

COLLIN COUNTY, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024





COLLIN COUNTY, TEXAS

Annual Comprehensive Financial Report

For the fiscal year ended

September 30, 2024

Prepared by:

Office of County Auditor
Collin County



COLLIN COUNTY, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

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INTRODUCTORY SECTION





COLLIN COUNTY

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

March 31, 2025

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, 2024, 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, 2024, 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, 2024, 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 2024 estimated population of 1,195,359 is up 3.16% over the 2023 population of 1,158,696, 12.30% over the 2020 census population of 1,064,465, and 52.79% 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, and District Attorney Apportionment 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 11.35% as of January 1, 2024, from the prior calendar year. The population increased by 3.16% in 2024 and 4.44% in 2023. 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 opened to the public in October 2024, and features energetic music and dance performances on an outdoor stage. Universal Destinations & Experiences officially introduces Universal Kids – Resort in Frisco will officially open in May 2025. The Sunset Amphitheater, a 20,000 capacity, covered open-air music venue is scheduled to open in June 2026 and will be located in McKinney. The AT&T Byron Nelson Golf Tournament announced they will be returning for a fifth year, part of a five-year agreement with McKinney TPC Craig Ranch. The unemployment rate increased to 3.3% as of September 30, 2024, from 3.1% on the same date in 2023. The unemployment rate remains below the national average rate of 4.1% as of September 30, 2024. 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 2024 increased by 13.31% from the prior year despite a slight decrease in the tax rate to \$0.14934 per \$100 from \$0.15244 per \$100 of valuation. Real property values are expected to continue to increase at a steady pace in 2025 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 2023 the Commissioners Court authorized a bond election which was approved by voters to fund future facilities, transportation, and park projects. This authorized bond funding of \$683 million included \$280.9 million for future facility projects, \$380 million for future transportation projects and \$22.45 million for future park projects. The County issued \$198,725,000 in June 2024 to be used for constructing and improving juvenile and adult probation, medical examiner, animal shelter facilities; constructing, improving and maintaining non-tolled, high-speed highways, freeways and bridges 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; and refunding outstanding debt obligations. 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-sixth 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,

A handwritten signature in blue ink, appearing to read 'R. D. Cone', with a long horizontal flourish extending to the right.

