Operations were \$109.3 thousand under budget in the maintenance and operating category.
 - The Fusion Center was \$26.2 thousand under budget mostly in the salaries and benefits category.
 - The Sheriff's Office Dispatch was \$293.7 thousand under budget mostly in the maintenance and operating by \$188.9 thousand, and salaries and benefits by \$104.8 thousand.
 - The 911 Addressing Department was \$120.9 thousand under budget mostly in the maintenance and operating category.
 - The Development Services was \$53.6 thousand under budget mostly in the salaries and benefits by \$27 thousand, and maintenance and operating by \$19 thousand.
 - The Juvenile Board utilized all but \$791.9 thousand of the \$15 million budget.
 - The Courthouse Security was \$41.5 thousand under budget mostly in salaries and benefits category.
- Health and welfare expenditures were \$2.8 million under budget, of which most was due to Indigent Criminal Defendants coming in under budget \$2.3 million as well as Mental Health and Retardation Department \$384 thousand.
- Capital outlay, which is presented separately from functional activities, was \$21.7 million under budget, most of which was for projects that were not completed in 2023 and were rolled over into 2024. Most of the variance is accounted for as follows: \$6 million for technology projects, \$917.1 thousand for the radio system project, \$6.9 million for permanent improvement building projects, and \$2.1 million for road projects.

Capital Asset and Debt Administration



Capital Assets As of September 30 (\$ in thousands)			
	2023	2022	
Land	\$ 160,552	\$ 132,968	
Buildings	271,770	267,178	
Historical treasures	585	545	
Improvements other than buildings	8,919	9,571	
Machinery and equipment	107,295	102,829	
Infrastructure	379,817	361,895	
Leased buildings	1,209	1,236	
Leased equipment	585	-	
Subscriptions	1,412	-	
Construction in progress	97,520	86,793	
Total capital assets	1,029,663	963,015	
Less: Accumulated Depreciation	(478,664)	(451,196)	
Total capital assets	\$ 550,999	\$ 511,818	

Capital Assets

The County's total in capital assets for governmental activities (including business-type activities), net of accumulated depreciation at September 30, 2023, was \$551 million, an increase of \$39.2 million from 2022.

Details by type of activity are summarized below:

Major changes in capital assets for 2023 are as follows:

- Land increased by \$27.6 million due to right-of-way acquisitions for the US380 and Outer Loop road projects.
- Construction in Progress increased by a net of \$10.7 million due to building and transportation projects in progress.
- Accumulated depreciation decreased by (\$27.5) million mostly due to Infrastructure increasing by \$15.5 million from 2022.

More detailed activity about capital assets can be found in the Notes to the Financial Statements *(f) Capital Assets*.

Long-term Debt

At September 30, 2023, the County had \$721.8 million in outstanding bonded debt, an increase of \$178.2 million or 32.78%. The County issued \$243,395,000 in limited tax permanent improvement bonds in 2023. Principal was paid down by \$65.2 million and interest payments totaled \$19.5 million.

Long-Term Debt by Intended Use of Proceeds		
As of September 30		
(\$ in thousands)		
	<u>2023</u>	<u>2022</u>
Road and Bridge Projects	\$ 62,715	\$ 69,480
Public Facilities/Park Projects	\$ 659,110	\$ 474,165
Total Long-Term Debt	\$ 721,825	\$ 543,645

More detailed information about long-term debt activity can be found in the Notes to the Financial Statements section III (g).

Economic Factors

The following economic factors are reflected in the 2023 General Fund and other budgets:

- The percentage increase in net taxable real property assessed value during 2023 (for 2024 tax assessments) was 14.86% (2022 increase was 17.03%).
- Unemployment increased in 2023 to 3.1% from 2.8% in 2022.

Collin County relies primarily on property taxes for operations. Over 67.82% of the County's total revenues come from property taxes. Over the past few decades, the County has experienced consistent large increases in taxable valuations up to 12% until the drop in values from 2008 to 2012 caused by the real estate market collapse related to the great recession of 2009. Beginning in 2013 increases have rivaled and surpassed increase levels seen in the 1990's and early 2000's. In 2023 the County experienced a 14.86% increase in the net taxable value. After experiencing an unemployment rate of 2.8% in 2022, the lowest it's been in more than ten years, the rate has gradually increased to a rate of 3.1% in 2023. The County is experiencing a rapidly increasing population growth as it has been accustomed to in the past few decades. In 2023, the County added an average of 135 people per day. The County continues to aggressively invest in road and bridge projects across the County to meet the transportation needs of its residents and businesses to make the County an attractive place to live, work, and do business.

During 2023, there were 49,234 people added to the County's population. This growth rate is expected to increase over the next couple of years due to a very active business climate. Some of the business activity that are currently operational includes Legacy West, Frisco Station, The Gate, Wade Park, Kaleidoscope Park opening in Summer 2024, JP Morgan Chase, and The Gates of Prosper, and in 2022 PGA moved their headquarters from Palm Beach, Florida to Frisco, Texas (Collin County) on a 600-acre campus. The PGA \$550 million campus opened to the public in spring 2023. Universal Destinations & Experiences has announced a new 97 acre theme park called The Universal Kids Resort located in Frisco, Texas with expectations to be opened by June 2026. Notes Live announced a new \$220 million music venue called Sunset Amphitheater in McKinney, Texas, with expectations to be opened in 2025. These businesses are or will be adding tens of thousands of jobs to the County in the next few years. Collin County is poised to be one of the fastest growing counties in the nation in upcoming years, just as the County has been in recent decades. From 2014 to 2023 the County added 303,918 people, an increase of 35.56%. The rate and absolute numbers of growth continue to provide challenges in keeping up with roads and other infrastructure needs.

North Central Texas Council of Governments showed the County's estimated population at 1,175,974 as of January 1, 2023, a 1.49% increase over the 2020 Census (July 1, 2022). The 2020 Census showed the County estimated population at 1,158,696 as of July 1, 2022. The 2020 Census (April 1, 2020) increased 282,124 or 36.06% over the 2010 census of 782,341; and a 116.5% increase over the 2000 census of 491,772. Collin County is currently the 6th most populous county of the 254 counties in the State of Texas.

The County is a member of the North Central Texas Council of Governments, along with 15 other counties in the area. The Council is a voluntary association established to assist local governments in planning for common needs, cooperating for mutual benefit, and coordinating for sound regional development. For example, Mobility 2035 is a master transportation plan updated annually by the association members to address the needs of both rural and urban counties in the area.

The Dallas North Tollway, built and operated by the North Texas Tollway Authority (NTTA), opened a six-lane divided toll road between State Highway 121 and U.S. Highway 380 in 2009; frontage roads for the extension of the Tollway north to the county line have been built. The Dallas North Tollway will provide a major highway through Collin County from Grayson County to the north to Dallas. Extensive commercial development continues along the North Dallas Tollway, and provides a major source of employment for Collin County residents.

Sam Rayburn Tollway is the primary link between McKinney, the county seat of Collin County, and Dallas-Fort Worth International Airport. Construction expanding the two-lane road to relieve traffic congestion began in 2005. In 2009, the State sold the rights for the Sam Rayburn Tollway (State Highway 121) to the North Texas Tollway Authority. The Sam Rayburn Tollway was dedicated in 2011 and now provides easy access to the DFW International Airport, Fort Worth, and points west.

Conversion of State Highway 121 into a toll road that is operated and managed by NTTA has and will continue to fund road construction for years to come. The State of Texas and the Regional Transportation Council (RTC) have identified various road and bridge projects across the Dallas - Fort Worth metroplex to be funded with the transfer of the Sam Rayburn Tollway to the NTTA. A significant portion of these projects (over \$900 million) are completed, planned, or under construction in Collin County.

In 2009, the County created the Collin County Toll Road Authority (CCTRA) for the possible purpose of building and operating a 56-mile toll road along the northern and eastern boundaries of the county. The road is planned to connect Interstate 35 with Interstate 30 and allow traffic to loop around the Dallas-Fort Worth metroplex. The limited access roadway is to be built in six phases, with completion of the final phase expected in 2030. Now open as a two lane access road is the portion of the limited access roadway connecting U.S. Highway 75 and State Highway 121. This area of the County is experiencing rapid growth. Frontage roads are being built first, with main lanes expected to be completed at a later time. CCTRA has also begun construction and has completed some of the frontage roads to connect the Dallas North Tollway and State Highway 289 (Preston Road). The next phase will continue the toll road past State Highway 289 to U.S. Highway 75.

In 2016, the Commissioners Court of the County began developing plans for additional limited access roadways throughout the County. Studies are being conducted for US Highway 380, US Highway 78, and an additional North-South route near Lake Lavon. A bond election was approved by Commissioners Court in 2018 which subsequently passed by voters in 2019 to fund these limited access roadways.

Revenue estimates in 2024 total \$477.8 million, an increase of 13.54% over the 2023 adopted budgeted revenue estimates. Property taxes of \$328.4 million account for 68.74% of the County's revenue estimates for 2024.

The County's expenditure budget for 2024, which includes expenditures and transfers out, totals \$470.3 million. An amount of \$269.8 million, or 57.37%, is budgeted for General Fund expenditures; and an amount of \$92.5 million, or 19.67% of the total, is budgeted for debt services.

Significant events expected to have an impact in 2023 and beyond are as follows:

Health care for indigent residents of Collin County is a major economic consideration for the County. Grants to community agencies that began in 2008 and continued through 2023 have helped the county to provide preventative and minor medical care in cities where the indigent population is located. Increased medical care costs contribute to the increased demands on County resources to provide the same level of service offered in prior years. The Health Care Task Force continues to work with local providers and the

County to ensure appropriate recommendations and decisions concerning the future availability of service and care. Medicaid 1115 plans are in place with the County as the anchor county.

As of September 30, 2023, the unassigned fund balance for the General Fund was \$199.8 million, which is 65.03% of the General Fund expenditure budget for 2023, which represents 237 operating days of fund balance. When combined with committed funds, which the Commissioners Court controls, the fund balance is \$265.3 million or 86.33% of the General Fund budget, or 315 operating days of fund balance which is controlled by the governing body. The County has eliminated all long-term unfunded liabilities for employee retirement and health care benefits by changing policies and using excess reserves to pay down the liabilities. As such, the County is in excellent shape to endure a future economic downturn. The County will continue to closely monitor its expenditures to ensure that taxpayer dollars are spent wisely and in accordance with sound fiscal management policies.

Limited tax permanent improvement bonds in the amount of \$243,395,000 were issued in 2023. Proceeds from the sale of the bonds will be used for construction, improvements, maintenance, and rights of way for non-tolled roads and thoroughfares; and \$2 million will be used for land acquisition for park and open space purposes.

In 2018 a bond election was authorized to take place in November of 2018 to fund transportation and park projects. These bonds were approved by voters in November of 2018.

The property tax rate for 2023 was lowered to \$0.152443 per \$100 from \$0.168087 per \$100 of valuation from the prior year. Property owners continue to benefit from one of the lowest county property tax rates in the state. The expected growth of the County and related increases in property values should be sufficient to fund County operations for the time being. Collin County is in excellent fiscal condition to endure future revenue shortfalls, should they occur; however, significant revenue shortfalls are unlikely due to the vibrant economic activity occurring within the County. Future fiscal pressures from rising health care costs along with changing health care laws, demand for constituent services, and costs of road construction could place pressure on the low tax rate in future years.

FOR INFORMATION REQUESTS

This report is designed to provide a general overview of the County's finances for all interested parties. Questions concerning the information provided in this report or requests for additional financial information should be addressed to Mrs. Linda Riggs, County Auditor's Office, at 2300 Bloomdale Road, Suite 3100, McKinney, TX 75071.

BASIC FINANCIAL STATEMENTS

COLLIN COUNTY, TEXAS

Statement of Net Position

September 30, 2023

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
Assets				
Current assets:				
Cash and cash equivalents	\$ 73,907,181	\$ 558,320	\$ 74,465,501	\$ 229,909
Investments	1,253,763,859	3,503,855	1,257,267,714	-
Receivables (net of allowance for uncollectibles)	20,105,049	3,000	20,108,049	-
Prepaid expenses	28,770,291	-	28,770,291	-
Internal balances	139,141,618	(139,141,618)	-	-
Inventories	6,515,704	-	6,515,704	-
Net pension assets - restricted	30,362,031	-	30,362,031	-
Capital assets (net):				
Land	70,579,859	89,971,867	160,551,726	-
Buildings and system	100,985,611	1,210,234	102,195,845	-
Improvements other than buildings	2,691,339	73,251	2,764,590	-
Historical treasures	584,813	-	584,813	-
Machinery and equipment	28,179,912	108,802	28,288,714	-
Infrastructure	152,104,506	5,089,955	157,194,461	-
Construction in progress	50,696,325	46,823,870	97,520,195	-
Right to use - buildings and system	599,657	-	599,657	-
Right to use - machinery and equipment	469,158	-	469,158	-
Right to use - subscriptions	829,758	-	829,758	-
Total assets	<u>1,960,286,671</u>	<u>8,201,536</u>	<u>1,968,488,207</u>	<u>229,909</u>
Deferred outflows of resources:				
Deferred outflows related to pension	52,084,219	-	52,084,219	-
Total deferred outflows of resources	<u>52,084,219</u>	<u>-</u>	<u>52,084,219</u>	<u>-</u>
Liabilities:				
Accounts payable and other current liabilities	36,547,731	68,376	36,616,107	7,592
Due to other governments	18,455	-	18,455	-
Unearned revenue	197,445,431	27,909	197,473,340	-
Noncurrent liabilities:				
Due within one year	71,386,051	-	71,386,051	-
Due in more than one year	740,103,766	-	740,103,766	-
Total liabilities	<u>1,045,501,434</u>	<u>96,285</u>	<u>1,045,597,719</u>	<u>7,592</u>
Deferred inflows of resources:				
Deferred inflows related to pension	1,341,122	-	1,341,122	-
Total deferred inflows of resources	<u>1,341,122</u>	<u>-</u>	<u>1,341,122</u>	<u>-</u>
Net position				
Net investment in capital assets	148,491,364	143,277,980	291,769,344	-
Restricted for:				
Debt service	8,911,650	-	8,911,650	-
Health Care Foundation	4,756,761	-	4,756,761	-
Parks	16,421	-	16,421	-
Grant programs	1,033,384	-	1,033,384	-
County Roads and Bridges	73,482,004	-	73,482,004	-
Judicial System	16,126,519	-	16,126,519	-
Law Enforcement	2,699,826	-	2,699,826	-
Administration and Elections	19,735,623	-	19,735,623	-
Net pension asset	29,020,909	-	29,020,909	-
Unrestricted (deficit)	661,253,873	(135,172,729)	526,081,144	222,317
Total net position	<u>\$ 965,528,334</u>	<u>\$ 8,105,251</u>	<u>\$ 973,633,585</u>	<u>\$ 222,317</u>

COLLIN COUNTY, TEXAS
Statement of Activities
For the Fiscal Year Ended September 30, 2023

		Program Revenues			Net (Expense) Revenue and Changes in Net Position			
Functions/Programs	Expenses	Charges for Services	Operating	Capital	Primary Government		Component Unit	
			Grants and Contributions	Grants and Contributions	Governmental Activities	Business-type Activities		Total
Primary Government:								
Governmental activities:								
General administration	\$ 69,804,886	\$ 10,705,121	\$ 548,949	\$ 1,003	\$ (58,549,813)	\$ -	\$ (58,549,813)	
Judicial	26,056,021	8,632,660	1,635,959	-	(15,787,402)	-	(15,787,402)	
Financial administration	15,096,596	3,504,284	-	-	(11,592,312)	-	(11,592,312)	
Legal	15,643,677	149,276	441,131	-	(15,053,270)	-	(15,053,270)	
Public facilities	23,703,872	-	54,589	151,294	(23,497,989)	-	(23,497,989)	
Equipment services	3,285,206	-	28,418	5,863	(3,250,925)	-	(3,250,925)	
Public safety	84,449,012	11,427,312	5,955,515	20,167	(67,046,018)	-	(67,046,018)	
Public transportation	63,666,056	26,476,273	2,941,878	3,585,761	(30,662,144)	-	(30,662,144)	
Health and welfare	34,823,741	409,797	18,400,100	-	(16,013,844)	-	(16,013,844)	
Culture and recreation	2,334,137	12,952	249,121	5	(2,072,059)	-	(2,072,059)	
Conservation	272,337	-	-	-	(272,337)	-	(272,337)	
Interest	17,240,880	-	-	-	(17,240,880)	-	(17,240,880)	
Total governmental activities	356,376,421	61,317,675	30,255,660	3,764,093	(261,038,993)	-	(261,038,993)	
Business-type activities:								
Public safety	2,670,781	1,942,931	-	-	-	(727,850)	(727,850)	
Public transportation	1,044,778	-	-	-	-	(1,044,778)	(1,044,778)	
Total business-type activities	3,715,559	1,942,931	-	-	-	(1,772,628)	(1,772,628)	
Total primary government	360,091,980	63,260,606	30,255,660	3,764,093	(261,038,993)	(1,772,628)	(262,811,621)	
Component unit:								
Health and welfare	94,376	-	88,776	-				(5,600)
Total component unit	94,376	-	88,776	-				(5,600)
General revenues								
Property taxes					296,427,830	-	296,427,830	-
Mixed beverage tax					7,250,951	-	7,250,951	-
Unrestricted investment earnings					40,926,455	185,823	41,112,278	598
Miscellaneous					1,233,478	-	1,233,478	-
Total general revenues					345,838,714	185,823	346,024,537	598
Change in net position					84,799,721	(1,586,805)	83,212,916	(5,002)
Net position - beginning of year					880,728,613	9,692,056	890,420,669	227,319
Net position - end of year					\$ 965,528,334	\$ 8,105,251	\$ 973,633,585	\$ 222,317

COLLIN COUNTY, TEXAS

Balance Sheet

Governmental Funds

September 30, 2023

Assets	General Fund	General Road and Bridge	Health Care Foundation
Cash	\$ 41,980,147	\$ 1,817,841	\$ 702,711
Investments	248,896,281	72,470,305	4,410,370
Receivables:			
Taxes (net of allowance for uncollectibles)	3,106,158	-	-
Fines and fees	733,686	313,844	-
Due from other governments	1,701,898	66,527	-
Due from other funds	1,765,867	-	-
Advance to other funds	61,381,623	-	-
Interest	991,536	-	-
Miscellaneous	1,381,873	-	26
Inventories	702,267	5,813,437	-
Total assets	<u>\$ 362,641,336</u>	<u>\$ 80,481,954</u>	<u>\$ 5,113,107</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances			
Liabilities:			
Accounts payable	\$ 4,770,543	\$ 2,165,306	\$ 146,702
Payroll related costs payable	6,738,732	221,549	183,104
Lease deposits payable	27,936	-	26,540
Due to other governments	17,534	26	-
Due to other funds	-	-	-
Unearned revenue	-	-	-
Total liabilities	<u>11,554,745</u>	<u>2,386,881</u>	<u>356,346</u>
Deferred Inflows of Resources:			
Unavailable revenue - fines and fees	733,686	313,844	-
Unavailable revenue - property taxes	3,087,389	-	-
Total deferred inflows of resources	<u>3,821,075</u>	<u>313,844</u>	<u>-</u>
Fund Balances:			
Nonspendable	62,083,891	5,813,437	-
Restricted	19,880,415	71,967,792	4,756,761
Committed	65,455,183	-	-
Unassigned	199,846,027	-	-
Total fund balances	<u>347,265,516</u>	<u>77,781,229</u>	<u>4,756,761</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 362,641,336</u>	<u>\$ 80,481,954</u>	<u>\$ 5,113,107</u>

The notes to the financial statements are an integral part of this statement.

Grants	Debt Service	2020 Permanent Improvement	Other Governmental Funds	Total
\$ 606,305	\$ 193,329	\$ 4,238	\$ 21,224,717	\$ 66,529,288
198,349,515	7,509,008	565,584,494	136,205,441	1,233,425,414
-	1,209,313	-	-	4,315,471
-	-	-	-	1,047,530
1,868,507	-	8,572,910	-	12,209,842
-	-	-	-	1,765,867
-	-	16,191,948	61,568,047	139,141,618
-	-	156,903	-	1,148,439
-	-	-	178	1,382,077
-	-	-	-	6,515,704
<u>\$ 200,824,327</u>	<u>\$ 8,911,650</u>	<u>\$ 590,510,493</u>	<u>\$ 218,998,383</u>	<u>\$ 1,467,481,250</u>
\$ 1,338,466	\$ -	\$ 7,937,697	\$ 7,990,582	\$ 24,349,296
62,514	-	-	34,451	7,240,350
-	-	-	-	54,476
895	-	-	-	18,455
1,765,867	-	-	-	1,765,867
197,445,431	-	-	-	197,445,431
<u>200,613,173</u>	<u>-</u>	<u>7,937,697</u>	<u>8,025,033</u>	<u>230,873,875</u>
-	-	-	-	1,047,530
-	1,201,632	-	-	4,289,021
<u>-</u>	<u>1,201,632</u>	<u>-</u>	<u>-</u>	<u>5,336,551</u>
-	-	-	-	67,897,328
211,154	7,710,018	582,572,796	210,973,350	898,072,286
-	-	-	-	65,455,183
-	-	-	-	199,846,027
<u>211,154</u>	<u>7,710,018</u>	<u>582,572,796</u>	<u>210,973,350</u>	<u>1,231,270,824</u>
<u>\$ 200,824,327</u>	<u>\$ 8,911,650</u>	<u>\$ 590,510,493</u>	<u>\$ 218,998,383</u>	<u>\$ 1,467,481,250</u>

COLLIN COUNTY, TEXAS

Reconciliation of the Balance Sheet of the Governmental Funds to the Statement of Net Position

September 30, 2023

Total fund balances – governmental funds	\$ 1,231,270,824
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Amounts reported for governmental activities in the statement of net position are different because:

Prepaid capital project construction payments made to construct assets owned by other local governments.	28,770,291
--	------------

The net pension asset is not an available resource and, therefore, is not reported in the funds.	30,362,031
--	------------

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.

These capital assets (net of accumulated depreciation) consist of:

Land	\$ 70,579,859
Buildings and systems	100,985,611
Improvements other than buildings	2,691,339
Historical treasures	584,813
Machinery and equipment	28,179,912
Infrastructure	152,104,506
Construction in progress	50,696,325
Right to use - buildings and system	599,657
Right to use - machinery and equipment	469,158
Right to use - subscriptions	829,758

Total capital assets	407,720,938
----------------------	-------------

Some amounts deferred in the funds were recorded in a different fiscal year than the current year:

Fines and fees earned in the current fiscal year but are not available to provide for current financial resources, and therefore are deferred in the funds.	\$ 1,047,530
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Property taxes earned in the current fiscal year but are not available to provide for current financial resources, and therefore are deferred in the funds.	4,289,021
---	-----------

Total deferred revenues	5,336,551
-------------------------	-----------

Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.

24,880,965

Some liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of:

Interest payable	\$ (4,866,493)
Bonds, notes and loans payable	(721,825,000)
Compensated absences	(11,600,055)
Unamortized bond premiums	(73,488,269)
Leases liability	(1,062,490)
Subscription liability	(714,056)

Total liabilities	(813,556,363)
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Deferred outflows and inflows of resources related to pensions are not reported in the funds.

Deferred outflows related to pensions	\$ 52,084,219
Deferred inflows related to pensions	(1,341,122)

Total deferred outflows/inflows	50,743,097
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Net position of governmental activities	\$ 965,528,334
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The notes to the financial statements are an integral part of this statement.

COLLIN COUNTY, TEXAS
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For The Year Ended September 30, 2023

	<u>General</u>	<u>General Road and Bridge</u>	<u>Health Care Foundation</u>
Revenues:			
Property taxes	\$ 209,359,086	\$ -	\$ -
Licenses and permits	636,992	9,703	-
Federal and state funds	9,729,233	-	143,065
Fees and charges for services	25,289,200	26,384,969	115,362
Fines and forfeitures	1,304,945	736,639	-
Other local government funds	-	-	-
Rental revenues	309,894	-	1,142,072
Interest and unrealized gains (losses)	13,649,559	2,390,134	259,611
Miscellaneous	1,289,986	275,453	6,680
Total revenues	<u>261,568,895</u>	<u>29,796,898</u>	<u>1,666,790</u>
Expenditures:			
Current:			
General administration	60,385,421	-	-
Judicial	25,550,186	-	-
Financial administration	15,825,638	-	-
Legal	16,283,209	-	-
Public facilities	12,480,884	-	110,422
Equipment services	2,388,275	-	-
Public safety	84,346,875	-	-
Public transportation	-	23,284,564	-
Health and welfare	25,459,165	-	4,081,601
Culture and recreation	1,003,865	-	-
Conservation	270,207	14,306	-
Capital outlay:	7,758,784	2,364,099	-
Debt service:			
Principal retirement	1,121,876	-	-
Interest and fiscal charges	-	-	-
Bond issuance costs	-	-	-
Total expenditures	<u>252,874,385</u>	<u>25,662,969</u>	<u>4,192,023</u>
Excess (deficiency) of revenues over (under) expenditures	<u>8,694,510</u>	<u>4,133,929</u>	<u>(2,525,233)</u>
Other financing sources (uses):			
Transfers in	310,000	-	3,300,000
Transfers out	(3,662,276)	-	-
Sale of assets	417,702	-	-
Issuance of leases	584,875	-	-
Issuance of subscriptions	1,411,893	-	-
Issuance of bonds	-	-	-
Premium (discount) on sale of bonds	-	-	-
Total other financing sources (uses)	<u>(937,806)</u>	<u>-</u>	<u>3,300,000</u>
Net change in fund balances	7,756,704	4,133,929	774,767
Fund balances – beginning	339,508,812	73,647,300	3,981,994
Fund balances – ending	<u>\$ 347,265,516</u>	<u>\$ 77,781,229</u>	<u>\$ 4,756,761</u>

The notes to the financial statements are an integral part of this statement.

Grants	Debt Service	2020 Permanent Improvement	Other Governmental Funds	Total
\$ -	\$ 85,645,469	\$ -	\$ 84,638	\$ 295,089,193
-	-	-	-	646,695
22,539,210	-	-	1,791,222	34,202,730
59,127	-	-	6,675,361	58,524,019
-	-	-	150,776	2,192,360
-	-	590	1,117,168	1,117,758
-	-	-	-	1,451,966
-	695,326	16,986,943	5,981,659	39,963,232
112,341	-	-	234,156	1,918,616
22,710,678	86,340,795	16,987,533	16,034,980	435,106,569
85,227	-	-	2,809,398	63,280,046
943,023	-	-	1,368,257	27,861,466
-	-	-	-	15,825,638
284,942	-	-	249,309	16,817,460
-	-	-	-	12,591,306
-	-	-	-	2,388,275
4,055,483	-	-	708,132	89,110,490
-	-	-	48,921	23,333,485
5,606,011	-	-	-	35,146,777
-	-	-	1,968	1,005,833
7,006	-	-	-	291,519
11,711,326	-	25,728,402	48,156,733	95,719,344
-	65,215,000	-	-	66,336,876
-	19,494,710	-	-	19,494,710
-	1,791,637	-	-	1,791,637
22,693,018	86,501,347	25,728,402	53,342,718	470,994,862
17,660	(160,552)	(8,740,869)	(37,307,738)	(35,888,293)
52,590	-	-	-	3,662,590
-	-	-	(314)	(3,662,590)
3	-	2,833,069	6,608,638	9,859,412
-	-	-	-	584,875
-	-	-	-	1,411,893
-	-	243,395,000	-	243,395,000
-	1,805,042	23,050,000	-	24,855,042
52,593	1,805,042	269,278,069	6,608,324	280,106,222
70,253	1,644,490	260,537,200	(30,699,414)	244,217,929
140,901	6,065,528	322,035,596	241,672,764	987,052,895
\$ 211,154	\$ 7,710,018	\$ 582,572,796	\$ 210,973,350	\$ 1,231,270,824

COLLIN COUNTY, TEXAS

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of the Governmental Funds to the Statement of Activities

For the Fiscal Year Ended September 30, 2023

Net change in fund balances – governmental funds \$ 244,217,929

Amounts reported for governmental activities in the statement of activities are different because:

Capital asset purchases are reported as expenditures in governmental funds. However, in the statement of activities, the cost of capital assets is allocated over their estimated lives as depreciation expense. In the current period, these amounts are:

Capital assets additions	\$ 96,893,016	
Capital assets decreases	(37,208,142)	
Depreciation expense for all capital assets	<u>(35,722,543)</u>	
Total change in capital assets activity		23,962,331

Bond proceeds provide current financial resources. However, in the statement of activities, some items do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds. These activities consist of:

Debt issuance and refunding increases long-term debt in statement of net position.	\$ (243,395,000)	
Debt repayment is expenditure in governmental funds, but reduces long-term liabilities in the statement of net position.	65,215,000	
Bond premiums and bond discounts require the use of current financial resources but are amortized over the life of the bond in the statement of activities.	<u>(20,562,557)</u>	
Total long-term debt		(198,742,557)

Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenues over expenditures of the internal service funds is reported with the governmental activities.

543,022

Revenues in the statement of activities that do not provide current financial resources are reported as deferred revenues in the funds. The change in these revenues are as follows:

Property taxes	\$ 1,338,639	
Fines and forfeitures	<u>23,781</u>	
Total changes in revenues		1,362,420

Some items reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

The change in these expenditures are as follows:

Interest owed but not yet paid	\$ (247,011)	
Lease payable	1,121,876	
Pension	13,646,625	
Compensated absences	<u>(1,064,914)</u>	
Total changes in long-term liabilities		<u>13,456,576</u>
Change in net position of governmental activities		<u>\$ 84,799,721</u>

The notes to the financial statements are an integral part of this statement.

COLLIN COUNTY, TEXAS

Statement of Net Position

Proprietary Funds

September 30, 2023

	Business-Type Activities			Governmental Activities
	Collin County Toll Road Authority	Animal Safety	Total Enterprise Funds	Internal Service Funds
Assets:				
Current assets:				
Cash	\$ 18,706	\$ 539,614	\$ 558,320	\$ 7,377,893
Investments	1,097,480	2,406,375	3,503,855	20,338,439
Receivables:				
Due from other governments	-	3,000	3,000	-
Miscellaneous receivables	-	-	-	1,689
Total current assets	1,116,186	2,948,989	4,065,175	27,718,021
Capital assets (net of accumulated depreciation):				
Land	89,971,867	-	89,971,867	-
Buildings and systems	-	1,210,234	1,210,234	-
Improvement other than buildings	-	73,251	73,251	-
Machinery and equipment	-	108,802	108,802	-
Infrastructure	5,089,955	-	5,089,955	-
Construction in progress	46,823,870	-	46,823,870	-
Total capital assets	141,885,692	1,392,287	143,277,979	-
Total assets	143,001,878	4,341,276	147,343,154	27,718,021
Liabilities:				
Current liabilities:				
Accounts payable	-	33,308	33,308	889,039
Payroll payable	-	35,068	35,068	8,628
Claims payable	-	-	-	1,939,389
Unearned revenue	-	27,909	27,909	-
Total current liabilities	-	96,285	96,285	2,837,056
Noncurrent liabilities:				
Advance from other funds	139,141,618	-	139,141,618	-
Total noncurrent liabilities	139,141,618	-	139,141,618	-
Total liabilities	139,141,618	96,285	139,237,903	2,837,056
Net position:				
Net investment in capital assets	141,885,692	1,392,288	143,277,980	-
Unrestricted (deficit)	(138,025,432)	2,852,703	(135,172,729)	24,880,965
Total net position	\$ 3,860,260	\$ 4,244,991	\$ 8,105,251	\$ 24,880,965

The notes to the financial statements are an integral part of this statement.

COLLIN COUNTY, TEXAS

Statement of Revenues, Expenses, and Changes in Net Position

Proprietary Funds

For The Year Ended September 30, 2023

	Business-Type Activities			Governmental Activities
	Collin County Toll Road Authority	Animal Safety	Total Enterprise Funds	Internal Service Funds
Operating revenues:				
Premiums	\$ -	\$ -	\$ -	\$ 41,927,176
Charges for services	-	1,860,242	1,860,242	-
Other	-	82,688	82,688	6,716,177
Total operating revenues	<u>-</u>	<u>1,942,930</u>	<u>1,942,930</u>	<u>48,643,353</u>
Operating expenses:				
Administration	-	2,523,689	2,523,689	7,776,036
Benefits	-	-	-	41,287,508
Depreciation	<u>1,044,778</u>	<u>147,092</u>	<u>1,191,870</u>	<u>-</u>
Total operating expenses	<u>1,044,778</u>	<u>2,670,781</u>	<u>3,715,559</u>	<u>49,063,544</u>
Operating income (loss)	(1,044,778)	(727,851)	(1,772,629)	(420,191)
Nonoperating revenues (expenses):				
Interest income	<u>49,146</u>	<u>136,678</u>	<u>185,824</u>	<u>963,213</u>
Total nonoperating revenues (expenses)	<u>49,146</u>	<u>136,678</u>	<u>185,824</u>	<u>963,213</u>
Income before contributions	(995,632)	(591,173)	(1,586,805)	543,022
Total net position – beginning	<u>4,855,892</u>	<u>4,836,164</u>	<u>9,692,056</u>	<u>24,337,943</u>
Total net position – ending	<u><u>\$ 3,860,260</u></u>	<u><u>\$ 4,244,991</u></u>	<u><u>\$ 8,105,251</u></u>	<u><u>\$ 24,880,965</u></u>

The notes to the financial statements are an integral part of this statement.

COLLIN COUNTY, TEXAS
Statement of Cash Flows
Proprietary Funds
For The Year Ended September 30, 2023

	Business-Type Activities			Governmental Activities
	Collin County Toll Road Authority	Animal Safety	Total Enterprise Funds	Internal Service Funds
Cash flows from operating activities:				
Receipts from customers and users	\$ -	\$ 1,935,595	\$ 1,935,595	\$ 41,927,176
Insurance recovery	-	-	-	6,716,177
Administration costs	-	(2,506,459)	(2,506,459)	(7,774,886)
Benefits paid	-	-	-	(40,498,966)
Net cash provided by operating activities	-	(570,864)	(570,864)	369,501
Cash flows from capital financing activities:				
Purchases of capital assets	-	(19,550)	(19,550)	-
Net cash provided (used) by capital financing activities	-	(19,550)	(19,550)	-
Cash flows from investing activities:				
Purchases of investments	(49,050)	-	(49,050)	(1,926,333)
Sales of investments	-	461,765	461,765	153,552
Interest income	49,146	136,678	185,824	963,214
Net cash provided (used) by investing activities	96	598,443	598,539	(809,567)
Net increase (decrease) in cash and cash equivalents	96	8,029	8,125	(440,066)
Cash and cash equivalents – October 1, 2022	18,610	531,585	550,195	7,817,959
Cash and cash equivalents – September 30, 2023	<u>\$ 18,706</u>	<u>\$ 539,614</u>	<u>\$ 558,320</u>	<u>\$ 7,377,893</u>
Reconciliation of operating gain(loss) to net cash provided (used) by operating activities:				
Operating gain(loss)	<u>\$ (1,044,778)</u>	<u>\$ (727,851)</u>	<u>\$ (1,772,629)</u>	<u>\$ (420,191)</u>
Adjustments to reconcile operating gain(loss) to net cash provided (used) by operating activities:				
Depreciation expense	1,044,778	147,092	1,191,870	-
Change in intergovernmental receivable	-	(1,438)	(1,438)	-
Change in accounts payable	-	9,810	9,810	789,662
Change in payroll payable	-	7,421	7,421	30
Change in unearned revenue	-	(5,898)	(5,898)	-
Total adjustments	<u>1,044,778</u>	<u>156,987</u>	<u>1,201,765</u>	<u>789,692</u>
Net cash used in operating activities	<u>\$ -</u>	<u>\$ (570,864)</u>	<u>\$ (570,864)</u>	<u>\$ 369,501</u>
Schedule of non-cash capital and related financing activities:				
Increase in advances from other funds related to capital assets	\$ 9,583,377	\$ -	\$ 9,583,377	\$ -

The notes to the financial statements are an integral part of this statement.

COLLIN COUNTY, TEXAS
Statement of Fiduciary Net Position
September 30, 2023

	Investment Trust Funds	Custodial Funds
ASSETS		
Cash	\$ 24,474,340	\$ 31,120,287
Investments	4,955,942	7,617,690
Accounts receivable, net	-	2,735,624
Total assets	<u>29,430,282</u>	<u>41,473,601</u>
LIABILITIES		
Due to others/vouchers payable	\$ -	\$ 940,738
Due to other governments	-	704,225
Total liabilities	<u>-</u>	<u>1,644,963</u>
NET POSITION		
Individuals, organizations, other governments	<u>29,430,282</u>	<u>39,828,638</u>
Total net position	<u><u>\$ 29,430,282</u></u>	<u><u>\$ 39,828,638</u></u>

The notes to the financial statements are an integral part of this statement.

COLLIN COUNTY, TEXAS
Statement of Changes in Fiduciary Net Position
For The Year Ended September 30, 2023

	<u>Investment Trust Funds</u>	<u>Custodial Funds</u>
ADDITIONS		
Investment earnings:		
Interests	\$ 28,079	\$ 303
Total investment earnings	<u>28,079</u>	<u>303</u>
 Tax collections for other governments	 -	 26,882,221
License, fees. and fines collected for other governments	-	4,238,222,565
Collections for individuals and other entities	<u>38,625,031</u>	<u>53,681,956</u>
Total additions	<u>38,653,110</u>	<u>4,318,787,045</u>
 DEDUCTIONS		
Payments to other governments	-	4,267,064,179
Payments to individuals and other entities	<u>47,865,343</u>	<u>48,726,700</u>
Total deductions	<u>47,865,343</u>	<u>4,315,790,879</u>
Net increase (decrease) in fiduciary net position	(9,212,233)	2,996,166
Net Position -- beginning of the year (Prior period adjustment)	<u>38,642,515</u>	<u>36,832,472</u>
Net Position -- end of the year	<u><u>\$ 29,430,282</u></u>	<u><u>\$ 39,828,638</u></u>

The notes to the financial statements are an integral part of this statement.

**NOTES TO THE
FINANCIAL STATEMENTS**

COLLIN COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting policies of the County reflected in the accompanying financial statements conform to accounting principles generally accepted in the United States of America applicable to state and local governments. Accounting principles generally accepted in the United States of America for local governments are those promulgated by the Governmental Accounting Standards Board (GASB) in *Governmental Accounting and Financial Reporting Standards*. The financial report has been prepared in accordance with GASB. The most significant accounting and reporting policies of the County are described in the notes to the financial statements as required by GASB Statement Number 34.

(a) *Reporting Entity*

Primary Government

Collin County (the County) is a public corporation and political subdivision of the State of Texas. The Commissioners' Court, comprised of the elected County Judge and four elected Commissioners, is the general governing body of the County in accordance with Article 5, Paragraph 18 of the Texas Constitution. The County provides the following services as authorized by the statutes of the State of Texas: justice administration (courts, juries, constables, district attorney, clerks, investigators, sheriff, jail, fire marshal, and medical examiner), tax collection, road and bridge maintenance, juvenile services and assistance to indigents.

The accompanying basic financial statements present the County and its component units, entities for which the County is considered to be financially accountable. Blended component units, while legally separate entities, are in substance a part of the County's operations and are appropriately presented as funds of the primary government. The discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the County.

Blended Component Units

For reporting purposes, the Collin County Housing Finance Corporation (HFC), the Collin County Toll Road Authority (CCTRA) and the Collin County Health Care Foundation (HCF) are blended component units. The Commissioners' Court is the governing board of the HFC, CCTRA and HCF. The HFC issues single and multiple-family revenue bonds that are disclosed as conduit debt in Footnote III (k) and provides grants to qualified entities that enhance housing affordability for citizens of the County with fees that were revenues for the HFC. The County and/or the citizens of the County benefit from revenues because the board can use the revenues to improve public housing within the County. There are no other financial operations or balances for this entity. Required financial reporting to show compliance is provided by the administrator, Bank of New York Mellon, acting as trustee for the various issues and overseeing legal compliance reporting. The HCF was organized under the Texas Nonprofit Corporation Act to assist the County by providing indigent health care. The County benefits from the HCF because it provides the legally required function of providing health care to indigents. Without the organization, funds would have to be provided by tax dollars to serve this function of government. Financial activity is reported as a major special revenue fund within the governmental fund financial statements. The CCTRA was created to finance the future Outer Loop project within the County with future toll revenues once the construction is complete. The County will fiscally benefit from the increased tax base created by the Outer Loop as well as possibly create a revenue stream from future tolls. The CCTRA is reported as an enterprise fund in the financial statements. These blended component units do not have separate financial statements.

Discretely presented component unit

The Child Protective Services Board is the County's only discretely presented component unit. The Child Protective Services Board provides additional assistance to foster children in the care of the State. The Board is appointed by the Commissioners' Court but functions independent of County influence other than a limited amount of county budgeted funding which is supplemented with grant funds. The Board proposed a budget for funding and the Commissioners' Court authorized the budget as part of the County's annual adopted budget. This discretely presented component unit does not have a separate financial statement.

(b) Government-wide and Fund Financial Statements

The government-wide financial statements include the statement of net position and the statement of activities. Government-wide statements report, except for County fiduciary activity, consolidated information on all of the activities of the County and its component units. The effect of inter-fund transfers has been removed from these statements but continues to be reflected on the fund statements. Inter-fund services provided and used are not eliminated in the process of consolidation. Governmental activities' primary support is derived from taxes, fees, and federal and state funding.

The statement of activities exhibits the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include: 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included in program revenues are reported as general revenues.

Separate fund financial statements are provided for governmental funds, proprietary funds, and fiduciary funds even though the fiduciary funds are excluded from the government-wide financial statements. The General Fund, General Road and Bridge Special Revenue Fund, Debt Service Fund, Grant Fund and 2020 Permanent Improvement Fund meet the criteria or have been selected by management as *major governmental funds*. The Health Care Foundation Special Revenue Fund is being reported as a major fund even though it did not meet the requirement criteria because indigent healthcare is a major function of the County that is of great interest to the public. Each major fund is reported in separate columns in the fund financial statements. Nonmajor funds include other Special Revenue and Capital Project funds. The combined amounts for these funds are reflected in a single column in the fund financial statements. Detailed statements for nonmajor funds are presented within Combining and Individual Fund Statements and Schedules.

(c) Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Major revenue types, which have been accrued, are District Clerk and County Clerk fees, Justice of the Peace fees, investment earnings, intergovernmental revenue, and charges for services. Grants are recognized as revenue when all applicable eligibility requirements are met.

Governmental fund level financial statements are reported using current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period.

Measurable and available revenues include revenues expected to be received within 60 days after the year ends. Receivables which are measurable but not collectible within 60 days after the end of the fiscal period are reported as unavailable revenue. Property taxes levied prior to September 30, 2023, which were levied October 1, 2022, have been assessed to finance the budget of the fiscal year beginning October 1, 2022. In accordance with the modified accrual basis of accounting, the balances outstanding at November 30, 2023, outstanding 60 days after year-end, are reflected as unavailable revenue and taxes receivable in the fund financial statements. Property taxes and interest earned as of September 30 and received within 60 days of year-end are accrued as income in the current period. Expenditures generally are recorded when a liability is incurred; however, debt service expenditures, claims and judgments, and compensated absences are recorded only when payment is due.

The County reports the following major governmental funds:

The General Fund is the general operating fund of the County. The General Fund is used to account for all financial resources except those required to be accounted for in another fund. Major revenue sources include property taxes, fees, intergovernmental revenues, fines and investment income. Primary expenditures are for general administration, public safety, judicial, state prosecution and capital outlay.

The General Road and Bridge Special Revenue Fund is used to account for the activities affecting County-owned roads, including right-of-way acquisitions, construction, operations and maintenance. Expenditures for shared cost road projects with the State of Texas are also included. This constitutional fund is financed in part by a designated part of the annual property tax levy, court fines and fees associated with vehicle registration.

The Health Care Foundation Special Revenue Fund is used to account for receipts restricted for indigent health care and related expenditures as administered by the Collin County Health Care Foundation. The Health Care Foundation was created with the sale of the county hospital in 1983 with the intent of providing healthcare to indigents with investment earnings or until the fund is depleted. The Health Care Foundation owns buildings in which space is leased to the County and to other organizations as an additional source of revenue. The fund also receives revenues from federal and state government sources.

Grants Fund is used to account for receipt of grant revenues and expenditures from Federal and State entities or other sources.

The Debt Service Fund is used to account for property tax revenues restricted to be used to meet Collin County's debt obligations.

2020 Permanent Improvement Capital Projects to account for bond projects authorized by voters on November 6, 2018. Total authorized for permanent improvements, open space, roads and highways is \$639,345,000.

The County also reports the following fund types:

Special Revenue Funds are used to account for specific revenue sources (other than debt proceeds) that are restricted from an outside source to be used for specified purposes.

Capital Project Funds are used to account for the different types of bonds issued by the county for the acquisition or construction of major capital projects such as design, construction or major improvements to roads, facilities, or parks. A county may not issue bonds payable in whole or in part from ad valorem taxes unless the bonds are authorized by a majority of the registered voters of the county voting on the issue.

Unlimited tax bonds are used to finance road construction. Unlimited tax bonds, per state statute, are secured by the county's pledge of an ad valorem tax, without limit, upon all taxable property within the county. The bonds issued would include payment for the cost of issuance associated with the sale of these bonds.

Internal Service Funds are used to account for financing activities internally for the County or a combination of other governments including the County on a cost-reimbursement basis. This includes activities for employee health care, workers' compensation insurance, liability insurance and optional payroll deductions as well as an animal shelter that services the County and cities within the County.

Enterprise Funds are used to account for business-type activities. The County has two enterprise funds: the (CCTRA) and the Animal Safety Fund.

As stated above the CCTRA qualifies as a major fund. The Animal Safety Fund is used to account for activities related to animal shelter and control activities in unincorporated areas of the County as well as within member cities. The County and member cities are required to fund the Animal Safety Fund on a pro-rata basis based on the 2020 census population.

Fiduciary Funds are used to account for situations where the County's role is strictly fiduciary in nature. These funds are held for various reasons including legal, contractual or operational. Examples as are as follows: (1) the courts often require funds to be held in trust by the County, (2) the tax office collects funds on behalf of local governments and the state and (3) the Sheriff collects funds on behalf of inmates to make purchases in the commissary. As a result, all assets reported in an agency fund are offset by a liability to the party or entity on whose behalf the assets are held.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods or services in connection with a proprietary fund's principal ongoing operations. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

(d) Assets, Liabilities, and Net position or Equity

(1) Cash and Investments

Financial statements reporting cash include cash on hand and demand deposits. In accordance with State of Texas statutes and the County's Investment Policy, idle funds are invested in investment pools with other local governments, in obligations of the U. S. Government or its Agencies, municipal bonds, certificates of deposit, and other interest bearing accounts with the main objective being the protection of principal.

The County and its component units report investments at fair value in accordance with provisions of GASB Statement Number 31. All investment income is recognized as revenue in the appropriate fund's statement of activity and/or statement of revenues, expenditures and changes in fund balance.

(2) Receivables and Payables

Accounts Receivable

Property taxes are recognized as revenues in the period for which the taxes are levied, regardless of the lien date. Property taxes for the County are levied based on the taxable value on the lien date of January 1st prior to September 30th of the same year. They become due October 1st of that same year and delinquent after January 31st of the following year, with the exception of homeowners over 65 who have the option of making quarterly tax payments. Accordingly, receivables and revenues for prior-year levies delinquent at year end and outstanding 60 days after year end are reflected on the government-wide statements based on the full accrual method of accounting and under the modified accrual method in the fund statements.

Accounts receivable from other governments include amounts due from grantors for approved grants for specific programs and reimbursements for services performed by the County. Receivables and revenues are recorded for grants when all eligibility requirements have been met and reimbursable costs are incurred.

In the government-wide statements, legally enforceable claims are recorded as receivables and revenues when they are earned and not received. This includes fines and costs assessed by court action and billable services for certain contracts. Revenues received in advance of the costs being incurred are recorded as unearned revenue in the fund statements. Receivables are shown net of an allowance for uncollectible accounts.

Lending or borrowing between funds is reflected as “due to” or “due from” (current portion) or “advances to/from other funds” (non-current). Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in the applicable governmental funds to indicate that they are not available for appropriation and are not available financial resources. Inter-fund activity reflected in “due to” or “due from” is eliminated on the government-wide statements with the exception of internal balances between the governmental activities and business-type activities.

(3) Inventories and Pre-paid Items

Inventory is valued at average cost. Inventory in the General Fund and Special Revenue Funds consist of expendable supplies held for consumption and the costs are recorded as expenditures at the time the inventory items are used. Reported inventories are offset by non-spendable fund balance, which indicates that they do not constitute “available spendable resources” even though they are a component of net current assets.

Certain payments to vendors reflect costs applicable to future accounting periods and are normally recorded as prepaid items in both government-wide and fund financial statements. The government-wide statements show prepaid expenses of \$28,770,291. This amount is comprised of payments to cities within the County in which the County agreed to pay half of road projects in which the projects are not complete.

(4) Restricted Equity

Upon receipt, contributions, grants, and other revenues restricted by donors for specific purposes are added to restricted assets of the County. Each fund with restricted net position has an administrator who is responsible for monitoring the revenues and expenses and for ensuring that the fund’s resources are being used for the purposes stated. Funds within the Health Care Foundation Fund, a nonprofit corporation, are legally restricted. Resources set aside for specific purposes such as required within the terms of bond agreements, or self-insurance arrangements, are reported as restricted.

(5) Capital Assets – Primary Government

Capital assets are tangible and intangible, which include land, buildings, construction in progress, buildings, improvements other than buildings, equipment, infrastructure, and right to use assets are reported in the government-wide financial statements. Capital assets in the equipment category are defined as equipment with an acquisition value of \$5,000 or more. Infrastructure assets include County-owned roads, bridges and communication towers. Capital assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of receipt.

The costs of normal maintenance and repair that do not add to the value of the asset or materially extend the asset's life are expensed rather than capitalized.

Capital assets and infrastructure are depreciated using the straight-line method over the following estimated useful lives:

Depreciable Life in Years	
Asset Classes	Life in Years
Land/Land Improvements	0
Historical Treasures/Works of Art	0
Buildings	30
Improvements other than Buildings	10 - 20
Machinery and Equipment	
Computer Equipment	5
Heavy Machinery and Equipment	8 - 13
Law Enforcement Equipment	5 - 7
Other Equipment	7 - 15
Patrol Vehicles	1 - 2
Vehicles	5 - 7
Infrastructure	
Infrastructure - Asphalt	7
Infrastructure - Bridge	25 - 30
Infrastructure - Concrete	12
Infrastructure - Radio Tower	20
Right to Use Assets	
Buildings	Lease Term
Equipment	Lease Term
Subscription	Lease Term

(6) Compensated Absences

A liability for unused paid time off accruals and compensatory time for all full-time employees is calculated and reported in the government-wide financial statements. For financial reporting, the following criteria must be met to be considered as compensated absences: (a) leave or compensation is attributable to services already rendered and (b) leave or compensation is not contingent on a specific event (such as illness).

GASB Interpretation 6 indicates that liabilities for compensated absences should only be recognized in the fund statements to the extent that the liabilities have matured and are payable out of current available resources. Compensated absences are accrued in the government-wide financial statements.

The County's permanent, full-time employees accrue 7.4 hours of paid time off (PTO) per pay period (biweekly) from date of employment to four years of service; 8.32 hours per pay period from 5 years to 9 years of service; 9.24 hours per pay period from 10 to 19 years of service; and

10.16 hours per pay period for 20 plus years of continuous employment. The maximum accrual is 200, 240, 320 and 400 hours of PTO for the respective accrual categories specified. Upon termination from the County, an employee is entitled to payment for the total accrued hours as long as they have completed at least one year of continuous service.

(7) Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities under governmental activities. On new bond issues, bond premiums are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are recognized in the year the bonds are issued.

In the fund financial statements, governmental fund types recognize bond premiums and discounts as well as bond issuance costs in the current year. The face amount of debt issued is reported as other financing sources. Premiums and discounts received on debt issuances are reported as other financing sources (uses). Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

(8) Leases and Subscription-Based Information Technology Arrangements (SBITA)

The County is a lessee for noncancellable leases of building, equipment, and subscriptions. The County recognizes lease liability and intangible right-to-use lease assets in the government-wide financial statements. The County recognizes lease liabilities with an initial individual value of \$50,000 for buildings, \$5,000 for equipment, and \$100,000 for subscriptions.

At the commencement of a lease or subscription, the County initially measures the liability at the present value of payments expected to be made during the lease term. Subsequently, the liability is reduced by the principal portion of the payments made. The right to use asset is initially measured as the initial amount of the liability, adjusted for payments made at or before the commencement date, plus certain initial direct costs. Subsequently, the asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases and subscriptions include how the County determines (1) the discount rate it uses to discount the expected payments to present value, (2) agreement term, and (3) agreed upon payments.

- The County uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the County generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The agreement term includes the non-cancellable period of the lease or subscription. Agreed upon payments included in the measurement of the liability are composed of fixed payments and purchase option price that the County is reasonably certain to exercise.

The County monitors changes in circumstances that would require a remeasurement of its lease or subscription and will remeasure the asset and liability if certain changes occur that are expected to significantly affect the amount of the liability.

Right to use assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

(9) Pension

For purposes of measuring the net pension asset, deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the County Employees Pension Plan (CEPP) and additions to/deductions from CEPP's fiduciary net position have been determined on the same basis as they are reported by CEPP. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

(10) Unemployment and Workers' Compensation Benefits

The County reimburses employees for unemployment compensation benefits. Reimbursements are made on the basis of regular billings received from the Texas Employment Commission. The County also processes workers' compensation payments through a third-party administrator as the claims become due. These obligations are budgeted and paid from current resources.

(11) Fund Equity

In the fund financial statements, governmental funds report fund balances that are not available for appropriation or are legally restricted by outside parties for a specific purpose. As required by GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, these fund balance amounts are reported as non-spendable, restricted, committed, or unassigned. Collin County has no assigned fund balances.

The County's fund balance policy indicates that the County will typically use restricted, committed, and/or assigned fund balances in that order prior to using unassigned resources. The County reserves the right to deviate from this general strategy.

1. Non-spendable Fund Balance

The non-spendable fund balance is in a form that is not available for use. Collin County has two types of non-spendable fund balance, (1) advances to other funds and (2) inventories, as shown below:

Fund Balances:

Nonspendable:

General Fund:

Advances - Collin County Toll Road Authority	\$ 61,381,623
Inventories	<u>702,268</u>

Total General Fund

62,083,891

General Road and Bridge Fund:

Inventories	<u>5,813,437</u>
-------------	------------------

Total Nonspendable

\$ 67,897,328

2. Restricted Fund Balance

Limitations are imposed on a portion of fund balance by creditors, grantors, contributors, or laws and regulations of the state or federal governments. These funds are classified as restricted funds. Details of the restricted encumbrances can be found at (p) *Encumbrances* section of the notes to the financial statements. Restricted fund balances reported in the governmental fund statements are as follows:

Restricted:

General Fund:

Housing Finance Corporation	\$	493,269
Records Archive		17,468,484
District Court Records Technology		732,872
Courthouse Security		<u>1,185,790</u>

Total General Fund \$ 19,880,415

General Road and Bridge Fund:

Public transportation 71,967,792

Health Care Foundation:

Indigent health care 4,756,761

Grants

Grant Programs 211,154

Debt Service Fund:

Debt service activity 7,710,018

2020 Permanent Improvement:

Road and bridge projects 582,572,796

Other Governmental Funds

General administration 28,623,803

Judicial 13,131,406

Financial administration 748,281

Legal 4,518,754

Public facilities 18,827,939

Public safety 365,560

Public transportation 144,741,185

Culture and recreation 16,422

Total other governmental funds 210,973,350

Total Restricted \$ 898,072,286

3. Committed Fund Balance

Committed fund balance is the portion of fund balance that has self-imposed limitations placed by the Commissioners' Court. The Commissioners' Court ordered these commitments with a Commissioners' Court Order and in some cases adopted in the annual budget in separate funds for management which are rolled into the General Fund for reporting. If these funds are not ordered to be committed in future years they will be merged back into the General Fund since it is part of the budget adoption and not shown as committed. Committed fund balance is reported in the governmental fund statements as follows:

General Fund:

Encumbrances

General administration	\$	20,724,199	
Judicial		717,030	
Financial administration		11,335	
Legal		484,776	
Public facilities		831,326	
Equipment services		2,152,820	
Public safety		2,315,940	
Public transportation		2,065,468	
Health and welfare		884,000	
Culture and recreation		10,726	
Total encumbrances			\$ 30,197,620

Other committed

Capital murder cases		2,000,000	
Special elections		200,000	
Utilities price spikes		500,000	
Highway 75 project		6,000,000	
Surety Bond District Clerk & County Clerk		600,000	
Permanent Improvement		25,957,563	
Total other committed			<u>35,257,563</u>

Total committed \$ 65,455,183

(12) Change in Accounting Principle

For the year ended September 30, 2023, the financial statements include the adoption of GASB Statement No. 96, Subscription-Based Information Technology Arrangements (SBITA). The primary objective of this statement is to enhance the relevance and consistency of information about governments' subscription activities. This statement establishes a single model for subscription accounting based on the principle that subscriptions are financings of the right to use an underlying asset. Under this Statement, an organization is required to recognize a subscription liability and an intangible right-to-use subscription asset.

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

(a) Budgetary Information

Annual budgets are adopted for all governmental funds with the exception of capital project funds and the following special revenue funds: Grants Fund, LEOSE Fund, Tax Assessor/Collector Motor Vehicle Tax Fund, District Attorney Service Fee Fund, Juvenile Case Manager Fund, District Attorney Apportionment Fund, and the Constable Precinct 3 Forfeiture Fund. The budget for all capital project funds are adopted by project on a project-life term at the time debt is issued and amended as needed, and the budget is carried over from year to year until the funding is exhausted. All grant fund budgets are adopted at the grantor level and adoption is ministerial by Commissioners' Court. All governmental fund annual appropriations lapse at year end.

On or before March 4th all departments of the County submit requests for appropriations to the Budget Officer. The initial budget request and the Budget Officer's recommendations are provided to the Commissioners' Court beginning in early August. Commissioners' Court holds budget hearings to allow departments to justify requests not included in the Budget Officer's proposed budget. They hold public hearings and publish notices starting in August on the timetable required by state statute. By September 1st or as soon as possible thereafter, the budget and the tax rate are adopted with tax notices mailed on or after October 1st.

The appropriated budget is adopted annually by fund, department, and activity at the legal level of budgetary control. The categories of salary and benefits, training and travel, maintenance and operating and capital outlay are the legal levels used. Effective September 1, 2005, the Commissioners' Court amended this policy to allow the Budget Officer to amend the budget as needed for appropriation line items with a "For Your Information" notification to the Court for all amendments over \$5,000.

Encumbrance accounting is utilized by the County. Encumbered amounts for specific purposes for which amounts have not been previously restricted, committed, or assigned are included within committed or assigned fund balance. Encumbrances at year end do not constitute expenditures or liabilities because expenditures are not recognized until the goods or services have been received. The encumbrances at year-end are carried forward to the next year and the budget is increased to accommodate the additional expenditures.

III. DETAILED NOTES ON ALL FUNDS

(a) Deposits and Investments

Chapter 2256 of the Texas Government Code (the Public Funds Investment Act) authorizes the County to invest its funds under a written investment policy (the "Investment Policy") that primarily emphasizes safety of principal and liquidity. It also addresses investment diversification, yield, and maturity along with quality and capability of investment personnel. The investment policy defines what constitutes the legal list of investments allowed under the policy, which excluded certain investment instruments allowed under Chapter 2256 of the Local Government Code.

The County's deposits and investments are invested pursuant to the Investment Policy, which is approved annually by Commissioners' Court. The Investment Policy includes a list of authorized investment instruments and a maximum allowable stated maturity of any individual investment by group of funds. In addition, it includes an "Investment Strategy Statement" that specifically addresses each fund group's investment options and describes the priorities of preservation and safety of principal, liquidity, marketability, diversification, and yield.

The County Investment Officers, the County Auditor, and the Budget Director, jointly submit an investment report as specified by chapter 2256 of the Texas Government Code each quarter to Commissioners' Court. The report details the investment position of the County and the compliance of the investment portfolio as it relates to both the adopted investment policy and Texas State Statute.

The County's demand deposits, including certificates of deposit, are fully covered by collateral held by the County's agents, Federal Reserve Bank of New York, or the Federal Home Loan Bank of Dallas, in the County's name. The investments are comprised of various governmental agencies issues with a rating of A or better; and Federal Deposit Insurance Corporation (FDIC) insurance. The County's collateral agreements require the market value of securities held by its agents to exceed the total amount of cash and investments held by American National Bank (depository bank) and other banks holding investments of the County at all times. All other deposits are held in trust and are limited to individual accounts fully insured by FDIC.

The County's Investment Policy and depository contract are in accordance with the laws of the State of Texas. The policy and depository contract identify authorized investments and investment terms, collateral requirements, and safekeeping requirements for collateral. All the County's investments are insured, registered or the County's agent holds the securities in the County's name.

The Investment Officers are authorized to invest in the following investment instruments provided that they meet the guidelines of the investment policy:

1. Obligations, including letters of credit of the United States or its agencies and instrumentalities;
2. Direct obligations of this state or its agencies and instrumentalities;
3. Collateralized mortgage obligations directly issued by a federal agency or instrumentality of the United States, the underlying security for which is guaranteed by an agency or instrumentality of the United States;
4. Other obligations, the principal and interest of which are unconditionally guaranteed or insured by or backed by the full faith and credit of this state or the United States or their respective agencies and instrumentalities, including obligations that are fully guaranteed or insured by the Federal Deposit Insurance Corporation or by the explicit full faith and credit of the United States;
5. Obligations of states, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality by a nationally recognized investment rating firm not less than A or its equivalent;
6. Certificates of deposit issued by a state or national bank, a savings and loan association domiciled in this state, or a state or federal credit union domiciled in this state and is:
 - a. Guaranteed or insured by the Federal Deposit Insurance Corporation or its successor or the National Credit Union Share Insurance Fund or its successor;
 - b. Secured by obligations that are described by The Texas Government Code, Section 2256.009(a), including mortgage-backed securities directly issued by a federal agency or instrumentality that have a market value of not less than the principal amount of the certificates, but excluding those mortgage backed securities of the nature described by The Texas Government Code, Section 2256.009(b); or
 - c. Secured in any other manner and amount provided by law for deposits of the investing entity; and
 - d. Solicited by bid or offer orally, in writing, electronically or any combination of methods outlined under The Texas Government Code, Section 2256.005(c)(1-4);
7. Commercial Paper is an authorized investment under GC 2256.013 if the commercial paper:
 - a. has a stated maturity of 365 days or fewer from the date of its issuance; and
 - b. is rated not less than A-1 or p-1 or an equivalent rating by at least:
 - i. two nationally recognized credit rating agencies; or
 - ii. one nationally recognized credit rating agency and is fully secured by an irrevocable letter of credit issued by a bank organized and existing under the laws of the United States or any state.
8. Money market mutual funds registered with and regulated by the Securities and Exchange Commission and fully conforming with The Texas Government Code, Sections 2256.014 and 2256.016(b) and (c) relating to the eligibility of investment pools to receive and invest funds of investing entities; and
9. Investment pools, as discussed in the Public Funds Investment Act, The Texas Government Code, Section 2256.016-2256.019, are eligible if the Commissioners' Court, by order, authorizes investment in the particular pool. An investment pool shall invest the funds it receives from entities in authorized investments permitted by GC 2256.016. An investment pool may invest its funds in money market mutual funds to the extent permitted by and consistent with The Texas Government Code, Section 2256.016 and the investment policies

and objectives adopted by the investment pool. The County, by contract, may delegate to an investment pool the authority to hold legal title as custodian of investments purchased with its local funds.

10. Bonds issued, assumed, or guaranteed by the State of Israel.

The County expressly allows money market mutual funds and eligible investment pools authorized by the Commissioners' Court to invest to the full extent permissible within the Public Funds Investment Act.

The County participates in six Local Government Investment Pools: TexPool, TexSTAR, Logic, Texas Class, Texas FIT and Texas Term. The State Comptroller oversees TexPool with a third party managing the daily operations of the pool under contract. Although there is no regulatory oversight over TexSTAR, a five-member Board, consisting of three directors representing participants, one from a management service providing investment services and one from a company providing participant service and marketing to the Board, maintains oversight responsibility. Logic, Texas Class, Texas FIT and Texas Term are overseen by a Governing Board consisting of individuals elected from participating government entities in the pool.

The County invests in all six pools to provide its primary liquidity needs. All are local government investment pools established in conformity with the Inter-local Cooperation Act, Chapter 791 of the Public Funds Investment Act, Chapter 2256 of the Code. These pools are a conglomeration of local governments investing in investments approved by the Public Funds Investment Act. Such funds allow shareholders the ability to deposit or withdraw funds on a daily basis. Interest rates are adjusted daily. They are all rated AAAM or AAAf/S1 and must maintain a weighted average maturity not to exceed 90 days. The County considers the holdings in these funds to have a one day weighted average maturity due to the fact that the share position can usually be redeemed each day at the discretion of the shareholder, short of a significant change in value.

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The County has the following fair value measurements: \$127,405,322 valued using a documented trade history in exact security (Level 1); \$20,352,793 valued using a documented trade history in exact security (Level 2); \$82,693,144 valued using an option-adjusted discounted cash-flow model (Level 2); \$35,501,976 valued using a present value of expected future cash flow model (Level 2).

The portfolio balances of all investments including cash equivalents for all funds at September 30, 2023, are as follows:

Type of Investment	Carrying Value	WAM (Days)
Local government investment pools	\$ 841,198,491	1
Federal agency bonds	154,428,588	492
Certificates of deposits	48,748,897	206
Municipal bonds	30,526,481	694
Money market/cash equivalents	<u>182,365,257</u>	2
Total investments	<u>\$ 1,257,267,714</u>	
Portfolio		54

The risk exposures for governmental individual major funds, non-major funds in the aggregate, internal service funds, and fiduciary fund types of the County are not significantly greater than the deposit and investment risk of the primary government. The Investment Policy segregates the portfolios into three strategic investment pool groups: operating, non-operating and capital projects.

The County's Investment Policy seeks to control credit risk. Such risk shall be controlled by investing in compliance with the County's investment policy, qualifying the brokers and financial institutions with which the County transacts, sufficient collateralization, portfolio diversification and limiting maturities.

Credit Risk

Most of the County's investments are backed by the full faith and credit of the United States Government either directly or indirectly by using instruments of the United States Government or agencies as collateral. Investments that are not backed by instruments of the United States Government include municipal bonds and commercial paper in certain local government investment pools. According to the Collin County Investment Policy, municipal bonds must be rated not less than A or its equivalent; however, in practice all municipal bonds in the County's portfolio are rated AA or better by Standard and Poor's or the equivalent. The policy also allows for commercial paper that has a stated maturity of 270 days or fewer and is not rated less than A-1 or p-1 or the equivalent. The County has no commercial paper directly in the portfolio but does invest in two local government investment pools that invest in commercial paper with the same credit rating restrictions.

As of September 30, 2023, the local government pools (67% of the portfolio) were rated AAAm by Standard and Poor's, or AAAsf/S1 by Fitch. The federal agency bonds (12.3% of the portfolio) were rated AA+ by Standards and Poor's. The Municipal Bonds (2.4% of the portfolio) were rated AA or better by Standard and Poor's. The Certificates of Deposits (3.9% of the portfolio) were fully collateralized in Collin County's name at the Federal Home Loan Bank. All funds in money market/cash equivalent accounts (14.4% of the portfolio) are FDIC insured or fully collateralized with securities held by the Federal Home Loan Bank or the Federal Reserve Bank of New York in the name of Collin County.

Interest Rate Risk

As a means of minimizing risk of loss due to interest rate fluctuations, the Investment Policy requires that investment maturities not exceed five years for all investment types. The weighted average maturity for all securities was 54 days. All investments are normally held to maturity or until called.

(b) Deposits

The September 30, 2023, carrying amount of deposits was as follows:

	<u>Bank Deposits</u>
Governmental funds	\$ 66,529,288
Proprietary funds	<u>7,936,213</u>
Total	<u>\$ 74,465,501</u>

Most of the funds are collateralized with securities or held by the Federal Home Loan Bank or the Federal Reserve Bank of New York in the name of Collin County as of September 30, 2023. All other funds are insured by the FDIC.

(c) Property Taxes and Other Receivables

Property taxes attach an enforceable lien on property as of January 1st. Taxes are levied prior to September 30th, become due on October 1st and are delinquent after January 31st except for homeowners over 65 who have the option of paying their taxes quarterly. The County bills and collects its own property taxes as well as those for the:

1. Cities of Allen, Anna, Blue Ridge, Celina, Fairview, Farmersville, Frisco, Josephine, Lavon, Lowry Crossing, Lucas, McKinney, Melissa, Murphy, Nevada, New Hope, Parker, Plano, Princeton, Prosper, Richardson, Sachse, St. Paul, Weston, and Wylie;
2. Independent School Districts of Allen, Anna, Blue Ridge, Celina, Community, Farmersville, Frisco, Lovejoy, McKinney, Melissa, Plano, Princeton, Prosper, and Wylie;
3. CC Trails of Blue Ridge RD District, Collin County WCD #3, Collin County MUD #2, Collin County MUD #4, Collin County MUD CR412, East Fork FWSD #1A, Elevon MUD #1A, Lakehaven MUD, Magnolia Pointe MUD #1, Seis Lago's Utility District, Uptown MUD #1 and Van Alstyne MUD #2;
4. Collin County Community College, McKinney CED, and Princeton CED
5. Neighborhoods of AnaCapri IA#1 PID, Ana Capri IA#2A PID, Arcadia Farms, Brookside, Cambridge Crossing, Celina Hills PID, Chalk Hill, Collin Creek East, Collin Creek West, Creeks of Legacy, Crossroads, Eastridge PID, Edgewood Creek, Elevon PID IA #1, Elevon PID Z1RA, Glen Crossing, Glen Crossing West, Heritage PID Zone 1, Heritage PID Zone 2, Heritage PID Zone 3, Heritage PID Zone 4, Hillside Village PID, Hurricane Creek MIA, Hurricane Creek IA #1, Lakepointe MIA, Lakepointe IA #1, Lakepointe IA #2-3, Lakes at Mustang Ranch, Legacy Hills PID, Ownsby Farms, Parks at Wilson Creek, Sherley Tract MIA, Sherley Tract IA #1, Wells North, Wells South, The Columns, Whitewing Trails #2, Winchester PID, Winchester PID #2.

The County is the only taxing entity controlled by the Commissioners' Court, and the County Tax Assessor/Collector, who is elected into office by the citizens of the County, acts only as an intermediary in the collection and distribution of property taxes to the other entities.

Collections of the property taxes and subsequent remittances to the proper entities are accounted for in the Tax Assessor/Collector's Agency Fund. Tax collections are recorded net of the entities' related collection commission paid to the County in this Agency Fund according to the levy year for which the taxes are collected. Tax collections deposited for the County are distributed on a monthly basis to the General Fund, General Road and Bridge Fund, and Debt Service Fund of the County. This property tax distribution is prorated based upon the tax rate established for each fund by order of the Commissioners' Court for the tax year for which the collections are made.

The County participates in several tax increment finance (TIF) districts. When a TIF district is created with the approval of all participating governmental entities, the property included in the district has its assessed valuation frozen at that time for the duration of the district. As projects are developed, increasing the assessed valuation of the property, the agreed percentage of incremental increases is returned to the entity which initially financed the improvements.

Governmental funds report unavailable revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned such as grant revenue received but not yet expended.

(d) Deferred Inflows and Unearned Revenue

At September 30, 2023, the various components of unavailable revenue and unearned revenue reported in the governmental funds were as follows:

Deferred inflows of resources:	
Taxes:	
General Fund	\$ 3,087,389
Debt Service Fund	<u>1,201,632</u>
Total taxes	<u>4,289,021</u>
Fines and Fees:	
General Fund	733,686
General Road and Bridge Fund	<u>313,844</u>
Total fines and fees	<u>1,047,530</u>
Total deferred inflows of resources:	<u>\$ 5,336,551</u>
Unearned Revenues:	
Grant Funds	<u>197,445,431</u>
Total unearned revenue:	<u>\$ 197,445,431</u>

The County is authorized by the tax laws of the State of Texas to levy taxes up to \$0.80 per \$100 of assessed valuation for general governmental services and the payment of principal and interest on certain permanent improvement long-term debt. Taxes may be levied in unlimited amounts for the payment of principal and interest on road bond long-term debt issued under Article 3, Section 52 of the Texas Constitution.

(e) Receivables

Receivables as of year-end for the County's individual major funds as well as nonmajor, internal service, and fiduciary funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	General Fund	General Road and Bridge Special Revenue Fund	Health Care Foundation Special Revenue Fund	Grants Fund	Debt Service Fund	2020 Permanent Improvement	Non-Major Funds
Receivables:							
Taxes	\$ 3,059,929	\$ -	\$ -	\$ -	\$ 1,191,315	\$ -	\$ -
Fines and Fees	3,213,031	1,374,417	-	-	-	-	-
Due from other governments	1,701,898	66,527	-	1,868,507	-	8,572,910	-
Due from other funds	1,765,867	-	-	-	-	-	-
Advance to other funds	61,381,623	-	-	-	-	16,191,948	61,568,047
Interest	991,536	-	-	-	-	156,903	-
Miscellaneous	<u>1,381,873</u>	<u>-</u>	<u>26</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>178</u>
Gross receivables	73,495,757	1,440,944	26	1,868,507	1,191,315	24,921,761	61,568,225
Less allowance for uncollectible	<u>2,433,116</u>	<u>1,060,573</u>	<u>-</u>	<u>-</u>	<u>(17,998)</u>	<u>-</u>	<u>-</u>
Net receivables	<u>\$ 71,062,641</u>	<u>\$ 380,371</u>	<u>\$ 26</u>	<u>\$ 1,868,507</u>	<u>\$ 1,209,313</u>	<u>\$ 24,921,761</u>	<u>\$ 61,568,225</u>

(f) Capital Assets

Capital assets are recorded at cost. Donated capital assets, donated works of art and similar items and capital assets received in service concession arrangements should be reported at acquisition value. Depreciation policies have been adopted to include useful lives and classification by function. The capitalization threshold for equipment is five thousand dollars. Infrastructure assets are valued by using actual historical cost where the amount can be determined. Once the historical cost is

determined, the asset is then depreciated over its useful life. Many road projects and technology improvement projects have been ongoing in 2023.

A summary of changes in capital assets follows:

	Beginning balance	Increases	Decreases	Transfers	Ending balance
Governmental activities:					
Capital assets, not depreciated:					
Land	\$ 50,847,834	\$ 28,637,594	\$ (1,053,754)	\$ (7,851,815)	\$ 70,579,859
Construction in progress	41,701,003	33,388,171	-	(24,392,849)	50,696,325
Historical treasures	544,813	40,000	-	-	584,813
Total capital assets, not depreciated	93,093,650	62,065,765	(1,053,754)	(32,244,664)	121,860,997
Capital assets, being depreciated/amortized:					
Buildings	264,330,844	466,193	(2,736,604)	6,862,609	268,923,042
Improvements other than buildings	9,485,206	-	(651,990)	-	8,833,216
Machinery and equipment	102,497,558	6,832,903	(6,434,591)	4,048,388	106,944,258
Infrastructure	351,251,979	10,693,841	(4,202,474)	11,750,290	369,493,636
Right to use - buildings	1,236,248	-	(27,700)	-	1,208,548
Right to use - equipment	-	584,875	-	-	584,875
Right to use - subscriptions	-	1,411,893	-	-	1,411,893
Total assets being depreciated	728,801,835	19,989,705	(14,053,359)	22,661,287	757,399,468
Less accumulated depreciation for:					
Buildings	(160,309,165)	(7,667,672)	39,406	-	(167,937,431)
Improvements other than buildings	(6,361,789)	(432,077)	651,989	-	(6,141,877)
Machinery and equipment	(73,850,227)	(11,097,458)	6,183,339	-	(78,764,346)
Infrastructure	(204,113,948)	(15,527,655)	2,252,473	-	(217,389,130)
Less accumulated amortization for:					
Right to use - buildings	(309,062)	(299,829)	-	-	(608,891)
Right to use - equipment	-	(115,717)	-	-	(115,717)
Right to use - subscriptions	-	(582,135)	-	-	(582,135)
Total accumulated depreciation and amortization	(444,944,191)	(35,722,543)	9,127,207	-	(471,539,527)
Net capital assets, being depreciated and amortized	283,857,644	(15,732,838)	(4,926,152)	22,661,287	285,859,941
Governmental activities, capital assets	\$ 376,951,294	\$ 46,332,927	\$ (5,979,906)	\$ (9,583,377)	\$ 407,720,938
Business-type activities:					
Capital assets, not depreciated:					
Land	\$ 82,120,529	-	\$ (477)	\$ 7,851,815	\$ 89,971,867
Construction in progress	45,092,308	-	-	1,731,562	46,823,870
Total capital assets, not depreciated	127,212,837	-	(477)	9,583,377	136,795,737
Capital assets, being depreciated:					
Buildings	2,846,799	-	-	-	2,846,799
Improvements other than buildings	85,341	-	-	-	85,341
Machinery and equipment	331,537	19,550	-	-	351,087
Infrastructure	10,642,567	-	(319,277)	-	10,323,290
Total assets being depreciated	13,906,244	19,550	(319,277)	-	13,606,517
Less accumulated depreciation for:					
Buildings	(1,541,671)	(94,894)	-	-	(1,636,565)
Improvements other than buildings	(3,556)	(8,534)	-	-	(12,090)
Machinery and equipment	(198,621)	(43,664)	-	-	(242,285)
Infrastructure	(4,508,310)	(860,274)	135,249	-	(5,233,335)
Total accumulated depreciation	(6,252,158)	(1,007,366)	135,249	-	(7,124,275)
Net capital assets, being depreciated	7,654,086	(987,816)	(184,028)	-	6,482,242
Business-type activities, capital assets	\$ 134,866,923	\$ (987,816)	\$ (184,028)	\$ 9,583,377	\$ 143,277,979

Depreciation expense for FY 2023 was charged to functions/programs of the primary government as follows:

Governmental activities:

General administration	\$ 7,645,696
Judicial	51,501
Financial administration	65,599
Public facilities	8,233,145
Equipment services	927,851
Public safety	562,780
Public transportation	17,789,020
Health and welfare	293,038
Culture and recreation	153,207
Conservation	<u>706</u>
Total governmental activities	<u>\$ 35,722,543</u>

Proprietary activities

Outer loop:

Public transportation	\$ 860,274
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Animal safety:

Public facilities	104,170
Public safety	<u>42,922</u>

Total business-type activities	<u>\$ 1,007,366</u>
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Construction Commitments

Collin County has active construction projects as of September 30, 2023. The projects include road and bridge construction and new facility construction. At year-end the County's outstanding commitments with contractors are as follows:

<u>Project Type</u>	<u>Remaining Commitment</u>
Public transportation	\$ 39,479,971
Public facilities	<u>37,584,314</u>
Total	<u>\$ 77,064,285</u>

(g) Long-term Debt

New Bond Issues

Collin County issues general obligation bonds and tax notes to finance major capital projects. The total bond debt is \$721,825,000 as of September 30, 2023. The County has bond debt, of which \$243,395,000 was issued in 2023.

The following are general obligation bonds and tax notes outstanding at September 30, 2023, and are for governmental activities only:

Fund Name	Interest Rates	Date Issued	Maturity	Due as of September 30, 2023
Limited Tax Refunding Bonds 2013B	0.450% to 3.189%	2013	2025	\$ 2,525,000
Limited Tax Refunding and Permanent Improvement Bond 2014	2.000% to 5.000%	2014	2034	8,215,000
Limited Tax Refunding and Permanent Improvement Bond 2015	2.000% to 4.000%	2015	2035	2,145,000
Limited Tax Refunding and Permanent Improvement Bond 2016	2.000% to 5.000%	2016	2036	2,390,000
Limited Tax Permanent Improvement Bond 2019	3.000% to 5.000%	2019	2039	104,965,000
Limited Tax Permanent Improvement Bond 2020	3.000% to 5.000%	2020	2040	110,985,000
Limited Tax Refunding Bond 2020	0.540% to 1.884%	2020	2032	37,295,000
Limited Tax Permanent Improvement Refunding Bond 2021	2.250% to 5.000%	2021	2041	67,090,000
Limited Tax Refunding Bond 2021	0.302% to 1.963%	2021	2033	25,730,000
Limited Tax Permanent Improvement Bond 2022	4.000% to 5.000%	2022	2042	52,815,000
Limited Tax Permanent Improvement Bond 2023	4.000% to 5.000%	2023	2043	243,395,000
Unlimited Tax Refunding Bond 2013B	0.650% to 4.000%	2013	2025	1,560,000
Unlimited Tax Road Bond 2014	2.000% to 5.000%	2014	2034	16,550,000
Unlimited Tax Road and Refunding Bond 2015	2.000% to 5.000%	2015	2035	33,745,000
Unlimited Tax Road and Refunding Bond 2016	2.000% to 5.000%	2016	2028	12,420,000
Total:				<u>\$ 721,825,000</u>

Limited Tax Refunding Bonds, Series 2013B

(authorized by Commissioners Court and issued on June 1, 2013)

\$15,720,000 Limited Tax Refunding Bonds, Series 2013B were issued to (i) refund a portion of the County's outstanding limited tax debt for debt service savings and (ii) pay cost of issuance associated with the sale of Limited Tax Bonds. Principal maturities will occur annually beginning February of 2014 with installments ranging from \$240,000 to \$1,925,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 0.45% to 3.189%. The final principal and interest payment is due on February 15, 2025. The refunding resulted in savings of \$3,832,160 due to a decrease in cash flow requirements and had an economic gain of \$1,422,878. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

Limited Tax Refunding Bonds, Series 2013B

New Issue	<u>\$ 15,720,000</u>
Total principal to be paid to bondholders	<u>\$ 15,720,000</u>
Liability as of September 30, 2023	<u>\$ 2,525,000</u>

Limited Tax Refunding and Improvement Bonds, Series 2014

(new issue authorized by voters on November 6, 2007, issued June 9, 2014)

\$23,380,000 Limited Tax Refunding and Improvement Bonds, Series 2014 were issued to (i) acquire and improve land for park and open space purposes, including joint county-city projects; (ii) acquire, construct, improve, renovate, and equip juvenile and adult detention facilities, including courts facilities, juvenile probation facilities and juvenile justice alternative education program facilities and the acquisition of land thereof; (iii) refund a portion of the County's outstanding debt for debt savings; and (iv) pay the cost of issuance associated with the sale of the these bonds. Principal maturities will occur annually beginning on February 15, 2015 with installments ranging from \$115,000 to \$2,385,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 2.0% to 5.0%. The final principal and interest payment is due on February 15, 2034. The refunding resulted in savings of \$5,317,279 due to a decrease in cash flow requirements and had

an economic gain of \$1,294,074. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

Limited Tax Refunding and Improvement Bonds, Series 2014

New Issue	\$	2,200,000
Refunding		<u>21,180,000</u>
Total principal to be paid to bondholders	\$	<u>23,380,000</u>
Liability as of September 30, 2023	\$	<u>8,215,000</u>

Limited Tax Refunding & Permanent Improvement Bonds, Series 2015

(new issue authorized by voters on November 6, 2007, issued August 18, 2015)

\$3,675,000 Limited Tax Refunding and Permanent Improvement Bonds, Series 2015 were issued for (i) acquiring and improving land for park and open space purposes, including joint city-county projects, (ii) refunding a portion of the County's outstanding limited tax debt for debt service savings, and (iii) paying the cost of issuance associated with the sale of the bonds. Principal maturities will occur annually beginning on February 15, 2016 with installments ranging from \$100,000 to \$280,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 2.0% to 4.0%. The final principal and interest payment is due on February 15, 2035. The refunding resulted in savings of \$387,385 due to a decrease in cash flow requirements and had an economic gain of \$106,860. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

Limited Tax Refunding & Permanent Improvement Bonds, Series 2015

New Issue	\$	2,295,000
Refunding		<u>1,380,000</u>
Total principal to be paid to bondholders	\$	<u>3,675,000</u>
Liability as of September 30, 2023	\$	<u>2,145,000</u>

Limited Tax Refunding and Improvement Bonds, Series 2016

(new issue authorized by voters on November 6, 2007, issued July 28, 2016)

\$4,045,000 Limited Tax Refunding and Improvement Bonds, Series 2016 were issued for (i) acquiring and improving land for park and open space purposes, including joint city-county projects, (ii) refunding a portion of the County's outstanding limited tax debt for debt service savings, and (iii) paying the cost of issuance associated with the sale of the bonds. Principal maturities will occur annually beginning on February 15, 2017 with installments ranging from \$70,000 to \$655,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 2.0% to 5.0%. The final principal and interest payment is due on February 15, 2036. The refunding resulted in savings of \$450,520 due to a decrease in cash flow requirements and had an economic gain of \$192,644. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

Limited Tax Refunding and Improvement Bonds, Series 2016

New Issue	\$	2,145,000
Refunding		<u>1,900,000</u>
Total principal to be paid to bondholders	\$	<u>4,045,000</u>
Liability as of September 30, 2023	\$	<u>2,390,000</u>

Limited Tax Permanent Improvement Bonds, Series 2019

(new issue authorized by voters on November 6, 2018, issued February 20, 2019)

\$151,005,000 Limited Tax Permanent Improvement Bonds, Series 2019 were issued for (i) constructing, improving and maintaining non-tolled, high-speed highways and freeways: including the acquisition of land and right-of-ways; (ii) constructing, improving and maintaining roads and bridges; (iii) acquiring and improving land for park and open space purposes; (iv) acquiring, constructing, improving, renovating and equipping juvenile and adult detention facilities, including court facilities, juvenile probation facilities and juvenile justice alternative education program facilities and the acquisition of land; (v) paying the costs of issuance associated with the sale of the Bonds. Principal maturities will occur annually beginning on February 15, 2020 with installments ranging from \$4,245,000 to \$32,875,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 3.0% to 5.0%. The final principal and interest payment is due on February 15, 2039. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

Limited Tax Refunding and Improvement Bonds, Series 2019

New Issue	\$ 151,005,000
Total principal to be paid to bondholders	\$ 151,005,000
Liability as of September 30, 2023	\$ 104,965,000

Limited Tax Permanent Improvement Bonds, Series 2020

(new issue authorized by voters on November 6, 2018, issued June 15, 2020)

\$151,765,000 Limited Tax Permanent Improvement Bonds, Series 2020 were issued for (i) constructing, improving and maintaining non-tolled, high-speed highways and freeways: including the acquisition of land and rights-of-ways; (ii) constructing, improving and maintaining roads and bridges; (iii) acquiring and improving land for park and open space purposes; (iv) acquiring, constructing, improving, renovating and equipping juvenile and adult detention facilities, including court facilities, juvenile probation facilities and juvenile justice alternative education program facilities and the acquisition of land; (v) paying the costs of issuance associated with the sale of the Bonds. Principal maturities will occur annually beginning on February 15, 2021 with installments ranging from \$3,925,000 to \$32,730,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 3.0% to 5.0%. The final principal and interest payment is due on February 15, 2040. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