Robert D. Cone, 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

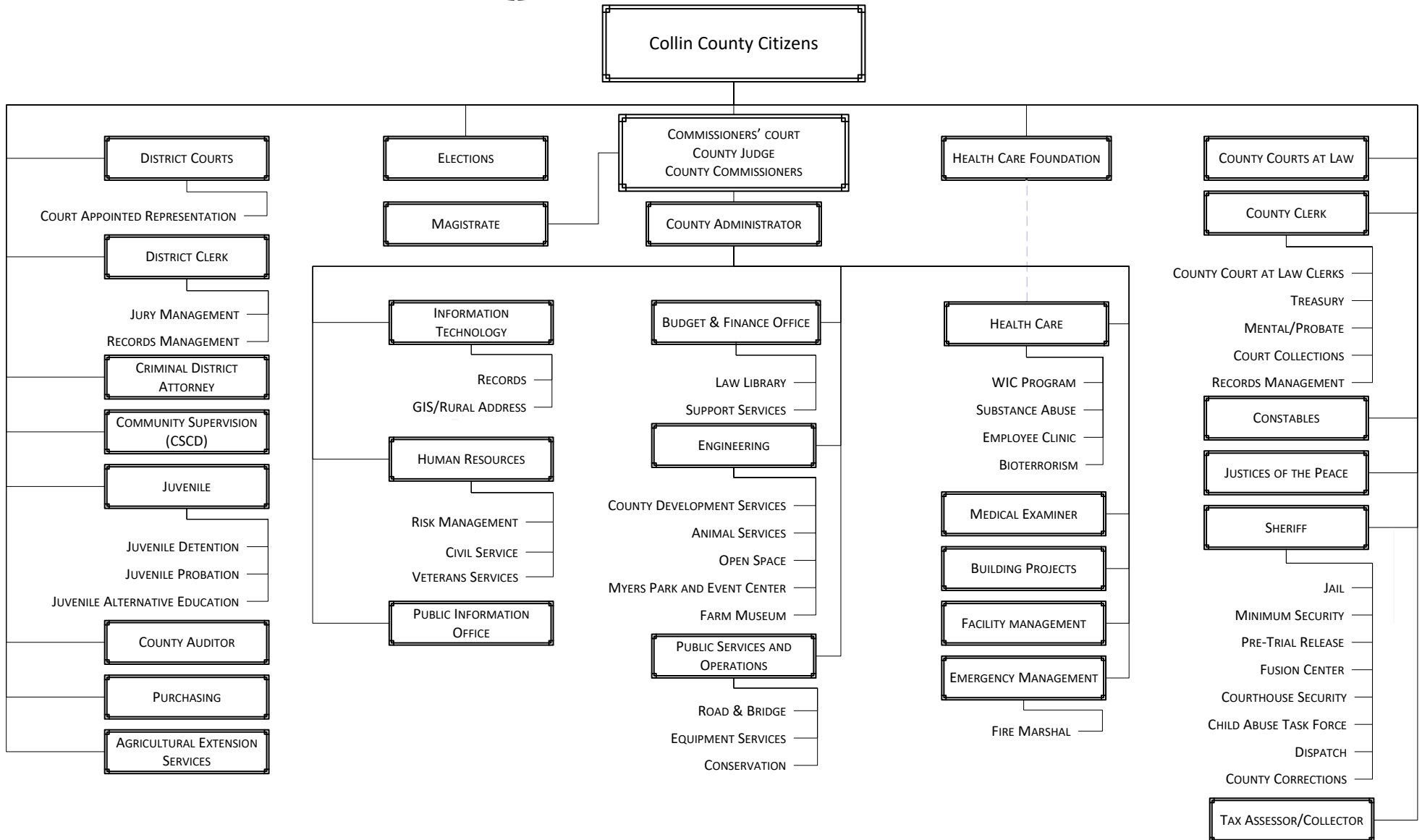
September 30, 2023

Christopher P. Morrell

Executive Director/CEO

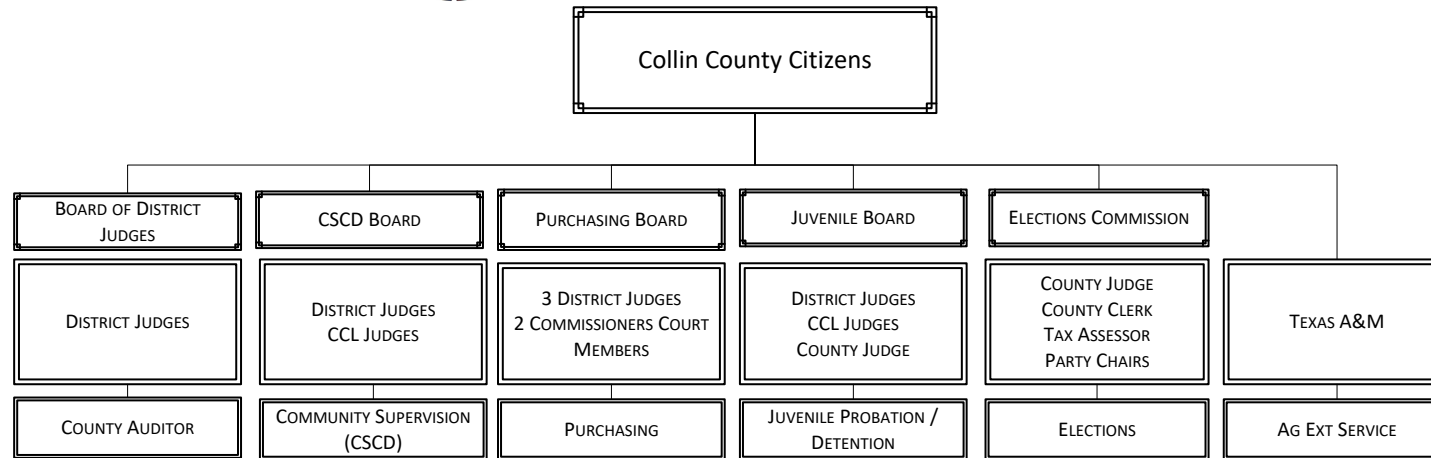


Collin County Organizational Chart





Collin County Organizational Chart



County Auditor: Per Section 84.002 of the Local Government Code, in a county with a population of 10,200 or more, the district judges shall appoint a county auditor. The term of office of a county auditor is two years. By law, the County Auditor, has oversight of all financial books and records of all officers of the County and is charged with administering the budget.