Limited Tax Permanent Improvement Bonds, Series 2020

New Issue	\$ 151,765,000
Total principal to be paid to bondholders	\$ 151,765,000
Liability as of September 30, 2023	\$ 110,985,000

Limited Tax Refunding Bonds, Series 2020

(authorized by Commissioners Court and issued on July 20, 2020)

\$47,280,000 Limited Tax Refunding Bonds, Series 2020 were issued to (i) refund a portion of the County's outstanding unlimited tax debt for debt service savings; and (ii) pay cost of issuance associated with the sale of Unlimited Tax Bonds. Principal maturities will occur annually beginning February 15, 2021, with installments ranging from \$800,000 to \$6,885,000. Interest payments occur semi-annually on February 15th and August 15th ranging from .540% to 1.884%. The final principal and interest payment is due on February 15, 2032. The refunding resulted in savings of \$10,363,425 due to a decrease in cash flow requirements and had an economic gain of \$5,460,313. This bond issue

is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

Limited Tax Refunding Bonds, Series 2020

New Issue	\$ 47,280,000
Total principal to be paid to bondholders	\$ 47,280,000
Liability as of September 30, 2023	\$ 37,295,000

Limited Tax Permanent Improvement and Refunding Bonds, Series 2021

(authorized by Commissioners Court and issued on June 15, 2021)

\$103,520,000 Limited Tax Permanent Improvement and Refunding Bonds, Series 2021 were issued for (i) constructing, improving, and maintaining non-tolled, high-speed highways and freeways; (ii) constructing, improving and maintaining roads and bridges; (iii) acquiring and improving of land for park and open space purposes; (iv) refunding a portion of the County's outstanding unlimited tax debt for debt service savings (v) paying the costs of issuance associated with the sale of the Permanent Improvement and Refunding Bonds. Principal maturities will occur annually beginning February 15, 2022, with installments ranging from \$2,695,000 to \$33,320,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 2.25% to 5.0%. The final principal and interest payment is due on February 15, 2041. The refunding resulted in savings of \$280,824 due to a decrease in cash flow requirements and had an economic gain of \$230,663. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

Limited Tax Permanent Improvement and Refunding Bonds, Series 2021

New Issue	\$ 100,005,000
Refunding	3,515,000
Total principal to be paid to bondholders	\$ 103,520,000
Liability as of September 30, 2023	\$ 67,090,000

Limited Tax Refunding Bonds, Series 2021

(authorized by Commissioners Court and issued on June 15, 2021)

\$28,930,000 Limited Tax Refunding Bonds, Series 2021 were issued to (i) refund a portion of the County's outstanding limited and unlimited tax debt for debt service savings; and (ii) pay cost of issuance associated with the sale of the Taxable Bonds. Principal maturities will occur annually beginning February 15, 2022, with installments ranging from \$625,000 to \$4,955,000. Interest payments occur semi-annually on February 15th and August 15th ranging from .302% to 1.963%. The final principal and interest payment is due on February 15, 2033. The refunding resulted in savings of \$5,177,013 due to a decrease in cash flow requirements and had an economic gain of \$2,338,065. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

Limited Tax Refunding Bonds, Series 2021

Refunding	\$ 28,930,000
Total principal to be paid to bondholders	\$ 28,930,000
Liability as of September 30, 2023	\$ 25,730,000

Limited Tax Permanent Improvement Bonds, Series 2022

(new issue authorized by voters on November 6, 2018, issued June 15, 2022)

\$82,870,000 Limited Tax Permanent Improvement Bonds, Series 2022 were issued for (i) constructing, improving and maintaining non-tolled, high-speed highways and freeways within Collin County and related service and frontage roads; including the acquisition of land and rights-of-ways therefor; and including participating in the cost of joint county-state and county-city projects; (ii) constructing, improving and maintaining roads and bridges within Collin County, including the acquisition of land and rights-of-way therefor; and including participating in the cost of joint county-state and county-city projects; (iii) acquiring and improving land for park and open space purposes; including joint county-city projects, and (iv) paying the costs of issuance associated with the sale of the Bonds. Principal maturities will occur annually beginning on February 15, 2023 with installments ranging from \$1,745,000 to \$30,055,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 4.0% to 5.0%. The final principal and interest payment is due on February 15, 2042. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

Limited Tax Permanent Improvement and Bonds, Series 2022

New Issue	\$ 82,870,000
Total principal to be paid to bondholders	\$ 82,870,000
Liability as of September 30, 2023	\$ 52,815,000

Limited Tax Permanent Improvement Bonds, Series 2023

(new issue authorized by voters on November 6, 2018, issued July 1, 2023)

\$243,395,000 Limited Tax Permanent Improvement Bonds, Series 2023 were issued for (i) constructing, improving and maintaining non-tolled, high-speed highways and freeways within Collin County and related service and frontage roads; including the acquisition of land and rights-of-ways therefor; and including participating in the cost of joint county-state and county-city projects; (ii) acquiring and improving land for park and open space purposes; including joint county-city projects, and (iii) paying the costs of issuance associated with the sale of the Bonds. Principal maturities will occur annually beginning on February 15, 2024 with installments ranging from \$7,060,000 to \$25,290,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 4.0% to 5.0%. The final principal and interest payment is due on February 15, 2043. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

Limited Tax Permanent Improvement and Bonds, Series 2023

New Issue	\$ 243,395,000
Total principal to be paid to bondholders	\$ 243,395,000
Liability as of September 30, 2023	\$ 243,395,000

Unlimited Tax Refunding Bonds, Series 2013B

(authorized by Commissioners Court and issued on June 1, 2013)

\$15,970,000 Unlimited Tax Refunding Bonds, Series 2013B were issued to (i) refund a portion of the County's outstanding unlimited tax debt for debt service savings; and (ii) pay costs of issuance associated with the sale of Unlimited Tax Bonds. Principal maturities will occur annually beginning February 15, 2015, with installments ranging from \$495,000 to \$2,245,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 0.65% to 4.0%. The final principal and interest payment is due on February 15, 2025. The refunding resulted in savings of \$3,720,869 due to a decrease in cash flow requirements and had an economic gain of \$1,611,118. This bond issue is

subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

Unlimited Tax Refunding Bonds, Series 2013B

Refunding	\$ 15,970,000
Total principal to be paid to bondholders	\$ 15,970,000
Liability as of September 30, 2023	<u>\$ 1,560,000</u>

Unlimited Tax Road Bonds, Series 2014

(new issue authorized by voters on November 6, 2007, issued June 9, 2014)

\$25,045,000 Unlimited Tax Road Bonds, Series 2014 were issued to (i) construct, maintain and operate macadamized, graveled or paved roads and turnpikes, or in the aid thereof, throughout the County, including participation in the cost of joint state highway and joint city-county projects; and (ii) pay costs of issuance associated with the sale of Unlimited Tax Road Bonds. Principal maturities will occur annually beginning February 15, 2015, with installments ranging from \$785,000 to \$1,840,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 2.0% to 5.0%. The final principal and interest payment is due on February 15, 2034. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

Unlimited Tax Road Bonds, Series 2014

New Issue	\$ 25,045,000
Total principal to be paid to bondholders	\$ 25,045,000
Liability as of September 30, 2023	<u>\$ 16,550,000</u>

Unlimited Tax Road and Refunding Bonds, Series 2015

(new issue authorized by voters on November 6, 2007, issued August 18, 2015)

\$67,075,000 Unlimited Tax Road and Refunding Bonds, Series 2015 were issued to (i) construct, maintain and operate macadamized, graveled or paved roads and turnpikes, or in the aid thereof, throughout the County, including participation in the cost of joint state highway and joint city-county projects, (ii) refund a portion of the County's outstanding debt for debt service savings; and (iii) pay costs of issuance associated with the sale of the bonds. Principal maturities will occur annually beginning February of 2016 with installments ranging from \$1,935,000 to \$6,605,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 2.0% to 5.0%. The final principal and interest payment is due on February 15, 2035. The refunding resulted in savings of \$6,691,450 due to a decrease in cash flow requirements and had an economic gain of \$2,274,002. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

Unlimited Tax Road and Refunding Bonds, Series 2015

New Issue	\$ 40,455,000
Refunding	26,620,000
Total principal to be paid to bondholders	\$ 67,075,000
Liability as of September 30, 2023	<u>\$ 33,745,000</u>

Unlimited Tax Road and Refunding Bonds, Series 2016

(new issue authorized by voters on November 6, 2007, issued July 28, 2016)

\$51,825,000 Unlimited Tax Road and Refunding Bonds, Series 2016 were issued to (i) construct, maintain and operate macadamized, graveled or paved roads and turnpikes, or in the aid thereof, throughout the County, including participation in the cost of joint state highway and joint city-county projects; (ii) refund a portion of the County's outstanding debt for debt service savings; and (iii) pay

costs of issuance associated with the sale of the bonds. Principal maturities will occur annually beginning February 15, 2017, with installments ranging from \$1,835,000 to \$17,850,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 2.0% to 5.0%. The final principal and interest payment is due on February 15, 2028. The refunding resulted in savings of \$6,802,300 due to a decrease in cash flow requirements and had an economic gain of \$3,247,095. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

Unlimited Tax Road and Refunding Bonds, Series 2016

New Issue	\$	29,715,000
Refunding		22,110,000
Total principal to be paid to bondholders	\$	51,825,000
Liability as of September 30, 2023	\$	12,420,000

(h) Defeased Bonds

In prior years the County defeased certain general obligation bonds by placing the proceeds of new bonds into irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County's financial statements. As of September 30, 2023, the County has no defeased debt outstanding.

(i) Arbitrage Rebate Liabilities

The Tax Recovery Act of 1986 established regulations for the rebate to the federal government of arbitrage earnings on certain local governmental bonds issued after December 31, 1985, and all local governmental bonds issued after August 31, 1986. Issuing governments must calculate any rebate due on an annual basis and remit the amount due at least every five years. The County currently has no cumulative rebate liability.

(j) Changes in Non-current Liabilities

Non-current liabilities for the year ended September 30, 2023, were as follows:

	Beginning			Ending	Due within
Governmental activities:	Balance	Additions	Deductions	Balance	one year
General obligation bonds	\$ 543,645,000	\$ 243,395,000	\$ 65,215,000	\$ 721,825,000	\$ 63,465,000
Lease liability	929,354	584,875	451,740	1,062,489	407,608
Subscription liability	-	1,411,893	697,837	714,056	675,651
Compensated absences	10,535,141	12,844,928	11,780,014	11,600,055	6,293,223
Claims and judgements	2,010,258	40,062,731	39,273,041	2,799,948	544,569
Unamortized bond premium	52,925,712	24,855,042	4,292,485	73,488,269	-
Total	610,045,465	323,154,469	121,710,117	811,489,817	71,386,051

Compensated absences are liquidated in funds that have employees (i.e., General Fund, General Road and Bridge Fund, Health Care Foundation Fund, etc.). The County has no other post-employment benefits due to Commissioners' Court eliminating the benefit that created the liability in 2010.

(k) General Obligation Bonds

The annual debt service for general obligation bonds is as follows:

Year ending September 30	Principal	Interest	Total
2024	\$ 63,465,000	\$ 29,040,936	\$ 92,505,936
2025	42,435,000	26,314,995	68,749,995
2026	39,795,000	24,583,379	64,378,379
2027	37,885,000	22,898,410	60,783,410
2028	36,835,000	21,278,156	58,113,156
2029-2033	185,915,000	83,307,832	269,222,832
2034-2038	182,120,000	45,375,469	227,495,469
2039-2043	133,375,000	11,222,619	144,597,619
Total	<u>\$ 721,825,000</u>	<u>\$ 264,021,796</u>	<u>\$ 985,846,796</u>

The Debt Service Fund has \$7,710,018 to service the general long-term bond retirement as of September 30, 2023. There are a number of limitations and restrictions contained in the various bond indentures. The County is in compliance with all limitations and restrictions, and the County continues to monitor the debt proceeds used to ensure compliance.

(l) Lease Liability

A summary of lease payables, as of September 30, 2023, for governmental activities are as follows:

Purpose of Lease	Interest Rate	Initial Year of Lease	Amount of Initial Liability	Amounts Outstanding 09/30/23	Amounts Due Within One Year
Governmental activities:					
Right to Use:					
Buildings	0.44%	2021	\$ 929,354	\$ 599,797	\$ 299,248
Equipment	3.450%	2022	\$ 584,875	<u>462,693</u>	<u>108,360</u>
Total governmental activities				<u>\$ 1,062,490</u>	<u>\$ 407,608</u>

The future principal and interest lease payments as of September 30, 2023, are as follows for governmental activities:

Year Ended September 30,	Governmental Activities		
	Principal	Interest	Total Requirements
2024	\$ 407,608	\$ 18,362	\$ 425,970
2025	412,456	13,514	425,970
2026	115,762	8,352	124,114
2027	119,750	4,364	124,114
2028	<u>6,914</u>	<u>238</u>	<u>7,152</u>
Totals	<u>\$ 1,062,490</u>	<u>\$ 44,830</u>	<u>\$ 1,107,320</u>

(m) Subscription Liability

A summary of subscription payables, as of September 30, 2023, for governmental activities are as follows:

Purpose of Subscription	Interest Rate	Initial Year of Subscription	Amount of Initial Liability	Amounts Outstanding 09/30/23	Amounts Due Within One Year
Governmental activities:					
Right to Use:					
Software	3.107%	2022	\$ 1,411,893	\$ 714,056	\$ 675,651
Total governmental activities				\$ 714,056	\$ 675,651

The future principal and interest payments as of September 30, 2023, are as follows for governmental activities:

Year Ended September 30,	Governmental Activities		
	Principal	Interest	Total Requirements
2024	\$ 675,651	\$ 22,186	\$ 697,837
2025	38,405	1,193	39,598
Totals	\$ 714,056	\$ 23,379	\$ 737,435

(n) Conduit Debt

The Collin County Housing Finance Corporation issues single-family revenue bonds to provide financial assistance to qualified homeowners in which Collin County is a conduit issuer of the debt; however, the County is not obligated in any way to repay the debt.

(o) Inter-fund Receivables, Payable Balances, and Transfers

Activity between funds that represent the current portion of lending/borrowing and inter-fund charges for goods and services arrangements outstanding at year end are referred to as “Due to/from other funds.” The composition of inter-fund balances as of September 30, 2023, is as follows:

	Due from	Due to
General Fund	\$ 1,765,867	\$ -
Grants Fund	-	1,765,867
Total	\$ 1,765,867	\$ 1,765,867

The activity between the General Fund and other funds represents local matching of grants.

Inter-fund advance activity is as follows:

	Advance to	Advance from
General Fund	\$ 61,381,623	\$ -
2020 Permanent Improvement Bond	16,191,948	-
Nonmajor Funds	61,568,047	-
Collin County Toll Road Authority Fund	-	139,141,618
Total	\$ 139,141,618	\$ 139,141,618

These balances are a result of funding to finance the Collin County Toll Road Authority Fund. These advances are planned to be paid back in the future with toll revenues generated from this project.

All transfers are reported under other financing sources (uses). The accumulated total of inter-fund transfers for the fiscal year ending September 30, 2023, is as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 310,000	\$ 3,662,276
Health Care Foundation	3,300,000	-
Grant Fund	52,590	-
Nonmajor Funds	<u>-</u>	<u>314</u>
Total	<u>\$ 3,662,590</u>	<u>\$ 3,662,590</u>

The General Fund transfer-in consists of a transfer of \$310,000 to move the Courthouse Security Fund into the General Fund because it was not supporting itself. Transfers out from the General Fund consists of a \$3,300,000 transfer to the Health Care Foundation Fund to support operations of the fund, a transfer of \$52,276 for grant matching funds, as well as \$310,000 for Courthouse Security for combined reporting purposes in the General Fund.

(p) Capital Contributions

Increase in advances from other funds related to capital assets were transferred to the Collin County Toll Road Authority Enterprise Fund from the 2008 Road Bond Fund (\$62,760), 2012 Road Bond Fund (\$225,740), 2013 Road Bond Fund (\$21,298), 2019 Road Bond Fund (\$6,298,706), 2020 Road Bond Fund (\$2,813,114), 2021 Road Bond Fund (\$19,955) and the General Fund (\$141,804) that are related to the Outer Loop project. A corresponding receivable was established so that the funds could be reimbursed in the future when the Outer Loop project begins generating revenues.

(q) Encumbrances

Encumbrance balances are generally rolled over at year end into the next year and the budget is increased in the new year to cover the encumbrances. Encumbrances in funds other than the General Fund are included in restricted fund balances of those funds. Encumbrances in the General Fund are reflected in committed fund balance in the amount of \$30,197,620. The Commissioners' Court has taken action to commit these rolled-over encumbrances to fund the outstanding purchase orders from the prior year. The more significant encumbrances are as follows:

Permanent improvement building projects	\$ 7,077,325
Outer Loop project	4,182,326
Information technology projects	9,063,123
Road projects	41,545,439
Building projects	38,475,165
Document preservations	<u>4,418,841</u>
Total	<u>\$ 104,762,219</u>

Encumbrances in an amount of \$3,850,830 were rolled over in the General Road and Bridge Fund. Of this amount, \$1,527,984 was allocated for program contingency, \$957,862 was for equipment for which the purchase was not completed in 2023, \$377,503 for building improvements, \$227,710 for consulting, and \$192,973 of encumbrances were rolled over for road maintenance projects.

The Health Care Foundation Fund had \$279,903 of restricted encumbrances roll over from 2023 to 2024. Of these amounts \$63,764 was rolled over for grant programs to non-profit organizations,

\$24,900 was for software, \$16,095 was for administrative consulting, and \$175,000 for indigent medical services.

Encumbrances in the amount of \$26,828,801 were rolled over in Grant Funds. Of this amount \$26,823,538 was related to buildings.

The 2020 Permanent Improvement Bond Fund had \$15,926,852 of encumbrances roll over from 2023 to 2024. Of this amount \$13,378,414 was rolled over for road construction and \$2,020,001 for consulting.

An encumbered amount of \$43,381,199 was rolled over in all other governmental funds. These encumbrances were \$27,696,141 for infrastructure, \$10,954,875 for buildings, \$993,378 for machinery and equipment, and \$83,520 for grant awards.

IV. OTHER INFORMATION

(a) Risk Management

The County elected to provide a limited risk self-funded group health insurance program to eligible employees and dependents; and is partially self-insured against the risks arising from tort claims, workers' compensation benefits due to employees who are injured while on duty, losses of funds by theft or mysterious disappearances in all fee offices of the County and any and all other claims asserted by employees and/or third parties against the County arising out of the normal conduct of County business. The County has also chosen to be a reimbursing employer under the unemployment compensation program administered by the Texas Employment Commission.

The Employee Insurance Fund was established to account for the County's group health and dental insurance. A third-party administrator, United Healthcare, administers the County plan. During the year ended September 30, 2023, the County paid \$1,300 per month, for medical and dental benefits per budgeted position, to the plan. Employees, at their option, authorized payroll deductions to pay premiums for dependents. In accordance with state law, the County was protected against catastrophic individual loss by stop-loss coverage. Individual stop-loss deductible is \$100 thousand per person.

The Employee Insurance Fund experienced an increase of \$2.8 million in benefits paid in 2023 after experiencing an increase of \$0.2 million in 2022 compared to 2021. Total net position decreased by \$1.5 million. In 2016 the County paid an additional \$3 million into the fund to place the fund in a better position to handle unexpectedly large claims as has been experienced in prior years. Management continues to monitor the claims and has made changes to coverage to help keep costs down.

The County's Workers' Compensation Fund self-insurance program provides medical and indemnity payments as required by law for on-the-job related injuries up to a stop loss of \$275,000. The third-party administrator for the program monitors the filing of claims, verifies the legitimacy of those claims, and processes payments to the injured employees. The County is protected against catastrophic individual or aggregate loss by stop-loss coverage by a third-party insurance plan.

Losses as a result of theft, mysterious disappearance, and damage or destruction of assets are accounted for in the Liability Claims Internal Service Fund. The County carries insurance through various commercial insurance companies to limit losses to reasonable deductible levels. In 2023 the County did not experience any identified material violations of financial-related legal or contractual provisions.

Premiums are paid into each individual insurance internal service fund by the other funds they service. Contracted insurance providers receive disbursements from each fund based on monthly enrollment and premium calculations or actual cost plus an administrative fee. All of each fund's resources are available to pay the particular type of claims, claim reserves and administrative costs of that specific program. Liabilities of each fund are reported when it is probable that a loss or claim has occurred, and the amount of the loss or claim is known or can be reasonably estimated.

Liabilities include an amount for claims or judgments that have been incurred but not reported. The estimate of the claims and judgments liability also includes amounts to guard against catastrophic loss. No settlements in the past three years have exceeded insurance coverage. Changes in the medical, workers' compensation, and claims liability amounts in 2023 and 2022 are as follows (in thousands):

	Prior Year Liability	Estimates	Payments	Current Year Liability
2023 Employee Medical	855	34,828	34,828	855
2022 Employee Medical	855	32,024	32,024	855
2023 Workers' Compensation	638	367	367	638
2022 Workers' Compensation	638	250	250	638
2023 Liability Insurance	446	1,368	1,368	446
2022 Liability Insurance	446	2,158	2,158	446

(b) Commitments and Contingencies

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursement to the grantor agency for expenditures disallowed under the terms of the grant. A contingent liability was not established because potential reimbursements are considered immaterial.

The County is named as a defendant in various lawsuits related to alleged violations of constitutional and employment rights. In all of these cases, the County is denying the allegations and is vigorously defending against them. County officials estimate that the potential claims against the County will not materially nor adversely affect the financial position of the County.

(c) Longevity Pay

Longevity pay for the County's employees is calculated and paid annually. The formula for its calculation has been adopted as policy by the Commissioners Court; however, it is only available to employees hired before December 18, 2007. There is no liability as of September 30, 2023, because the full longevity payment has been recorded in the Government Fund Statements as a current expenditure since the liability was paid as part of the last payroll in 2023.

(d) Post-Retirement Health Benefits

Plan Description

The County's post-employment benefit plan is a single-employer defined benefit plan. The County offers health benefits at actuarial cost with no supplements. The applicable coverage amount applies to both retiree and the retiree's spouse when they reach age 65 and is available only if the retiree is not covered under another insurance policy other than Medicare. Spouse coverage is only available if they were on the County's plan prior to the employee's retirement from the County. County coverage is secondary to eligibility for Medicare coverage. No post-employment liability exists since retirees are paying the full cost of this benefit.

(e) Retirement Commitments

Plan Description

The County Employee Pension Plan (CEPP) provides retirement, disability and death benefits for all of its full-time employees through an agent multiple-employer defined benefit pension plan in the Texas County and District Retirement System (TCDRS). The Board of Trustees is responsible for the administration of the statewide agent multi-employer public employee defined benefit pension retirement system consisting of nearly 850 public employee defined benefit pension plans. TCDRS in the aggregate issues an annual comprehensive financial report (ACFR) on a calendar year basis. The ACFR is available upon written request from the board of trustees at P. O. Box 2034, Austin, Texas 78768-2034 or can be viewed at www.tcdrs.org.

The plan provisions are adopted by the governing body of the employer, within the options available in the state statutes governing the TCDRS (TCDRS Act). Members employed by Collin County can retire at age 60 and above with eight or more years of service, with 30 years of service, regardless of age, or when the sum of their age and years of service equal 75 or more. Members are vested after eight years of employment but must leave their accumulated contributions in the plan until retirement to receive any employer-financed benefit.

Benefits Provided

TCDRS provides retirement, disability and death benefits for all full-time employees. Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest at a fixed 7% rate per annum, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's contribution commitment. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

Benefit terms provide for cost-of-living adjustments to each employee's retirement allowance subsequent to the employee's retirement date. The Commissioners' Court chooses to provide a cost-of-living adjustment every third year. The amount of the adjustment is also determined every third year by the Commissioners' Court.

Employees covered by benefit terms

As of December 31, 2022, the plan had 4,169 members of which 1,771 are depositing members and 1,413 are inactive members entitled but not yet receiving benefits. As of December 31, 2022 there were 985 retired employees receiving benefits from the program averaging \$2,625 per month per retired employee.

Contributions

The County elected the annually determined contribution rate (variable rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the County is actuarially determined annually. The required actuarial rate as of December 31, 2022, was 7.98%. However, the County contributed an amount of 9.50% in 2023. The contribution rate payable by the employee members for the calendar years of 2023 and 2022 was 7.0% as adopted by the governing body of the County. The employee contribution rate and the County's contribution rate may be changed by the governing body of the County within the options available in the TCDRS Act. If a plan has had adverse experience, the TCDRS Act has provisions that allow the employer to contribute a fixed supplemental contribution rate determined by the System's actuary above the regular rate for 25 years or to reduce benefits earned in the future.

(f) Net Pension Liability (Asset)

The County's net pension liability was measured as of December 31, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The total pension liability in the December 31, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Real rate of return	5.00%
Inflation	2.50%
Investment rate of return	7.50%
Salary increases	4.70%

Updated mortality assumptions were adopted in the actuarial valuation of December 31, 2022. All other actuarial assumptions that determined the total pension liability as of December 31, 2022, were based on the results of an actuarial experience study for the period of January 1, 2017, through December 31, 2020. Mortality rates are as follows:

Depositing members	135% of Pub-2010 General Employees Amount-Weighted Mortality Table for males and 120% Pub-2010 General Employees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Service retirees, beneficiaries and non-depositing members	135% of Pub-2010 General Retirees Amount-Weighted Mortality Table for males and 120% Pub-2010 General Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Disabled retirees	160% of Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for males and 125% Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.

All actuarial assumptions that determined the total pension liability as of December 31, 2022 were based on the results of a public sector actuarial experience study for the period January 1, 2017 – December 31, 2020, except where required to be different by GASB 68. The economic assumptions were reviewed at the March 2023 TCDRS Board of Trustees meeting and revised assumptions were adopted. These revisions included reductions in the investment return, wage growth, and maximum payroll growth assumptions. The assumptions are reviewed annually for continued compliance with the relevant actuarial standards of practice.

The long-term expected rate of return on pension plan investments is 7.50%. The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the TCDRS Board of Trustees.

The long-term expected rate of return on TCDRS is determined by adding inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions and information below are based on January 2023 information for a 10-year time horizon. The valuation assumption for long-term expected return is reassessed at a minimum of every four years and is set based on a long-term time horizon. The TCDRS Board of Trustees adopted the current assumption at their March 2023 meeting.

The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Benchmark	Target Allocation ⁽¹⁾	Geometric Real Rate of Return (Expected minus Inflation) ⁽²⁾
US Equities	Dow Jones U.S. Total Stock Market Index	11.50 %	4.95 %
Global Equities	MSCI World (net) Index	2.50 %	4.95 %
International Equities - Developed Markets	MSCI World Ex USA (net)	5.00 %	4.95 %
International Equities - Emerging Markets	MSCI EM Standard (net) Index	6.00 %	4.95 %
Investment-Grade Bonds	Bloomberg Barclays Aggregate Bond Index	3.00 %	2.40 %
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00 %	3.39 %
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00 %	6.95 %
Distressed Debt	Cambridge Associates Distressed Securities Index ⁽³⁾	4.00 %	7.60 %
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	2.00 %	4.15 %
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00 %	5.30 %
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁴⁾	6.00 %	5.70 %
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽⁵⁾	25.00 %	7.95 %
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00 %	2.90 %
Cash Equivalents	90-Day U.S. Treasury	2.00 %	0.20 %

⁽¹⁾ Target asset allocation adopted at the March 2023 TCERS Board meeting.

⁽²⁾ Geometric real rates of return equal the expected return for the asset class minus the assumed inflation rate of 2.3%, per Cliffwater's 2023 capital market assumptions.

⁽³⁾ Includes vintage years 2005-present of Quarter Pooled Horizon IRRs.

⁽⁴⁾ Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.

⁽⁵⁾ Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.

Discount Rate

The Discount rate used to calculate the total pension asset was 7.60%. This rate reflects the long-term rate of return funding valuation assumption of 7.50% plus a 0.10% adjustment to be gross of the administration expenses. The plan's fiduciary net position is projected to be available to make all projected future benefit payments of current active, inactive, and retired members. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return, and the municipal bond rate does not apply.

Changes in Net Pension Liability (Asset)

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability/(Asset)
	(a)	(b)	(a) - (b)
Balance at 12/31/2021	\$ 692,156,135	\$ 818,715,897	\$ (126,559,762)
Changes for the year:			
Service cost	16,950,175	-	16,950,175
Interest on total pension liability ⁽¹⁾	52,701,978	-	52,701,978
Effect of economic/demographic gains or losses	1,474,412	-	1,474,412
Effect of plan changes ⁽²⁾	12,491,518	-	12,491,518
Refund of contributions	(1,076,794)	(1,076,794)	-
Benefit payments	(30,825,819)	(30,825,819)	-
Administrative expenses	-	(453,716)	453,716
Member contributions	-	8,663,235	(8,663,235)
Net investment income	-	(48,259,506)	48,259,506
Employer contributions	-	26,348,423	(26,348,423)
Other ⁽³⁾	-	1,121,916	(1,121,916)
Balance at 12/31/2022	<u>\$ 743,871,606</u>	<u>\$ 774,233,636</u>	<u>\$ (30,362,031)</u>

⁽¹⁾ Reflects the change in the liability due to the time value of money.

TCDRS does not charge fees or interest.

⁽²⁾ Relates plan changes adopted effective in 2023

⁽³⁾ Relates to allocation of system-wide items.

Sensitivity of Net Pension Asset to Changes in the Discount Rate

The following presents the net pension asset of the County, calculated using the discount rate of 7.60%, as well as what the County net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (6.60%) or 1 percentage point higher (8.60%) than the current rate.

	1% Decrease	Current Discount Rate	1% Increase
Total pension liability	\$ 846,563,784	\$ 743,871,606	\$ 658,210,546
Fiduciary net position	<u>774,233,636</u>	<u>774,233,637</u>	<u>774,233,636</u>
Net pension liability/(asset)	<u>\$ 72,330,148</u>	<u>\$ (30,362,031)</u>	<u>\$ (116,023,090)</u>

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued TCDRS financial report.

(g) Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended September 30, 2023, the County recognized pension expense of \$21,675,121. At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to the pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 2,065,029	\$ 1,341,122
Changes of assumptions	16,013,246	-
Net difference between projected and actual experience	16,486,863	-
Contributions made subsequent to measurement date	17,519,081	-
Total	<u>\$ 52,084,219</u>	<u>\$ 1,341,122</u>

An amount of \$17,519,081 is reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction to the net pension asset for the year ending September 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended September 30:	
2024	\$ (173,683)
2025	8,044,404
2026	3,228,730
2027	22,124,565
Total	<u>\$ 33,224,016</u>

(h) Payable to the Pension Plan

In 2023 the County reported a payable of \$1,242,650 for the outstanding amount of employer contributions to the pension plan required for the year ending September 30, 2023.

(i) Tax Abatements

Collin County occasionally will piggyback on tax abatements which are negotiated by cities within the County to promote economic activity and attract new businesses into the County to grow the tax base. As of September 30, 2023, the County has tax abatement agreements with 4 businesses. Each agreement was negotiated under Section 312 of the State of Texas Tax Code, and agreements allow for a 10-100% abatement of the taxable value of property. There are no provisions for recapture of the abated taxes. The County has not made any commitments as part of the agreements other than to reduce taxes. The County is not subject to any tax abatement agreements entered into by other governmental entities.

Business	Tax Reduction (thousands)	Contracted property Abatement Percentage
7900 Legacy Drive Owner LLC	\$ 20,169	26%
FedEx Office & Print Services Inc.	5,000	50%
Texas Instruments Inc.	306,338	66%
TR Legacy Circle LLC	53,575	47%
Total	<u>\$ 385,082</u>	

(j) Future Financial Reporting Requirements

Statement No. 100, *Accounting Changes and Error Corrections* - an amendment of GASB Statement No. 62 – The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. This Statement will become effective for reporting periods beginning after June 15, 2023, and the impact has not yet been determined.

Statement No. 101, *Compensated Absences* – The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This Statement will become effective for reporting periods beginning after December 15, 2023, and the impact has not yet been determined.

**REQUIRED
SUPPLEMENTARY INFORMATION**

COLLIN COUNTY, TEXAS
Required Supplementary Information
Schedule of Revenues, Expenditures, and
Changes in Fund Balance – Budget (GAAP Basis) and Actual
General Fund
For The Year Ended September 30, 2023

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Property taxes	\$ 208,572,207	\$ 208,572,207	\$ 209,359,086	\$ 786,879
Licenses and permits	651,000	651,000	636,992	(14,008)
Federal and state funds	6,451,000	6,451,000	9,729,233	3,278,233
Fees and charges for services	24,082,530	24,082,530	25,289,200	1,206,670
Fines and forfeitures	1,135,000	1,135,000	1,304,945	169,945
Rental revenues	291,550	291,550	309,894	18,344
Interest	1,890,100	1,890,100	13,649,559	11,759,459
Miscellaneous	206,800	1,115,074	1,289,986	174,912
Total revenues	243,280,187	244,188,461	261,568,895	17,380,434
Expenditures:				
Current:				
General administration	81,344,822	79,314,160	60,385,421	18,928,739
Judicial	27,790,210	28,033,550	25,550,186	2,483,364
Financial administration	16,980,474	16,979,066	15,825,638	1,153,428
Legal	18,551,390	18,594,081	16,283,209	2,310,872
Public facilities	13,854,247	13,556,722	12,480,884	1,075,838
Equipment services	3,298,801	3,270,084	2,388,275	881,809
Public safety	86,725,654	87,260,545	84,346,875	2,913,670
Health and welfare	26,747,343	28,273,280	25,459,165	2,814,115
Culture and recreation	1,105,369	1,105,369	1,003,865	101,504
Conservation	355,979	355,979	270,207	85,772
Capital outlay:	26,753,947	29,430,256	7,758,784	21,671,472
Debt service:				
Principal retirement	-	1,121,877	1,121,876	1
Total expenditures	303,508,236	307,294,969	252,874,385	54,420,584
Excess of revenues over expenditures	(60,228,049)	(63,106,508)	8,694,510	71,801,018
Other financing sources (uses):				
Transfers in	310,000	310,000	310,000	-
Transfers out	(3,610,000)	(3,662,952)	(3,662,276)	676
Sale of assets	-	-	417,702	417,702
Issuance of leases	-	584,875	584,875	-
Issuance of subscriptions	-	1,411,893	1,411,893	-
Total other financing sources (uses)	(3,300,000)	(1,356,184)	(937,806)	418,378
Net change in fund balance	(63,528,049)	(64,462,692)	7,756,704	72,219,396
Fund balance – beginning	339,508,812	339,508,812	339,508,812	-
Fund balance – ending	\$ 275,980,763	\$ 275,046,120	\$ 347,265,516	\$ 72,219,396

COLLIN COUNTY, TEXAS**Required Supplementary Information****Schedule of Revenues, Expenditures and Changes
in Fund Balance – Budget (GAAP Basis) and Actual****General Road and Bridge Special Revenue Fund****For The Year Ended September 30, 2023**

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Licenses and permits	\$ 8,000	\$ 8,000	\$ 9,703	\$ 1,703
Fees & charges for services:	22,875,000	22,875,000	26,384,969	3,509,969
Fines and forfeitures:	992,000	992,000	736,639	(255,361)
Interest	450,000	450,000	2,390,134	1,940,134
Miscellaneous:	195,900	195,900	275,453	79,553
Total revenues	24,520,900	24,520,900	29,796,898	5,275,998
Expenditures:				
Current:				
Public Transportation:				
Road and Bridge Maintenance:				
Salaries and benefits	7,622,655	7,622,655	6,777,343	845,312
Training and travel	16,616	16,616	12,601	4,015
Maintenance and operating	16,221,723	16,212,363	14,444,870	1,767,493
Total Road and Bridge Maintenance	23,860,994	23,851,634	21,234,814	2,616,820
Engineering:				
Salaries and benefits	908,702	908,702	888,531	20,171
Training and travel	15,210	15,210	5,722	9,488
Maintenance and operating	544,908	544,908	328,523	216,385
Total Engineering	1,468,820	1,468,820	1,222,776	246,044
Services and Operations:				
Salaries and benefits	649,987	649,987	634,626	15,361
Training and travel	10,493	10,493	9,997	496
Maintenance and operating	28,590	28,590	2,341	26,249
Total Services and Operations	689,070	689,070	646,964	42,106

COLLIN COUNTY, TEXAS

Required Supplementary Information

Schedule of Revenues, Expenditures and Changes
in Fund Balance – Budget (GAAP Basis) and Actual

General Road and Bridge Special Revenue Fund, continued

For The Year Ended September 30, 2023

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Non-departmental:				
Maintenance and operating	\$ 2,651,963	\$ 2,538,918	\$ 180,010	\$ 2,358,908
Total public transportation	28,670,847	28,548,442	23,284,564	5,263,878
Conservation:				
Soil Conservation:				
Maintenance and operating	50,059	50,059	14,306	35,753
Total conservation	50,059	50,059	14,306	35,753
Capital Outlay:				
Public Transportation:				
Road and Bridge	3,738,409	3,876,854	2,364,099	1,512,755
Total capital outlay	3,738,409	3,876,854	2,364,099	1,512,755
Total expenditures	32,459,315	32,475,355	25,662,969	6,812,386
Excess (deficiency) of revenues over (under) expenditures	(7,938,415)	(7,954,455)	4,133,929	12,088,384
Fund balance – beginning	73,647,300	73,647,300	73,647,300	-
Fund balance – ending	\$ 65,708,885	\$ 65,692,845	\$ 77,781,229	\$ 12,088,384

COLLIN COUNTY, TEXAS

Required Supplementary Information

Schedule of Revenues, Expenditures, and

Changes in Fund Balance – Budget (GAAP Basis) and Actual

Health Care Foundation Special Revenue Fund

For The Year Ended September 30, 2023

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Federal and state funds	\$ 90,000	\$ 90,000	\$ 143,065	\$ 53,065
Fees and charges for services	108,200	108,200	115,362	7,162
Rental revenues	1,137,155	1,137,155	1,142,072	4,917
Interest	15,000	15,000	259,611	244,611
Miscellaneous	3,000	3,000	6,680	3,680
Total revenues	1,353,355	1,353,355	1,666,790	313,435
Expenditures:				
Current:				
Public Facilities:				
Maintenance and operating	187,286	187,286	110,422	76,864
Total public facilities	187,286	187,286	110,422	76,864
Health and Welfare:				
Salaries and benefits	2,953,030	2,953,030	2,655,502	297,528
Training and travel	83,384	83,384	19,412	63,972
Maintenance and operating	2,085,422	2,085,422	1,406,687	678,735
Total health and welfare	5,121,836	5,121,836	4,081,601	1,040,235
Capital Outlay:				
Health and Welfare	24,900	24,900	-	24,900
Total capital outlay	24,900	24,900	-	24,900
Total expenditures	5,334,022	5,334,022	4,192,023	1,141,999
Excess (deficiency) of revenues over (under) expenditures	(3,980,667)	(3,980,667)	(2,525,233)	1,455,434
Other financing sources (uses):				
Transfers in	3,300,000	3,300,000	3,300,000	-
Total other financing sources (uses)	3,300,000	3,300,000	3,300,000	-
Net change in fund balance	(680,667)	(680,667)	774,767	1,455,434
Fund balance – beginning	3,981,994	3,981,994	3,981,994	-
Fund balance – ending	\$ 3,301,327	\$ 3,301,327	\$ 4,756,761	\$ 1,455,434

COLLIN COUNTY, TEXAS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

SEPTEMBER 30, 2023

STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information

Annual budgets are adopted for all governmental funds with the exception of capital project funds and the following special revenue funds: Grants Fund, LEOSE Fund, Tax Assessor/Collector Motor Vehicle Tax Fund, District Attorney Service Fee Fund, Juvenile Case Manager Fund, District Attorney Apportionment Fund, and the Constable Precinct 3 Forfeiture Fund. The budgets for all capital project funds are adopted by project on a project-life term at the time debt is issued and amended as needed, and the budget is carried over from year to year until the funding is exhausted. All grant fund budgets are adopted at the grantor level and adoption is ministerial by Commissioners Court. All governmental fund annual appropriations lapse at year end.

On or before the last day of February all departments of the County submit requests for appropriations to the Budget Officer. The initial budget request and the Budget Officer's recommendations are provided to the Commissioners Court beginning in early August. Commissioners Court holds budget hearings to allow departments to justify requests not included in the Budget Officer's proposed budget. They hold public hearings and publish notices starting in August on the timetable required by state statute. By September 1st or as soon as possible thereafter, the budget and the tax rate are adopted with tax notices mailed on or after October 1st.

The appropriated budget is adopted annually by fund, department, and activity at the legal level of budgetary control. The categories of salary and benefits, training and travel, maintenance and operating and capital outlay are the legal levels used. Effective September 1, 2005, the Commissioners Court amended this policy to allow the Budget Officer to amend the budget as needed for appropriation line items with a "For Your Information" notification to the Court for all amendments over \$5,000.

Encumbrance accounting is utilized by the County. Encumbered amounts for specific purposes for which amounts have not been previously restricted, committed, or assigned are included within committed or assigned fund balance. Encumbrances at year end do not constitute expenditures or liabilities because expenditures are not recognized until the goods or services have been received. The encumbrances at year-end are carried forward to the next year and the budget is increased to accommodate the additional expenditures.

COLLIN COUNTY, TEXAS
Schedule of Changes in Net Pension
Liability and Related Ratios
For the Year Ended September 30, 2023

Measurement Date December 31,	2022	2021	2020
Total Pension Liability			
Service cost	\$ 16,950,175	\$ 19,099,246	\$ 15,427,640
Interest total pension liability	52,701,978	50,012,233	47,078,994
Effect of plan changes	12,491,518	-	-
Effect of assumption changes or inputs	-	1,743,068	37,854,276
Effect of economic/demographic (gains) or losses	1,474,412	(2,682,246)	1,268,796
Benefit payments/refunds of contributions	<u>(31,902,613)</u>	<u>(29,406,766)</u>	<u>(27,531,212)</u>
Net change in total pension liability	51,715,470	38,765,535	74,098,494
Total pension liability - beginning	<u>692,156,135</u>	<u>653,390,600</u>	<u>579,292,106</u>
Total pension liability - ending (a)	<u><u>\$ 743,871,605</u></u>	<u><u>\$ 692,156,135</u></u>	<u><u>\$ 653,390,600</u></u>
Plan Fiduciary Net Position			
Employer contributions	\$ 26,348,423	\$ 23,796,008	\$ 13,626,805
Member contributions	8,663,235	8,134,007	8,597,980
Investment income net of investment expenses	(48,259,506)	147,262,259	63,193,855
Benefit payments refunds of contributions	(31,902,613)	(29,406,766)	(27,531,212)
Administrative expenses	(453,716)	(442,934)	(489,605)
Other	<u>1,121,916</u>	<u>255,829</u>	<u>(96,335)</u>
Net change in plan fiduciary net position	(44,482,261)	149,598,403	57,301,488
Plan fiduciary net position - beginning	<u>818,715,897</u>	<u>669,117,494</u>	<u>611,816,006</u>
Plan fiduciary net position - ending (b)	<u>774,233,636</u>	<u>818,715,897</u>	<u>669,117,494</u>
Net pension liability(asset) - ending (a) - (b)	<u><u>\$ (30,362,031)</u></u>	<u><u>\$ (126,559,762)</u></u>	<u><u>\$ (15,726,894)</u></u>
Fiduciary net position as a percentage of total pension liability	104.08%	118.28%	102.41%
Pensionable covered payroll	\$ 123,760,496	\$ 116,200,103	\$ 122,828,292
Net pension liability(asset) as a percentage of covered payroll	-24.53%	-108.92%	-12.80%

Note: This schedule is required to include 10 years of information, but information prior to 2014 is not available.

<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
\$ 14,976,089	\$ 13,951,288	\$ 13,628,780	\$ 13,724,564	\$ 13,068,419	\$ 12,751,521
44,382,086	41,638,300	38,707,619	35,938,168	33,995,281	31,777,414
-	-	2,245,910	-	(2,585,536)	-
-	-	2,757,271	-	4,458,386	-
395,327	2,235,811	1,345,392	(1,276,298)	(4,696,582)	(351,099)
<u>(26,312,316)</u>	<u>(23,691,304)</u>	<u>(21,994,196)</u>	<u>(20,231,700)</u>	<u>(19,104,645)</u>	<u>(16,683,122)</u>
33,441,186	34,134,095	36,690,776	28,154,734	25,135,323	27,494,714
<u>545,850,920</u>	<u>511,716,825</u>	<u>475,026,049</u>	<u>446,871,315</u>	<u>421,735,992</u>	<u>394,241,278</u>
<u>\$ 579,292,106</u>	<u>\$ 545,850,920</u>	<u>\$ 511,716,825</u>	<u>\$ 475,026,049</u>	<u>\$ 446,871,315</u>	<u>\$ 421,735,992</u>
\$ 22,115,145	\$ 9,627,741	\$ 10,279,538	\$ 7,410,845	\$ 7,144,995	\$ 6,994,962
7,878,558	7,408,713	6,831,932	6,485,996	6,251,871	6,123,006
85,813,645	(10,133,067)	69,380,108	33,239,797	(10,637,387)	29,115,380
(26,312,317)	(23,691,303)	(21,994,197)	(20,231,700)	(19,104,645)	(16,683,122)
(466,227)	(419,735)	(359,069)	(361,548)	(329,569)	(349,826)
<u>211,271</u>	<u>(143,811)</u>	<u>(68,820)</u>	<u>(291,377)</u>	<u>14,870</u>	<u>1,494</u>
89,240,075	(17,351,462)	64,069,492	26,252,013	(16,659,865)	25,201,894
<u>522,575,931</u>	<u>539,927,393</u>	<u>475,857,901</u>	<u>449,605,888</u>	<u>466,265,753</u>	<u>441,063,859</u>
<u>611,816,006</u>	<u>522,575,931</u>	<u>539,927,393</u>	<u>475,857,901</u>	<u>449,605,888</u>	<u>466,265,753</u>
<u>\$ (32,523,900)</u>	<u>\$ 23,274,989</u>	<u>\$ (28,210,568)</u>	<u>\$ (831,852)</u>	<u>\$ (2,734,573)</u>	<u>\$ (44,529,761)</u>
105.61%	95.74%	105.51%	100.18%	100.61%	110.56%
\$ 110,509,961	\$ 105,838,753	\$ 97,599,035	\$ 92,657,082	\$ 89,312,442	\$ 87,437,029
-29.43%	21.99%	-28.90%	-0.90%	-3.06%	-50.93%

COLLIN COUNTY, TEXAS
Schedule of Employer Pension Contributions
For the Year Ended September 30, 2023

Fiscal Year Ended September 30,	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll (1)	Actual Contribution as a % of Covered Payroll
2016	\$ 7,605,056	\$ 7,605,056	\$ -	\$ 95,063,203	8.0%
2017	7,712,184	7,712,184	-	96,402,295	8.0%
2018	8,297,299	10,768,915	(2,471,616)	103,716,240	10.4%
2019	8,736,291	9,896,932	(1,160,641)	109,203,637	9.1%
2020	9,392,281	26,467,183	(17,074,902)	117,403,519	22.5%
2021	9,282,271	9,282,271	-	116,028,391	8.0%
2022	11,031,335	25,566,539	(14,535,204)	121,463,268	21.0%
2023	12,377,746	35,321,746	(22,944,000)	130,292,066	27.1%

(1) Payroll is calculated based on contributions as reported to TCDRS.

Note: This schedule is required to include 10 years of information, but information prior to 2016 is not available.

COLLIN COUNTY, TEXAS

Notes to Required Supplementary Information - Texas County and District Retirement System For the Year Ended September 30, 2023

Valuation Timing	Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.
Actuarial Cost Method	Entry age normal
Asset Valuation Method	5-year smoothed market
Inflation	2.50%
Salary Increases	Varies by age and service. 4.70% average over career including inflation.
Investment Rate of Return	7.50%, net of administrative and investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service for recent retirees is 61.
Mortality	135% of the Pub-2010 General Retirees Table for males and 120% of the Pub-2010 General Retirees Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected. 2019: New inflation, mortality and other assumptions were reflected. 2022: New investment return and inflation assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions	2015 - 2016: No changes in plan provisions were reflected in the Schedule 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017. 2018: Employer contributions reflect that at 40% CPI COLA was adopted. 2019 - 2022: No changes in plan provisions were reflected in the Schedule

**ADDITIONAL
SUPPLEMENTARY INFORMATION**

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund

For The Year Ended September 30, 2023

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Current:				
General Administration:				
County Judge:				
Salaries and benefits	\$ 219,876	\$ 219,876	\$ 218,895	\$ 981
Training and travel	10,000	11,500	11,020	480
Maintenance and operating	6,300	4,800	4,620	180
Total County Judge	236,176	236,176	234,535	1,641
Commissioners Court:				
Commissioners Court Precinct 1:				
Salaries and benefits	182,756	182,996	182,996	-
Training and travel	11,160	10,920	6,569	4,351
Maintenance and operating	1,100	1,100	476	624
Total Commissioners Court Precinct 1	195,016	195,016	190,041	4,975
Commissioners Court Precinct 2:				
Salaries and benefits	182,756	183,276	183,275	1
Training and travel	9,900	9,380	5,615	3,765
Maintenance and operating	1,100	1,100	-	1,100
Total Commissioners Court Precinct 2	193,756	193,756	188,890	4,866
Commissioners Court Precinct 3:				
Salaries and benefits	182,756	240,182	240,182	-
Training and travel	9,900	6,265	6,264	1
Maintenance and operating	1,100	483	483	-
Total Commissioners Court Precinct 3	193,756	246,930	246,929	1
Commissioners Court Precinct 4:				
Salaries and benefits	182,756	183,200	183,200	-
Training and travel	9,900	9,456	7,096	2,360
Maintenance and operating	1,500	1,500	1,095	405
Total Commissioners Court Precinct 4	194,156	194,156	191,391	2,765
Total Commissioners Court	776,684	829,858	817,251	12,607
County Clerk:				
Salaries and benefits	2,660,623	2,660,623	2,358,814	301,809
Training and travel	38,800	38,800	13,281	25,519
Maintenance and operating	1,707,916	3,526,200	127,685	3,398,515
Total County Clerk	4,407,339	6,225,623	2,499,780	3,725,843

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2023

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Support Services:				
Salaries and benefits	\$ 237,168	\$ 245,315	\$ 245,315	\$ -
Maintenance and operating	1,919,085	1,888,645	1,529,272	359,373
Total Support Services	2,156,253	2,133,960	1,774,587	359,373
Human Resources:				
Salaries and benefits	2,430,400	2,430,400	2,347,728	82,672
Training and travel	41,100	41,100	23,463	17,637
Maintenance and operating	120,808	148,201	99,221	48,980
Total Human Resources	2,592,308	2,619,701	2,470,412	149,289
Civil Services:				
Salaries and benefits	86,858	86,858	84,958	1,900
Training and travel	1,500	1,500	-	1,500
Maintenance and operating	10,500	10,500	4,518	5,982
Total Civil Services	98,858	98,858	89,476	9,382
Veterans Services:				
Salaries and benefits	265,195	265,195	260,616	4,579
Training and travel	12,150	12,150	2,445	9,705
Maintenance and operating	1,721	3,071	1,123	1,948
Total Veterans' Service Officer	279,066	280,416	264,184	16,232
Non-Departmental:				
Salaries and benefits	675,000	659,054	272,169	386,885
Training and travel	35,000	35,000	6,141	28,859
Maintenance and operating	48,751,725	44,861,156	35,415,835	9,445,321
Total Non-Departmental	49,461,725	45,555,210	35,694,145	9,861,065
Non-Departmental Capital Replacement:				
Maintenance and operating	2,715,547	2,579,337	249,103	2,330,234
Total Non-Departmental Capital Replacement	2,715,547	2,579,337	249,103	2,330,234

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2023

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Administrative Services:				
Salaries and benefits	\$ 1,263,905	\$ 1,263,905	\$ 1,241,489	\$ 22,416
Training and travel	15,000	15,000	5,885	9,115
Maintenance and operating	4,400	4,400	2,311	2,089
Total Administrative Services	1,283,305	1,283,305	1,249,685	33,620
Risk Management:				
Salaries and benefits	200,016	200,016	199,002	1,014
Training and travel	4,880	4,880	1,390	3,490
Maintenance and operating	2,641,590	2,641,590	2,582,651	58,939
Total Risk Management	2,846,486	2,846,486	2,783,043	63,443
Information Technology:				
Salaries and benefits	7,065,147	7,065,147	6,974,165	90,982
Training and travel	245,450	245,450	125,453	119,997
Maintenance and operating	3,300,584	3,306,341	1,871,025	1,435,316
Total Information Technology	10,611,181	10,616,938	8,970,643	1,646,295
Elections:				
Salaries and benefits	1,995,458	2,130,696	2,130,696	-
Training and travel	15,000	13,898	13,898	-
Maintenance and operating	537,519	531,781	518,027	13,754
Total Elections	2,547,977	2,676,375	2,662,621	13,754
Records:				
Salaries and benefits	576,184	576,184	574,984	1,200
Training and travel	12,831	12,831	4,357	8,474
Maintenance and operating	246,035	246,035	45,622	200,413
Total Records	835,050	835,050	624,963	210,087
Telecommunications:				
Maintenance and operating	496,867	496,867	993	495,874
Total Telecommunications	496,867	496,867	993	495,874
Total General Administration	81,344,822	79,314,160	60,385,421	18,928,739

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2023

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Judicial:				
Magistrate Department:				
Salaries and benefits	\$ 725,847	\$ 725,847	\$ 706,681	\$ 19,166
Training and travel	5,320	5,320	240	5,080
Maintenance and operating	101,480	101,480	69,653	31,827
Total Magistrate Department	832,647	832,647	776,574	56,073
Court Appointed Representation:				
Salaries and benefits	689,237	652,781	637,169	15,612
Training and travel	11,100	11,100	2,616	8,484
Maintenance and operating	14,850	14,850	11,632	3,218
Total Court Appointed Representation	715,187	678,731	651,417	27,314
County Court Probate:				
Salaries and benefits	597,169	597,169	591,322	5,847
Training and travel	9,410	9,410	8,490	920
Maintenance and operating	470,308	470,308	378,419	91,889
Total County Court Probate	1,076,887	1,076,887	978,231	98,656
County Courts-Shared:				
County Courts-Combined:				
Training and travel	1,700	-	-	-
Maintenance and operating	220,300	203,666	203,665	1
Total County Courts-Shared	222,000	203,666	203,665	1
County Court-at-Law I:				
Salaries and benefits	642,397	645,156	645,156	-
Training and travel	7,135	4,376	2,260	2,116
Maintenance and operating	3,668	3,668	2,887	781
Total County Court-at-Law I	653,200	653,200	650,303	2,897

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2023

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
County Court-at-Law II:				
Salaries and benefits	\$ 658,414	\$ 653,041	\$ 599,662	\$ 53,379
Training and travel	5,505	5,505	2,778	2,727
Maintenance and operating	3,518	3,518	1,218	2,300
Total County				
Court-at-Law II	667,437	662,064	603,658	58,406
County Court-at-Law III:				
Salaries and benefits	641,395	641,395	631,535	9,860
Training and travel	6,073	6,073	3,932	2,141
Maintenance and operating	5,610	5,610	3,814	1,796
Total County				
Court-at-Law III	653,078	653,078	639,281	13,797
County Court-at-Law IV:				
Salaries and benefits	630,698	660,407	660,407	-
Training and travel	6,390	1,892	1,891	1
Maintenance and operating	5,260	3,756	2,965	791
Total County				
Court-at-Law IV	642,348	666,055	665,263	792
County Court-at-Law V:				
Salaries and benefits	658,068	658,068	611,757	46,311
Training and travel	6,285	6,285	3,394	2,891
Maintenance and operating	5,060	6,384	5,340	1,044
Total County				
Court-at-Law V	669,413	670,737	620,491	50,246
County Court-at-Law VI:				
Salaries and benefits	626,558	626,558	623,231	3,327
Training and travel	6,870	6,870	2,984	3,886
Maintenance and operating	4,745	4,372	2,329	2,043
Total County				
Court-at-Law VI	638,173	637,800	628,544	9,256
County Court-at-Law VII:				
Salaries and benefits	626,361	626,361	620,013	6,348
Training and travel	6,858	6,858	2,609	4,249
Maintenance and operating	5,058	5,058	2,463	2,595
Total County				
Court-at-Law VII	638,277	638,277	625,085	13,192
Total County				
Courts-at-Law	4,783,926	4,784,877	4,636,290	148,587

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2023

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
County Court-at-Law Clerks:				
Salaries and benefits	\$ 2,750,982	\$ 2,750,982	\$ 2,637,404	\$ 113,578
Training and travel	15,555	15,555	7,742	7,813
Maintenance and operating	10,956	10,956	4,343	6,613
Total County Court-at-Law Clerks	2,777,493	2,777,493	2,649,489	128,004
County Clerks - Probate/Mental:				
Salaries and benefits	562,752	562,752	531,835	30,917
Training and travel	7,700	7,700	2,681	5,019
Maintenance and operating	14,338	14,338	6,486	7,852
Total County Clerks - Probate/Mental	584,790	584,790	541,002	43,788
District Courts:				
District Courts Shared:				
Salaries and benefits	859,814	859,814	711,086	148,728
Training and travel	12,085	12,085	11,801	284
Maintenance and operating	689,389	624,087	243,798	380,289
Total District Courts Shared	1,561,288	1,495,986	966,685	529,301
199th District Court:				
Salaries and benefits	329,864	398,302	398,302	-
Training and travel	6,030	5,477	5,477	-
Maintenance and operating	6,435	3,852	2,932	920
Total 199th District Court	342,329	407,631	406,711	920
219th District Court:				
Salaries and benefits	411,733	411,733	399,618	12,115
Training and travel	5,760	5,760	5,467	293
Maintenance and operating	6,220	6,220	2,713	3,507
Total 219th District Court	423,713	423,713	407,798	15,915
296th District Court:				
Salaries and benefits	398,543	398,543	375,856	22,687
Training and travel	6,853	6,853	3,367	3,486
Maintenance and operating	6,100	6,100	4,263	1,837
Total 296th District Court	411,496	411,496	383,486	28,010

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2023

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
366th District Court:				
Salaries and benefits	\$ 443,177	\$ 443,177	\$ 436,620	\$ 6,557
Training and travel	6,158	8,558	6,991	1,567
Maintenance and operating	6,250	3,850	3,710	140
Total 366th District Court	455,585	455,585	447,321	8,264
380th District Court:				
Salaries and benefits	437,240	437,240	433,956	3,284
Training and travel	6,610	6,610	3,231	3,379
Maintenance and operating	6,250	6,250	3,519	2,731
Total 380th District Court	450,100	450,100	440,706	9,394
401st District Court:				
Salaries and benefits	415,558	415,558	413,485	2,073
Training and travel	5,378	8,928	8,923	5
Maintenance and operating	6,985	3,435	3,434	1
Total 401st District Court	427,921	427,921	425,842	2,079
416th District Court:				
Salaries and benefits	414,541	414,541	395,719	18,822
Training and travel	6,815	6,815	3,238	3,577
Maintenance and operating	5,386	5,386	3,707	1,679
Total 416th District Court	426,742	426,742	402,664	24,078
417th District Court:				
Salaries and benefits	461,343	461,343	453,463	7,880
Training and travel	5,725	7,925	7,399	526
Maintenance and operating	6,862	4,662	4,036	626
Total 417th District Court	473,930	473,930	464,898	9,032
429th District Court:				
Salaries and benefits	414,863	414,863	411,085	3,778
Training and travel	6,280	6,280	3,780	2,500
Maintenance and operating	7,009	7,009	4,335	2,674
Total 429th District Court	428,152	428,152	419,200	8,952

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2023

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
468th District Court:				
Salaries and benefits	\$ 426,334	\$ 426,334	\$ 422,260	\$ 4,074
Training and travel	7,985	7,985	6,617	1,368
Maintenance and operating	7,025	7,025	2,613	4,412
Total 468th District Court	441,344	441,344	431,490	9,854
469th District Court:				
Salaries and benefits	411,820	411,820	407,852	3,968
Training and travel	6,725	6,725	1,003	5,722
Maintenance and operating	4,400	4,400	3,335	1,065
Total 469th District Court	422,945	422,945	412,190	10,755
470th District Court:				
Salaries and benefits	394,504	394,504	386,165	8,339
Training and travel	6,703	6,703	5,712	991
Maintenance and operating	3,650	3,918	3,410	508
Total 470th District Court	404,857	405,125	395,287	9,838
471st District Court:				
Salaries and benefits	412,068	412,068	408,688	3,380
Training and travel	9,800	9,800	4,651	5,149
Maintenance and operating	4,500	4,500	511	3,989
Total 471st District Court	426,368	426,368	413,850	12,518
493rd Civil Court				
Salaries and benefits	-	29,551	-	29,551
Training and travel	-	3,525	-	3,525
Maintenance and operating	-	103,151	21,312	81,839
Total 493rd Civil Court	-	136,227	21,312	114,915
494th Family District Court				
Maintenance and operating	-	99,138	-	99,138
Total 494th Family District Court	-	99,138	-	99,138
Total District Courts	7,096,770	7,332,403	6,439,440	892,963

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2023

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
District Clerk:				
Salaries and benefits	\$ 5,702,420	\$ 5,713,248	\$ 5,537,988	\$ 175,260
Training and travel	32,000	32,750	25,664	7,086
Maintenance and operating	71,943	98,003	34,626	63,377
Total District Clerk	5,806,363	5,844,001	5,598,278	245,723
District Clerk Document Preservation:				
Maintenance and operating	420,001	420,001	-	420,001
Jury Services - District Clerk:				
Salaries and benefits	295,309	295,309	293,405	1,904
Training and travel	9,000	9,000	2,037	6,963
Maintenance and operating	528,834	528,834	355,529	173,305
Total Jury Services - District Clerk	833,143	833,143	650,971	182,172
Justices of the Peace:				
Justice of the Peace, Shared:				
Salaries and benefits	114,066	121,644	121,644	-
Training and travel	1,300	1,300	1,247	53
Maintenance and operating	32,690	25,112	8,127	16,985
Total Justice of the Peace, Shared	148,056	148,056	131,018	17,038
Justice of the Peace, Precinct 1:				
Salaries and benefits	629,072	629,072	571,508	57,564
Training and travel	7,380	7,380	1,756	5,624
Maintenance and operating	3,350	3,350	1,697	1,653
Total Justice of the Peace, Precinct 1	639,802	639,802	574,961	64,841
Justice of the Peace, Precinct 2:				
Salaries and benefits	476,291	476,291	461,804	14,487
Training and travel	8,200	8,200	4,235	3,965
Maintenance and operating	13,242	12,869	11,236	1,633
Total Justice of the Peace, Precinct 2	497,733	497,360	477,275	20,085

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2023

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Justice of the Peace, Precinct 3:				
Salaries and benefits	969,934	969,934	923,877	46,057
Training and travel	14,040	14,040	9,622	4,418
Maintenance and operating	8,300	8,300	5,704	2,596
Total Justice of the Peace, Precinct 3	992,274	992,274	939,203	53,071
Justice of the Peace, Precinct 4:				
Salaries and benefits	571,052	571,052	498,023	73,029
Training and travel	8,500	8,500	3,292	5,208
Maintenance and operating	5,586	11,533	4,722	6,811
Total Justice of the Peace, Precinct 4	585,138	591,085	506,037	85,048
Total Justices of the Peace	2,863,003	2,868,577	2,628,494	240,083
Total Judicial	27,790,210	28,033,550	25,550,186	2,483,364
Financial Administration:				
County Auditor:				
Salaries and benefits	3,913,944	3,913,944	3,864,685	49,259
Training and travel	46,850	46,850	14,914	31,936
Maintenance and operating	18,500	18,500	10,094	8,406
Total County Auditor	3,979,294	3,979,294	3,889,693	89,601
Budget Director:				
Salaries and benefits	875,486	875,486	861,294	14,192
Training and travel	17,605	17,605	15,516	2,089
Maintenance and operating	995	995	813	182
Total Budget Director	894,086	894,086	877,623	16,463
County Court-at-Law Clerks Collections:				
Salaries and benefits	355,220	355,220	343,609	11,611
Training and travel	6,500	6,500	1,214	5,286
Maintenance and operating	9,766	7,766	6,691	1,075
Total County Court-at-Law Clerks Collections	371,486	369,486	351,514	17,972

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2023

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Tax Assessor-Collector:				
Salaries and benefits	\$ 7,127,382	\$ 7,127,382	\$ 6,376,994	\$ 750,388
Training and travel	25,900	25,900	19,969	5,931
Maintenance and operating	184,684	185,276	170,603	14,673
Total Tax Assessor-Collector	7,337,966	7,338,558	6,567,566	770,992
Treasury:				
Salaries and benefits	548,113	548,113	472,946	75,167
Training and travel	3,200	3,200	2,317	883
Maintenance and operating	2,117	2,117	2,025	92
Total Treasury	553,430	553,430	477,288	76,142
Tax Appraiser:				
Maintenance and operating	2,115,033	2,115,033	1,980,190	134,843
Purchasing Department:				
Salaries and benefits	1,694,699	1,694,699	1,653,320	41,379
Training and travel	26,720	26,720	21,678	5,042
Maintenance and operating	7,760	7,760	6,766	994
Total Purchasing Department	1,729,179	1,729,179	1,681,764	47,415
Total Financial Administration	16,980,474	16,979,066	15,825,638	1,153,428
Legal:				
District Attorney:				
Salaries and benefits	17,547,233	17,547,233	15,798,132	1,749,101
Training and travel	116,958	116,958	49,563	67,395
Maintenance and operating	476,388	519,079	435,514	83,565
Total District Attorney	18,140,579	18,183,270	16,283,209	1,900,061
Court-Appointed Prosecutor:				
Maintenance and operating	410,811	410,811	-	410,811
Total Legal	18,551,390	18,594,081	16,283,209	2,310,872

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2023

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Public Facilities:				
Facilities Management:				
Salaries and benefits	\$ 615,227	\$ 615,227	\$ 583,305	\$ 31,922
Training and travel	3,700	3,700	555	3,145
Maintenance and operating	1,439,163	1,146,988	1,057,241	89,747
Total Facilities Management	2,058,090	1,765,915	1,641,101	124,814
Building Superintendent:				
Salaries and benefits	5,833,595	5,833,595	5,538,123	295,472
Training and travel	23,337	23,337	8,097	15,240
Maintenance and operating	5,632,870	5,632,870	5,214,444	418,426
Total Building Superintendent	11,489,802	11,489,802	10,760,664	729,138
Courthouse Security:				
Maintenance and operating	69,430	69,430	17,698	51,732
Permanent Improvement:				
Maintenance and operating	236,925	231,575	61,421	170,154
Total Public Facilities	13,854,247	13,556,722	12,480,884	1,075,838
Equipment Services:				
Service Center:				
Salaries and benefits	1,391,637	1,391,637	1,360,794	30,843
Training and travel	11,750	11,750	7,114	4,636
Maintenance and operating	1,895,414	1,866,697	1,020,367	846,330
Total Equipment Services	3,298,801	3,270,084	2,388,275	881,809
Public Safety:				
Ambulance:				
Maintenance and operating	1,004,862	1,004,862	714,820	290,042
Fire Marshal:				
Salaries and benefits	762,927	762,927	730,712	32,215
Training and travel	13,500	13,500	7,050	6,450
Maintenance and operating	1,017,939	1,021,108	1,007,742	13,366
Total Fire Marshal	1,794,366	1,797,535	1,745,504	52,031

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2023

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Breathalyzer Program:				
Maintenance and operating	\$ 30,000	\$ 30,000	\$ 24,931	\$ 5,069
Total Breathalyzer Program	30,000	30,000	24,931	5,069
Constables:				
Constable, Precinct 1:				
Salaries and benefits	977,461	977,461	954,215	23,246
Training and travel	5,000	4,997	4,881	116
Maintenance and operating	8,750	16,391	16,391	-
Total Constable, Precinct 1	991,211	998,849	975,487	23,362
Constable, Precinct 2:				
Salaries and benefits	589,326	590,722	590,721	1
Training and travel	2,381	2,379	2,378	1
Maintenance and operating	9,605	8,743	8,538	205
Total Constable, Precinct 2	601,312	601,844	601,637	207
Constable, Precinct 3:				
Salaries and benefits	1,618,295	1,615,840	1,529,107	86,733
Training and travel	12,603	12,603	7,435	5,168
Maintenance and operating	33,355	35,359	7,675	27,684
Total Constable, Precinct 3	1,664,253	1,663,802	1,544,217	119,585
Constable, Precinct 4:				
Salaries and benefits	920,886	924,485	924,484	1
Training and travel	6,500	5,397	4,722	675
Maintenance and operating	16,671	14,226	13,621	605
Total Constable, Precinct 4	944,057	944,108	942,827	1,281
Total Constables	4,200,833	4,208,603	4,064,168	144,435

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2023

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Sheriff:				
Salaries and benefits	\$ 17,363,759	\$ 17,088,810	\$ 16,690,334	\$ 398,476
Training and travel	259,945	259,945	213,140	46,805
Maintenance and operating	710,195	975,009	578,738	396,271
Total Sheriff	18,333,899	18,323,764	17,482,212	841,552
Jail Operations:				
Salaries and benefits	32,072,514	32,037,072	32,037,072	-
Training and travel	75,086	52,497	52,497	-
Maintenance and operating	2,652,497	3,637,419	3,528,153	109,266
Total Jail Operations	34,800,097	35,726,988	35,617,722	109,266
Minimum Security Operations:				
Maintenance and operating	157,296	14,110	4,864	9,246
Total Minimum Security Operations	157,296	14,110	4,864	9,246
Sheriff's Office Fusion Center:				
Salaries and benefits	94,712	94,712	70,087	24,625
Training and travel	14,750	10,626	9,514	1,112
Maintenance and operating	1,800	1,653	1,207	446
Total Sheriff's Office Fusion Center	111,262	106,991	80,808	26,183
Medical Examiner:				
Salaries and benefits	1,955,528	2,094,840	2,094,839	1
Training and travel	5,000	4,148	4,148	-
Maintenance and operating	611,328	673,535	652,568	20,967
Total Medical Examiner	2,571,856	2,772,523	2,751,555	20,968
Highway Patrol:				
Salaries and benefits	39,455	39,455	17,480	21,975
Total Highway Patrol	39,455	39,455	17,480	21,975
County Corrections Center:				
Salaries and benefits	407,026	407,026	319,516	87,510
Total County Corrections Center	407,026	407,026	319,516	87,510

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2023

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Child Abuse Task Force:				
Salaries and benefits	\$ 643,228	\$ 661,832	\$ 661,831	\$ 1
Training and travel	5,240	1,927	1,927	-
Maintenance and operating	1,000	516	516	-
Total Child Abuse Task Force	649,468	664,275	664,274	1
Sheriffs Office Dispatch:				
Salaries and benefits	2,761,337	2,761,337	2,656,554	104,783
Training and travel	8,697	4,559	4,559	-
Maintenance and operating	978,072	977,710	788,754	188,956
Total Sheriffs Office Dispatch	3,748,106	3,743,606	3,449,867	293,739
911 Addressing:				
Salaries and benefits	800,252	800,252	776,730	23,522
Training and travel	27,900	27,900	23,703	4,197
Maintenance and operating	106,550	106,550	13,401	93,149
Total 911 Addressing	934,702	934,702	813,834	120,868
Jail Cafeteria:				
Maintenance and operating	71,853	50,000	50,000	-
Total Jail Cafeteria	71,853	50,000	50,000	-
Juvenile Board:				
Juvenile Probation:				
Salaries and benefits	3,736,718	3,323,974	2,836,811	487,163
Training and travel	62,580	54,609	53,374	1,235
Maintenance and operating	571,990	590,787	568,142	22,645
Total Juvenile Probation	4,371,288	3,969,370	3,458,327	511,043
Juvenile Detention:				
Salaries and benefits	8,500,049	9,021,353	9,021,352	1
Training and travel	39,027	31,501	31,500	1
Maintenance and operating	1,162,460	878,026	874,589	3,437
Total Juvenile Detention	9,701,536	9,930,880	9,927,441	3,439

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2023

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Juvenile Alternative Education:				
Salaries and benefits	\$ 614,520	\$ 771,942	\$ 771,942	\$ -
Training and travel	6,000	5,051	5,050	1
Maintenance and operating	434,837	277,415	-	277,415
Total Alternative Education	1,055,357	1,054,408	776,992	277,416
Total Juvenile Board	15,128,181	14,954,658	14,162,760	791,898
Pretrial Release:				
Maintenance and operating	827,399	554,528	554,528	-
Total Pretrial Release	827,399	554,528	554,528	-
Development Service:				
Salaries and benefits	901,248	901,248	874,277	26,971
Training and travel	10,175	10,175	2,495	7,680
Maintenance and operating	11,045	22,971	4,009	18,962
Total Development Service	922,468	934,394	880,781	53,613
Emergency Management:				
Salaries and benefits	114,190	114,303	114,303	-
Training and travel	3,700	3,587	826	2,761
Maintenance and operating	2,120	2,120	1,065	1,055
Total Emergency Management	120,010	120,010	116,194	3,816
Courthouse Security:				
Salaries and benefits	868,765	868,765	827,985	40,780
Maintenance and operating	3,750	3,750	3,072	678
Total Courthouse Security	872,515	872,515	831,057	41,458
Total Public Safety	86,725,654	87,260,545	84,346,875	2,913,670
Health and welfare:				
Mental Health and Retardation:				
Maintenance and operating	3,411,781	3,411,781	3,027,781	384,000
Child Protective Board:				
Maintenance and operating	46,330	46,330	46,330	-
Inmate Health:				
Maintenance and operating	11,021,311	12,547,248	12,383,030	164,218
Pauper Care and Charity:				
Maintenance and operating	3,000	3,000	-	3,000

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2023

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Substance Abuse:				
Salaries and benefits	\$ 282,889	\$ 282,892	\$ 282,891	\$ 1
Training and travel	4,500	4,497	3,098	1,399
Maintenance and operating	2,545	2,545	2,452	93
Total Substance Abuse	289,934	289,934	288,441	1,493
Indigent Criminal Defendants:				
Maintenance and operating	11,974,987	11,974,987	9,713,583	2,261,404
Total Health and Welfare	26,747,343	28,273,280	25,459,165	2,814,115
Culture and Recreation:				
Open space:				
Salaries and benefits	18,000	18,000	18,000	-
Maintenance and operating	17,623	17,623	13,086	4,537
Total Open Space	35,623	35,623	31,086	4,537
Historical Commission:				
Maintenance and operating	51,485	51,485	44,402	7,083
Total Historical Commission	51,485	51,485	44,402	7,083
Myers Park Operating:				
Salaries and benefits	874,889	874,889	800,582	74,307
Training and travel	4,100	3,100	641	2,459
Maintenance and operating	139,272	140,272	127,154	13,118
Total Myers Park Operating	1,018,261	1,018,261	928,377	89,884
Total Culture and Recreation	1,105,369	1,105,369	1,003,865	101,504
Conservation:				
Agriculture Extension Services:				
Salaries and benefits	338,909	338,909	254,141	84,768
Training and travel	10,300	10,300	9,801	499
Maintenance and operating	6,770	6,770	6,265	505
Total Agriculture Extension Service	355,979	355,979	270,207	85,772
Total Conservation	355,979	355,979	270,207	85,772

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2023

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Capital outlay:				
General administration:				
County Clerk	\$ 4,983,764	\$ 5,005,384	\$ 189,500	\$ 4,815,884
Human Resources	250,000	293,240	14,500	278,740
ERP	203,652	203,652	-	203,652
Non-Departmental	441,929	2,598,550	2,220,440	378,110
Non-Departmental Capital				
Replacement	91,829	88,449	79,459	8,990
Information Technology	3,592,283	2,980,193	1,776,489	1,203,704
Elections	4,835	27,128	25,451	1,677
Telecommunications	1,732,031	1,684,903	767,796	917,107
Total General Administration	11,300,323	12,881,499	5,073,635	7,807,864
Judicial:				
District Clerk	245,077	299,127	15,038	284,089
493rd Civil Court	-	27,614	-	27,614
494th Family District Court	-	27,614	-	27,614
Justice of the Peace - Precinct 4	-	10,810	-	10,810
Total Judicial	245,077	365,165	15,038	350,127
Financial administration:				
Tax Assessor-Collector	5,037	12,502	10,499	2,003
Total Financial Administration	5,037	12,502	10,499	2,003
Legal:				
District Attorney	-	10,810	-	10,810
Total Legal	-	10,810	-	10,810

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Expenditures, Compared to Budget (GAAP Basis)

General Fund, continued

For The Year Ended September 30, 2023

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Public Facilities:				
Facilities and Parks	\$ 901,715	\$ 901,716	\$ 191,975	\$ 709,741
Permanent Improvement	8,208,980	8,214,330	1,306,757	6,907,573
Total Public Facilities	9,110,695	9,116,046	1,498,732	7,617,314
Equipment Services:				
Equipment Services	3,218,433	2,990,694	692,365	2,298,329
Total Equipment Services	3,218,433	2,990,694	692,365	2,298,329
Public Safety:				
Constable, Precinct 3	17,159	-	-	-
Constable, Precinct 4	11,219	-	-	-
Fire Marshal	154,612	150,697	66,848	83,849
Sheriff	278,667	1,343,762	133,549	1,210,213
Medical Examiner	10,000	24,356	1,868	22,488
911 Addressing	55,000	55,000	-	55,000
JJAEP	-	120,000	-	120,000
Juvenile Detention Admin	22,998	22,998	-	22,998
Total Public Safety	549,655	1,716,813	202,265	1,514,548
Public Transportation:				
Engineering	2,317,975	2,329,975	259,498	2,070,477
Total Public Transportation	2,317,975	2,329,975	259,498	2,070,477
Culture and Recreation:				
Myers Park Operating	6,752	6,752	6,752	-
Total Culture and Recreation	6,752	6,752	6,752	-
Total Capital Outlay	26,753,947	29,430,256	7,758,784	21,671,472
Debt Service:				
Principal retirement	-	1,121,877	1,121,876	1
Total Debt Service	-	1,121,877	1,121,876	1
Total Expenditures	\$ 303,508,236	\$ 307,294,969	\$ 252,874,385	\$ 54,420,584

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget (GAAP Basis) and Actual
Debt Service Funds
For The Year Ended September 30, 2023

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Taxes - general property ad valorem	\$ 85,328,538	\$ 85,328,538	\$ 85,645,469	\$ 316,931
Interest	100,000	100,000	695,326	595,326
Total revenues	<u>85,428,538</u>	<u>85,428,538</u>	<u>86,340,795</u>	<u>912,257</u>
Expenditures:				
Debt service:				
Principal retirement	65,215,000	65,215,000	65,215,000	-
Interest and fiscal charges	19,466,000	19,494,710	19,494,710	-
Bond issuance costs	-	1,795,542	1,791,637	3,905
Total debt service	<u>84,681,000</u>	<u>86,505,252</u>	<u>86,501,347</u>	<u>3,905</u>
Total expenditures	<u>84,681,000</u>	<u>86,505,252</u>	<u>86,501,347</u>	<u>3,905</u>
Excess (deficiency) of revenues over expenditures	747,538	(1,076,714)	(160,552)	916,162
Other financing sources (uses):				
Premium (discount) on sale of bonds	-	1,805,042	1,805,042	-
Total other financing sources (uses)	<u>-</u>	<u>1,805,042</u>	<u>1,805,042</u>	<u>-</u>
Net change in fund balance	747,538	728,328	1,644,490	<u>\$ 916,162</u>
Fund balance - beginning	<u>6,065,528</u>	<u>6,065,528</u>	<u>6,065,528</u>	
Fund balance - ending	<u>\$ 6,813,066</u>	<u>\$ 6,793,856</u>	<u>\$ 7,710,018</u>	

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Revenues, Expenditures, and
Changes in Fund Balance – Budget (GAAP Basis) and Actual
2020 Permanent Improvement Bond Capital Projects Fund
From Inception and for the Year Ended September 30, 2023

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Other local government funds	\$ 3,928	\$ 590	\$ 4,518	\$ 4,518
Interest	(2,064,960)	16,986,943	14,921,983	14,921,983
Total revenues	<u>(2,061,032)</u>	<u>16,987,533</u>	<u>14,926,501</u>	<u>14,926,501</u>
Expenditures:				
Capital outlay:				
Freeways, thoroughfares, and funding for Open Space.	<u>64,069,488</u>	<u>25,728,402</u>	<u>89,797,890</u>	<u>672,370,686</u>
Total expenditures	<u>64,069,488</u>	<u>25,728,402</u>	<u>89,797,890</u>	<u>672,370,686</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(66,130,520)</u>	<u>(8,740,869)</u>	<u>(74,871,389)</u>	<u>(657,444,185)</u>
Other financing sources (uses):				
Sale of assets	13,358,879	2,833,069	16,191,948	16,191,948
Debt issuance	334,935,000	243,395,000	578,330,000	578,330,000
Premium on sale of bonds	<u>39,872,237</u>	<u>23,050,000</u>	<u>62,922,237</u>	<u>62,922,237</u>
Total other financing sources (uses)	<u>388,166,116</u>	<u>269,278,069</u>	<u>657,444,185</u>	<u>657,444,185</u>
Net change in fund balance	<u>\$ 322,035,596</u>	<u>260,537,200</u>	<u>\$ 582,572,796</u>	<u>\$ -</u>
Fund balance – beginning		<u>322,035,596</u>		
Fund balance – ending		<u>\$ 582,572,796</u>		

**COMBINING AND INDIVIDUAL
FUND STATEMENTS AND SCHEDULES**

COLLIN COUNTY, TEXAS

Combining Balance Sheet

Nonmajor Governmental Funds

September 30, 2023

Assets:	Special Revenue	Capital Projects	Total
Cash	\$ 1,228,560	\$ 19,996,157	\$ 21,224,717
Investments	39,112,034	97,093,407	136,205,441
Receivables:			
Advance to other funds	-	61,568,047	61,568,047
Miscellaneous	166	12	178
Total assets	<u>\$ 40,340,760</u>	<u>\$ 178,657,623</u>	<u>\$ 218,998,383</u>
Liabilities:			
Accounts payable	\$ 213,708	\$ 7,776,874	\$ 7,990,582
Payroll related costs payable	34,451	-	34,451
Total liabilities	<u>248,159</u>	<u>7,776,874</u>	<u>8,025,033</u>
Fund Balances:			
Restricted	<u>40,092,601</u>	<u>170,880,749</u>	<u>210,973,350</u>
Total fund balances	<u>40,092,601</u>	<u>170,880,749</u>	<u>210,973,350</u>
Total liabilities and fund balances	<u>\$ 40,340,760</u>	<u>\$ 178,657,623</u>	<u>\$ 218,998,383</u>

COLLIN COUNTY, TEXAS

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances

Nonmajor Governmental Funds

For The Year Ended September 30, 2023

	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Total</u>
Revenues:			
Property taxes	\$ 84,638	\$ -	\$ 84,638
Federal and state funds	1,791,222	-	1,791,222
Fees and charges for services	6,675,361	-	6,675,361
Fines and forfeitures	150,776	-	150,776
Other local government funds	-	1,117,168	1,117,168
Interest	540,690	5,440,969	5,981,659
Miscellaneous	234,156	-	234,156
Total revenues	<u>9,476,843</u>	<u>6,558,137</u>	<u>16,034,980</u>
Expenditures:			
Current:			
General administration	2,809,398	-	2,809,398
Judicial	1,368,257	-	1,368,257
Legal	249,309	-	249,309
Public safety	708,132	-	708,132
Public transportation	48,921	-	48,921
Culture and recreation	1,968	-	1,968
Capital outlay:	83,695	48,073,038	48,156,733
Total expenditures	<u>5,269,680</u>	<u>48,073,038</u>	<u>53,342,718</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,207,163</u>	<u>(41,514,901)</u>	<u>(37,307,738)</u>
Other financing sources (uses):			
Transfers out	(314)	-	(314)
Sale of assets	8	6,608,630	6,608,638
Total other financing sources (uses)	<u>(306)</u>	<u>6,608,630</u>	<u>6,608,324</u>
Net change in fund balances	4,206,857	(34,906,271)	(30,699,414)
Fund balances – beginning	<u>35,885,744</u>	<u>205,787,020</u>	<u>241,672,764</u>
Fund balances – ending	<u><u>\$ 40,092,601</u></u>	<u><u>\$ 170,880,749</u></u>	<u><u>\$ 210,973,350</u></u>

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

FARM TO MARKET FUND: to account for citizen-approved tax revenues that are restricted for roads and related projects within the County. The balance of this fund remains from prior years since this tax has not been levied since the 1990's.

LATERAL ROAD FUND: to account for statutory mandated State funding for the maintenance and improvements of farm to market and lateral roads within the County.

JUDICIAL APPELLATE FEE FUND: to account for court filing fees restricted for funding judicial appellate courts. A portion of this fee remains with the County which is restricted for improving court processes and procedures within the County.

COURT REPORTERS FUND: to account for court fees restricted to be used for court reporter services for District and County Courts.

L.E.O.S.E. EDUCATION FUND: to account for state funding restricted for training certified peace officers.

TAX ASSESSOR/COLLECTOR MOTOR VEHICLE TAX FUND: to account for funding from the Tax Assessor and Collector which is restricted for the Office of Collin County Tax Assessor and Collector. The source of these funds are interest earnings from motor vehicle tax proceeds.

LAW LIBRARY FUND: to account for court fees which are restricted for maintenance and operations of law library services for citizens.

FARM MUSEUM MEMORIAL FUND: to account for the receipts and disbursements of donated funds to be used for improvements to the Farm Museum at Myers Park.

OPEN SPACE PARKS FUND: to account for donations to be used for park improvements within the County.

COUNTY CLERK RECORDS MANAGEMENT AND PRESERVATION FUND: to account for the County Clerk's statutory document preservation fee which is restricted for records management and preservation.

DISTRICT CLERK RECORDS MANAGEMENT AND PRESERVATION FUND: to account for the District Clerk's statutory document preservation fee which is restricted for records management and preservation.

JUVENILE DELINQUENCY PREVENTION FUND: to account for fees restricted for the prevention of juvenile delinquency and graffiti eradication.

JUSTICE COURT TECHNOLOGY FUND: to account for court fees restricted for technological improvements in the Justice of the Peace Courts.

ECONOMIC DEVELOPMENT FUND: to account for unclaimed electric coop capital credits provided from the State restricted for economic development or to fund a child's advocacy center.

DANGEROUS WILD ANIMAL FUND: to account for fees restricted for regulating facilities that house such animals within the County.

CONTRACT ELECTIONS FUND: to account for funding of elections with local governments that have an agreement with the County to provide election services.

ELECTION EQUIPMENT FUND: to account for additional funding provided by local governments that have an agreement with the County to provide election services restricted for upgrading or purchasing additional election equipment.