Community Supervision (CSCD): Defined by Local Government Code 140.003 as a specialized local entity, the Collin County Community Supervision Department is locally administered at the county level and is regulated by state law. The Director of CSCD reports to the Board of District Judges which consists of District Judges and County Court Judges. The Board of District Judges is responsible for approving the department's budget.

Elections: Per Section 31.032 of the Texas Election Code, the position of county elections administrator is filled by appointment of the county election commission, which consists of the county judge, the county clerk, the county tax assessor-collector and the county chair of each political party. The duties of the Elections Administrator are to facilitate voter registration and conduct elections.

Juvenile Probation/Detention: The Juvenile Services Department is defined by Local Government Code 140.003 as a specialized local entity. The Collin County Juvenile Services Department is locally administered at the county level and is regulated by state law. The Director of Juvenile Services is appointed and reports to the Juvenile Board which consists of District Judges, County Court Judges, and the County Judge. The Juvenile Board is responsible for approving the department's budget.

Purchasing: The Purchasing Department is defined by Local Government Code 140.003 as a specialized local entity. In accordance with state statutes, the Purchasing Department is charged with the contracting and purchasing of supplies, materials, and equipment for county use. The Purchasing Agent is appointed and reports to a Purchasing Board which consists of three District Judges and two County Commissioners. The Purchasing Board is responsible for approving the department's budget.

Texas A&M AgriLife Extension Services: Is a statewide educational agency and is a partnership between Collin County Commissioners' Court, the Texas A&M University System and the United States Department of Agriculture. This service teaches people how to improve agriculture and food production, advance health practices, protect the environment, and enrich youth.

COLLIN COUNTY, TEXAS

DIRECTORY OF OFFICIALS

SEPTEMBER 30, 2024

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, 2024

Other County Officials

Robert D. Cone
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, 2024, 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, 2024, 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 2024 the County adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 100, *Accounting Changes and Error Corrections-an amendment of GASB Statement No. 62*. Our opinions are 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.

OFFICE LOCATIONS

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

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.

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 31, 2025, 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.

Pattillo, Brown & Hill, L.L.P.

Waco, Texas
March 31, 2025



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, 2024. 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 \$1,148 million on a government-wide basis at September 30, 2024, an increase of approximately \$175 million from 2023.
- For 2024, revenues of the County amounted to just over \$676 million. The main revenue sources were property (ad valorem) and mixed beverage taxes (\$337 million), charges for services (\$67 million), and operating grants (\$202 million). These three revenue sources accounted for 49.7%, 10.0% and 29.8%, respectively, or 89.6% of total governmental activity revenues.
- Total expenses were \$502 million. The functional areas with the largest expense amounts were public safety (\$106 million), general administration (\$53 million), public transportation (\$78 million), and health and welfare (\$144 million).
- Net capital assets were \$666 million as of September 30, 2024, which was an increase of \$115 million from the prior year.

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 \$227 million during fiscal year 2024, as compared to an increase of \$244 million during fiscal year 2023. The 2024 increase was primarily due to debt issuance of \$198 million.
- The General Fund reported a fund balance of \$383.5 million as of September 30, 2024, an increase of \$36 million from September 30, 2023. General Fund revenues of \$298 million increased by \$37 million or 14%, and General Fund expenditures of \$267 million increased by about \$15 million or 6% from 2023. As a result, General Fund revenues exceeded expenditures by \$31 million before considering net additional financing uses of (\$5 million).
- At the end of the current fiscal year, unrestricted fund balance for the General Fund was \$237 million, or approximately 89% of the total General Fund expenditures.