SHERIFF STATE FORFEITURE FUND: to account for forfeited funds awarded by courts to the Sheriff's Office related to state law enforcement cases. These proceeds are restricted for the benefit of the Sheriff's Office.

DISTRICT ATTORNEY STATE FORFEITURE FUND: to account for forfeited funds awarded by courts to the District Attorney related to drug cases. These proceeds are restricted for the benefit of the Office of District Attorney.

DISTRICT ATTORNEY SERVICE FEE FUND: to account for the statutory authorized hot check service fee. These proceeds are restricted for the benefit of the Office of District Attorney.

MYERS PARK FOUNDATION FUND: to account for donations restricted for improvements to Myers Park.

CHILD ABUSE PREVENTION FUND: to account for court fees restricted for child abuse prevention programs and education.

COUNTY RECORDS MANAGEMENT AND PRESERVATION FUND: to account for court fees restricted for records management and preservation.

JUVENILE CASE MANAGER FUND: to account for court fees restricted for juvenile case management services.

COURT INITIATED GUARDIANSHIP FUND: to account for fees collected for the support of the judiciary in guardianships initiated under Section 683 of the Texas Probate Code that is restricted for the appointment of a guardian ad litem.

ALTERNATIVE DISPUTE RESOLUTION FUND: to account for court costs collected and related expenditures to establish and maintain the alternate dispute resolution system.

DISTRICT ATTORNEY PRETRIAL INTERVENTION PROGRAM FUND: to account for participation fees paid by defendants who have entered the program as an alternative to prosecution for specific crimes, with the intent that successful completion of the program will remove the arrest and details from their record.

SPECIALTY COURT FUND: to account for fees paid by defendants restricted for operating a drug court program.

SCAAP FUND: to account for funds received from the State Criminal Alien Assistance Program restricted for improvements to detention centers and the operations thereof.

COUNTY COURTS TECHNOLOGY FUND: to account for court fees restricted for funding County Courts education and training regarding technological enhancements and for purchase and maintenance of technological enhancements, including computer systems, networks, hardware, software, imaging systems, electronic kiosks, and docket management systems.

DISTRICT COURTS TECHNOLOGY FUND: to account for court fees restricted for funding District Courts education and training regarding technological enhancements and for purchase and maintenance of

technological enhancements, including computer systems, networks, hardware, software, imaging systems, electronic kiosks, and docket management systems.

PROBATE CONTRIBUTIONS FUND: to account for state funds restricted for use in the probate court.

COUNTY COURT-AT-LAW CLERKS COURT RECORDS PRESERVATION FUND: to account for County civil court fees restricted for preserving County Court records.

DISTRICT CLERK COURT RECORDS PRESERVATION FUND: to account for civil court fees restricted for preserving District Court records.

DISTRICT ATTORNEY APPORTIONMENT FUND: to account for monies apportioned to the county by the state restricted for salary and related costs in the Office of District Attorney.

JUSTICE COURT BUILDING SECURITY FUND: to account for court fees restricted to provide security for a justice court in a building other than the courthouse.

DISTRICT ATTORNEY FEDERAL TREASURY FORFEITURE FUND: to account for forfeited funds awarded by courts to the District Attorney related to federal treasury cases. These proceeds are restricted for the benefit of the Office of District Attorney.

TRUANCY PREVENTION AND DIVERSION FUND: to account for court fees collected for this program.

DISTRICT ATTORNEY FEDERAL JUSTICE FORFEITURE FUND: to account for forfeited funds awarded by courts to the District Attorney related to federal justice cases. These proceeds are restricted for the benefit of the Office of District Attorney.

CONSTABLE PRECINCT 3 FORFEITURE FUND: to account for forfeited funds awarded by courts to the Constable Precinct 3. These proceeds are restricted for the benefit of the Office of Constable Precinct 3.

SHERIFF FEDERAL JUSTICE FORFEITURE FUND: to account for forfeited funds awarded by courts to the Sheriff's Office related to Federal Justice Department law enforcement cases. These proceeds are restricted for the benefit of the Sheriff's Office.

SHERIFF FEDERAL TREASURY FORFEITURE FUND: to account for forfeited funds awarded by courts to the Sheriff's Office related to Federal Treasury Department law enforcement cases. These proceeds are restricted for the benefit of the Sheriff's Office.

TRAILS OF BLUE RIDGE SPECIAL ROAD DISTRICT FUND: to account for funds with the intent of assisting the residents of the Trails of Blue Ridge.

COURT FACILITY FEE FUND: to account for fees restricted for improvements to court facilities.

OPIOID ABATEMENT FUND: to account for fees obtained under a statewide opioid settlement agreement. These proceeds are restricted to address opioid-related harms.

VETERANS COURT PROGRAM FUND: to account for juror donations. These proceeds are restricted for the benefit of the Veterans Court Program.

COLLIN COUNTY, TEXAS

Combining Balance Sheet

Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

September 30, 2023

						Tax Assessor/ Collector Motor Vehicle Tax	Law Library	Farm Museum Memorial
Assets:	Farm to Market	Lateral Road	Judicial Appellate	Court Reporters	L.E.O.S.E. Education			
Cash	\$ 3	\$ 572	\$ 44,145	\$ 115,197	\$ 1,883	\$ 3	\$ 56,011	\$ 11,991
Investments	22,904	1,371,378	397,831	314,333	93,428	-	4,534,381	-
Receivables:								
Miscellaneous	-	-	-	-	-	-	-	-
Total assets	<u>\$ 22,907</u>	<u>\$ 1,371,950</u>	<u>\$ 441,976</u>	<u>\$ 429,530</u>	<u>\$ 95,311</u>	<u>\$ 3</u>	<u>\$ 4,590,392</u>	<u>\$ 11,991</u>
Liabilities:								
Accounts payable	\$ -	\$ -	\$ -	\$ 25,934	\$ -	\$ -	\$ 6,762	\$ -
Payroll related costs payable	-	-	-	-	-	-	3,567	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,934</u>	<u>-</u>	<u>-</u>	<u>10,329</u>	<u>-</u>
Fund Balances:								
Restricted	22,907	1,371,950	441,976	403,596	95,311	3	4,580,063	11,991
Total fund balances	<u>22,907</u>	<u>1,371,950</u>	<u>441,976</u>	<u>403,596</u>	<u>95,311</u>	<u>3</u>	<u>4,580,063</u>	<u>11,991</u>
Total liabilities and fund balances	<u>\$ 22,907</u>	<u>\$ 1,371,950</u>	<u>\$ 441,976</u>	<u>\$ 429,530</u>	<u>\$ 95,311</u>	<u>\$ 3</u>	<u>\$ 4,590,392</u>	<u>\$ 11,991</u>

COLLIN COUNTY, TEXAS

Combining Balance Sheet

Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

September 30, 2023

	Open Space Parks	County Clerk Records Management and Preservation	District Clerk Records Management and Preservation	Juvenile Delinquency Prevention	Justice Court Technology	Economic Development	Dangerous Wild Animal	Contract Elections
Assets:								
Cash	\$ 2,831	\$ 190,912	\$ 27,869	\$ 3,231	\$ 5,928	\$ 9,559	\$ 7,944	\$ 6,989
Investments	-	14,209,497	683,399	-	1,094,677	763,637	-	3,722,458
Receivables:								
Miscellaneous	-	-	-	-	-	-	-	166
Total assets	<u>\$ 2,831</u>	<u>\$ 14,400,409</u>	<u>\$ 711,268</u>	<u>\$ 3,231</u>	<u>\$ 1,100,605</u>	<u>\$ 773,196</u>	<u>\$ 7,944</u>	<u>\$ 3,729,613</u>
Liabilities:								
Accounts payable	\$ -	\$ 921	\$ -	\$ -	\$ 1,919	\$ -	\$ -	\$ 72,867
Payroll related costs payable	-	18,824	2,051	-	-	-	-	-
Total liabilities	<u>-</u>	<u>19,745</u>	<u>2,051</u>	<u>-</u>	<u>1,919</u>	<u>-</u>	<u>-</u>	<u>72,867</u>
Fund Balances:								
Restricted	2,831	14,380,664	709,217	3,231	1,098,686	773,196	7,944	3,656,746
Total fund balances	<u>2,831</u>	<u>14,380,664</u>	<u>709,217</u>	<u>3,231</u>	<u>1,098,686</u>	<u>773,196</u>	<u>7,944</u>	<u>3,656,746</u>
Total liabilities and fund balances	<u>\$ 2,831</u>	<u>\$ 14,400,409</u>	<u>\$ 711,268</u>	<u>\$ 3,231</u>	<u>\$ 1,100,605</u>	<u>\$ 773,196</u>	<u>\$ 7,944</u>	<u>\$ 3,729,613</u>

COLLIN COUNTY, TEXAS

Combining Balance Sheet

Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

September 30, 2023

	Election Equipment	Sheriff State Forfeiture	District Attorney State Forfeiture	District Attorney Service Fee	Myers Park Foundation	Child Abuse Prevention	County Records Management and Preservation	Juvenile Case Manager
Assets:								
Cash	\$ 14,137	\$ 8,827	\$ 5,583	\$ 2,264	\$ 418	\$ 54,403	\$ 67,226	\$ 614
Investments	-	21,337	1,266,506	250,789	1,181	-	843,651	469,262
Receivables:								
Miscellaneous	-	-	-	-	-	-	-	-
Total assets	<u>\$ 14,137</u>	<u>\$ 30,164</u>	<u>\$ 1,272,089</u>	<u>\$ 253,053</u>	<u>\$ 1,599</u>	<u>\$ 54,403</u>	<u>\$ 910,877</u>	<u>\$ 469,876</u>
Liabilities:								
Accounts payable	\$ -	\$ 22,814	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll related costs payable	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>22,814</u>	<u>1,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:								
Restricted	14,137	7,350	1,270,589	253,053	1,599	54,403	910,877	469,876
Total fund balances	<u>14,137</u>	<u>7,350</u>	<u>1,270,589</u>	<u>253,053</u>	<u>1,599</u>	<u>54,403</u>	<u>910,877</u>	<u>469,876</u>
Total liabilities and fund balances	<u>\$ 14,137</u>	<u>\$ 30,164</u>	<u>\$ 1,272,089</u>	<u>\$ 253,053</u>	<u>\$ 1,599</u>	<u>\$ 54,403</u>	<u>\$ 910,877</u>	<u>\$ 469,876</u>

COLLIN COUNTY, TEXAS

Combining Balance Sheet

Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

September 30, 2023

	Court Initiated Guardianship	Alternative Dispute Resolution	District Attorney Pretrial Intervention Program	Specialty Court	SCAAP	County Courts Technology	District Courts Technology	Probate Contributions
Assets:								
Cash	\$ 3,509	\$ 74,339	\$ 28,811	\$ 30,178	\$ -	\$ 2,860	\$ 3,617	\$ 3,000
Investments	633,270	-	911,134	208,202	-	644,885	639,055	878,020
Receivables:								
Miscellaneous	-	-	-	-	-	-	-	-
Total assets	<u>\$ 636,779</u>	<u>\$ 74,339</u>	<u>\$ 939,945</u>	<u>\$ 238,380</u>	<u>\$ -</u>	<u>\$ 647,745</u>	<u>\$ 642,672</u>	<u>\$ 881,020</u>
Liabilities:								
Accounts payable	\$ -	\$ 73,709	\$ -	\$ 4,934	\$ -	\$ -	\$ -	\$ -
Payroll related costs payable	-	-	4,018	-	-	-	-	2,016
Total liabilities	<u>-</u>	<u>73,709</u>	<u>4,018</u>	<u>4,934</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,016</u>
Fund Balances:								
Restricted	636,779	630	935,927	233,446	-	647,745	642,672	879,004
Total fund balances	<u>636,779</u>	<u>630</u>	<u>935,927</u>	<u>233,446</u>	<u>-</u>	<u>647,745</u>	<u>642,672</u>	<u>879,004</u>
Total liabilities and fund balances	<u>\$ 636,779</u>	<u>\$ 74,339</u>	<u>\$ 939,945</u>	<u>\$ 238,380</u>	<u>\$ -</u>	<u>\$ 647,745</u>	<u>\$ 642,672</u>	<u>\$ 881,020</u>

COLLIN COUNTY, TEXAS

Combining Balance Sheet

Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

September 30, 2023

	County Court - at-Law Clerks Court Records Preservation	District Clerk Court Records Preservation	District Attorney Apportionment	Justice Court Building Security	District Attorney Federal Treasury Forfeiture	Truancy Prevention and Diversion	District Attorney Federal Justice Forfeiture	Constable Precinct 3 Forfeiture
Assets:								
Cash	\$ 799	\$ 1,054	\$ 915	\$ 1,965	\$ 18,263	\$ 265,077	\$ 131,261	\$ 973
Investments	688,065	481,466	100,954	320,442	1,811,767	-	-	-
Receivables:								
Miscellaneous	-	-	-	-	-	-	-	-
Total assets	<u>\$ 688,864</u>	<u>\$ 482,520</u>	<u>\$ 101,869</u>	<u>\$ 322,407</u>	<u>\$ 1,830,030</u>	<u>\$ 265,077</u>	<u>\$ 131,261</u>	<u>\$ 973</u>
Liabilities:								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll related costs payable	-	-	-	-	3,975	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,975</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:								
Restricted	688,864	482,520	101,869	322,407	1,826,055	265,077	131,261	973
Total fund balances	<u>688,864</u>	<u>482,520</u>	<u>101,869</u>	<u>322,407</u>	<u>1,826,055</u>	<u>265,077</u>	<u>131,261</u>	<u>973</u>
Total liabilities and fund balances	<u>\$ 688,864</u>	<u>\$ 482,520</u>	<u>\$ 101,869</u>	<u>\$ 322,407</u>	<u>\$ 1,830,030</u>	<u>\$ 265,077</u>	<u>\$ 131,261</u>	<u>\$ 973</u>

COLLIN COUNTY, TEXAS

Combining Balance Sheet

Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

September 30, 2023

	Sheriff Federal Justice Forfeiture	Sheriff Federal Treasury Forfeiture	Trails of Blue Ridge Special Road District	Court Facility Fee	Opioid Abatement	Veterans Court Program	Nonmajor Special Revenue Funds Total
Assets:							
Cash	\$ 766	\$ 1,777	\$ 603	\$ 18,711	\$ 471	\$ 1,071	\$ 1,228,560
Investments	23,908	237,748	118,752	584,633	747,807	21,277	39,112,034
Receivables:							
Miscellaneous	-	-	-	-	-	-	166
Total assets	<u>\$ 24,674</u>	<u>\$ 239,525</u>	<u>\$ 119,355</u>	<u>\$ 603,344</u>	<u>\$ 748,278</u>	<u>\$ 22,348</u>	<u>\$ 40,340,760</u>
Liabilities:							
Accounts payable	\$ 1,845	\$ 429	\$ -	\$ -	\$ -	\$ 74	\$ 213,708
Payroll related costs payable	-	-	-	-	-	-	34,451
Total liabilities	<u>1,845</u>	<u>429</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>74</u>	<u>248,159</u>
Fund Balances:							
Restricted	22,829	239,096	119,355	603,344	748,278	22,274	40,092,601
Total fund balances	<u>22,829</u>	<u>239,096</u>	<u>119,355</u>	<u>603,344</u>	<u>748,278</u>	<u>22,274</u>	<u>40,092,601</u>
Total liabilities and fund balances	<u>\$ 24,674</u>	<u>\$ 239,525</u>	<u>\$ 119,355</u>	<u>\$ 603,344</u>	<u>\$ 748,278</u>	<u>\$ 22,348</u>	<u>\$ 40,340,760</u>

COLLIN COUNTY, TEXAS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2023

	Farm to Market	Lateral Road	Judicial Appellate	Court Reporters	L.E.O.S.E. Education	Tax Assessor/ Collector Motor Vehicle Tax	Law Library	Farm Museum Memorial
Revenues:								
Taxes:								
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal and state funds	-	49,700	-	-	29,599	-	-	-
Fees and charges for services	-	-	88,504	445,052	-	-	619,529	-
Fines and forfeitures	-	-	-	-	-	-	-	-
Interest	1,023	61,219	18,411	-	5,084	-	-	69
Miscellaneous	-	-	-	-	-	-	15,988	199
Total revenues	<u>1,023</u>	<u>110,919</u>	<u>106,915</u>	<u>445,052</u>	<u>34,683</u>	<u>-</u>	<u>635,517</u>	<u>268</u>
Expenditures:								
Current:								
General administration	-	-	-	-	-	-	-	-
Judicial	-	-	83,183	324,264	-	-	384,236	-
Legal	-	-	-	-	1,408	-	-	-
Public safety	-	-	-	-	47,945	-	-	-
Public transportation	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	1,968
Capital outlay:	-	-	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>83,183</u>	<u>324,264</u>	<u>49,353</u>	<u>-</u>	<u>384,236</u>	<u>1,968</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,023</u>	<u>110,919</u>	<u>23,732</u>	<u>120,788</u>	<u>(14,670)</u>	<u>-</u>	<u>251,281</u>	<u>(1,700)</u>
Other financing sources (uses):								
Transfers out	-	-	-	-	-	-	-	-
Sale of assets	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>1,023</u>	<u>110,919</u>	<u>23,732</u>	<u>120,788</u>	<u>(14,670)</u>	<u>-</u>	<u>251,281</u>	<u>(1,700)</u>
Fund balances – beginning	<u>21,884</u>	<u>1,261,031</u>	<u>418,244</u>	<u>282,808</u>	<u>109,981</u>	<u>3</u>	<u>4,328,782</u>	<u>13,691</u>
Fund balances – ending	<u>\$ 22,907</u>	<u>\$ 1,371,950</u>	<u>\$ 441,976</u>	<u>\$ 403,596</u>	<u>\$ 95,311</u>	<u>\$ 3</u>	<u>\$ 4,580,063</u>	<u>\$ 11,991</u>

COLLIN COUNTY, TEXAS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2023

	Open Space Parks	County Clerk Records Management and Preservation	District Clerk Records Management and Preservation	Juvenile Delinquency Prevention	Justice Court Technology	Economic Development	Dangerous Wild Animal	Contract Elections
Revenues:								
Taxes:								
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal and state funds	-	-	-	-	-	380,745	-	-
Fees and charges for services	-	1,480,957	428,489	-	98,740	-	500	2,131,497
Fines and forfeitures	-	-	-	-	-	-	-	-
Interest	14	-	-	-	-	20,449	-	183,350
Miscellaneous	-	-	-	-	-	-	-	-
Total revenues	<u>14</u>	<u>1,480,957</u>	<u>428,489</u>	<u>-</u>	<u>98,740</u>	<u>401,194</u>	<u>500</u>	<u>2,314,847</u>
Expenditures:								
Current:								
General administration	-	784,089	-	-	-	130,850	-	1,894,459
Judicial	-	-	74,124	-	35,614	-	-	-
Legal	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>784,089</u>	<u>74,124</u>	<u>-</u>	<u>35,614</u>	<u>130,850</u>	<u>-</u>	<u>1,894,459</u>
Excess (deficiency) of revenues over (under) expenditures	<u>14</u>	<u>696,868</u>	<u>354,365</u>	<u>-</u>	<u>63,126</u>	<u>270,344</u>	<u>500</u>	<u>420,388</u>
Other financing sources (uses):								
Transfers out	-	-	-	-	-	-	-	(314)
Sale of assets	-	5	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>5</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(314)</u>
Net change in fund balances	<u>14</u>	<u>696,873</u>	<u>354,365</u>	<u>-</u>	<u>63,126</u>	<u>270,344</u>	<u>500</u>	<u>420,074</u>
Fund balances – beginning	<u>2,817</u>	<u>13,683,791</u>	<u>354,852</u>	<u>3,231</u>	<u>1,035,560</u>	<u>502,852</u>	<u>7,444</u>	<u>3,236,672</u>
Fund balances – ending	<u>\$ 2,831</u>	<u>\$ 14,380,664</u>	<u>\$ 709,217</u>	<u>\$ 3,231</u>	<u>\$ 1,098,686</u>	<u>\$ 773,196</u>	<u>\$ 7,944</u>	<u>\$ 3,656,746</u>

COLLIN COUNTY, TEXAS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2023

	Election Equipment	Sheriff State Forfeiture	District Attorney State Forfeiture	District Attorney Service Fee	Myers Park Foundation	Child Abuse Prevention	County Records Management and Preservation	Juvenile Case Manager
Revenues:								
Taxes:								
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal and state funds	-	-	-	-	-	-	-	-
Fees and charges for services	-	-	-	3,705	-	2,029	199,841	2,124
Fines and forfeitures	-	2,872	136,233	-	-	-	-	-
Interest	72	1,384	54,528	-	54	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Total revenues	<u>72</u>	<u>4,256</u>	<u>190,761</u>	<u>3,705</u>	<u>54</u>	<u>2,029</u>	<u>199,841</u>	<u>2,124</u>
Expenditures:								
Current:								
General administration	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-
Legal	-	-	63,132	3,957	-	-	-	-
Public safety	-	9,311	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>9,311</u>	<u>63,132</u>	<u>3,957</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>72</u>	<u>(5,055)</u>	<u>127,629</u>	<u>(252)</u>	<u>54</u>	<u>2,029</u>	<u>199,841</u>	<u>2,124</u>
Other financing sources (uses):								
Transfers out	-	-	-	-	-	-	-	-
Sale of assets	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>72</u>	<u>(5,055)</u>	<u>127,629</u>	<u>(252)</u>	<u>54</u>	<u>2,029</u>	<u>199,841</u>	<u>2,124</u>
Fund balances – beginning	<u>14,065</u>	<u>12,405</u>	<u>1,142,960</u>	<u>253,305</u>	<u>1,545</u>	<u>52,374</u>	<u>711,036</u>	<u>467,752</u>
Fund balances – ending	<u>\$ 14,137</u>	<u>\$ 7,350</u>	<u>\$ 1,270,589</u>	<u>\$ 253,053</u>	<u>\$ 1,599</u>	<u>\$ 54,403</u>	<u>\$ 910,877</u>	<u>\$ 469,876</u>

COLLIN COUNTY, TEXAS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2023

	Court Initiated Guardianship	Alternative Dispute Resolution	District Attorney Pretrial Intervention Program	Specialty Court	SCAAP	County Courts Technology	District Court Technology	Probate Contributions
Revenues:								
Taxes:								
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal and state funds	-	-	-	-	491,932	-	-	90,405
Fees and charges for services	69,690	369,630	124,571	50,018	-	59,731	73,967	-
Fines and forfeitures	-	-	-	-	-	-	-	-
Interest	-	-	-	-	14,091	-	-	36,887
Miscellaneous	-	-	-	882	-	-	-	-
Total revenues	<u>69,690</u>	<u>369,630</u>	<u>124,571</u>	<u>50,900</u>	<u>506,023</u>	<u>59,731</u>	<u>73,967</u>	<u>127,292</u>
Expenditures:								
Current:								
General administration	-	-	-	-	-	-	-	-
Judicial	-	369,635	-	50,354	-	1,629	3,756	41,144
Legal	-	-	122,437	-	-	-	-	-
Public safety	-	-	-	-	512,065	-	-	-
Public transportation	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>369,635</u>	<u>122,437</u>	<u>50,354</u>	<u>512,065</u>	<u>1,629</u>	<u>3,756</u>	<u>41,144</u>
Excess (deficiency) of revenues over (under) expenditures	<u>69,690</u>	<u>(5)</u>	<u>2,134</u>	<u>546</u>	<u>(6,042)</u>	<u>58,102</u>	<u>70,211</u>	<u>86,148</u>
Other financing sources (uses):								
Transfers out	-	-	-	-	-	-	-	-
Sale of assets	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>69,690</u>	<u>(5)</u>	<u>2,134</u>	<u>546</u>	<u>(6,042)</u>	<u>58,102</u>	<u>70,211</u>	<u>86,148</u>
Fund balances – beginning	<u>567,089</u>	<u>635</u>	<u>933,793</u>	<u>232,900</u>	<u>6,042</u>	<u>589,643</u>	<u>572,461</u>	<u>792,856</u>
Fund balances – ending	<u>\$ 636,779</u>	<u>\$ 630</u>	<u>\$ 935,927</u>	<u>\$ 233,446</u>	<u>\$ -</u>	<u>\$ 647,745</u>	<u>\$ 642,672</u>	<u>\$ 879,004</u>

COLLIN COUNTY, TEXAS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2023

	County Court - at-Law Clerks Court Records Preservation	District Clerk Court Records Preservation	District Attorney Apportionment	Justice Court Building Security	District Attorney Federal Treasury Forfeiture	Truancy Prevention and Diversion	District Attorney Federal Justice Forfeiture	Constable Precinct 3 Forfeiture
Revenues:								
Taxes:								
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal and state funds	-	-	22,500	-	-	-	-	-
Fees and charges for services	97	1,192	-	14,649	-	58,078	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-
Interest	-	-	5,586	-	81,218	-	697	5
Miscellaneous	-	-	-	-	-	-	-	-
Total revenues	<u>97</u>	<u>1,192</u>	<u>28,086</u>	<u>14,649</u>	<u>81,218</u>	<u>58,078</u>	<u>697</u>	<u>5</u>
Expenditures:								
Current:								
General administration	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-
Legal	-	-	35,277	-	12,004	-	11,094	-
Public safety	-	-	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>35,277</u>	<u>-</u>	<u>12,004</u>	<u>-</u>	<u>11,094</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>97</u>	<u>1,192</u>	<u>(7,191)</u>	<u>14,649</u>	<u>69,214</u>	<u>58,078</u>	<u>(10,397)</u>	<u>5</u>
Other financing sources (uses):								
Transfers out	-	-	-	-	-	-	-	-
Sale of assets	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>97</u>	<u>1,192</u>	<u>(7,191)</u>	<u>14,649</u>	<u>69,214</u>	<u>58,078</u>	<u>(10,397)</u>	<u>5</u>
Fund balances – beginning	<u>688,767</u>	<u>481,328</u>	<u>109,060</u>	<u>307,758</u>	<u>1,756,841</u>	<u>206,999</u>	<u>141,658</u>	<u>968</u>
Fund balances – ending	<u>\$ 688,864</u>	<u>\$ 482,520</u>	<u>\$ 101,869</u>	<u>\$ 322,407</u>	<u>\$ 1,826,055</u>	<u>\$ 265,077</u>	<u>\$ 131,261</u>	<u>\$ 973</u>

COLLIN COUNTY, TEXAS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2023

	Sheriff Federal Justice Forfeiture	Sheriff Federal Treasury Forfeiture	Trails of Blue Ridge Special Road District	Court Facility Fee	Opioid Abatement	Veterans Court Program	Nonmajor Special Revenue Funds Total
Revenues:							
Taxes:							
Property	\$ -	\$ -	\$ 84,638	\$ -	\$ -	\$ -	\$ 84,638
Federal and state funds	-	-	-	-	726,341	-	1,791,222
Fees and charges for services	-	-	-	352,771	-	-	6,675,361
Fines and forfeitures	11,671	-	-	-	-	-	150,776
Interest	1,624	11,770	6,314	14,020	21,937	884	540,690
Miscellaneous	-	212,815	-	-	-	4,272	234,156
Total revenues	<u>13,295</u>	<u>224,585</u>	<u>90,952</u>	<u>366,791</u>	<u>748,278</u>	<u>5,156</u>	<u>9,476,843</u>
Expenditures:							
Current:							
General administration	-	-	-	-	-	-	2,809,398
Judicial	-	-	-	-	-	318	1,368,257
Legal	-	-	-	-	-	-	249,309
Public safety	27,216	111,595	-	-	-	-	708,132
Public transportation	-	-	48,921	-	-	-	48,921
Culture and recreation	-	-	-	-	-	-	1,968
Capital outlay:	-	83,695	-	-	-	-	83,695
Total expenditures	<u>27,216</u>	<u>195,290</u>	<u>48,921</u>	<u>-</u>	<u>-</u>	<u>318</u>	<u>5,269,680</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(13,921)</u>	<u>29,295</u>	<u>42,031</u>	<u>366,791</u>	<u>748,278</u>	<u>4,838</u>	<u>4,207,163</u>
Other financing sources (uses):							
Transfers out	-	-	-	-	-	-	(314)
Sale of assets	3	-	-	-	-	-	8
Total other financing sources (uses)	<u>3</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(306)</u>
Net change in fund balances	<u>(13,918)</u>	<u>29,295</u>	<u>42,031</u>	<u>366,791</u>	<u>748,278</u>	<u>4,838</u>	<u>4,206,857</u>
Fund balances – beginning	<u>36,747</u>	<u>209,801</u>	<u>77,324</u>	<u>236,553</u>	<u>-</u>	<u>17,436</u>	<u>35,885,744</u>
Fund balances – ending	<u>\$ 22,829</u>	<u>\$ 239,096</u>	<u>\$ 119,355</u>	<u>\$ 603,344</u>	<u>\$ 748,278</u>	<u>\$ 22,274</u>	<u>\$ 40,092,601</u>

COLLIN COUNTY, TEXAS

**Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (GAAP Basis) and Actual**

Farm to Market Special Revenue Fund

For The Year Ended September 30, 2023

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>(negative)</u>
Revenues:				
Interest	\$ 100	\$ 100	\$ 1,023	\$ 923
Expenditures:	-	-	-	-
Excess (deficiency) of revenues over expenditures	100	100	1,023	<u>\$ 923</u>
Fund balance - beginning	<u>21,884</u>	<u>21,884</u>	<u>21,884</u>	
Fund balance - ending	<u>\$ 21,984</u>	<u>\$ 21,984</u>	<u>\$ 22,907</u>	

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual

Lateral Road Special Revenue Fund

For The Year Ended September 30, 2023

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
State funds -				
State lateral road distributions	\$ 56,000	\$ 56,000	\$ 49,700	\$ (6,300)
Interest	8,000	8,000	61,219	53,219
Total revenues	<u>64,000</u>	<u>64,000</u>	<u>110,919</u>	<u>46,919</u>
Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	64,000	64,000	110,919	<u>\$ 46,919</u>
Fund balance - beginning	<u>1,261,031</u>	<u>1,261,031</u>	<u>1,261,031</u>	
Fund balance - ending	<u>\$ 1,325,031</u>	<u>\$ 1,325,031</u>	<u>\$ 1,371,950</u>	

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual

Judicial Appellate Special Revenue Fund

For The Year Ended September 30, 2023

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 78,000	\$ 78,000	\$ 88,504	\$ 10,504
Interest	1,000	1,000	18,411	17,411
Total revenues	<u>79,000</u>	<u>79,000</u>	<u>106,915</u>	<u>27,915</u>
Expenditures:				
Current:				
Judicial - maintenance and operating	<u>79,000</u>	<u>83,183</u>	<u>83,183</u>	<u>-</u>
Total expenditures	<u>79,000</u>	<u>83,183</u>	<u>83,183</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	-	(4,183)	23,732	<u>\$ 27,915</u>
Fund balance - beginning	<u>418,244</u>	<u>418,244</u>	<u>418,244</u>	
Fund balance - ending	<u>\$ 418,244</u>	<u>\$ 414,061</u>	<u>\$ 441,976</u>	

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual

Court Reporters Special Revenue Fund

For The Year Ended September 30, 2023

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 320,000	\$ 320,000	\$ 445,052	\$ 125,052
Total revenues	<u>320,000</u>	<u>320,000</u>	<u>445,052</u>	<u>125,052</u>
Expenditures:				
Current:				
Judicial:				
Substitute Court Reporters:				
Probate - maintenance and operating	42,995	42,995	26,708	16,287
County Courts - maintenance and operating	75,000	75,000	17,498	57,502
District Courts - maintenance and operating	<u>289,145</u>	<u>289,145</u>	<u>280,058</u>	<u>9,087</u>
Total expenditures	<u>407,140</u>	<u>407,140</u>	<u>324,264</u>	<u>82,876</u>
Excess (deficiency) of revenues				
over expenditures	(87,140)	(87,140)	120,788	<u>\$ 207,928</u>
Fund balance - beginning	<u>282,808</u>	<u>282,808</u>	<u>282,808</u>	
Fund balance - ending	<u>\$ 195,668</u>	<u>\$ 195,668</u>	<u>\$ 403,596</u>	

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual

Law Library Special Revenue Fund

For The Year Ended September 30, 2023

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 530,000	\$ 530,000	\$ 619,529	\$ 89,529
Miscellaneous	15,000	15,000	15,988	988
Total revenues	<u>545,000</u>	<u>545,000</u>	<u>635,517</u>	<u>90,517</u>
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	208,263	208,263	178,430	29,833
Training and travel	3,000	5,000	2,788	2,212
Maintenance and operating	<u>220,793</u>	<u>218,793</u>	<u>203,018</u>	<u>15,775</u>
Total Judicial	<u>432,056</u>	<u>432,056</u>	<u>384,236</u>	<u>47,820</u>
Total expenditures	<u>432,056</u>	<u>432,056</u>	<u>384,236</u>	<u>47,820</u>
Excess (deficiency) of revenues over expenditures	112,944	112,944	251,281	<u>\$ 138,337</u>
Fund balance - beginning	<u>4,328,782</u>	<u>4,328,782</u>	<u>4,328,782</u>	
Fund balance - ending	<u>\$ 4,441,726</u>	<u>\$ 4,441,726</u>	<u>\$ 4,580,063</u>	

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual

Farm Museum Memorial Special Revenue Fund

For The Year Ended September 30, 2023

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Interest	\$ -	\$ -	\$ 69	\$ 69
Miscellaneous	-	-	199	199
Total revenues	-	-	268	268
Expenditures:				
Current:				
Culture and recreation:				
Maintenance and operating	258	4,008	1,968	2,040
Total Culture and recreation	258	4,008	1,968	2,040
Expenditures:	258	4,008	1,968	2,040
Excess (deficiency) of revenues over expenditures	(258)	(4,008)	(1,700)	\$ <u>2,308</u>
Fund balance - beginning	13,691	13,691	13,691	
Fund balance - ending	\$ <u>13,433</u>	\$ <u>9,683</u>	\$ <u>11,991</u>	

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual

Open Space Parks Special Revenue Fund

For The Year Ended September 30, 2023

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Interest	\$ -	\$ -	\$ 14	\$ 14
Expenditures:	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	14	<u>\$ 14</u>
Fund balance - beginning	<u>2,817</u>	<u>2,817</u>	<u>2,817</u>	
Fund balance - ending	<u>\$ 2,817</u>	<u>\$ 2,817</u>	<u>\$ 2,831</u>	

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual

County Clerk Records Management and Preservation Special Revenue Fund

For The Year Ended September 30, 2023

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 2,319,000	\$ 2,319,000	\$ 1,480,957	\$ (838,043)
Total revenues	<u>2,319,000</u>	<u>2,319,000</u>	<u>1,480,957</u>	<u>(838,043)</u>
Expenditures:				
Current:				
General administration:				
Salaries and benefits	677,806	677,806	655,181	22,625
Training and travel	27,810	27,810	7,218	20,592
Maintenance and operating	<u>2,972,921</u>	<u>2,972,921</u>	<u>121,690</u>	<u>2,851,231</u>
Total General administration	<u>3,678,537</u>	<u>3,678,537</u>	<u>784,089</u>	<u>2,894,448</u>
Total expenditures	<u>3,678,537</u>	<u>3,678,537</u>	<u>784,089</u>	<u>2,894,448</u>
Excess (deficiency) of revenues over expenditures	<u>(1,359,537)</u>	<u>(1,359,537)</u>	<u>696,868</u>	<u>2,056,405</u>
Other financing sources (uses):				
Sale of assets	<u>-</u>	<u>-</u>	<u>5</u>	<u>5</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>5</u>	<u>5</u>
Net change in fund balance	(1,359,537)	(1,359,537)	696,873	<u>\$ 2,056,410</u>
Fund balance - beginning	<u>13,683,791</u>	<u>13,683,791</u>	<u>13,683,791</u>	
Fund balance - ending	<u>\$ 12,324,254</u>	<u>\$ 12,324,254</u>	<u>\$ 14,380,664</u>	

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual

District Clerk Records Management and Preservation Special Revenue Fund

For The Year Ended September 30, 2023

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 226,000	\$ 226,000	\$ 428,489	\$ 202,489
Total revenues	<u>226,000</u>	<u>226,000</u>	<u>428,489</u>	<u>202,489</u>
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	<u>73,791</u>	<u>74,124</u>	<u>74,124</u>	<u>-</u>
Total Judicial	<u>73,791</u>	<u>74,124</u>	<u>74,124</u>	<u>-</u>
Total expenditures	<u>73,791</u>	<u>74,124</u>	<u>74,124</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	152,209	151,876	354,365	<u>\$ 202,489</u>
Fund balance - beginning	<u>354,852</u>	<u>354,852</u>	<u>354,852</u>	
Fund balance - ending	<u>\$ 507,061</u>	<u>\$ 506,728</u>	<u>\$ 709,217</u>	

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual

Juvenile Delinquency Prevention Special Revenue Fund

For The Year Ended September 30, 2023

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>(negative)</u>
Revenues:	\$ -	\$ -	\$ -	\$ -
Expenditures:	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	-	<u>\$ -</u>
Fund balance - beginning	<u>3,231</u>	<u>3,231</u>	<u>3,231</u>	
Fund balance - ending	<u><u>\$ 3,231</u></u>	<u><u>\$ 3,231</u></u>	<u><u>\$ 3,231</u></u>	

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual

Justice Court Technology Special Revenue Fund

For The Year Ended September 30, 2023

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 92,000	\$ 92,000	\$ 98,740	\$ 6,740
Total revenues	<u>92,000</u>	<u>92,000</u>	<u>98,740</u>	<u>6,740</u>
Expenditures:				
Current:				
Judicial:				
Training and travel	35,735	41,735	23,430	18,305
Maintenance and operating	<u>119,302</u>	<u>128,631</u>	<u>12,184</u>	<u>116,447</u>
Total Judicial	<u>155,037</u>	<u>170,366</u>	<u>35,614</u>	<u>134,752</u>
Capital outlay - judicial	<u>200,000</u>	<u>200,000</u>	<u>-</u>	<u>200,000</u>
Total expenditures	<u>355,037</u>	<u>370,366</u>	<u>35,614</u>	<u>334,752</u>
Excess (deficiency) of revenues over expenditures	(263,037)	(278,366)	63,126	<u>\$ 341,492</u>
Fund balance - beginning	<u>1,035,560</u>	<u>1,035,560</u>	<u>1,035,560</u>	
Fund balance - ending	<u>\$ 772,523</u>	<u>\$ 757,194</u>	<u>\$ 1,098,686</u>	

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual

Economic Development Special Revenue Fund

For The Year Ended September 30, 2023

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Federal and state funds	\$ -	\$ -	\$ 380,745	\$ 380,745
Interest	500	500	20,449	19,949
Total revenues	500	500	401,194	400,694
Expenditures:				
Current:				
General administration - maintenance and operating	130,850	130,850	130,850	-
Total expenditures	130,850	130,850	130,850	-
Excess (deficiency) of revenues over expenditures	(130,350)	(130,350)	270,344	\$ 400,694
Fund balance - beginning	502,852	502,852	502,852	
Fund balance - ending	\$ 372,502	\$ 372,502	\$ 773,196	

COLLIN COUNTY, TEXAS

**Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (GAAP Basis) and Actual**

Dangerous Wild Animal Special Revenue Fund

For The Year Ended September 30, 2023

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>(negative)</u>
Revenues:				
Fees and charges for services	\$ 200	\$ 200	\$ 500	\$ 300
Total revenues	<u>200</u>	<u>200</u>	<u>500</u>	<u>300</u>
Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	200	200	500	<u>\$ 300</u>
Fund balance - beginning	<u>7,444</u>	<u>7,444</u>	<u>7,444</u>	
Fund balance - ending	<u>\$ 7,644</u>	<u>\$ 7,644</u>	<u>\$ 7,944</u>	

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual

Contract Elections Special Revenue Fund

For The Year Ended September 30, 2023

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Fees and charges for services	\$ 800,000	\$ 800,000	\$ 2,131,497	\$ 1,331,497
Interest	5,000	5,000	183,350	178,350
Total revenues	<u>805,000</u>	<u>805,000</u>	<u>2,314,847</u>	<u>1,509,847</u>
Expenditures:				
Current:				
General administration:				
Salaries and benefits	400,000	1,103,106	1,103,106	-
Training and travel	25,000	9,658	9,658	-
Maintenance and operating	<u>416,439</u>	<u>787,349</u>	<u>781,695</u>	<u>5,654</u>
Total General administration	<u>841,439</u>	<u>1,900,113</u>	<u>1,894,459</u>	<u>5,654</u>
Total expenditures	<u>841,439</u>	<u>1,900,113</u>	<u>1,894,459</u>	<u>5,654</u>
Excess (deficiency) of revenues over expenditures	<u>(36,439)</u>	<u>(1,095,113)</u>	<u>420,388</u>	<u>1,515,501</u>
Other financing (uses) - transfers out	<u>-</u>	<u>(315)</u>	<u>(314)</u>	<u>1</u>
Net change in fund balance	(36,439)	(1,095,428)	420,074	<u>\$ 1,515,502</u>
Fund balance - beginning	<u>3,236,672</u>	<u>3,236,672</u>	<u>3,236,672</u>	
Fund balance - ending	<u>\$ 3,200,233</u>	<u>\$ 2,141,244</u>	<u>\$ 3,656,746</u>	

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual

Election Equipment Special Revenue Fund

For The Year Ended September 30, 2023

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>(negative)</u>
Revenues:				
Interest	\$ -	\$ -	\$ 72	\$ 72
Expenditures:	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	72	<u>\$ 72</u>
Fund balance - beginning	14,065	14,065	14,065	
Fund balance - ending	<u>\$ 14,065</u>	<u>\$ 14,065</u>	<u>\$ 14,137</u>	

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual

Sheriff State Forfeiture Special Revenue Fund

For The Year Ended September 30, 2023

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fines and forfeitures	\$ -	\$ -	\$ 2,872	\$ 2,872
Interest	-	-	1,384	1,384
Total revenues	-	-	4,256	4,256
Expenditures:				
Current:				
Public safety:				
Training and travel	933	610	610	-
Maintenance and operating	6,560	8,720	8,701	19
Total Public safety	7,493	9,330	9,311	19
Total expenditures	7,493	9,330	9,311	19
Excess (deficiency) of revenues over expenditures	(7,493)	(9,330)	(5,055)	\$ 4,275
Fund balance - beginning	12,405	12,405	12,405	
Fund balance - ending	\$ 4,912	\$ 3,075	\$ 7,350	

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual

District Attorney State Forfeiture Special Revenue Fund

For The Year Ended September 30, 2023

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fines and forfeitures	\$ -	\$ -	\$ 136,233	\$ 136,233
Interest	-	-	54,528	54,528
Total revenues	-	-	190,761	190,761
Expenditures:				
Current:				
Legal:				
Salaries and benefits	-	63,260	21,156	42,104
Training and travel	20,000	20,000	2,982	17,018
Maintenance and operating	105,000	77,000	38,994	38,006
Total Legal	125,000	160,260	63,132	97,128
Total expenditures	125,000	160,260	63,132	97,128
Excess (deficiency) of revenues over expenditures	(125,000)	(160,260)	127,629	<u>\$ 287,889</u>
Fund balance - beginning	<u>1,142,960</u>	<u>1,142,960</u>	<u>1,142,960</u>	
Fund balance - ending	<u>\$ 1,017,960</u>	<u>\$ 982,700</u>	<u>\$ 1,270,589</u>	

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual

Myers Park Foundation Special Revenue Fund

For The Year Ended September 30, 2023

	Budget		Actual	Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Interest	\$ <u>-</u>	\$ <u>-</u>	\$ <u>54</u>	\$ <u>54</u>
Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	-	-	54	<u>\$ 54</u>
Fund balance - beginning	<u>1,545</u>	<u>1,545</u>	<u>1,545</u>	
Fund balance - ending	<u>\$ 1,545</u>	<u>\$ 1,545</u>	<u>\$ 1,599</u>	

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual

Child Abuse Prevention Special Revenue Fund

For The Year Ended September 30, 2023

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Fees and charges for services	\$ 5,000	\$ 5,000	\$ 2,029	\$ (2,971)
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>2,029</u>	<u>(2,971)</u>
Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	5,000	5,000	2,029	<u>\$ (2,971)</u>
Fund balance - beginning	<u>52,374</u>	<u>52,374</u>	<u>52,374</u>	
Fund balance - ending	<u>\$ 57,374</u>	<u>\$ 57,374</u>	<u>\$ 54,403</u>	

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual

County Records Management and Preservation Special Revenue Fund

For The Year Ended September 30, 2023

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Fees and charges for services	\$ 173,000	\$ 173,000	\$ 199,841	\$ 26,841
Total revenues	<u>173,000</u>	<u>173,000</u>	<u>199,841</u>	<u>26,841</u>
Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	173,000	173,000	199,841	<u>\$ 26,841</u>
Fund balance - beginning	<u>711,036</u>	<u>711,036</u>	<u>711,036</u>	
Fund balance - ending	<u>\$ 884,036</u>	<u>\$ 884,036</u>	<u>\$ 910,877</u>	

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual

Court Initiated Guardianship Special Revenue Fund

For The Year Ended September 30, 2023

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>(negative)</u>
Revenues:				
Fees and charges for services	\$ 48,000	\$ 48,000	\$ 69,690	\$ 21,690
Total revenues	<u>48,000</u>	<u>48,000</u>	<u>69,690</u>	<u>21,690</u>
Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	48,000	48,000	69,690	<u>\$ 21,690</u>
Fund balance - beginning	<u>567,089</u>	<u>567,089</u>	<u>567,089</u>	
Fund balance - ending	<u>\$ 615,089</u>	<u>\$ 615,089</u>	<u>\$ 636,779</u>	

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual

Alternative Dispute Resolution Special Revenue Fund

For The Year Ended September 30, 2023

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 249,000	\$ 249,000	\$ 369,630	\$ 120,630
Total revenues	<u>249,000</u>	<u>249,000</u>	<u>369,630</u>	<u>120,630</u>
Expenditures:				
Current:				
Judicial:				
Maintenance and operating	-	369,635	369,635	-
Total Judicial	-	<u>369,635</u>	<u>369,635</u>	-
Total expenditures	-	<u>369,635</u>	<u>369,635</u>	-
Excess (deficiency) of revenues over expenditures	249,000	(120,635)	(5)	<u>\$ 120,630</u>
Fund balance - beginning	<u>635</u>	<u>635</u>	<u>635</u>	
Fund balance - ending	<u>\$ 249,635</u>	<u>\$ (120,000)</u>	<u>\$ 630</u>	

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual

District Attorney Pretrial Intervention Program Special Revenue Fund

For The Year Ended September 30, 2023

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 112,000	\$ 112,000	\$ 124,571	\$ 12,571
Total revenues	<u>112,000</u>	<u>112,000</u>	<u>124,571</u>	<u>12,571</u>
Expenditures:				
Current:				
Legal:				
Salaries and benefits	150,665	150,665	122,437	28,228
Training and travel	5,500	5,500	-	5,500
Maintenance and operating	<u>20,800</u>	<u>20,800</u>	<u>-</u>	<u>20,800</u>
Total Legal	<u>176,965</u>	<u>176,965</u>	<u>122,437</u>	<u>54,528</u>
Total expenditures	<u>176,965</u>	<u>176,965</u>	<u>122,437</u>	<u>54,528</u>
Excess (deficiency) of revenues over expenditures	(64,965)	(64,965)	2,134	<u>\$ 67,099</u>
Fund balance - beginning	<u>933,793</u>	<u>933,793</u>	<u>933,793</u>	
Fund balance - ending	<u>\$ 868,828</u>	<u>\$ 868,828</u>	<u>\$ 935,927</u>	

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual

Specialty Court Special Revenue Fund

For The Year Ended September 30, 2023

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 66,000	\$ 66,000	\$ 50,018	\$ (15,982)
Miscellaneous	-	-	882	882
Total revenues	<u>66,000</u>	<u>66,000</u>	<u>50,900</u>	<u>(15,100)</u>
Expenditures:				
Current:				
Judicial:				
County Courts:				
Maintenance and operating	<u>27,000</u>	<u>38,833</u>	<u>5,000</u>	<u>33,833</u>
Total County Courts	<u>27,000</u>	<u>38,833</u>	<u>5,000</u>	<u>33,833</u>
District Courts:				
Training and travel	<u>16,000</u>	<u>20,145</u>	<u>9,441</u>	<u>10,704</u>
Maintenance and operating	<u>142,284</u>	<u>174,022</u>	<u>35,913</u>	<u>138,109</u>
Total District Courts	<u>158,284</u>	<u>194,167</u>	<u>45,354</u>	<u>148,813</u>
Total Judicial	<u>185,284</u>	<u>233,000</u>	<u>50,354</u>	<u>182,646</u>
Total expenditures	<u>185,284</u>	<u>233,000</u>	<u>50,354</u>	<u>182,646</u>
Excess (deficiency) of revenues over expenditures	(119,284)	(167,000)	546	<u>\$ 167,546</u>
Fund balance - beginning	<u>232,900</u>	<u>232,900</u>	<u>232,900</u>	
Fund balance - ending	<u>\$ 113,616</u>	<u>\$ 65,900</u>	<u>\$ 233,446</u>	

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual

SCAAP Special Revenue Fund

For The Year Ended September 30, 2023

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Federal and state funds	\$ -	\$ 491,932	\$ 491,932	\$ -
Interest	-	-	14,091	14,091
Total revenues	-	491,932	506,023	14,091
Expenditures:				
Current:				
Public safety:				
Salaries and benefits	-	512,065	512,065	-
Total Public safety	-	512,065	512,065	-
Total expenditures	-	512,065	512,065	-
Excess (deficiency) of revenues over expenditures	-	(20,133)	(6,042)	\$ 14,091
Fund balance - beginning	6,042	6,042	6,042	
Fund balance - ending	\$ 6,042	\$ (14,091)	\$ -	

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual

County Courts Technology Special Revenue Fund

For The Year Ended September 30, 2023

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Fees and charges for services	\$ 57,000	\$ 57,000	\$ 59,731	\$ 2,731
Total revenues	<u>57,000</u>	<u>57,000</u>	<u>59,731</u>	<u>2,731</u>
Expenditures:				
Current:				
Judicial:				
Maintenance and operating	<u>1,568</u>	<u>3,068</u>	<u>1,629</u>	<u>1,439</u>
Total Judicial	<u>1,568</u>	<u>3,068</u>	<u>1,629</u>	<u>1,439</u>
Total expenditures	<u>1,568</u>	<u>3,068</u>	<u>1,629</u>	<u>1,439</u>
Excess (deficiency) of revenues over expenditures	55,432	53,932	58,102	<u>\$ 4,170</u>
Fund balance - beginning	<u>589,643</u>	<u>589,643</u>	<u>589,643</u>	
Fund balance - ending	<u>\$ 645,075</u>	<u>\$ 643,575</u>	<u>\$ 647,745</u>	

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual

District Courts Technology Special Revenue Fund

For The Year Ended September 30, 2023

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Fees and charges for services	\$ 67,000	\$ 67,000	\$ 73,967	\$ 6,967
Total revenues	<u>67,000</u>	<u>67,000</u>	<u>73,967</u>	<u>6,967</u>
Expenditures:				
Current:				
Judicial:				
Maintenance and operating	<u>2,016</u>	<u>9,716</u>	<u>3,756</u>	<u>5,960</u>
Total Judicial	<u>2,016</u>	<u>9,716</u>	<u>3,756</u>	<u>5,960</u>
Total expenditures	<u>2,016</u>	<u>9,716</u>	<u>3,756</u>	<u>5,960</u>
Excess (deficiency) of revenues over expenditures	64,984	57,284	70,211	<u>\$ 12,927</u>
Fund balance - beginning	<u>572,461</u>	<u>572,461</u>	<u>572,461</u>	
Fund balance - ending	<u>\$ 637,445</u>	<u>\$ 629,745</u>	<u>\$ 642,672</u>	

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual

Probate Contributions Special Revenue Fund

For The Year Ended September 30, 2023

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
State funds	\$ 40,000	\$ 40,000	\$ 90,405	\$ 50,405
Interest	-	-	36,887	36,887
Total revenues	<u>40,000</u>	<u>40,000</u>	<u>127,292</u>	<u>87,292</u>
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	82,550	82,550	40,862	41,688
Training and travel	10,451	10,451	136	10,315
Maintenance and operating	<u>1,900</u>	<u>1,900</u>	<u>146</u>	<u>1,754</u>
Total Judicial	<u>94,901</u>	<u>94,901</u>	<u>41,144</u>	<u>53,757</u>
Total expenditures	<u>94,901</u>	<u>94,901</u>	<u>41,144</u>	<u>53,757</u>
Excess (deficiency) of revenues over expenditures	(54,901)	(54,901)	86,148	<u>\$ 141,049</u>
Fund balance - beginning	<u>792,856</u>	<u>792,856</u>	<u>792,856</u>	
Fund balance - ending	<u>\$ 737,955</u>	<u>\$ 737,955</u>	<u>\$ 879,004</u>	

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual

County Court-at-Law Clerks Court Records Preservation Special Revenue Fund

For The Year Ended September 30, 2023

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>(negative)</u>
Revenues:				
Fees and charges for services	\$ 55,000	\$ 55,000	\$ 97	\$ (54,903)
Total revenues	<u>55,000</u>	<u>55,000</u>	<u>97</u>	<u>(54,903)</u>
Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	55,000	55,000	97	<u>\$ (54,903)</u>
Fund balance - beginning	<u>688,767</u>	<u>688,767</u>	<u>688,767</u>	
Fund balance - ending	<u>\$ 743,767</u>	<u>\$ 743,767</u>	<u>\$ 688,864</u>	

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual

District Clerk Court Records Preservation Special Revenue Fund

For The Year Ended September 30, 2023

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Fees and charges for services	\$ 75,000	\$ 75,000	\$ 1,192	\$ (73,808)
Total revenues	<u>75,000</u>	<u>75,000</u>	<u>1,192</u>	<u>(73,808)</u>
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	-	15,000	-	15,000
Maintenance and operating	<u>434,056</u>	<u>434,056</u>	<u>-</u>	<u>434,056</u>
Total Judicial	<u>434,056</u>	<u>449,056</u>	<u>-</u>	<u>449,056</u>
Total expenditures	<u>434,056</u>	<u>449,056</u>	<u>-</u>	<u>449,056</u>
Excess (deficiency) of revenues				
over expenditures	(359,056)	(374,056)	1,192	<u>\$ 375,248</u>
Fund balance - beginning	<u>481,328</u>	<u>481,328</u>	<u>481,328</u>	
Fund balance - ending	<u>\$ 122,272</u>	<u>\$ 107,272</u>	<u>\$ 482,520</u>	

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual

Justice Court Building Security Special Revenue Fund

For The Year Ended September 30, 2023

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Fees and charges for services	\$ 13,000	\$ 13,000	\$ 14,649	\$ 1,649
Total revenues	<u>13,000</u>	<u>13,000</u>	<u>14,649</u>	<u>1,649</u>
Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	13,000	13,000	14,649	<u>\$ 1,649</u>
Fund balance - beginning	<u>307,758</u>	<u>307,758</u>	<u>307,758</u>	
Fund balance - ending	<u>\$ 320,758</u>	<u>\$ 320,758</u>	<u>\$ 322,407</u>	

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual

District Attorney Federal Treasury Forfeiture Special Revenue Fund

For The Year Ended September 30, 2023

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Interest	\$ -	\$ -	\$ 81,218	\$ 81,218
Total revenues	-	-	81,218	81,218
Expenditures:				
Current:				
Legal:				
Salaries and benefits	102,201	102,201	-	102,201
Training and travel	20,000	20,000	-	20,000
Maintenance and operating	65,564	65,100	12,004	53,096
Total Legal	187,765	187,301	12,004	175,297
Total expenditures	187,765	187,301	12,004	175,297
Excess (deficiency) of revenues over expenditures	(187,765)	(187,301)	69,214	\$ 256,515
Fund balance - beginning	1,756,841	1,756,841	1,756,841	
Fund balance - ending	\$ 1,569,076	\$ 1,569,540	\$ 1,826,055	

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual

Truancy Prevention and Diversion Special Revenue Fund

For The Year Ended September 30, 2023

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 40,500	\$ 40,500	\$ 58,078	\$ 17,578
Total revenues	<u>40,500</u>	<u>40,500</u>	<u>58,078</u>	<u>17,578</u>
Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	40,500	40,500	58,078	<u>\$ 17,578</u>
Fund balance - beginning	<u>206,999</u>	<u>206,999</u>	<u>206,999</u>	
Fund balance - ending	<u>\$ 247,499</u>	<u>\$ 247,499</u>	<u>\$ 265,077</u>	

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual

District Attorney Federal District Forfeiture Special Revenue Fund

For The Year Ended September 30, 2023

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Interest	\$ -	\$ -	\$ 697	\$ 697
Total revenues	-	-	697	697
Expenditures:				
Current:				
Legal:				
Training and travel	10,000	10,000	-	10,000
Maintenance and operating	25,000	25,000	11,094	13,906
Total Legal	35,000	35,000	11,094	23,906
Total expenditures	35,000	35,000	11,094	23,906
Excess (deficiency) of revenues over expenditures	(35,000)	(35,000)	(10,397)	\$ 24,603
Fund balance - beginning	141,658	141,658	141,658	
Fund balance - ending	\$ 106,658	\$ 106,658	\$ 131,261	

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual

Sheriff Federal Justice Forfeiture Special Revenue Fund

For The Year Ended September 30, 2023

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fines and forfeitures	\$ -	\$ -	\$ 11,671	\$ 11,671
Interest	-	-	1,624	1,624
Total revenues	-	-	13,295	13,295
Expenditures:				
Current:				
Public safety:				
Maintenance and operating	-	29,745	27,216	2,529
Total Public safety	-	29,745	27,216	2,529
Capital outlay - public safety	-	5,316	-	5,316
Total expenditures	-	35,061	27,216	7,845
Excess (deficiency) of revenues over expenditures	-	(35,061)	(13,921)	21,140
Other financing sources -				
Sale of assets	-	-	3	3
Total other financing sources (uses)	-	-	3	3
Net change in fund balance	-	(35,061)	(13,918)	\$ 21,143
Fund balance - beginning	36,747	36,747	36,747	
Fund balance - ending	<u>\$ 36,747</u>	<u>\$ 1,686</u>	<u>\$ 22,829</u>	

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual

Sheriff Federal Treasury Forfeiture Special Revenue Fund

For The Year Ended September 30, 2023

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Interest	\$ -	\$ -	\$ 11,770	\$ 11,770
Miscellaneous	-	212,815	212,815	-
Total revenues	-	212,815	224,585	11,770
Expenditures:				
Current:				
Public safety:				
Salaries and benefits	-	31,792	31,792	-
Training and travel	-	20,000	4,972	15,028
Maintenance and operating	174,284	117,756	74,831	42,925
Total Public safety	174,284	169,548	111,595	57,953
Capital outlay - public safety	95,298	160,330	83,695	76,635
Total expenditures	269,582	329,878	195,290	134,588
Excess (deficiency) of revenues over expenditures	(269,582)	(117,063)	29,295	\$ 146,358
Fund balance - beginning	209,801	209,801	209,801	
Fund balance - ending	\$ (59,781)	\$ 92,738	\$ 239,096	

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual

Trails of Blue Ridge Special Revenue Fund

For The Year Ended September 30, 2023

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Property taxes	\$ 85,058	\$ 85,058	\$ 84,638	\$ (420)
Interest	-	-	6,314	6,314
Total revenues	85,058	85,058	90,952	5,894
Expenditures:				
Current:				
Public transportation:				
Maintenance and operating	401,287	449,732	48,921	400,811
Total Public transportation	401,287	449,732	48,921	400,811
Total expenditures	401,287	449,732	48,921	400,811
Excess (deficiency) of revenues over expenditures	(316,229)	(364,674)	42,031	\$ 406,705
Fund balance - beginning	77,324	77,324	77,324	
Fund balance - ending	\$ (238,905)	\$ (287,350)	\$ 119,355	

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual

Court Facility Fee Special Revenue Fund

For The Year Ended September 30, 2023

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ -	\$ 308,412	\$ 352,771	\$ 44,359
Interest	-	-	14,020	14,020
Total revenues	-	308,412	366,791	58,379
Expenditures:	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	308,412	366,791	<u>\$ 58,379</u>
Fund balance - beginning	236,553	236,553	236,553	
Fund balance - ending	<u>\$ 236,553</u>	<u>\$ 544,965</u>	<u>\$ 603,344</u>	

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual

Opioid Abatement Special Revenue Fund

For The Year Ended September 30, 2023

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Federal and state funds	\$ -	\$ 726,342	\$ 726,341	\$ (1)
Interest	-	-	21,937	21,937
Total revenues	-	726,342	748,278	21,936
Expenditures:	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	726,342	748,278	<u>\$ 21,936</u>
Fund balance - beginning	-	-	-	
Fund balance - ending	<u>\$ -</u>	<u>\$ 726,342</u>	<u>\$ 748,278</u>	

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual

Veterans Court Program Special Revenue Fund

For The Year Ended September 30, 2023

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Interest	\$ -	\$ -	\$ 884	\$ 884
Miscellaneous	-	-	4,272	4,272
Total revenues	-	-	5,156	5,156
Expenditures:				
Current:				
Judicial:				
Maintenance and operating	-	2,180	318	1,862
Total Judicial	-	2,180	318	1,862
Total expenditures	-	2,180	318	1,862
Excess (deficiency) of revenues over expenditures	-	(2,180)	4,838	<u>\$ 7,018</u>
Fund balance - beginning	17,436	17,436	17,436	
Fund balance - ending	<u>\$ 17,436</u>	<u>\$ 15,256</u>	<u>\$ 22,274</u>	

NONMAJOR GOVERNMENTAL FUNDS

CAPITAL PROJECT FUNDS

Capital Project Funds are used to account for debt proceeds issued by the County for capital projects.

1999 PERMANENT IMPROVEMENT CAPITAL PROJECTS: to account for bond projects authorized by voters on February 20, 1999. Total authorized for permanent improvements, facilities, and open space projects is \$38,725,000. All of the bonds have been issued in four series, beginning 1999 and ending 2001.

Series 1999: \$12,330,000 issued April 1, 1999
Series 1999A: \$19,420,000 issued September 1, 1999
Series 2000: \$2,000,000 issued August 1, 2000
Series 2001: \$4,975,000 issued August 1, 2001

2001 PERMANENT IMPROVEMENT CAPITAL PROJECTS: to account for bond projects authorized by voters on November 6, 2001. Total authorized for construction of a youth camp facilities is \$26,000,000. All of the bonds were issued in 2002 June 19, 2002.

2003 PERMANENT IMPROVEMENT CAPITAL PROJECTS: to account for bond projects authorized by voters on November 4, 2003. Total authorized for permanent improvements, facilities, and open space projects is \$87,000,000. All of the bonds have been issued in five series, beginning in 2004 and ending 2008.

Series 2004: \$11,450,000 issued March 15, 2004
Series 2005: \$37,350,000 issued March 1, 2005
Series 2006: \$33,800,000 issued March 15, 2006
Series 2007: \$2,200,000 issued March 20, 2007
Series 2008: \$2,200,000 issued June 1, 2008

2007 PERMANENT IMPROVEMENT CAPITAL PROJECTS: to account for bond projects authorized by voters on November 6, 2007. Total authorized for permanent improvements, facilities, and open space projects is \$93,300,000. All of the bonds have been issued in ten series, beginning in 2008 and ending 2019.

Series 2008: \$4,500,000 issued June 1, 2008
Series 2009: \$18,300,000 issued August 15, 2009
Series 2009B: \$10,100,000 issued August 15, 2009
Series 2011: \$2,100,000 issued May 15, 2011
Series 2012: \$3,500,000 issued May 1, 2012
Series 2013: \$2,200,000 issued June 1, 2013
Series 2014: \$2,200,000 issued June 15, 2014
Series 2015: \$2,300,000 issued July 1, 2015
Series 2016: \$2,300,000 issued August 1, 2016
Series 2019: \$45,800,000 issued February 15, 2019

2018 PERMANENT IMPROVEMENT CAPITAL PROJECTS: to account for bond projects authorized by voters on November 6, 2018. Total authorized for permanent improvements, facilities, and open space projects is \$2,000,000.

1995 ROAD BOND CAPITAL PROJECTS: to account for bond projects authorized by voters on May 6, 1995. Total authorized for roads, bridges and highways is \$45,400,000. All of these bonds were issues in 1995.

1999 ROAD BOND CAPITAL PROJECTS: to account for bond projects authorized by voters on February 20, 1999. Total authorized for roads, bridges and highways is \$81,275,000. All of the bonds have been issued in three series, beginning 1999 and ending 2000.

Series 1999: \$25,670,000 issued April 1, 1999
Series 1999A: \$11,580,000 issued September 1, 1999
Series 2000: \$44,025,000 issued August 1, 2000

2003 ROAD BOND CAPITAL PROJECTS: to account for bond projects authorized by voters on November 4, 2003. Total authorized for roads and highways is \$142,000,000. All of the bonds have been issued in five series, beginning 2004 and ending 2008.

Series 2004: \$44,550,000 issued March 15, 2004
Series 2005: \$17,360,000 issued March 1, 2005
Series 2006: \$15,920,000 issued March 15, 2006
Series 2007: \$48,190,000 issued February 1, 2007
Series 2008: \$15,980,000 issued June 1, 2008

2007 ROAD BOND CAPITAL PROJECTS: to account for bond projects authorized by voters on November 6, 2007. Total authorized for roads and highways is \$235,600,000. All of the bonds have been issued in nine series, beginning 2008 and ending 2016.

Series 2008: \$25,020,000 issued June 1, 2008
Series 2009: \$10,197,000 issued August 15, 2009
Series 2009B: \$5,638,000 issued August 15, 2009
Series 2011: \$28,490,000 issued May 15, 2011
Series 2012: \$36,500,000 issued May 1, 2012
Series 2013A: \$28,000,000 issued June 1, 2013
Series 2014: \$27,485,000 issued June 15, 2014
Series 2015: \$43,488,000 issued July 1, 2015
Series 2016: \$30,782,000 issued July 1, 2016

2018 ROAD BOND CAPITAL PROJECTS: to account for bond projects authorized by voters on November 6, 2018. Total authorized for roads and highways is \$108,655,000.

TAX NOTES CAPITAL PROJECTS: to account for tax note projects issued on July 17, 2018. Total authorized for renovating and constructing buildings, acquiring land and constructing and equipping a facility for Precinct 2 Justice of the Peace and Constable offices. The total issued was in the amount of \$18,100,000.

COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Capital Projects Funds
September 30, 2023

	1999 Permanent Improvement Bond	2001 Permanent Improvement Bond	2003 Permanent Improvement Bond	2007 Permanent Improvement Bond	2018 Permanent Improvement Bond	1995 Road Bond
Assets:						
Cash	\$ 3,932	\$ 291	\$ 8,131	\$ 3,699	\$ 704	\$ 554
Investments	87,160	311,324	37,182	20,744,570	159,292	157,481
Receivables:						
Advance to other funds	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total assets	<u>\$ 91,092</u>	<u>\$ 311,615</u>	<u>\$ 45,313</u>	<u>\$ 20,748,269</u>	<u>\$ 159,996</u>	<u>\$ 158,035</u>
Liabilities:						
Accounts payable	\$ -	\$ -	\$ 616	\$ 2,527,730	\$ -	\$ 844
Total liabilities	<u>-</u>	<u>-</u>	<u>616</u>	<u>2,527,730</u>	<u>-</u>	<u>844</u>
Fund balances:						
Restricted	<u>91,092</u>	<u>311,615</u>	<u>44,697</u>	<u>18,220,539</u>	<u>159,996</u>	<u>157,191</u>
Total fund balances	<u>91,092</u>	<u>311,615</u>	<u>44,697</u>	<u>18,220,539</u>	<u>159,996</u>	<u>157,191</u>
Total liabilities and fund balances	<u>\$ 91,092</u>	<u>\$ 311,615</u>	<u>\$ 45,313</u>	<u>\$ 20,748,269</u>	<u>\$ 159,996</u>	<u>\$ 158,035</u>

COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Capital Projects Funds
September 30, 2023

	1999	2003	2007	2018		Nonmajor Capital Project Funds Total
Assets:	Road Bond	Road Bond	Road Bond	Road Bond	Tax Notes	
Cash	\$ 2,099	\$ 1,106	\$ 5,859	\$ 19,966,590	\$ 3,192	\$ 19,996,157
Investments	1,985,380	1,757,330	50,905,719	11,955,840	8,992,129	97,093,407
Receivables:						
Advance to other funds	1,340,558	14,499	9,734,892	50,478,098	-	61,568,047
Miscellaneous	-	-	-	12	-	12
Total assets	<u>\$ 3,328,037</u>	<u>\$ 1,772,935</u>	<u>\$ 60,646,470</u>	<u>\$ 82,400,540</u>	<u>\$ 8,995,321</u>	<u>\$ 178,657,623</u>
Liabilities:						
Accounts payable	<u>\$ 28</u>	<u>\$ -</u>	<u>\$ 4,174,866</u>	<u>\$ 903,305</u>	<u>\$ 169,485</u>	<u>\$ 7,776,874</u>
Total liabilities	<u>28</u>	<u>-</u>	<u>4,174,866</u>	<u>903,305</u>	<u>169,485</u>	<u>7,776,874</u>
Fund balances:						
Restricted	<u>3,328,009</u>	<u>1,772,935</u>	<u>56,471,604</u>	<u>81,497,235</u>	<u>8,825,836</u>	<u>170,880,749</u>
Total fund balances	<u>3,328,009</u>	<u>1,772,935</u>	<u>56,471,604</u>	<u>81,497,235</u>	<u>8,825,836</u>	<u>170,880,749</u>
Total liabilities and fund balances	<u>\$ 3,328,037</u>	<u>\$ 1,772,935</u>	<u>\$ 60,646,470</u>	<u>\$ 82,400,540</u>	<u>\$ 8,995,321</u>	<u>\$ 178,657,623</u>

COLLIN COUNTY, TEXAS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
Nonmajor Capital Projects Funds
For the Year Ended September 30, 2023

	1999 Permanent Improvement Bond	2001 Permanent Improvement Bond	2003 Permanent Improvement Bond	2007 Permanent Improvement Bond	2018 Permanent Improvement Bond	1995 Road Bond
Revenues:						
Other local government funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	3,636	20,154	1,829	1,168,797	6,401	6,412
Total revenues	<u>3,636</u>	<u>20,154</u>	<u>1,829</u>	<u>1,168,797</u>	<u>6,401</u>	<u>6,412</u>
Expenditures:						
Capital outlay:						
General administration	-	-	-	-	-	-
Public facilities	-	278,515	10,237	18,582,410	-	-
Public transportation	-	-	-	-	-	3,681
Culture and recreation	-	-	(4,574)	141,129	-	-
Total expenditures	<u>-</u>	<u>278,515</u>	<u>5,663</u>	<u>18,723,539</u>	<u>-</u>	<u>3,681</u>
Excess (deficiency) of revenues						
over (under) expenditures	<u>3,636</u>	<u>(258,361)</u>	<u>(3,834)</u>	<u>(17,554,742)</u>	<u>6,401</u>	<u>2,731</u>
Other financing sources (uses):						
Sale of assets	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	3,636	(258,361)	(3,834)	(17,554,742)	6,401	2,731
Fund balance – beginning	<u>87,456</u>	<u>569,976</u>	<u>48,531</u>	<u>35,775,281</u>	<u>153,595</u>	<u>154,460</u>
Fund balance – ending	<u>\$ 91,092</u>	<u>\$ 311,615</u>	<u>\$ 44,697</u>	<u>\$ 18,220,539</u>	<u>\$ 159,996</u>	<u>\$ 157,191</u>

COLLIN COUNTY, TEXAS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
Nonmajor Capital Projects Funds
For the Year Ended September 30, 2023

	1999	2003	2007	2018	Tax Notes	Nonmajor Capital Project Funds Total
	Road Bond	Road Bond	Road Bond	Road Bond		
Revenues:						
Other local government funds	\$ -	\$ -	\$ 443,488	\$ 673,680	\$ -	\$ 1,117,168
Interest	80,011	84,039	2,176,657	1,525,955	367,078	5,440,969
Total revenues	80,011	84,039	2,620,145	2,199,635	367,078	6,558,137
Expenditures:						
Capital outlay:						
General administration	-	-	-	-	395,757	395,757
Public facilities	-	-	-	-	42,321	18,913,483
Public transportation	21,014	441,297	9,173,855	18,987,396	-	28,627,243
Culture and recreation	-	-	-	-	-	136,555
Total expenditures	21,014	441,297	9,173,855	18,987,396	438,078	48,073,038
Excess (deficiency) of revenues						
over (under) expenditures	58,997	(357,258)	(6,553,710)	(16,787,761)	(71,000)	(41,514,901)
Other financing sources (uses):						
Sale of assets	-	-	309,798	6,298,706	126	6,608,630
Total other financing sources (uses)	-	-	309,798	6,298,706	126	6,608,630
Net change in fund balance	58,997	(357,258)	(6,243,912)	(10,489,055)	(70,874)	(34,906,271)
Fund balance – beginning	3,269,012	2,130,193	62,715,516	91,986,290	8,896,710	205,787,020
Fund balance – ending	\$ 3,328,009	\$ 1,772,935	\$ 56,471,604	\$ 81,497,235	\$ 8,825,836	\$ 170,880,749

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual 1999 Permanent Improvement Bond Capital Projects Fund From Inception and for the Year Ended September 30, 2023

	Prior Years	Current Year	Total to Date	Project Authorization
Revenues:				
Interest	\$ 3,245,212	\$ 3,636	\$ 3,248,848	\$ 3,248,848
Miscellaneous	191,042	-	191,042	191,042
Total revenues	3,436,254	3,636	3,439,890	3,439,890
Expenditures:				
Capital outlay:				
Criminal justice and related facilities	34,976,970	-	34,976,970	35,068,062
Old Collin County Courthouse	1,000,000	-	1,000,000	1,000,000
Land for park and open space	6,063,581	-	6,063,581	6,063,581
Total expenditures	42,040,551	-	42,040,551	42,131,643
Excess (deficiency) of revenues over (under) expenditures	(38,604,297)	3,636	(38,600,661)	(38,691,753)
Other financing sources (uses):				
Debt issuance	38,692,860	-	38,692,860	38,692,860
Transfers out	(1,107)	-	(1,107)	(1,107)
Total other financing sources (uses)	38,691,753	-	38,691,753	38,691,753
Net change in fund balance	\$ 87,456	3,636	\$ 91,092	\$ -
Fund balance – beginning		87,456		
Fund balance – ending		\$ 91,092		

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual 2001 Permanent Improvement Bond Capital Projects Fund From Inception and for the Year Ended September 30, 2023

	Prior Years	Current Year	Total to Date	Project Authorization
Revenues:				
Fees and charges for services	\$ 76,063	\$ -	\$ 76,063	\$ 76,063
Interest	1,600,270	20,154	1,620,424	1,620,424
Miscellaneous	4,950	-	4,950	4,950
Total revenues	<u>1,681,283</u>	<u>20,154</u>	<u>1,701,437</u>	<u>1,701,437</u>
Expenditures:				
Capital outlay:				
Youth camp and related outdoor recreation and facilities	<u>27,008,628</u>	<u>278,515</u>	<u>27,287,143</u>	<u>27,598,757</u>
Total expenditures	<u>27,008,628</u>	<u>278,515</u>	<u>27,287,143</u>	<u>27,598,757</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(25,327,345)</u>	<u>(258,361)</u>	<u>(25,585,706)</u>	<u>(25,897,320)</u>
Other financing sources (uses):				
Debt issuance	<u>25,897,320</u>	<u>-</u>	<u>25,897,320</u>	<u>25,897,320</u>
Total other financing sources (uses)	<u>25,897,320</u>	<u>-</u>	<u>25,897,320</u>	<u>25,897,320</u>
Net change in fund balance	<u>\$ 569,975</u>	<u>(258,361)</u>	<u>\$ 311,614</u>	<u>\$ -</u>
Fund balance – beginning		<u>569,976</u>		
Fund balance – ending		<u>\$ 311,615</u>		

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual 2003 Permanent Improvement Bond Capital Projects Fund From Inception and for the Year Ended September 30, 2023

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Interest	\$ 3,800,527	\$ 1,829	\$ 3,802,356	\$ 3,802,356
Total revenues	<u>3,800,527</u>	<u>1,829</u>	<u>3,802,356</u>	<u>3,802,356</u>
Expenditures:				
Capital outlay:				
Adult, juvenile detention, and court facilities	80,031,653	10,237	80,041,890	80,086,587
Land for park and open space	<u>10,727,888</u>	<u>(4,574)</u>	<u>10,723,314</u>	<u>10,723,314</u>
Total expenditures	<u>90,759,541</u>	<u>5,663</u>	<u>90,765,204</u>	<u>90,809,901</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(86,959,014)</u>	<u>(3,834)</u>	<u>(86,962,848)</u>	<u>(87,007,545)</u>
Other financing sources (uses):				
Debt issuance	84,637,970	-	84,637,970	84,637,970
Premium on sale of bonds	<u>2,369,575</u>	<u>-</u>	<u>2,369,575</u>	<u>2,369,575</u>
Total other financing sources (uses)	<u>87,007,545</u>	<u>-</u>	<u>87,007,545</u>	<u>87,007,545</u>
Net change in fund balance	<u>\$ 48,531</u>	<u>(3,834)</u>	<u>\$ 44,697</u>	<u>\$ -</u>
Fund balance – beginning		<u>48,531</u>		
Fund balance – ending		<u>\$ 44,697</u>		

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures, and
Changes in Fund Balance – Budget (GAAP Basis) and Actual
2007 Permanent Improvement Bond Capital Projects Fund
From Inception and for the Year Ended September 30, 2023

	Prior Years	Current Year	Total to Date	Project Authorization
Revenues:				
Interest	\$ 2,117,275	\$ 1,168,797	\$ 3,286,072	\$ 3,286,072
Total revenues	<u>2,117,275</u>	<u>1,168,797</u>	<u>3,286,072</u>	<u>3,286,072</u>
Expenditures:				
Capital outlay:				
Adult, juvenile detention, and court facilities	43,388,551	18,582,410	61,970,961	80,191,500
Land for park and open space including joint county-city projects	<u>16,169,589</u>	<u>141,129</u>	<u>16,310,718</u>	<u>16,310,718</u>
Total expenditures	<u>59,558,140</u>	<u>18,723,539</u>	<u>78,281,679</u>	<u>96,502,218</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(57,440,865)</u>	<u>(17,554,742)</u>	<u>(74,995,607)</u>	<u>(93,216,146)</u>
Other financing sources (uses):				
Debt issuance	89,148,108	-	89,148,108	89,148,108
Premium on sale of bonds	4,068,036	-	4,068,036	4,068,036
Sale of assets	<u>2</u>	<u>-</u>	<u>2</u>	<u>2</u>
Total other financing sources (uses)	<u>93,216,146</u>	<u>-</u>	<u>93,216,146</u>	<u>93,216,146</u>
Net change in fund balance	<u>\$ 35,775,281</u>	<u>(17,554,742)</u>	<u>\$ 18,220,539</u>	<u>\$ -</u>
Fund balance – beginning		<u>35,775,281</u>		
Fund balance – ending		<u>\$ 18,220,539</u>		

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures, and
Changes in Fund Balance – Budget (GAAP Basis) and Actual
2018 Permanent Improvement Bond Capital Projects Fund
From Inception and for the Year Ended September 30, 2023

	Prior Years	Current Year	Total to Date	Project Authorization
Revenues:				
Interest	\$ 45,631	\$ 6,401	\$ 52,032	\$ 52,032
Total revenues	45,631	6,401	52,032	52,032
Expenditures:				
Capital outlay:				
Land for park and open space including joint county-city projects	1,892,036	-	1,892,036	2,052,032
Total expenditures	1,892,036	-	1,892,036	2,052,032
Excess (deficiency) of revenues over (under) expenditures	(1,846,405)	6,401	(1,840,004)	(2,000,000)
Other financing sources (uses):				
Debt issuance	1,915,000	-	1,915,000	1,915,000
Premium on sale of bonds	85,000	-	85,000	85,000
Total other financing sources (uses)	2,000,000	-	2,000,000	2,000,000
Net change in fund balance	\$ 153,595	6,401	\$ 159,996	\$ -
Fund balance – beginning		153,595		
Fund balance – ending		\$ 159,996		

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures, and
Changes in Fund Balance – Budget (GAAP Basis) and Actual
1995 Road Bond Capital Projects Fund
From Inception and for the Year Ended September 30, 2023

	Prior Years	Current Year	Total to Date	Project Authorization
Revenues:				
Taxes - special assessment	\$ 231,070	\$ -	\$ 231,070	\$ 231,070
Other local government funds	953,851	-	953,851	953,851
Interest	2,060,781	6,412	2,067,193	2,067,193
Miscellaneous	332,049	-	332,049	332,049
Total revenues	<u>3,577,751</u>	<u>6,412</u>	<u>3,584,163</u>	<u>3,584,163</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>50,461,774</u>	<u>3,681</u>	<u>50,465,455</u>	<u>50,622,645</u>
Total expenditures	<u>50,461,774</u>	<u>3,681</u>	<u>50,465,455</u>	<u>50,622,645</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(46,884,023)</u>	<u>2,731</u>	<u>(46,881,292)</u>	<u>(47,038,482)</u>
Other financing sources (uses):				
Debt issuance	45,432,419	-	45,432,419	45,432,419
Sale of assets	810,366	-	810,366	810,366
Transfers in	99,950	-	99,950	99,950
Refund of escrow	<u>695,747</u>	<u>-</u>	<u>695,747</u>	<u>695,747</u>
Total other financing sources (uses)	<u>47,038,482</u>	<u>-</u>	<u>47,038,482</u>	<u>47,038,482</u>
Net change in fund balance	<u>\$ 154,459</u>	<u>2,731</u>	<u>\$ 157,190</u>	<u>\$ -</u>
Fund balance – beginning		<u>154,460</u>		
Fund balance – ending		<u>\$ 157,191</u>		

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual 1999 Road Bond Capital Projects Fund From Inception and for the Year Ended September 30, 2023

	Prior Years	Current Year	Total to Date	Project Authorization
Revenues:				
Other local government funds	\$ 2,498,588	\$ -	\$ 2,498,588	\$ 2,498,588
Interest	10,633,536	80,011	10,713,547	10,713,547
Total revenues	13,132,124	80,011	13,212,135	13,212,135
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	92,411,196	21,014	92,432,210	95,760,219
Total expenditures	92,411,196	21,014	92,432,210	95,760,219
Excess (deficiency) of revenues over (under) expenditures	(79,279,072)	58,997	(79,220,075)	(82,548,084)
Other financing sources (uses):				
Debt issuance	81,207,526	-	81,207,526	81,207,526
Transfers in	1,340,558	-	1,340,558	1,340,558
Total other financing sources (uses)	82,548,084	-	82,548,084	82,548,084
Net change in fund balance	\$ 3,269,012	58,997	\$ 3,328,009	\$ -
Fund balance – beginning		3,269,012		
Fund balance – ending		\$ 3,328,009		

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual

2003 Road Bond Capital Projects Fund

From Inception and for the Year Ended September 30, 2023

	Prior Years	Current Year	Total to Date	Project Authorization
Revenues:				
Federal and state funds	\$ 525,000	\$ -	\$ 525,000	\$ 525,000
Other local government funds	2,419,103	-	2,419,103	2,419,103
Interest	12,908,348	84,039	12,992,387	12,992,387
Miscellaneous	181,375	-	181,375	181,375
Total revenues	16,033,826	84,039	16,117,865	16,117,865
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	155,925,169	441,297	156,366,466	158,139,401
Total expenditures	155,925,169	441,297	156,366,466	158,139,401
Excess (deficiency) of revenues over (under) expenditures	(139,891,343)	(357,258)	(140,248,601)	(142,021,536)
Other financing sources (uses):				
Debt issuance	137,988,623	-	137,988,623	137,988,623
Premium on sale of bonds	4,018,414	-	4,018,414	4,018,414
Transfers in	14,499	-	14,499	14,499
Total other financing sources (uses)	142,021,536	-	142,021,536	142,021,536
Net change in fund balance	\$ 2,130,193	(357,258)	\$ 1,772,935	\$ -
Fund balance – beginning		2,130,193		
Fund balance – ending		\$ 1,772,935		

COLLIN COUNTY, TEXAS

Schedule of Revenues, Expenditures, and
Changes in Fund Balance – Budget (GAAP Basis) and Actual
2007 Road Bond Capital Projects Fund
From Inception and for the Year Ended September 30, 2023

	Prior Years	Current Year	Total to Date	Project Authorization
Revenues:				
Federal and state funds	\$ 400,000	\$ -	\$ 400,000	\$ 400,000
Other local government funds	24,544,014	443,488	24,987,502	24,987,502
Interest	10,196,280	2,176,657	12,372,937	12,372,937
Miscellaneous	266,457	-	266,457	266,457
Total revenues	<u>35,406,751</u>	<u>2,620,145</u>	<u>38,026,896</u>	<u>38,026,896</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>213,319,476</u>	<u>9,173,855</u>	<u>222,493,331</u>	<u>278,964,935</u>
Total expenditures	<u>213,319,476</u>	<u>9,173,855</u>	<u>222,493,331</u>	<u>278,964,935</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(177,912,725)</u>	<u>(6,553,710)</u>	<u>(184,466,435)</u>	<u>(240,938,039)</u>
Other financing sources (uses):				
Debt issuance	221,120,948	-	221,120,948	221,120,948
Premium on sale of bonds	14,436,376	-	14,436,376	14,436,376
Transfers out	(4,354,177)	-	(4,354,177)	(4,354,177)
Sale of assets	<u>9,425,094</u>	<u>309,798</u>	<u>9,734,892</u>	<u>9,734,892</u>
Total other financing sources (uses)	<u>240,628,241</u>	<u>309,798</u>	<u>240,938,039</u>	<u>240,938,039</u>
Net change in fund balance	<u>\$ 62,715,516</u>	<u>(6,243,912)</u>	<u>\$ 56,471,604</u>	<u>\$ -</u>
Fund balance – beginning		<u>62,715,516</u>		
Fund balance – ending		<u>\$ 56,471,604</u>		

COLLIN COUNTY, TEXAS

Additional Supplementary Information

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual

2018 Road Bond Capital Projects Fund

From Inception and for the Year Ended September 30, 2023

	Prior Years	Current Year	Total to Date	Project Authorization
Revenues:				
Other local government funds	\$ 60,929	\$ 673,680	\$ 734,609	\$ 734,609
Interest	2,926,219	1,525,955	4,452,174	4,452,174
Miscellaneous	-	-	-	-
Total revenues	<u>2,987,148</u>	<u>2,199,635</u>	<u>5,186,783</u>	<u>5,186,783</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>63,835,250</u>	<u>18,987,396</u>	<u>82,822,646</u>	<u>164,319,881</u>
Total expenditures	<u>63,835,250</u>	<u>18,987,396</u>	<u>82,822,646</u>	<u>164,319,881</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(60,848,102)</u>	<u>(16,787,761)</u>	<u>(77,635,863)</u>	<u>(159,133,098)</u>
Other financing sources (uses):				
Debt issuance	105,245,000	-	105,245,000	105,245,000
Premium on sale of bonds	3,410,000	-	3,410,000	3,410,000
Sale of assets	<u>44,179,392</u>	<u>6,298,706</u>	<u>50,478,098</u>	<u>50,478,098</u>
Total other financing sources (uses)	<u>152,834,392</u>	<u>6,298,706</u>	<u>159,133,098</u>	<u>159,133,098</u>
Net change in fund balance	<u>\$ 91,986,290</u>	<u>(10,489,055)</u>	<u>\$ 81,497,235</u>	<u>\$ -</u>
Fund balance – beginning		<u>91,986,290</u>		
Fund balance – ending		<u>\$ 81,497,235</u>		

COLLIN COUNTY, TEXASSchedule of Revenues, Expenditures, and
Changes in Fund Balance – Budget (GAAP Basis) and Actual

Tax Notes Capital Projects Fund

From Inception and for the Year Ended September 30, 2023

	Prior Years	Current Year	Total to Date	Project Authorization
Revenues:				
Other local government funds	\$ 1,889,972	\$ -	\$ 1,889,972	\$ 1,889,972
Interest	4,907,324	367,078	5,274,402	5,274,402
Miscellaneous	1,496,954	-	1,496,954	1,496,954
Total revenues	<u>8,294,250</u>	<u>367,078</u>	<u>8,661,328</u>	<u>8,661,328</u>
Expenditures:				
Capital outlay:				
Computer software, hardware, equipment, vehicles, technology improvements, and related services	<u>65,974,150</u>	<u>438,078</u>	<u>66,412,228</u>	<u>75,238,064</u>
Total expenditures	<u>65,974,150</u>	<u>438,078</u>	<u>66,412,228</u>	<u>75,238,064</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(57,679,900)</u>	<u>(71,000)</u>	<u>(57,750,900)</u>	<u>(66,576,736)</u>
Other financing sources (uses):				
Debt issuance	66,422,580	-	66,422,580	66,422,580
Premium on sale of tax notes	123,357	-	123,357	123,357
Sale of assets	<u>30,673</u>	<u>126</u>	<u>30,799</u>	<u>30,799</u>
Total other financing sources (uses)	<u>66,576,610</u>	<u>126</u>	<u>66,576,736</u>	<u>66,576,736</u>
Net change in fund balance	<u>\$ 8,896,710</u>	<u>(70,874)</u>	<u>\$ 8,825,836</u>	<u>\$ -</u>
Fund balance – beginning		<u>8,896,710</u>		
Fund balance – ending		<u>\$ 8,825,836</u>		

INTERNAL SERVICE FUNDS

COUNTY INSURANCE FUND: to account for receipt of insurance premiums from other funds and interest earnings as well as expenses for claims of the County's self-insured liability program.