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 2024, the County transferred a net of \$30 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 2024, the County issued Limited Tax Permanent Improvement Bonds in the amount of \$198,725,000. This was approved by the voters in the 2023 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 deferred outflows minus liabilities and deferred inflows; 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 2024.
- **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 following major funds:

- General Fund
- General Road and Bridge Special Revenue Fund
- Health Care Foundation Special Revenue Fund
- Local Provider Participation Fund
- Grants Fund
- Debt Service Fund
- 2018 Permanent Improvement Capital Projects Fund
- 2023 Permanent Improvement Capital Projects Fund

Each of these funds is classified as a major fund for 2024. 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

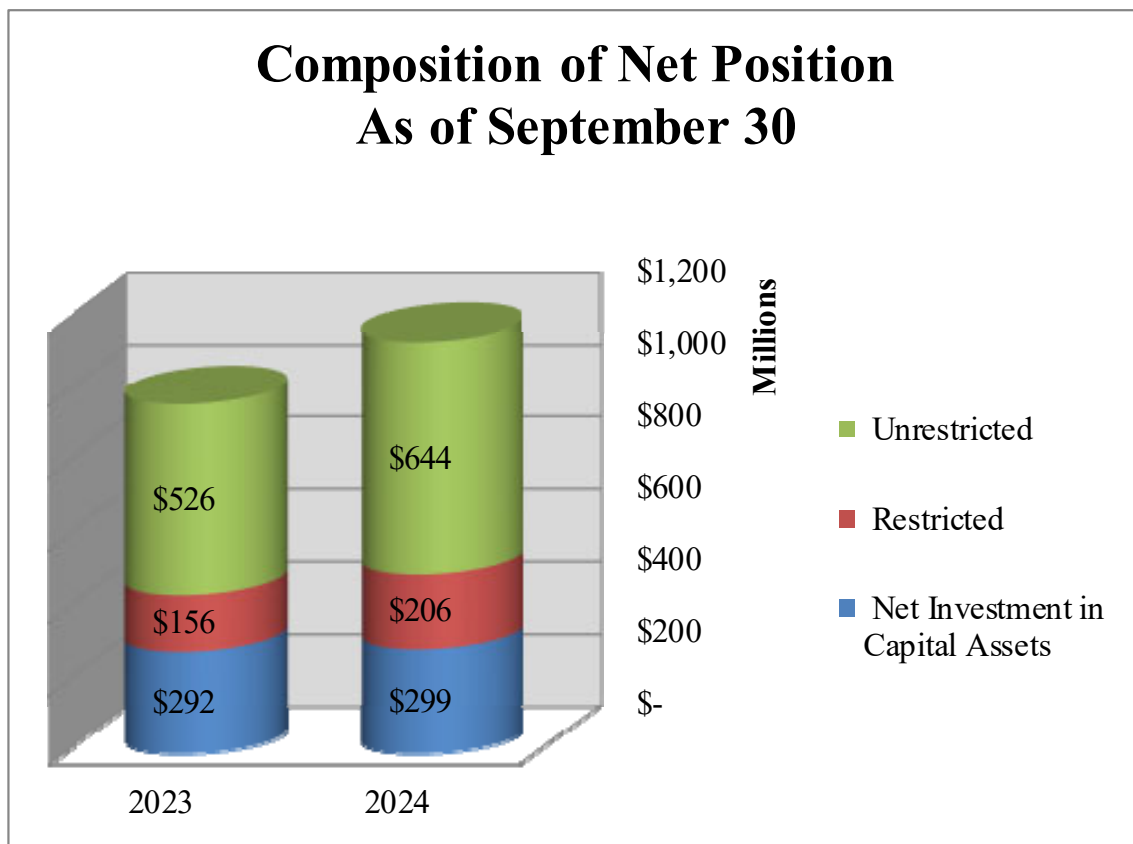
In addition to the basic financial statements and accompanying notes to those financial statements, certain required supplementary information schedules are also presented in this report with additional information regarding the results of the County's financial activities.