WORKERS COMPENSATION INSURANCE FUND: to account for receipt of insurance premiums from other funds and interest earnings as well as expenses for claims of the County's self-insured workers compensation program.

FLEXIBLE BENEFITS FUND: to account for the receipts and expenditures of an employee benefit plan for the County under Section 125 of the Internal Revenue Code.

UNEMPLOYMENT ASSESSMENT FUND: to account for the assessments incurred in other funds and the payment of those unemployment assessments.

EMPLOYEE INSURANCE FUND: to account for receipt of insurance premiums from other funds and interest earnings as well as expenses for insurance claims for health benefits provided by the County's self-insurance.

EMPLOYEE PAID BENEFITS FUND: to account for the receipts and expenditures of employee paid optional benefits.

COLLIN COUNTY, TEXAS
Combining Statement of Net Position
Internal Service Funds
September 30, 2023

Assets:	County Insurance	Workers Compensation Insurance	Flexible Benefits	Unemployment Assessment	Employee Insurance	Employee Paid Benefits	Total
Current assets:							
Cash	\$ 50,055	\$ 109,685	\$ 95,751	\$ 36,332	\$ 7,025,622	\$ 60,448	\$ 7,377,893
Investments	10,333,219	6,608,280	232,469	1,404,222	1,760,249	-	20,338,439
Receivables:							
Miscellaneous receivables	1,689	-	-	-	-	-	1,689
Total assets	10,384,963	6,717,965	328,220	1,440,554	8,785,871	60,448	27,718,021
Liabilities:							
Current liabilities:							
Accounts payable	27,257	595	-	-	821,848	39,339	889,039
Payroll payable	-	-	-	-	8,628	-	8,628
Claims payable	446,232	637,974	-	-	855,183	-	1,939,389
Total current liabilities	473,489	638,569	-	-	1,685,659	39,339	2,837,056
Total liabilities	473,489	638,569	-	-	1,685,659	39,339	2,837,056
Net Position:							
Unrestricted	9,911,474	6,079,396	328,220	1,440,554	7,100,212	21,109	24,880,965
Total net position	\$ 9,911,474	\$ 6,079,396	\$ 328,220	\$ 1,440,554	\$ 7,100,212	\$ 21,109	\$ 24,880,965

COLLIN COUNTY, TEXAS

Combining Statement of Revenues, Expenses, and Changes in Net Position

Internal Service Funds

For The Year Ended September 30, 2023

	County Insurance	Workers Compensation Insurance	Flexible Benefits	Unemployment Assessment	Employee Insurance	Employee Paid Benefits	Total
Operating revenues:							
Premiums	\$ 1,695,000	\$ 885,000	\$ 4,273,724	\$ 127,153	\$ 34,480,539	\$ 465,760	\$ 41,927,176
Other	187,262	24,595	-	-	6,504,320	-	6,716,177
Total operating revenues	1,882,262	909,595	4,273,724	127,153	40,984,859	465,760	48,643,353
Operating expenses:							
Administration	250	21,727	-	-	7,754,059	-	7,776,036
Benefits	1,367,758	367,204	4,266,873	5,258	34,828,371	452,044	41,287,508
Total operating expenses	1,368,008	388,931	4,266,873	5,258	42,582,430	452,044	49,063,544
Operating income (loss)	514,254	520,664	6,851	121,895	(1,597,571)	13,716	(420,191)
Nonoperating revenues (expenses):							
Interest income	469,389	304,374	346	60,431	128,467	206	963,213
Total nonoperating revenues (expenses)	469,389	304,374	346	60,431	128,467	206	963,213
Change in net position	983,643	825,038	7,197	182,326	(1,469,104)	13,922	543,022
Total net position – beginning	8,927,831	5,254,358	321,023	1,258,228	8,569,316	7,187	24,337,943
Total net position – ending	<u>\$ 9,911,474</u>	<u>\$ 6,079,396</u>	<u>\$ 328,220</u>	<u>\$ 1,440,554</u>	<u>\$ 7,100,212</u>	<u>\$ 21,109</u>	<u>\$ 24,880,965</u>

COLLIN COUNTY, TEXAS
Combining Statement of Cash Flows
Internal Service Funds
For The Year Ended September 30, 2023

	County Insurance	Workers Compensation Insurance	Flexible Benefits	Unemployment Assessment	Employee Insurance	Employee Paid Benefits	Total
Cash flows from operating activities:							
Receipts from customers and users	\$ 1,695,000	\$ 885,000	\$ 4,273,724	\$ 127,153	\$ 34,480,539	\$ 465,760	\$ 41,927,176
Insurance recovery	187,262	24,595	-	-	6,504,320	-	6,716,177
Administration costs	(250)	(21,727)	-	-	(7,752,909)	-	(7,774,886)
Benefits paid	(1,433,429)	(366,730)	(4,266,873)	(5,258)	(34,013,971)	(412,705)	(40,498,966)
Net cash provided (used) by operating activities	448,583	521,138	6,851	121,895	(782,021)	53,055	369,501
Cash flows from investing activities:							
Purchases of investments	(919,013)	(826,070)	-	(181,250)	-	-	(1,926,333)
Sales of investments	-	-	-	-	153,552	-	153,552
Interest income	469,389	304,374	346	60,432	128,467	206	963,214
Net cash provided (used) by investing activities	(449,624)	(521,696)	346	(120,818)	282,019	206	(809,567)
Net increase (decrease) in cash and cash equivalents	(1,041)	(558)	7,197	1,077	(500,002)	53,261	(440,066)
Cash and cash equivalents – October 1, 2022	51,096	110,243	88,554	35,255	7,525,624	7,187	7,817,959
Cash and cash equivalents – September 30, 2023	50,055	109,685	95,751	36,332	7,025,622	60,448	7,377,893
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:							
Operating income (loss)	514,254	520,664	6,851	121,895	(1,597,571)	13,716	(420,191)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:							
Change in accounts payable	(65,671)	474	-	-	815,520	39,339	789,662
Change in payroll payable	-	-	-	-	30	-	30
Total adjustments	(65,671)	474	-	-	815,550	39,339	789,692
Net cash provided (used) by operating activities	\$ 448,583	\$ 521,138	\$ 6,851	\$ 121,895	\$ (782,021)	\$ 53,055	\$ 369,501

FIDUCIARY FUNDS

INVESTMENT TRUST FUNDS

COUNTY CLERK – TRUST FUND: to account for monies which are administered for other persons by the County Clerk's Office.

DISTRICT CLERK – TRUST FUND: to account for monies which are administered for other persons by the District Clerk's Office.

CUSTODIAL FUNDS

COMMUNITY SUPERVISION AND CORRECTIONS FUND: to account for collection and disbursement of fines and fees.

STATE FEES FUND: to account for monies due to the State as a result of collections of mandated levies resulting from conviction of certain offenses. The County collects these funds as the agent for the State.

UNCLAIMED HOLDINGS FUND: to account for monies due from various County officials to various individuals.

BAIL SECURITY FUND: to account for the statutory mandated deposits from bail bond firms licensed for appearance bonding in Collin County.

DISTRICT ATTORNEY SEIZED FUNDS REGISTRY: to account for the collection and disbursement of seized funds.

COUNTY CLERK – OTHER FUND: to account for collections and fees and other costs and distribution of those monies.

DISTRICT CLERK – OTHER FUND: to account for collections and fees and other costs and distribution of those monies.

JUVENILE PROBATION RESTITUTION FUND: to account for collection and disbursement of restitution ordered.

JUSTICE OF THE PEACE FUNDS: to account for the collection and disbursement of fines and fees by precinct (1, 2, 3, and 4.)

JAIL CASE COORDINATOR FUND: to account for collection and disbursement fees.

JAIL COMMISSARY FUND: to account for proceeds received from the sale of goods to inmates and expenditures of same.

INMATE TRUST FUND: to account for inmate money used to buy commissary goods.

SHERIFF FUND: to account for the collection and disbursement of fines and fees.

DETENTION BONDS FUND: to account for the collection and disbursement of detention bond activity.

DISTRICT ATTORNEY TRUST FUND: to account for collection and disbursement of fines and fees.

CONSTABLE FUND: to account for the collection and disbursement of fines and fees by precinct (1, 2, 3, and 4.)

TAX ASSESSOR COLLECTOR FUND: to account for collection and disbursement of tax revenue and other fees.

COMMUNITY SUPERVISION AND CORRECTIONS OPERATING FUND: to account for operations of community supervision and corrections.

COLLIN COUNTY, TEXAS
Combining Statement of Fiduciary Net Position
Investment Trust Funds
September 30, 2023

	<u>County Clerk - Trust</u>	<u>District Clerk - Trust</u>	<u>Total</u>
ASSETS			
Cash	\$ 11,409,159	\$ 13,065,181	\$ 24,474,340
Investments	<u>2,759,091</u>	<u>2,196,851</u>	<u>4,955,942</u>
Total assets	<u>14,168,250</u>	<u>15,262,032</u>	<u>29,430,282</u>
LIABILITIES			
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION			
Individuals, organizations, other governments	<u>14,168,250</u>	<u>15,262,032</u>	<u>29,430,282</u>
Total net position	<u><u>\$ 14,168,250</u></u>	<u><u>\$ 15,262,032</u></u>	<u><u>\$ 29,430,282</u></u>

COLLIN COUNTY, TEXAS
Combining Statement of Changes in Fiduciary Net Position
Investment Trust Funds
For The Year Ended September 30, 2023

	<u>County Clerk - Trust</u>	<u>District Clerk - Trust</u>	<u>Total</u>
ADDITIONS			
Interests	\$ 13,820	\$ 14,259	\$ 28,079
Collections for individuals and other entities	26,472,964	12,152,067	38,625,031
Total additions	<u>26,486,784</u>	<u>12,166,326</u>	<u>38,653,110</u>
DEDUCTIONS			
Payments to individuals and other entities	38,592,529	9,272,814	47,865,343
Total deductions	<u>38,592,529</u>	<u>9,272,814</u>	<u>47,865,343</u>
Net increase (decrease) in fiduciary net position	(12,105,745)	2,893,512	(9,212,233)
Net Position -- beginning of the year (Prior period adjustment)	<u>26,273,995</u>	<u>12,368,520</u>	<u>38,642,515</u>
Net Position -- end of the year	<u><u>\$ 14,168,250</u></u>	<u><u>\$ 15,262,032</u></u>	<u><u>\$ 29,430,282</u></u>

COLLIN COUNTY, TEXAS
Combining Statement of Fiduciary Net Position
Custodial Funds
September 30, 2023

	Community Supervision and Corrections - Operating	State Fees	Unclaimed Holdings	Bail Security	District Attorney Seized Fund Registry
ASSETS					
Cash	\$ 1,670,286	\$ 328,455	\$ 45,223	\$ 433,000	\$ 15,271
Investments	2,243,182	375,770	451,778	-	-
Accounts receivable, net	-	-	-	2,735,624	-
Total assets	<u>3,913,468</u>	<u>704,225</u>	<u>497,001</u>	<u>3,168,624</u>	<u>15,271</u>
LIABILITIES					
Due to others/vouchers payable	\$ 132,794	\$ -	\$ 1,001	\$ -	\$ -
Due to other governments	-	704,225	-	-	-
Total liabilities	<u>132,794</u>	<u>704,225</u>	<u>1,001</u>	<u>-</u>	<u>-</u>
NET POSITION					
Restricted for:					
Individuals, organizations, other governments	3,780,674	-	496,000	3,168,624	15,271
Total net position	<u>\$ 3,780,674</u>	<u>\$ -</u>	<u>\$ 496,000</u>	<u>\$ 3,168,624</u>	<u>\$ 15,271</u>

COLLIN COUNTY, TEXAS
Combining Statement of Fiduciary Net Position
Custodial Funds
September 30, 2023

	County Clerk - Other	District Clerk - Other	Juvenile Probation Restitution	Justice of the Peace, Precinct 1	Justice of the Peace, Precinct 2
ASSETS					
Cash	\$ 3,114,201	\$ 2,872,507	\$ 845	\$ 20,593	\$ 11,929
Investments	-	-	-	-	-
Accounts receivable, net	-	-	-	-	-
Total assets	<u>3,114,201</u>	<u>2,872,507</u>	<u>845</u>	<u>20,593</u>	<u>11,929</u>
LIABILITIES					
Due to others/vouchers payable	\$ 11,043	\$ 124,578	\$ 428	\$ 15,585	\$ 6,983
Due to other governments	-	-	-	-	-
Total liabilities	<u>11,043</u>	<u>124,578</u>	<u>428</u>	<u>15,585</u>	<u>6,983</u>
NET POSITION					
Restricted for:					
Individuals, organizations, other governments	<u>3,103,158</u>	<u>2,747,929</u>	<u>417</u>	<u>5,008</u>	<u>4,946</u>
Total net position	<u><u>\$ 3,103,158</u></u>	<u><u>\$ 2,747,929</u></u>	<u><u>\$ 417</u></u>	<u><u>\$ 5,008</u></u>	<u><u>\$ 4,946</u></u>

COLLIN COUNTY, TEXAS
Combining Statement of Fiduciary Net Position
Custodial Funds
September 30, 2023

	<u>Justice of the Peace, Precinct 3</u>	<u>Justice of the Peace, Precinct 4</u>	<u>Jail Case Coordinator</u>	<u>Jail Commissary</u>	<u>Inmate Escrow</u>
ASSETS					
Cash	\$ 88,983	\$ 72,106	\$ 18,336	\$ 2,737,549	\$ 139,355
Investments	-	-	-	-	-
Accounts receivable, net	-	-	-	-	-
Total assets	<u>88,983</u>	<u>72,106</u>	<u>18,336</u>	<u>2,737,549</u>	<u>139,355</u>
LIABILITIES					
Due to others/vouchers payable	\$ 23,937	\$ 25,635	\$ 18,336	\$ -	\$ -
Due to other governments	-	-	-	-	-
Total liabilities	<u>23,937</u>	<u>25,635</u>	<u>18,336</u>	<u>-</u>	<u>-</u>
NET POSITION					
Restricted for:					
Individuals, organizations, other governments	65,046	46,471	-	2,737,549	139,355
Total net position	<u>\$ 65,046</u>	<u>\$ 46,471</u>	<u>\$ -</u>	<u>\$ 2,737,549</u>	<u>\$ 139,355</u>

COLLIN COUNTY, TEXAS
Combining Statement of Fiduciary Net Position
Custodial Funds
September 30, 2023

	<u>Sheriff</u>	<u>Detention Bonds</u>	<u>District Attorney Hot Check</u>	<u>Constable, Precinct 1</u>	<u>Constable, Precinct 2</u>
ASSETS					
Cash	\$ 14,498	\$ 10,335	\$ 49,829	\$ -	\$ 2,372
Investments	-	-	-	-	-
Accounts receivable, net	-	-	-	-	-
Total assets	<u>14,498</u>	<u>10,335</u>	<u>49,829</u>	<u>-</u>	<u>2,372</u>
LIABILITIES					
Due to others/vouchers payable	\$ 13,840	\$ -	\$ -	\$ -	\$ 1,951
Due to other governments	-	-	-	-	-
Total liabilities	<u>13,840</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,951</u>
NET POSITION					
Restricted for:					
Individuals, organizations, other governments	<u>658</u>	<u>10,335</u>	<u>49,829</u>	<u>-</u>	<u>421</u>
Total net position	<u>\$ 658</u>	<u>\$ 10,335</u>	<u>\$ 49,829</u>	<u>\$ -</u>	<u>\$ 421</u>

COLLIN COUNTY, TEXAS
Combining Statement of Fiduciary Net Position
Custodial Funds
September 30, 2023

	Constable, Precinct 3	Constable, Precinct 4	Tax Assessor / Collector	Community Supervision and Corrections	Total
ASSETS					
Cash	\$ -	\$ 17,045	\$ 18,685,071	\$ 772,498	\$ 31,120,287
Investments	-	-	4,546,960	-	7,617,690
Accounts receivable, net	-	-	-	-	2,735,624
Total assets	-	17,045	23,232,031	772,498	41,473,601
LIABILITIES					
Due to others/vouchers payable	\$ -	\$ 8,590	\$ 527,368	\$ 28,669	\$ 940,738
Due to other governments	-	-	-	-	704,225
Total liabilities	-	8,590	527,368	28,669	1,644,963
NET POSITION					
Restricted for:					
Individuals, organizations, other governments	-	8,455	22,704,663	743,829	39,828,638
Total net position	\$ -	\$ 8,455	\$ 22,704,663	\$ 743,829	\$ 39,828,638

COLLIN COUNTY, TEXAS
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended September 30, 2023

	Community Supervision and Corrections - Operating	State Fees	Unclaimed Holdings	Bail Security	District Attorney Seized Fund Registry
ADDITIONS					
Interests	\$ -	\$ -	\$ -	\$ -	\$ 303
Tax collections for other governments	-	-	-	-	-
License, fees, and fines collected for other governments	9,284,672	2,973,130	44,473	-	-
Collections for individuals and other entities	-	-	163,494	54,106	90,869
Total additions	<u>9,284,672</u>	<u>2,973,130</u>	<u>207,967</u>	<u>54,106</u>	<u>91,172</u>
DEDUCTIONS					
Payments to other governments	9,017,967	2,973,130	-	-	-
Payments to individuals and other entities	-	-	100,962	100,000	91,105
Total deductions	<u>9,017,967</u>	<u>2,973,130</u>	<u>100,962</u>	<u>100,000</u>	<u>91,105</u>
Net increase (decrease) in fiduciary net position	266,705	-	107,005	(45,894)	67
Net Position -- beginning of the year (Prior period adjustment)	<u>3,513,969</u>	<u>-</u>	<u>388,995</u>	<u>3,214,518</u>	<u>15,204</u>
Net Position -- end of the year	<u>\$ 3,780,674</u>	<u>\$ -</u>	<u>\$ 496,000</u>	<u>\$ 3,168,624</u>	<u>\$ 15,271</u>

COLLIN COUNTY, TEXAS
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended September 30, 2023

	County Clerk - Other	District Clerk - Other	Juvenile Probation Restitution	Justice of the Peace, Precinct 1	Justice of the Peace, Precinct 2
ADDITIONS					
Interests	\$ -	\$ -	\$ -	\$ -	\$ -
Tax collections for other governments	-	-	-	-	-
License, fees, and fines collected for other governments	1,242,012	757,458	820	196,490	146,622
Collections for individuals and other entities	2,350,378	1,867,500	32,452	128,210	6,868
Total additions	<u>3,592,390</u>	<u>2,624,958</u>	<u>33,272</u>	<u>324,700</u>	<u>153,490</u>
DEDUCTIONS					
Payments to other governments	1,242,840	754,799	840	194,265	144,877
Payments to individuals and other entities	<u>2,040,655</u>	<u>1,879,927</u>	<u>35,137</u>	<u>126,888</u>	<u>7,781</u>
Total deductions	<u>3,283,495</u>	<u>2,634,726</u>	<u>35,977</u>	<u>321,153</u>	<u>152,658</u>
Net increase (decrease) in fiduciary net position	308,895	(9,768)	(2,705)	3,547	832
Net Position -- beginning of the year (Prior period adjustment)	<u>2,794,263</u>	<u>2,757,697</u>	<u>3,122</u>	<u>1,461</u>	<u>4,114</u>
Net Position -- end of the year	<u><u>\$ 3,103,158</u></u>	<u><u>\$ 2,747,929</u></u>	<u><u>\$ 417</u></u>	<u><u>\$ 5,008</u></u>	<u><u>\$ 4,946</u></u>

COLLIN COUNTY, TEXAS
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended September 30, 2023

	Justice of the Peace, Precinct 3	Justice of the Peace, Precinct 4	Jail Case Coordinator	Jail Commissary	Inmate Escrow
ADDITIONS					
Interests	\$ -	\$ -	\$ -	\$ -	\$ -
Tax collections for other governments	-	-	-	-	-
License, fees, and fines collected for other governments	346,014	444,800	-	-	-
Collections for individuals and other entities	13,768	172,284	-	945,830	3,726,116
Total additions	<u>359,782</u>	<u>617,084</u>	<u>-</u>	<u>945,830</u>	<u>3,726,116</u>
DEDUCTIONS					
Payments to other governments	348,649	445,338	-	-	-
Payments to individuals and other entities	14,331	174,859	-	292,586	3,701,556
Total deductions	<u>362,980</u>	<u>620,197</u>	<u>-</u>	<u>292,586</u>	<u>3,701,556</u>
Net increase (decrease) in fiduciary net position	(3,198)	(3,113)	-	653,244	24,560
Net Position -- beginning of the year (Prior period adjustment)	68,244	49,584	-	2,084,305	114,795
Net Position -- end of the year	<u>\$ 65,046</u>	<u>\$ 46,471</u>	<u>\$ -</u>	<u>\$ 2,737,549</u>	<u>\$ 139,355</u>

COLLIN COUNTY, TEXAS
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended September 30, 2023

	<u>Sheriff</u>	<u>Detention Bonds</u>	<u>District Attorney Hot Check</u>	<u>Constable, Precinct 1</u>	<u>Constable, Precinct 2</u>
ADDITIONS					
Interests	\$ -	\$ -	\$ -	\$ -	\$ -
Tax collections for other governments	-	-	-	-	-
License, fees, and fines collected for other governments	-	-	-	-	-
Collections for individuals and other entities	8,522	5,411,641	108,158	149,587	59,907
Total additions	<u>8,522</u>	<u>5,411,641</u>	<u>108,158</u>	<u>149,587</u>	<u>59,907</u>
DEDUCTIONS					
Payments to other governments	-	-	-	-	-
Payments to individuals and other entities	7,864	5,410,966	101,184	149,587	60,808
Total deductions	<u>7,864</u>	<u>5,410,966</u>	<u>101,184</u>	<u>149,587</u>	<u>60,808</u>
Net increase (decrease) in fiduciary net position	658	675	6,974	-	(901)
Net Position -- beginning of the year (Prior period adjustment)	-	9,660	42,855	-	1,322
Net Position -- end of the year	<u>\$ 658</u>	<u>\$ 10,335</u>	<u>\$ 49,829</u>	<u>\$ -</u>	<u>\$ 421</u>

COLLIN COUNTY, TEXAS
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended September 30, 2023

	Constable, Precinct 3	Constable, Precinct 4	Tax Assessor / Collector	Community Supervision and Corrections	Total
ADDITIONS					
Interests	\$ -	\$ -	\$ -	\$ -	\$ 303
Tax collections for other governments	-	-	26,882,221	-	26,882,221
License, fees, and fines collected for other governments	-	-	4,222,781,932	4,142	4,238,222,565
Collections for individuals and other entities	141,583	212,603	36,710,994	1,327,086	53,681,956
Total additions	<u>141,583</u>	<u>212,603</u>	<u>4,286,375,147</u>	<u>1,331,228</u>	<u>4,318,787,045</u>
DEDUCTIONS					
Payments to other governments	-	-	4,251,937,173	4,301	4,267,064,179
Payments to individuals and other entities	142,183	217,698	32,742,322	1,328,301	48,726,700
Total deductions	<u>142,183</u>	<u>217,698</u>	<u>4,284,679,495</u>	<u>1,332,602</u>	<u>4,315,790,879</u>
Net increase (decrease) in fiduciary net position	(600)	(5,095)	1,695,652	(1,374)	2,996,166
Net Position -- beginning of the year (Prior period adjustment)	600	13,550	21,009,011	745,203	36,832,472
Net Position -- end of the year	<u>\$ -</u>	<u>\$ 8,455</u>	<u>\$ 22,704,663</u>	<u>\$ 743,829</u>	<u>\$ 39,828,638</u>

STATISTICAL SECTION

STATISTICAL SECTION

(unaudited)

This part of the Collin County, Texas comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's financial health.

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Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

FINANCIAL TRENDS

COLLIN COUNTY, TEXAS
Table 1.1 - Net Position by Component
Last Ten Fiscal Years (1)
(amounts expressed in thousands)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Governmental activities										
Net investment in capital assets	\$ 236,185	\$ 247,994	\$ 250,280	\$ 210,025	\$ 194,822	\$ 209,752	\$ 207,833	\$ 136,699	\$ 198,962	\$ 148,491
Restricted	20,698	69,920	77,875	88,056	100,055	93,757	101,497	109,186	118,398	155,783
Unrestricted	131,125	163,968	187,959	232,434	289,163	339,389	405,975	552,540	563,369	661,254
Total governmental activities net position	<u>\$ 388,008</u>	<u>\$ 481,882</u>	<u>\$ 516,114</u>	<u>\$ 530,515</u>	<u>\$ 584,040</u>	<u>\$ 642,898</u>	<u>\$ 715,305</u>	<u>\$ 798,425</u>	<u>\$ 880,729</u>	<u>\$ 965,528</u>
Business-type activities										
Net investment in capital assets	\$ 15,770	\$ 18,218	\$ 23,226	\$ 46,882	\$ 59,768	\$ 77,446	\$ 97,426	\$ 115,280	\$ 134,867	\$ 143,278
Unrestricted	(15,705)	(14,895)	(19,836)	(34,376)	(47,880)	(66,067)	(86,701)	(105,039)	(125,175)	(135,173)
Total business-type activities net position	<u>\$ 65</u>	<u>\$ 3,323</u>	<u>\$ 3,390</u>	<u>\$ 12,506</u>	<u>\$ 11,888</u>	<u>\$ 11,379</u>	<u>\$ 10,725</u>	<u>\$ 10,241</u>	<u>\$ 9,692</u>	<u>\$ 8,105</u>
Primary government										
Net investments in capital assets	\$ 251,955	\$ 266,212	\$ 273,506	\$ 256,907	\$ 254,590	\$ 287,198	\$ 305,259	\$ 251,979	\$ 333,829	\$ 291,769
Restricted	20,698	69,920	77,875	88,056	100,055	93,757	101,497	109,186	118,398	155,783
Unrestricted	115,420	149,073	168,123	198,058	241,283	273,322	319,274	447,501	438,194	526,081
Total primary government net position	<u>\$ 388,073</u>	<u>\$ 485,205</u>	<u>\$ 519,504</u>	<u>\$ 543,021</u>	<u>\$ 595,928</u>	<u>\$ 654,277</u>	<u>\$ 726,030</u>	<u>\$ 808,666</u>	<u>\$ 890,421</u>	<u>\$ 973,633</u>

(1) GASB Statement No. 34 requires the presentation of full accrual information, including the presentation of net position

COLLIN COUNTY, TEXAS
Table 1.2 - Changes in Net Position
Last Ten Fiscal Years (1)
(amounts expressed in thousands)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Expenses										
<i>Governmental activities:</i>										
General Administration	\$ 42,213	\$ 33,018	\$ 36,382	\$ 38,061	\$ 38,834	\$ 40,690	\$ 59,751	\$ 44,534	\$ 58,607	\$ 69,805
Judicial	16,727	16,972	19,722	21,617	21,629	23,554	22,571	24,756	21,831	26,056
Financial Administration	10,490	10,776	11,878	12,951	13,723	14,113	13,479	14,180	12,740	15,096
Legal	10,515	10,954	12,650	13,781	13,311	16,296	14,944	16,400	13,406	15,644
Public facilities	25,338	19,849	20,106	20,740	21,002	20,321	19,424	20,043	19,288	23,704
Equipment services	2,855	1,896	2,539	2,828	3,152	3,364	3,047	3,477	3,968	3,285
Public safety	57,137	58,502	61,914	69,396	69,740	77,985	49,339	63,115	67,292	84,449
Public transportation	37,670	40,523	48,460	67,506	37,649	48,415	54,013	48,878	52,761	63,666
Health and welfare	18,933	19,319	23,104	23,911	25,345	26,310	124,584	113,968	29,447	34,824
Culture and recreation	2,275	4,067	3,305	2,033	2,982	3,503	3,281	3,150	2,095	2,334
Conservation	256	258	239	245	261	224	244	257	229	272
Debt service, interest and fiscal charges	14,406	14,243	15,626	13,115	11,171	7,477	12,998	13,340	14,908	17,241
Total governmental activities expenses	<u>238,815</u>	<u>230,377</u>	<u>255,925</u>	<u>286,184</u>	<u>258,799</u>	<u>282,252</u>	<u>377,675</u>	<u>366,098</u>	<u>296,572</u>	<u>356,376</u>
<i>Business-type Activities:</i>										
Public safety	-	1,243	1,326	1,330	1,439	1,498	1,557	1,491	1,608	2,671
Public transportation	-	-	-	74	887	887	887	887	887	1,045
Total business-type activities expenses	<u>-</u>	<u>1,243</u>	<u>1,326</u>	<u>1,404</u>	<u>2,326</u>	<u>2,385</u>	<u>2,444</u>	<u>2,378</u>	<u>2,495</u>	<u>3,716</u>
Total primary government expenses	<u>\$ 238,815</u>	<u>\$ 231,620</u>	<u>\$ 257,251</u>	<u>\$ 287,588</u>	<u>\$ 261,125</u>	<u>\$ 284,637</u>	<u>\$ 380,119</u>	<u>\$ 368,476</u>	<u>\$ 299,067</u>	<u>\$ 360,092</u>
Program Revenues										
<i>Governmental activities:</i>										
Charges for service:										
General Administration	\$ 8,254	\$ 9,919	\$ 11,252	\$ 11,580	\$ 10,543	\$ 9,809	\$ 12,092	\$ 17,184	\$ 13,120	\$ 10,705
Judicial	4,652	4,932	4,905	5,262	5,688	6,035	5,693	5,967	7,626	8,633
Financial Administration	3,564	3,414	3,213	2,913	2,995	3,204	2,954	3,145	3,588	3,504
Legal	286	281	287	281	332	316	153	159	141	149
Public facilities	-	-	-	-	-	-	-	-	-	-
Equipment services	-	-	-	-	-	-	-	-	-	-
Public safety	10,117	10,296	11,461	8,822	8,593	10,250	8,859	10,044	10,552	11,427
Public transportation	16,871	17,420	19,090	19,634	20,385	21,063	20,906	23,154	24,576	26,476
Health and welfare	275	326	183	202	201	207	160	170	333	410
Culture and Recreation	1	7	6	5	8	6	4	10	15	13
Conservation	-	-	-	-	-	-	-	-	-	-
Debt service, interest and fiscal charges	-	-	-	-	-	-	-	-	-	-
Operating grants and contributions	13,926	14,582	11,270	14,193	16,229	18,009	119,249	114,444	28,360	30,256
Capital grants and contributions	522	524	708	816	387	45	6,652	4,133	10,355	3,764
Total governmental activities program revenues	<u>58,468</u>	<u>61,701</u>	<u>62,375</u>	<u>63,708</u>	<u>65,361</u>	<u>68,944</u>	<u>176,722</u>	<u>178,410</u>	<u>98,666</u>	<u>95,337</u>
<i>Business-type Activities:</i>										
Charges for service:										
Public safety	-	1,554	1,293	1,383	1,648	1,805	1,752	1,866	1,921	1,943
Public transportation	-	-	-	8,995	-	-	-	-	-	-
Total business-type activities expenses	<u>-</u>	<u>1,554</u>	<u>1,293</u>	<u>10,378</u>	<u>1,648</u>	<u>1,805</u>	<u>1,752</u>	<u>1,866</u>	<u>1,921</u>	<u>1,943</u>
Total primary government program revenues	<u>58,468</u>	<u>\$ 63,255</u>	<u>\$ 63,668</u>	<u>\$ 74,086</u>	<u>\$ 67,009</u>	<u>\$ 70,749</u>	<u>\$ 178,474</u>	<u>\$ 180,276</u>	<u>\$ 100,587</u>	<u>\$ 97,280</u>

COLLIN COUNTY, TEXAS
Table 1.2 - Changes in Net Position
Last Ten Fiscal Years (1)
(amounts expressed in thousands)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Net (Expense)Revenue										
<i>Governmental activities:</i>										
Primary government	\$ (180,347)	\$ (168,676)	\$ (193,550)	\$ (222,476)	\$ (193,438)	\$ (213,308)	\$ (200,953)	\$ (187,688)	\$ (197,906)	\$ (261,039)
Business-type activities	-	311	(33)	8,974	(678)	(580)	(692)	(512)	(574)	(1,773)
Total governmental activities	<u>\$ (180,347)</u>	<u>\$ (168,365)</u>	<u>\$ (193,583)</u>	<u>\$ (213,502)</u>	<u>\$ (194,116)</u>	<u>\$ (213,888)</u>	<u>\$ (201,645)</u>	<u>\$ (188,200)</u>	<u>\$ (198,480)</u>	<u>\$ (262,812)</u>
General revenue and other changes in net position										
<i>Governmental activities:</i>										
Property taxes	\$ 189,588	\$ 205,740	\$ 218,979	\$ 228,428	\$ 238,546	\$ 249,135	\$ 258,529	\$ 268,922	\$ 278,367	\$ 296,428
Mixed beverage tax	3,406	3,714	4,204	4,250	4,836	5,120	3,913	4,842	6,210	7,251
Unrestricted investment earnings	1,663	1,972	3,056	4,063	6,147	17,592	9,383	1,192	(4,858)	40,926
Miscellaneous	468	139	1,542	137	359	319	1,536	205	491	1,234
Total governmental activities:	<u>\$ 195,125</u>	<u>\$ 211,565</u>	<u>\$ 227,781</u>	<u>\$ 236,878</u>	<u>\$ 249,888</u>	<u>\$ 272,166</u>	<u>\$ 273,361</u>	<u>\$ 275,161</u>	<u>\$ 280,210</u>	<u>\$ 345,839</u>
<i>Business-Type Activities</i>										
Unrestricted investment earnings	1	6	100	142	60	71	38	4	24	186
Miscellaneous	-	-	-	-	-	-	-	24	1	-
Total business-type activities	<u>1</u>	<u>6</u>	<u>100</u>	<u>142</u>	<u>60</u>	<u>71</u>	<u>38</u>	<u>28</u>	<u>25</u>	<u>186</u>
Total primary government	<u>\$ 195,126</u>	<u>\$ 211,571</u>	<u>\$ 227,881</u>	<u>\$ 237,020</u>	<u>\$ 249,948</u>	<u>\$ 272,237</u>	<u>\$ 273,399</u>	<u>\$ 275,189</u>	<u>\$ 280,235</u>	<u>\$ 346,025</u>
Changes in Net Position										
Primary government	\$ 14,778	\$ 42,889	\$ 34,231	\$ 14,402	\$ 56,450	\$ 58,858	\$ 72,408	\$ 87,473	\$ 82,304	\$ 84,800
Business-type activities	1	317	67	9,116	(618)	(509)	(654)	(484)	(549)	(1,587)
Total Changes in Net Position	<u>\$ 14,779</u>	<u>\$ 43,206</u>	<u>\$ 34,298</u>	<u>\$ 23,518</u>	<u>\$ 55,832</u>	<u>\$ 58,349</u>	<u>\$ 71,754</u>	<u>\$ 86,989</u>	<u>\$ 81,755</u>	<u>\$ 83,213</u>

Table 1.3 - Fund Balances, Governmental Funds
Last Ten Fiscal Years (1)
(modified accrual basis of accounting)
(amounts expressed in thousands)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<i>General Fund:</i>										
Nonspendable	\$ 16,765	\$ 37,924	\$ 37,782	\$ 37,818	\$ 48,988	\$ 714	\$ 61,824	\$ 61,736	\$ 61,924	\$ 62,084
Restricted	5,722	5,902	7,240	8,942	11,319	112,879	64,583	15,962	18,198	19,881
Committed	20,273	74,038	75,556	47,697	75,694	17,231	33,714	85,492	76,809	65,455
Unassigned	<u>153,882</u>	<u>106,759</u>	<u>129,761</u>	<u>178,225</u>	<u>154,032</u>	<u>170,245</u>	<u>161,438</u>	<u>185,873</u>	<u>182,578</u>	<u>199,846</u>
Total general fund	<u><u>\$ 196,642</u></u>	<u><u>\$ 224,623</u></u>	<u><u>\$ 250,339</u></u>	<u><u>\$ 272,682</u></u>	<u><u>\$ 290,033</u></u>	<u><u>\$ 301,069</u></u>	<u><u>\$ 321,559</u></u>	<u><u>\$ 349,063</u></u>	<u><u>\$ 339,509</u></u>	<u><u>\$ 347,266</u></u>
<i>All Other Governmental Funds:</i>										
Nonspendable	4,043	4,516	4,509	5,244	6,964	3,577	3,506	3,197	3,116	5,813
Restricted	197,452	236,286	250,853	228,154	245,307	372,607	515,730	612,482	644,428	878,192
Committed	<u>7,703</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total all other governmental funds	<u><u>\$ 209,198</u></u>	<u><u>\$ 240,802</u></u>	<u><u>\$ 255,362</u></u>	<u><u>\$ 233,398</u></u>	<u><u>\$ 252,271</u></u>	<u><u>\$ 376,184</u></u>	<u><u>\$ 519,236</u></u>	<u><u>\$ 615,679</u></u>	<u><u>\$ 647,544</u></u>	<u><u>\$ 884,005</u></u>

COLLIN COUNTY, TEXAS
Table 1.4 - Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years
(amounts expressed in thousands)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues										
Taxes	\$ 189,520	\$ 205,344	\$ 219,544	\$ 228,330	\$ 238,378	\$ 249,262	\$ 258,502	\$ 268,673	\$ 278,410	\$ 295,089
Licenses and permits	460	536	630	617	765	594	599	776	725	647
Federal and State funds	13,544	16,093	13,386	16,074	14,945	16,206	119,109	103,986	27,981	34,203
Fees and Charges for services	39,407	41,937	44,525	45,976	46,613	48,060	48,517	54,683	57,081	58,524
Fines and forfeitures	4,149	3,867	3,541	3,066	3,466	2,615	3,663	2,420	2,441	2,192
Other local government funds	1,538	101	227	461	3,683	4,354	333	13,131	4,026	1,118
Rental revenues	1,487	1,383	1,401	1,436	1,437	1,470	1,365	1,404	1,452	1,452
Investment earnings	1,655	1,962	3,022	3,962	5,933	17,293	9,211	1,167	(4,958)	39,963
Miscellaneous	1,583	725	2,181	757	915	1,462	2,469	2,942	1,393	1,919
Total Revenues	<u>253,343</u>	<u>271,948</u>	<u>288,457</u>	<u>300,679</u>	<u>316,135</u>	<u>341,316</u>	<u>443,768</u>	<u>449,182</u>	<u>368,551</u>	<u>435,107</u>
Expenditures										
General administration	38,785	29,357	32,667	31,987	35,610	35,772	55,165	39,656	59,029	63,280
Judicial	16,715	17,404	19,385	19,999	20,727	22,767	24,172	25,183	25,897	27,861
Financial administration	10,302	10,916	11,729	12,033	13,132	13,665	14,365	14,490	14,996	15,826
Legal	10,524	11,241	12,420	12,683	13,544	14,740	15,960	16,779	16,622	16,817
Public facilities	10,907	10,459	10,743	10,367	10,621	11,200	11,205	11,382	11,507	12,591
Equipment services	2,218	1,665	1,621	1,718	1,886	2,021	1,945	2,127	3,141	2,388
Public safety	56,636	59,219	60,438	63,214	67,545	72,402	53,225	63,664	81,362	89,110
Public transportation	15,853	19,516	16,037	14,839	12,331	14,907	19,821	17,907	17,835	23,334
Health and welfare	19,024	19,416	22,999	23,430	25,335	25,834	126,846	114,135	30,710	35,147
Culture and recreation	937	835	940	868	836	954	934	911	925	1,006
Conservation	257	263	236	224	208	263	265	263	291	292
Capital Outlay	24,569	32,677	40,488	50,359	42,824	76,327	77,625	64,267	106,282	95,719
Debt service										
Principal	27,165	29,490	35,840	43,210	50,770	78,150	59,415	62,125	66,507	66,337
Interest	16,196	16,223	16,413	16,178	14,471	12,414	17,003	18,773	18,511	19,495
Bond issuance costs	226	272	251	-	54	491	3,606	505	269	1,792
Advance refunding Escrow	283	20	1,466	-	-	-	-	-	-	-
Total Expenditures	<u>250,597</u>	<u>258,973</u>	<u>283,673</u>	<u>301,109</u>	<u>309,894</u>	<u>381,907</u>	<u>481,552</u>	<u>452,167</u>	<u>453,884</u>	<u>470,995</u>
Excess of revenues over (under) expenditures	<u>2,746</u>	<u>12,975</u>	<u>4,784</u>	<u>(430)</u>	<u>6,241</u>	<u>(40,591)</u>	<u>(37,784)</u>	<u>(2,985)</u>	<u>(85,333)</u>	<u>(35,888)</u>

(continued)

COLLIN COUNTY, TEXAS
Table 1.4 - Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years
(amounts expressed in thousands)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Other Financing Sources (Uses)										
Bonds issued	48,425	70,750	55,870	-	18,100	151,005	199,045	100,300	82,870	243,395
Refunding bonds issued	-	-	-	-	-	-	-	32,150	-	-
Payments to escrow agent	(23,200)	(29,875)	(27,235)	-	-	-	(44,790)	(32,159)	-	-
Premiums on sale of bonds	4,493	5,228	6,185	-	-	5,949	25,701	11,357	3,435	24,855
Sale of capital assets	577	507	673	809	11,883	18,586	21,370	19,638	21,339	9,859
Issuance of leases	-	-	-	-	-	-	-	-	-	585
Issuance of subscriptions	-	-	-	-	-	-	-	-	-	1,412
Transfers in	728	496	656	1,491	3,764	2,241	6,554	3,247	2,700	3,663
Transfers out	(728)	(496)	(656)	(1,491)	(3,764)	(2,241)	(6,554)	(3,247)	(2,700)	(3,663)
Total other financing sources (uses)	30,295	46,610	35,493	809	29,983	175,540	201,326	131,286	107,644	280,106
Net change in fund balances	<u>\$ 33,041</u>	<u>\$ 59,585</u>	<u>\$ 40,277</u>	<u>\$ 379</u>	<u>\$ 36,224</u>	<u>\$ 134,949</u>	<u>\$ 163,542</u>	<u>\$ 128,301</u>	<u>\$ 22,311</u>	<u>\$ 244,218</u>
Debt Service as a percentage of noncapital expenditures	18.47%	19.43%	20.10%	20.45%	23.63%	28.21%	18.54%	20.25%	24.17%	22.94%

REVENUE CAPACITY

COLLIN COUNTY, TEXAS
Table 2.1 - Estimated Market Value and Assessed Taxable Value of Property
Last Ten Fiscal Years
(Amounts expressed in thousands)

Fiscal Year	Estimated Market Value					Total Direct Tax Rate	Total Taxable Assessed Value	Ratio of Assessed to Estimated Actual Value
	Land	City Property	Personal Property	Telegraph, Telephone, Pipe Lines, Railroads	Total Estimated Market Value			
2014	7,777,835	82,546,359	7,435,466	1,338,257	99,097,917	0.2350	86,871,451	87.66%
2015	8,216,239	92,922,808	7,873,733	1,387,774	110,400,555	0.2250	96,807,570	87.69%
2016	8,640,176	105,893,191	8,802,125	1,328,248	124,663,742	0.2084	109,041,422	87.47%
2017	9,260,742	120,494,028	9,538,926	1,346,861	140,640,557	0.1922	124,035,907	88.19%
2018	9,658,668	133,609,207	10,416,102	1,469,508	155,153,486	0.1808	138,427,327	89.22%
2019	10,008,881	143,149,369	11,752,313	1,713,347	166,623,910	0.1750	149,632,277	89.80%
2020	10,778,139	149,883,813	11,695,398	1,750,684	174,108,034	0.1725	157,051,906	90.20%
2021	11,553,135	160,671,487	11,608,094	1,896,606	185,729,322	0.1681	167,755,086	90.32%
2022	13,856,533	205,061,646	13,104,210	1,974,901	233,997,291	0.1524	196,328,281	83.90%
2023	16,271,557	239,252,291	15,807,205	2,156,361	273,487,415	0.1493	225,503,440	82.45%

Source: County Report of Property Value filed by the Collin County Central Appraisal District.