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

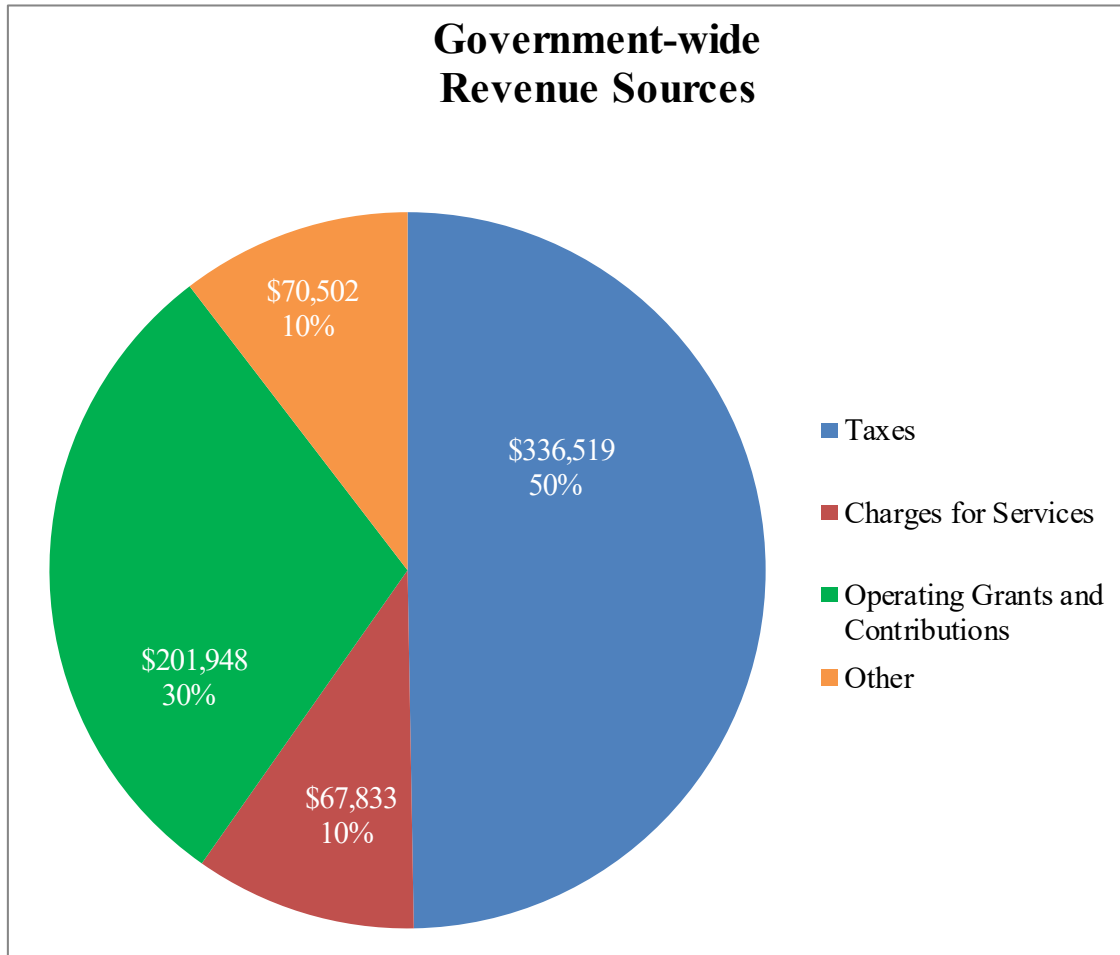
Net position of the County as of September 30, 2024 and 2023, is summarized and analyzed below:



Statement of Net Position As of September 30 (\$ in thousands)						
	2024			2023		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
Assets:						
Current Assets	\$ 1,736,890	\$ (166,710)	\$ 1,570,180	\$ 1,522,204	\$ (135,077)	\$ 1,387,127
Net Pension Asset	67,836	-	67,836	30,362	-	30,362
Capital Assets	492,684	173,451	666,135	407,721	143,278	550,999
Total Assets	2,297,411	6,741	2,304,152	1,960,287	8,201	1,968,488
Deferred Outflow of Resources	26,529	-	26,529	52,084	-	52,084
Liabilities:						
Current Liabilities	222,655	852	223,507	234,012	96	234,108
Long-term Liabilities	957,056	-	957,056	811,490	-	811,490
Total Liabilities	1,179,710	852	1,180,562	1,045,502	96	1,045,598
Deferred Inflow of Resources	1,936	-	1,936	1,341	-	1,341
Net Position:						
Net Investment in Capital Assets	125,397	173,402	298,799	148,491	143,278	291,769
Restricted	205,750	-	205,750	155,783	-	155,783
Unrestricted	811,147	(167,513)	643,634	661,254	(135,173)	526,081
Total Net Position	\$ 1,142,294	\$ 5,889	\$ 1,148,183	\$ 965,528	\$ 8,105	\$ 973,633

- Net position serves as a useful indicator of financial position. Assets and deferred outflow of resources exceeded liabilities and deferred inflow of resources by \$1,148 million as of September 30, 2024, and by \$974 million as of September 30, 2023, a net increase of \$175 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 26% 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 (18% of total net position) represents resources subject to external restrictions. Of these restricted net assets, 40% is restricted for county roads and bridges, 10% is for administration and elections, 9% is restricted to the judicial system, 4% is to repay long-term debt, and 33% is restricted for the net pension asset.
- The remaining portion of the County's net position (56%) is unrestricted and may be used to meet ongoing obligations.