Note: Property in the county is reassessed annually. The county assesses all property, real and personal, at 100%. The difference between estimated market value and assessed value is due to tax-exemptions and exclusions.

COLLIN COUNTY, TEXAS
Table 2.2 - Property Tax Rates – All Direct and Overlapping Governments
(Per \$100 of Assessed Value)
Last Ten Fiscal Years

Governmental Subdivision	Percent Applicable to Collin County	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Collin County	100.00%	\$ 0.23500	\$ 0.22500	\$ 0.20840	\$ 0.19225	\$ 0.18079	\$ 0.17495	\$ 0.17253	\$ 0.16809	\$ 0.15244	\$ 0.14934
Cities:											
Allen	100.00%	0.54000	0.53000	0.52000	0.51000	0.49800	0.48900	0.48500	0.47000	0.42120	0.42050
Anna	100.00%	0.64900	0.63900	0.62900	0.60129	0.59129	0.59129	0.58300	0.56950	0.53975	0.51072
Blue Ridge	100.00%	0.58952	0.56176	0.53865	0.50808	0.59411	0.56500	0.55825	0.52515	0.47225	0.50000
Carrollton	0.45%	0.61538	0.61288	0.60370	0.59970	0.59497	0.58997	0.58750	0.58250	0.56250	0.55375
Celina	89.00%	0.64500	0.64500	0.64500	0.64500	0.64500	0.64500	0.64500	0.64500	0.63476	0.61215
Dallas	3.04%	0.79700	0.79700	0.78250	0.78040	0.77670	0.77660	0.77630	0.77330	0.74580	0.73570
Fairview	100.00%	0.35999	0.35999	0.36000	0.36000	0.34971	0.34716	0.34716	0.34558	0.32158	0.31168
Farmersville	99.98%	0.78574	0.85900	0.78756	0.78000	0.75000	0.75000	0.71204	0.71204	0.71240	0.71240
Frisco	62.00%	0.46000	0.46000	0.45000	0.44660	0.44660	0.44660	0.44660	0.44660	0.44660	0.43221
Garland	0.86%	0.70460	0.70460	0.70460	0.70460	0.70460	0.76960	0.76960	0.75697	0.71669	0.68975
Josephine	93.00%	0.61500	0.60000	0.58000	0.54000	0.58000	0.57500	0.55908	0.51670	0.49156	0.46810
Lavon	100.00%	0.45570	0.45570	0.45570	0.45570	0.45570	0.47896	0.47896	0.47896	0.43000	0.42000
Lowry Crossing	100.00%	0.22978	0.22977	0.22954	0.22899	0.21412	0.19621	0.19101	0.17698	0.17396	0.15250
Lucas	100.00%	0.32066	0.32066	0.31795	0.31795	0.30322	0.30322	0.29980	0.28840	0.26802	0.25676
McKinney	100.00%	0.58300	0.58300	0.57300	0.54020	0.52517	0.51560	0.50865	0.49766	0.45749	0.42751
Melissa	100.00%	0.61000	0.61000	0.61000	0.61000	0.60954	0.60954	0.60924	0.56816	0.45617	0.45473
Murphy	100.00%	0.55000	0.53000	0.51000	0.50000	0.49000	0.49500	0.49500	0.49500	0.46500	0.40805
Nevada	100.00%	0.19125	0.20163	0.19115	0.18500	0.17927	0.17927	0.17444	0.26608	0.23019	0.32000
New Hope	100.00%	0.21000	0.20600	0.19600	0.19600	0.19600	0.23000	0.25000	0.23311	0.20783	0.18275
Parker	100.00%	0.35098	0.35098	0.36598	0.36598	0.36598	0.36598	0.36598	0.36598	0.32929	0.32268
Plano	96.00%	0.48860	0.48860	0.47860	0.46860	0.46030	0.44820	0.44820	0.44650	0.41760	0.41760
Princeton	100.00%	0.72180	0.69189	0.68989	0.68989	0.68882	0.67630	0.65122	0.60255	0.53454	0.44023
Prosper	72.00%	0.52000	0.52000	0.52000	0.52000	0.52000	0.52000	0.52000	0.51000	0.51000	0.51000
Richardson	35.00%	0.63516	0.63516	0.62516	0.62516	0.62516	0.62516	0.62516	0.61516	0.56095	0.56095
Royse City	33.00%	0.67710	0.67710	0.67710	0.62150	0.62150	0.62150	0.62150	0.62150	0.60500	0.58400
Sachse	24.00%	0.77082	0.75728	0.75728	0.74728	0.72000	0.72000	0.72000	0.70073	0.65042	0.65042
St. Paul	100.00%	0.39228	0.37500	0.36900	0.33289	0.31731	0.29298	0.28155	0.26597	0.26597	0.25000
Weston	100.00%	0.36000	0.36000	0.36000	0.36000	0.36000	0.36000	0.36000	0.29500	0.29500	0.36000
Wylie	97.00%	0.87890	0.86890	0.84890	0.78100	0.72585	0.68845	0.67198	0.64375	0.56233	0.53888

(continued)

COLLIN COUNTY, TEXAS
Table 2.2 - Property Tax Rates – All Direct and Overlapping Governments
(Per \$100 of Assessed Value)
Last Ten Fiscal Years

Governmental Subdivision	Percent Applicable to Collin County	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
School Districts:											
Allen I.S.D.	100.00%	\$ 1.64000	\$ 1.61000	\$ 1.59000	\$ 1.57000	\$ 1.55000	\$ 1.45890	\$ 1.43250	\$ 1.40680	\$ 1.33040	\$ 1.14120
Anna I.S.D.	100.00%	1.54000	1.67000	1.67000	1.67000	1.67000	1.56835	1.47460	1.46030	1.44290	1.25750
Bland I.S.D.	11.45%	1.51630	1.53400	1.48800	1.42710	1.36400	1.31000	1.15270	1.11200	1.02570	0.86940
Blue Ridge I.S.D.	100.00%	1.59750	1.57149	1.57149	1.57149	1.57149	1.56835	1.52400	1.46030	1.44290	1.25750
Celina I.S.D.	100.00%	1.64000	1.64000	1.64000	1.64000	1.64000	1.54890	1.48320	1.44090	1.42350	1.23810
Community I.S.D.	94.45%	1.61500	1.62500	1.62500	1.62500	1.67000	1.56835	1.48620	1.46030	1.44290	1.25750
Farmersville I.S.D.	99.98%	1.43090	1.42950	1.39000	1.32000	1.32000	1.20943	1.14300	1.35330	1.28865	1.18170
Frisco I.S.D.	67.00%	1.46000	1.46000	1.46000	1.46000	1.44000	1.33830	1.31020	1.26720	1.21290	1.02750
Gunter I.S.D.	0.52%	1.62000	1.62000	1.62000	1.62000	1.62000	1.51834	1.50470	1.46860	-	-
Leonard I.S.D.	10.98%	1.27096	1.27310	1.26620	1.25906	1.17000	1.06835	0.98010	0.96030	0.94290	1.22750
Lovejoy I.S.D.	100.00%	1.56000	1.56000	1.67000	1.67000	1.67000	1.56835	1.55470	1.50500	1.44290	1.25750
McKinney I.S.D.	100.00%	1.67000	1.67000	1.62000	1.62000	1.59000	1.48835	1.47470	1.37670	1.31290	1.12750
Melissa I.S.D.	100.00%	1.54000	1.67000	1.67000	1.67000	1.67000	1.56835	1.46300	1.46030	1.44290	1.25750
Plano I.S.D.	100.00%	1.44800	1.43900	1.43900	1.43900	1.43900	1.33735	1.32375	1.32075	1.25975	1.07785
Princeton I.S.D.	100.00%	1.62000	1.62000	1.62000	1.62000	1.62000	1.56835	1.46980	1.46030	1.44290	1.25750
Prosper I.S.D.	78.98%	1.67000	1.67000	1.67000	1.67000	1.67000	1.56835	1.49270	1.46030	1.44290	1.25750
Rockwall I.S.D.	0.02%	1.44000	1.44000	1.46500	1.44000	1.43000	1.35000	1.31000	1.27360	1.21460	1.01920
Royse City I.S.D.	100.00%	1.67000	1.67000	1.67000	1.67000	1.67000	1.56835	1.46480	1.46030	1.44290	1.25750
Trenton I.S.D.	3.29%	1.45140	1.46000	1.46000	1.46000	1.42000	1.26835	1.17490	1.14030	1.12290	1.25750
Van Alstyne I.S.D.	13.60%	1.52000	1.52000	1.52000	1.62000	1.62000	1.53590	1.45000	1.42790	1.41050	1.22510
Whitewright I.S.D.	1.93%	1.37000	1.37000	1.35000	1.35000	1.32000	1.24535	1.16976	1.11160	1.17990	0.98630
Wylie I.S.D.	100.00%	1.64000	1.64000	1.64000	1.64000	1.64000	1.53840	1.52050	1.45980	1.39790	1.21250
Collin College	100.00%	0.08196	0.08196	0.08122	0.07981	0.081222	0.081222	0.081222	0.081222	0.08122	0.08122

(continued)

COLLIN COUNTY, TEXAS
Table 2.2 - Property Tax Rates – All Direct and Overlapping Governments
(Per \$100 of Assessed Value)
Last Ten Fiscal Years

Governmental Subdivision	Percent Applicable to Collin County	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Special Districts:											
Collin County M.U.D. #1	100.00%	1.05000	1.05000	1.05000	1.05000	1.05000	1.05000	1.05000	1.05000	1.00145	0.94817
Collin County M.U.D. #2	100.00%	-	-	-	-	-	1.00000	1.00000	1.00000	1.00000	1.00000
Collin County M.U.D. #4	100.00%	-	-	-	-	-	-	-	-	1.00000	1.00000
Collin County M.U.D. #5	100.00%	-	-	-	-	-	-	-	-	-	1.10000
Collin County M.U.D. CR412	100.00%	-	-	-	-	-	-	-	-	1.00000	1.00000
Collin County Road District Trails of Blue Ridge	100.00%	-	-	-	-	-	-	0.15000	0.15000	0.15000	0.15000
Collin County WCID #3	100.00%	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	0.93860
East Fork FWSD #1A	100.00%	-	-	-	-	-	-	-	-	0.85000	0.85000
Elevon M.U.D. #1A	100.00%	-	-	-	-	-	-	-	-	1.20000	1.20000
Lakehaven M.U.D.	100.00%	-	-	-	-	-	-	-	-	1.20000	1.20000
LC M.U.D. #1	100.00%	-	-	-	-	-	-	-	-	-	1.00000
Magnolia Pointe M.U.D. #1	100.00%	-	-	-	-	1.00000	1.00000	1.00000	1.00000	1.00000	0.95000

COLLIN COUNTY, TEXAS
Table 2.2 - Property Tax Rates – All Direct and Overlapping Governments
(Per \$100 of Assessed Value)
Last Ten Fiscal Years

Governmental Subdivision	Percent Applicable to Collin County	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
McKinney M.U.D. #1	100.00%	1.05000	1.05000	1.05000	1.05000	1.05000	1.05000	1.05000	1.03000	1.01900	0.99253
McKinney M.U.D. #2	100.00%	-	-	-	-	-	-	-	-	1.05000	0.10500
North Parkway MMD#1	100.00%	-	-	-	-	-	-	-	-	-	0.40800
Raintree MUD #1	100.00%	-	-	-	-	-	-	-	-	-	1.20000
Riverfield MUD #1	100.00%	-	-	-	-	-	-	-	-	-	1.00000
Seis Lagos Utility District	100.00%	0.43564	0.26489	0.26573	0.26924	0.27515	0.28220	0.29429	0.28079	0.22064	0.19885
Uptown M.U.D. #1	100.00%	-	-	-	-	-	-	-	-	0.80000	0.80000
Van Alstyne M.U.D. #2	100.00%	-	-	-	-	-	-	-	1.00000	1.00000	1.00000
Van Alstyne M.U.D. #3	100.00%	-	-	-	-	-	-	-	-	-	1.00000
Direct Rate Applied by Collin County		0.23500	0.22500	0.20840	0.19225	0.18079	0.17495	0.17253	0.16809	0.15244	0.14934
Weighted Average All Entities		0.63524	0.62055	0.61645	0.60969	0.59728	0.59995	0.58571	0.55963	0.58571	0.78950

Source: Central Appraisal District

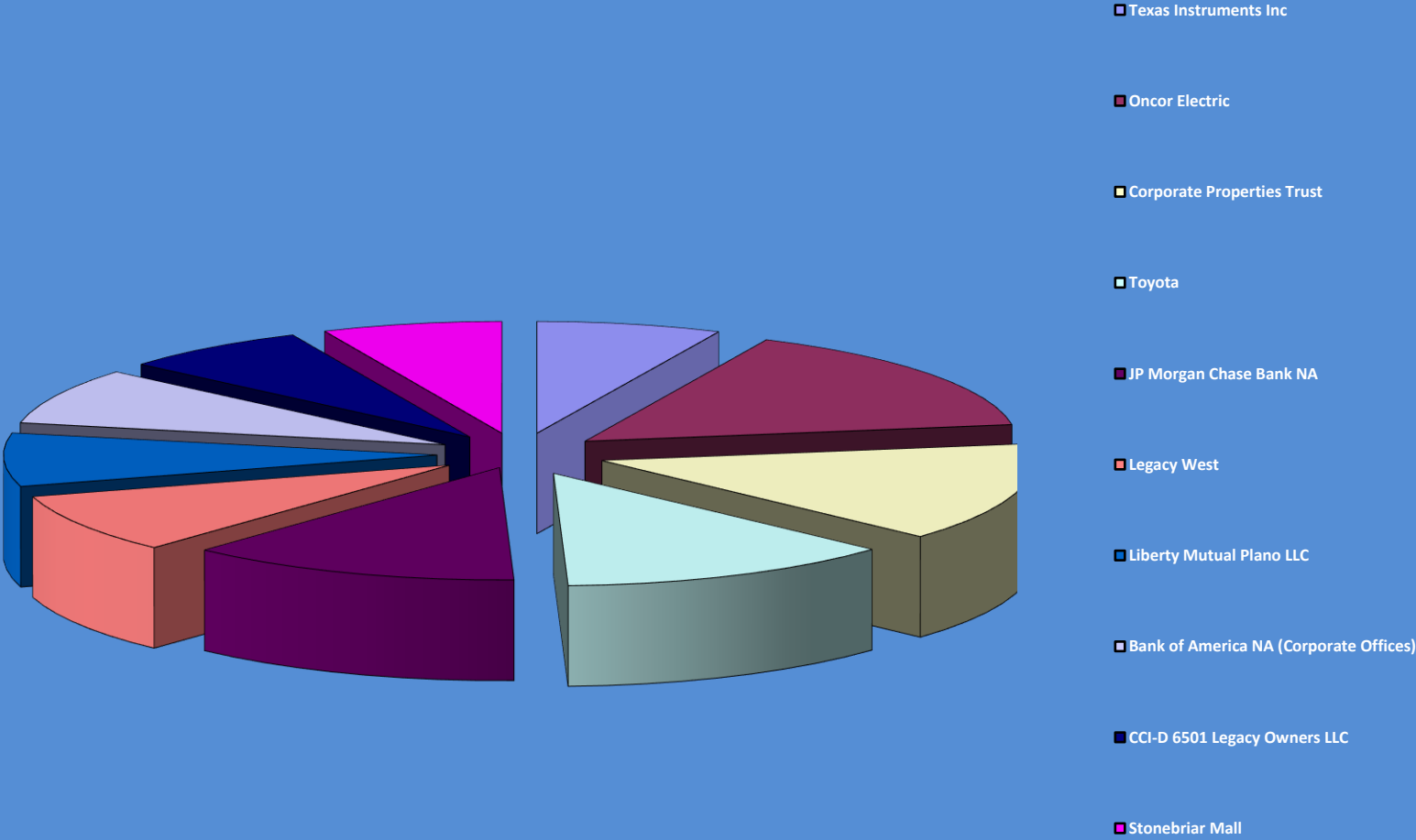
COLLIN COUNTY, TEXAS
Table 2.3 - Principal Taxpayers
Current Year and Nine Years Ago
(amounts expressed in thousands)

Name of Taxpayer	Nature of Property	Fiscal Year 2023		Fiscal Year 2014	
		Taxable Assessed Value	Percent of Total Taxable Assessed Value	Taxable Assessed Value	Percent of Total Taxable Assessed Value
Oncor Electric	Utility	797,947	0.35%	519,537	0.60%
Corporate Properties Trust	Investment	722,624	0.32%	-	0.00%
Toyota Motor North America Inc	Manufacturer	640,841	0.28%	-	0.00%
JP Morgan Chase Bank NA	Commercial	630,747	0.28%	-	0.00%
Legacy West	Investment	435,534	0.19%	-	0.00%
Bank of America NA (Corporate Offices)	Commercial	412,549	0.18%	176,622	0.20%
Liberty Mutual Plano LLC	Commercial	390,007	0.17%	-	0.00%
CCI-D 6501 Legacy Owners LLC	Commercial	356,211	0.16%	-	0.00%
Texas Instruments Inc	Manufacturer	350,500	0.16%	-	0.00%
Stonebriar Mall	Commercial	341,026	0.15%	260,753	0.30%
No longer eligible for listing		336,126	0.15%	1,138,812	1.31%
Total		<u>\$ 5,414,112</u>	<u>2.40%</u>	<u>\$ 2,095,724</u>	<u>2.41%</u>
Total Assessed Value and Percentage of Total		<u>\$ 225,503,440</u>	<u>100.00%</u>	<u>\$ 86,871,451</u>	<u>100.00%</u>

Source: Central Appraisal District

* Note: Oncor Electric Utilities was formerly known as Texas Utilities Electric Co.

PRINCIPAL TAXPAYERS 2023



COLLIN COUNTY, TEXAS
Table 2.4 - Property Tax Levies and Collections
Last Ten Fiscal Years
(Amounts expressed in thousands)

Fiscal Year	Tax Year	Original Levy	Adjustments to Original Levy	Adjusted Original Levy	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date		Outstanding Delinquent Taxes 9/30/2021	% of Delinquent Taxes to Total Adjusted Levy
					Amount	% of Adjusted Levy		Amount	% of Adjusted Levy		
2014	2013	185,623	3,992	189,615	186,876	98.56%	2,605	189,481	99.93%	134	0.07%
2015	2014	200,571	3,797	204,368	201,513	98.60%	2,712	204,225	99.93%	143	0.07%
2016	2015	212,130	4,950	217,080	215,046	99.06%	1,892	216,938	99.93%	142	0.07%
2017	2016	219,829	5,401	225,230	223,814	99.37%	1,254	225,068	99.93%	162	0.07%
2018	2017	232,110	3,808	235,918	234,960	99.59%	770	235,730	99.92%	188	0.08%
2019	2018	242,175	5,155	247,330	246,145	99.52%	863	247,008	99.87%	322	0.13%
2020	2019	251,866	6,451	258,317	256,908	99.45%	810	257,718	99.77%	599	0.23%
2021	2020	267,532	(205)	267,327	266,172	99.57%	518	266,690	99.76%	637	0.24%
2022	2021	273,655	3,279	276,934	276,073	99.69%	239	276,312	99.78%	622	0.22%
2023	2022	283,484	10,308	293,792	292,703	99.63%	-	292,703	99.63%	1,089	0.37%

(1) Taxes are levied on assessed property values as of January 1 of prior calendar year (i.e., in 2023, taxes are levied on calendar year 2022).

(2) Adjustments to the original levy include exonerations, tax relief, and supplemental assessments.

(3) This table includes property taxes only and does not include penalty and interest. The percentage of adjusted levy may exceed 100% due to overpayments of taxes and to losses of exemptions (agricultural, homestead, disabled homestead and disabled veteran) not known when taxes were levied.

DEBT CAPACITY

COLLIN COUNTY, TEXAS
Table 3.1 - Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
(amounts expressed in thousands, except for per capita amount)

Fiscal Year	Governmental Activities					Total Primary Government	Percentage of Personal Income*	Per Capita*
	General Obligation Bonds	Tax Notes	Unamortized Premium	Lease Liability	Subscription Liability			
2014	391,410	-	31,099	-	-	422,509	0.89%	494
2015	402,795	-	34,047	-	-	436,842	0.83%	493
2016	395,590	-	39,008	-	-	434,598	0.80%	475
2017	352,380	-	34,667	-	-	387,047	0.67%	412
2018	301,610	18,100	31,749	-	-	351,459	0.57%	362
2019	392,565	-	32,798	-	-	425,363	0.64%	423
2020	487,405	-	47,805	-	-	535,210	0.76%	517
2021	526,975	-	53,433	-	-	580,408	0.76%	545
2022	543,645	-	52,926	929	-	597,500	0.70%	539
2023	721,825	-	73,488	1,063	714	797,090	0.83%	688

Note: Details regarding the county's outstanding debt can be found in the notes to the financial statements.

*See the Table 4.1 Demographic and Economic Statistics for personal income and population data.

COLLIN COUNTY, TEXAS
Table 3.2 - Ratio of General Bonded Debt Outstanding
Last Ten Fiscal Years
(amounts expressed in thousands, except for per capita amount)

Fiscal Year	General Obligation Bonds	Unamortized Premium	Less: Amounts Available in Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value* of Property	Per Capita^	Property Value	Population
2014	391,410	31,099	11,858	410,651	0.47%	480	86,871,451	854,778
2015	402,795	34,047	17,775	419,067	0.43%	473	96,807,570	885,241
2016	395,590	39,008	18,983	415,615	0.38%	455	109,041,422	914,127
2017	352,380	34,667	21,342	365,705	0.29%	389	124,035,907	939,585
2018	319,710	31,749	23,124	328,335	0.24%	339	138,427,327	969,603
2019	392,565	32,798	6,356	419,007	0.28%	417	149,632,277	1,005,146
2020	487,405	47,805	7,876	527,334	0.34%	510	157,051,906	1,034,730
2021	526,975	53,433	5,829	574,579	0.34%	540	167,755,086	1,064,465
2022	543,645	52,926	6,920	589,651	0.30%	531	196,328,281	1,109,462
2023	721,825	73,488	8,912	786,401	0.35%	679	225,503,440	1,158,696

Note: Details regarding the county's outstanding debt can be found in the notes to the financial statements.

COLLIN COUNTY, TEXAS
Table 3.3 - Direct and Overlapping Governmental Activities Debt
As of September 30, 2023
(amounts expressed in thousands)

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Unamortized Premium</u>	<u>Lease Liability</u>	<u>Subscription Liability</u>	<u>Estimated Percentage Applicable*</u>	<u>Estimated Share of Overlapping Debt</u>
Debt repaid with property taxes: County	\$ 721,825	\$ 73,488	\$ 1,063	\$ 714	100%	<u>\$ 797,090</u>
Total direct and overlapping debt						<u><u>\$ 797,090</u></u>

Sources: Assessed value used to estimate applicable percentages provided by the County Appraisal District. Debt outstanding data provided by the County, which includes: bonds, notes, certificates of participation, loans, leases and subscriptions.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the city. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Collin County. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

* The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the county's taxable assessed value that is within the government's boundaries and dividing it by the county's total taxable assessed value.

COLLIN COUNTY, TEXAS
Table 3.4 - Legal Debt Margin Information
Last Ten Fiscal Years
(amounts expressed in thousands)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Debt Limit	\$ 21,717,863	\$ 24,201,893	\$ 27,260,356	\$ 31,008,977	\$ 34,606,832	\$ 37,408,069	\$ 39,262,977	\$ 41,938,772	\$ 49,082,070	\$ 56,375,860
Total net debt applicable to limit	<u>379,552</u>	<u>414,895</u>	<u>375,918</u>	<u>331,038</u>	<u>296,586</u>	<u>386,209</u>	<u>519,099</u>	<u>520,232</u>	<u>589,651</u>	<u>788,178</u>
Legal debt margin	<u>\$ 21,338,311</u>	<u>\$ 23,786,998</u>	<u>\$ 26,884,438</u>	<u>\$ 30,677,939</u>	<u>\$ 34,310,246</u>	<u>\$ 37,021,860</u>	<u>\$ 38,743,878</u>	<u>\$ 41,418,540</u>	<u>\$ 48,492,419</u>	<u>\$ 55,587,682</u>
Total net debt applicable to the limit as percent of debt limit.	1.75%	1.71%	1.38%	1.07%	0.86%	1.03%	1.32%	1.24%	1.20%	1.40%
Total taxable assessed value										225,503,440
25% of total taxable assessed value										\$ 56,375,860
Amount of debt applicable to debt limit:										
Total gross bonded debt									\$ 797,090	
Less amount available in debt service to retire general obligation bonds and certificates of obligation									\$ 8,912	
Total amount of net debt applicable to debt limit										<u>788,178</u>
Legal debt margin										<u>\$ 55,587,682</u>

Source: Annual Report and County Report of property value filed by Tax Assessor/Collector.

DEMOGRAPHIC AND ECONOMIC INFORMATION

COLLIN COUNTY, TEXAS
Table 4.1 - Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	Population	Personal Income (amounts expressed in thousands)	Per Capita Personal Income	Median Age	Unemployment Rate
2014	854,778	47,457,632	55,520	35.7	4.60%
2015	885,241	52,358,740	59,146	35.9	3.50%
2016	914,127	54,420,090	59,532	36.2	3.80%
2017	939,585	57,482,870	61,179	*	3.20%
2018	969,603	62,078,378	64,025	36.5	3.20%
2019	1,005,146	66,212,712	65,874	36.6	2.90%
2020	1,034,730	70,852,208	68,474	36.9	6.40%
2021	1,064,465	76,380,741	71,246	37.3	3.40%
2022	1,109,462	85,435,514	77,006	37.6	2.80%
2023	1,158,696	95,700,547	82,593	37.3	3.10%

Source: Texas Workforce Commission & Bureau of Economic Analysis
FRED Economic Data, St. Louis FED

* Unavailable

Note: Per Capita Personal income*Population=Personal Income

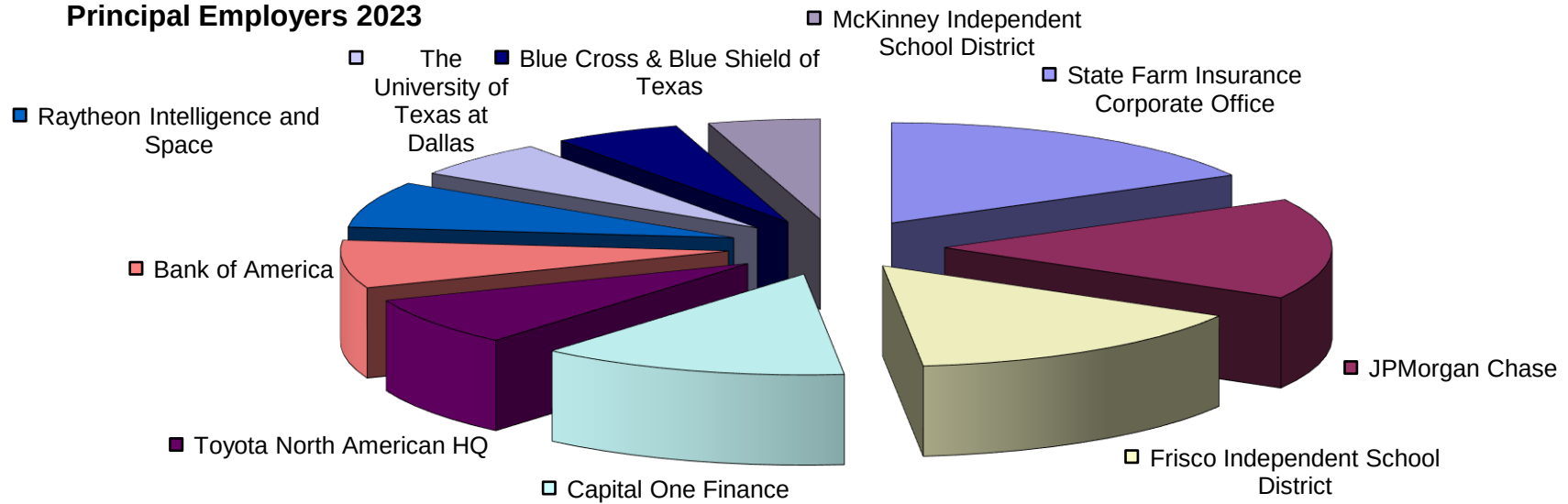
COLLIN COUNTY, TEXAS
Table 4.2 - Principal Employers
Current Year and Ten Years Ago
(amounts expressed in thousands)

Employer	2023		2014	
	Employees	Percentage of Total County Employees	Employees	Percentage of Total County Employees
State Farm Insurance Corporate Office	10,000	1.59%	-	0.00%
JPMorgan Chase	9,500	1.51%	-	0.00%
Frisco Independent School District	8,799	1.40%	-	0.00%
Capital One Finance	7,542	1.20%	3,500	0.78%
Toyota North American HQ	4,573	0.73%	4,000	0.89%
Bank of America	4,500	0.72%	4,646	1.03%
Raytheon Intelligence and Space	4,347	0.69%	-	0.00%
The University of Texas at Dallas	3,455	0.55%	3,500	0.78%
Blue Cross & Blue Shield of Texas	3,100	0.49%	3,100	0.69%
McKinney Independent School District	2,729	0.43%	-	0.00%
No longer eligible for listing	-	0.00%	25,638	5.68%
Total	58,545	9.32%	44,384	9.83%
Total Employed in the County ⁽¹⁾	628,332		451,569	

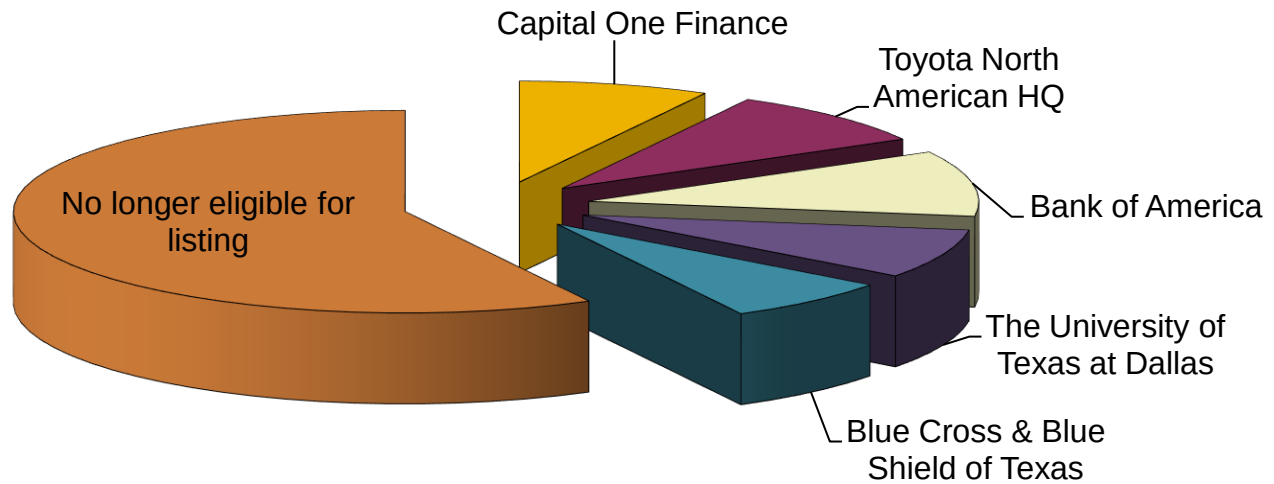
Source: City of Frisco, City of McKinney, City of Plano, City of Richardson

(1) Texas A&M University

Principal Employers 2023



Principal Employers 2014



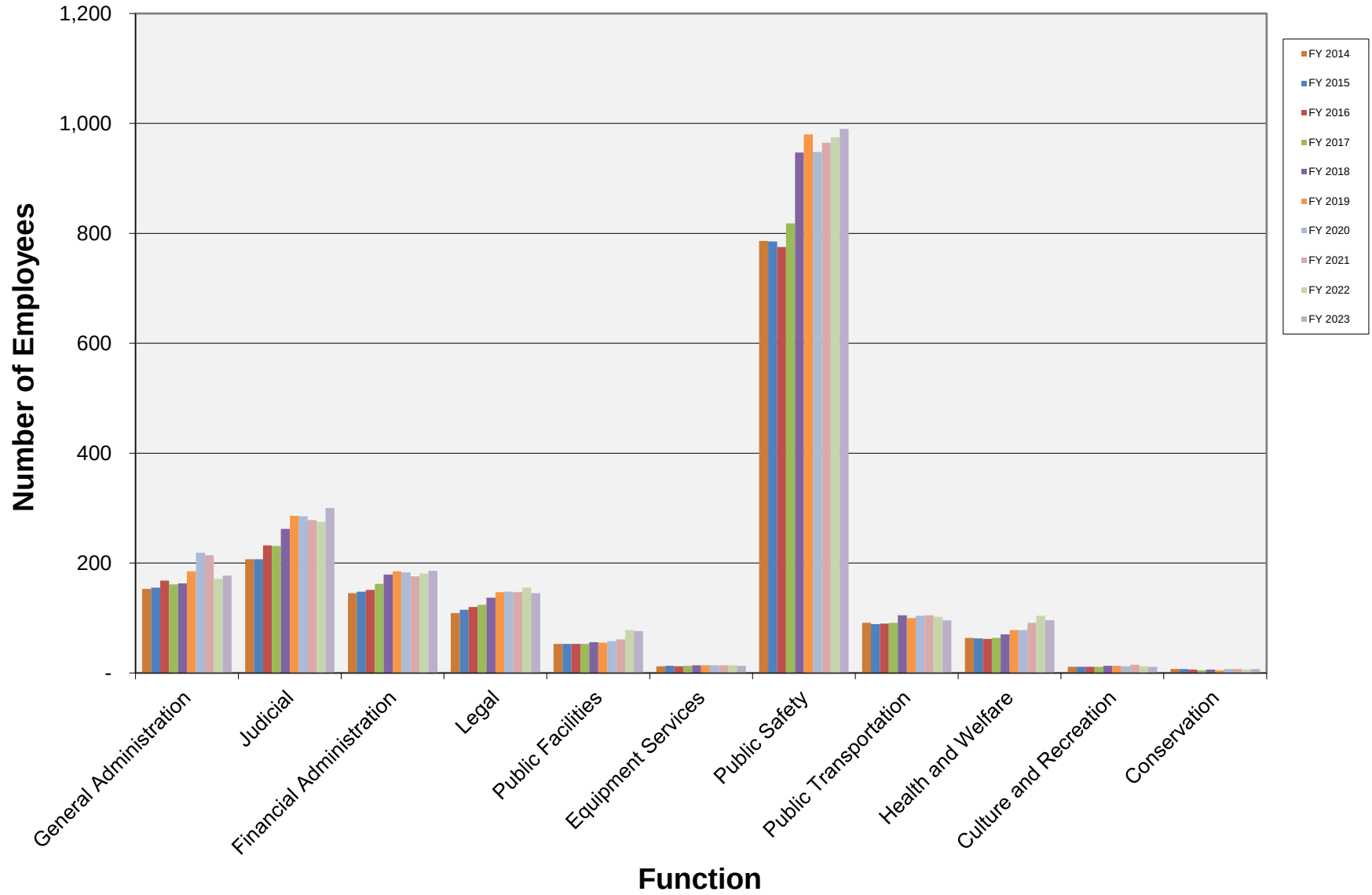
OPERATING INFORMATION

COLLIN COUNTY, TEXAS
Table 5.1 - County Employees by Function*
Last Ten Fiscal Years
September 30, 2023

Function	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Administration	153	155	168	161	163	185	219	214	171	177
Judicial	207	207	232	231	262	286	285	278	275	300
Financial Administration	145	148	151	162	179	185	183	176	181	186
Legal	109	115	120	124	137	147	148	147	155	145
Public Facilities	53	53	53	53	56	55	58	61	78	76
Equipment Services	12	13	12	13	14	14	14	14	14	13
Public Safety	786	785	775	818	947	980	948	965	975	990
Public Transportation	91	89	90	91	105	100	104	105	102	96
Health and Welfare	64	63	62	64	70	78	78	91	104	96
Culture and Recreation	11	11	11	11	13	13	12	15	12	11
Conservation	7	7	6	5	6	5	7	7	6	7
Total County Employees	<u>1,638</u>	<u>1,646</u>	<u>1,680</u>	<u>1,733</u>	<u>1,952</u>	<u>2,048</u>	<u>2,056</u>	<u>2,073</u>	<u>2,073</u>	<u>2,097</u>

* Source - County Human Resources Management System - Position Budget

County Employees by Function



COLLIN COUNTY, TEXAS
Table 5.2 - Operating Indicators by Function/Program*
Last Ten Fiscal Years
September 30, 2023

Function/Program	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Administration										
Number of registered voters	470,795	498,688	540,084	549,039	573,099	600,000	636,332	667,187	696,712	706,388
Vital statistics filed	18,263	17,507	18,850	18,603	19,027	20,083	21,329	22,683	23,803	24,055
Judicial										
Number of civil cases	14,072	15,556	15,578	16,384	17,119	18,153	17,157	17,844	17,751	17,761
Number of criminal cases	4,371	4,531	5,486	5,858	6,139	7,148	6,180	7,366	7,005	8,719
Financial Administration										
Number of property tax transactions	378,955	351,261	390,034	431,538	439,838	464,708	418,751	450,387	502,519	511,013
Number of registered vehicles	845,965	852,511	906,167	857,194	903,109	930,525	907,290	1,002,284	1,050,451	1,075,462
Legal										
Number of new felony cases	2,852	3,425	3,836	3,934	4,166	4,787	3,544	4,794	4,204	5,948
Number of convictions	4,398	4,177	5,085	5,663	6,042	6,316	4,935	6,474	6,368	6,367
Public Facilities										
Number of work orders completed	39,958	40,032	39,263	37,428	42,511	22,057	21,831	18,944	20,331	19,557
Number of construction projects	58	65	46	44	50	35	63	59	51	56
Equipment Services										
Number of job orders	5,844	4,858	4,207	4,028	3,050	3,327	3,800	2,986	2,863	3,082
Public Safety										
Number of autopsies performed	320	324	373	346	337	301	296	661	319	309
Number of inspections	2,032	2,264	2,416	2,814	2,850	2,245	2,115	2,956	3,354	3,211
Number of emergency responses	34,238	34,205	34,836	30,736	25,074	25,093	68,021	64,033	71,914	80,098
Number of book-ins	17,332	19,051	19,680	17,150	18,534	19,103	13,890	13,528	14,645	15,179
Public Transportation										
Miles of road resurfaced	51	8	10	6	5	10	32	32	21	42
Health and Welfare										
Number of immunizations	16,733	13,004	12,446	13,380	15,121	15,375	13,626	12,805	17,172	14,149
Number of clinic visits	9,933	9,621	10,929	8,611	2,548	11,959	8,908	7,860	13,740	11,278
WIC participants	10,867	10,084	9,332	9,117	8,246	7,230	7,354	6,896	7,408	8,107
Substance abuse assessments	874	950	1,096	1,484	1,346	1,429	976	1,162	1,196	1,146
Culture and Recreation										
Number of events	369	378	358	394	389	359	271	326	336	340
Conservation										
Number of seminars	535	1,395	481	337	882	180	185	211	588	186
News releases	256	565	173	41	11	10	25	25	13	20
Volunteers trained	4,130	166	3,859	3,139	3,048	4,265	4,170	4,086	4,748	5,067
County Extension newsletters	203,428	174,100	96,216	85,785	62,728	74,274	129,933	97,928	145,599	125,116

* GASB Statement No. 34 requires the presentation of full accrual information, including the presentation of net position.

** Source - County departmental and court statistical reports for state and local reporting requirements.

COLLIN COUNTY, TEXAS
Table 5.3 - Capital Asset Statistics by Function/Program*
Last Ten Fiscal Years
September 30, 2023

Function/Program	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Administration										
Number of voting machines	1,420	1,420	986	1,420	1,800	2,000	2,260	2,260	2,260	2,260
Financial Administration										
Formax folder system	1	1	1	1	1	1	1	1	1	1
Public Facilities										
Number of county facilities	30	30	30	30	32	32	32	34	34	34
Equipment Services										
Number of vehicles in county fleet	366	333	329	341	329	332	337	346	356	360
Public Safety										
Number of patrol units	28	28	27	28	29	29	30	32	32	34
Number of illegal dumping surveillance cameras	6	6	6	6	6	6	6	0	0	0
Public Transportation										
Miles of county asphalt roads	686	679	647	648	649	645	637	631	631	614
Number of county bridges maintained	108	109	107	112	111	111	111	111	110	110
Health and Welfare										
Number of medical tables	12	12	12	12	12	15	15	13	15	15
Culture and Recreation										
Acres of open space	672	672	672	672	672	672	672	672	672	672

* Source - County departmental and court statistical reports for state and local reporting requirements.