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



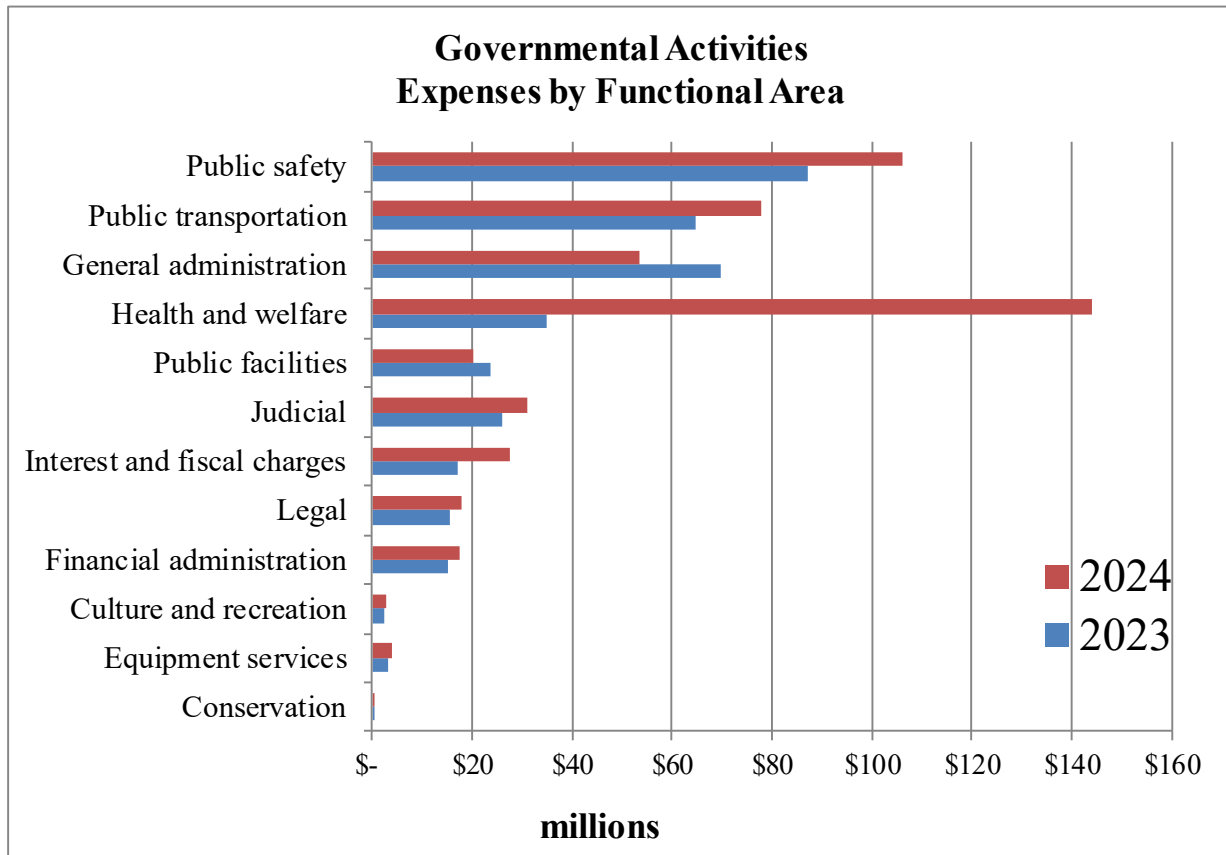
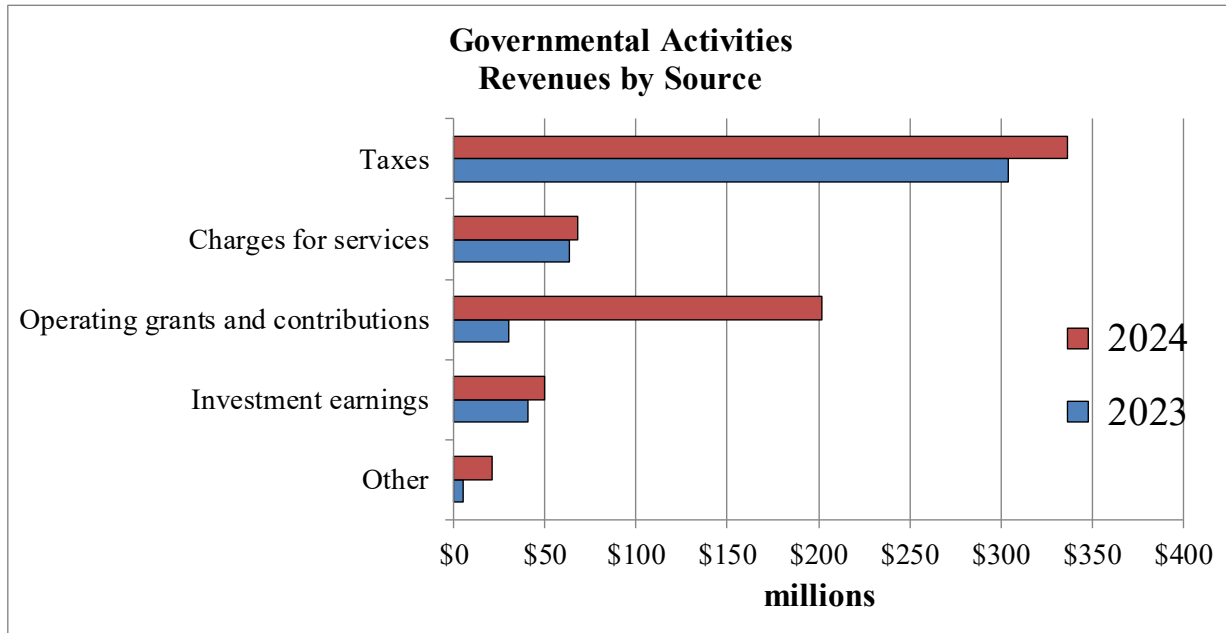
Overall, government-wide revenues increased in 2024 over 2023 by \$233 million, or 53%, due primarily to an increase in operating grants and contributions by \$172 million related to ARPA funding and the new Local Provider Participation.

Expenses increased across most functional areas by \$142 million. Health and welfare increased by \$109 million (313%) which is related to the local provider participation.

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)						
	2024			2023		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
Revenues						
<i>Program Revenues:</i>						
Charges for services	\$ 65,713	\$ 2,120	\$ 67,833	\$ 61,318	\$ 1,943	\$ 63,261
Operating grants and contributions	201,948	-	201,948	30,256	-	30,256
Capital grants and contributions	19,820	-	19,820	3,764	-	3,764
Total Program Revenues	287,481	2,120	289,601	95,338	1,943	97,281
<i>General Revenues:</i>						
Taxes	336,519	-	336,519	303,679	-	303,679
Investment earnings	49,563	183	49,746	40,926	186	41,112
Miscellaneous	936	-	936	1,233	-	1,233
Total General Revenues	387,018	183	387,201	345,838	186	346,024
Total Revenues	674,499	2,303	676,802	441,176	2,129	443,305
Expenses						
General administration	53,362	-	53,362	69,805	-	69,805
Judicial	30,963	-	30,963	26,056	-	26,056
Financial administration	17,399	-	17,399	15,097	-	15,097
Legal	17,843	-	17,843	15,644	-	15,644
Public facilities	20,306	-	20,306	23,704	-	23,704
Equipment services	3,900	-	3,900	3,285	-	3,285
Public safety	103,292	2,818	106,110	84,449	2,671	87,120
Public transportation	76,028	1,701	77,729	63,666	1,045	64,711
Health and welfare	144,030	-	144,030	34,824	-	34,824
Culture and recreation	2,842	-	2,842	2,334	-	2,334
Conservation	307	-	307	272	-	272
Interest and fiscal charges	27,461	-	27,461	17,241	-	17,241
Total Expenses	497,733	4,519	502,252	356,377	3,716	360,093
Change in Net Position	176,766	(2,216)	174,550	84,799	(1,587)	83,212
Net position at beginning of year	965,528	8,105	973,633	880,729	9,692	890,421
Net position at end of year	\$ 1,142,294	\$ 5,889	\$ 1,148,183	\$ 965,528	\$ 8,105	\$ 973,633

Summarized below are details of government-wide activities of the County for 2024 and 2023.



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 2024, the County's governmental funds reported a combined ending fund balance of \$1.5 billion, which was an increase of \$227 million or 18%. \$237 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, 2024 (in thousands)			
Fund Balance:		<u>Major Purposes for Classification</u>	
Nonspendable	\$ 67,766	4.65%	inventories, receivables from other funds and organizations
Restricted	1,088,940	74.67%	bond proceeds, debt service tax collections, other legal or contractual restrictions
Committed	64,797	4.44%	road projects, funds set aside for unanticipated cost increases
Unassigned	<u>236,886</u>	<u>16.24%</u>	General Fund
Total Fund Balance	<u>\$ 1,458,389</u>	<u>100.0%</u>	

Changes in Fund Balance – Major Funds

In 2024, the County is presenting eight major funds in the governmental fund financial statements.

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 2024, the unassigned fund balance of the General Fund was \$237 million. The total fund balance in the General Fund was \$384 million, an increase of \$36 million or 10% from 2023.

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

- Property tax revenues increased by \$28 million from the previous year due to increase property values while the County decrease the property tax rate by 2%.
- Interest and investment earnings also saw a large increase of about \$8 million due to rising interest rates.
- Expenditures increased by \$14.5 million or 6% during the year. The largest increase was due to public safety increases. The Sheriff's Office and Jail Operations saw salary increases. Inmate housing costs also increased substantially.

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 2024, the fund balance of the General Road and Bridge Fund was \$86 million, an increase of \$8 million or 11% 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. The County was able to increase revenues while maintaining consistent expenditures over the previous year.

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 rental revenue is a steady source of income that provided 28% of the expenditures for the Health Care Foundation Fund in 2024 but not enough to cover ongoing expenditures. The County transferred \$3.9 million to cover the deficiency of revenues under expenditures.

Local Provider Participation Special Revenue Fund

Collin County authorized the Local Provider Participation Fund during fiscal year 2024. Mandatory payments from healthcare providers in the area are collected to fund the nonfederal share of Medicaid supplemental program payments authorized under the state Medicaid plan. Collin County received \$145 million in payments and disbursed \$105 million out to the state.

Grants Fund

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 2024 by \$29 million. 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. Funds for this grant were approved for capital outlay expenditures in accordance with grant guidelines.

Debt Service Fund

The Debt Service Fund ended the year with a fund balance of \$7.3 million, a slight decrease from the prior year. Revenues and expenditures were consistent with the prior year. The County refunded Unlimited Tax Road Bond, Series 2014 which was set to mature in fiscal year 2034, as part of the Limited Tax Permanent Improvement and Refunding Bonds, Series 2024. The new bonds carry an interest rate between 4% and 5% and will mature in fiscal year 2044.

2018 Permanent Improvement Fund

The 2018 Permanent Improvement Fund is used to account for bond projects authorized by voters on November 6, 2018. Total authorized was \$750 million, which accounts for the following: Road & Bridge projects (\$740 million) and Parks & Open Space projects (\$10 million).

2023 Permanent Improvement Fund

The 2023 Permanent Improvement Fund is used to account for bond projects authorized by voters on November 7, 2023. Total authorized was \$683.4 million which accounts for the following: Permanent Improvements for facilities (\$281 million), Road & Bridge projects (\$380 million), and Parks & Open Space projects (\$22 million).

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 \$319,858,512 or \$8,736,130 more than the original budget of \$311,122,382 (excluding transfers). Actual expenditures for 2024 were \$267 million or \$52.5 million (16%) less than the final amended budget. Departmental expenditure variances were less than budgeted in many departments. The difference is primarily due to a decrease in expenditures in general administration (\$17.8 million), public safety (\$2.8 million) and capital outlay (\$25.7 million), which is presented separately from functional activities.

Capital Assets

The County's total in capital assets for governmental activities (including business-type activities), net of accumulated depreciation at September 30, 2024, was \$666 million, an increase of \$115 million from 2023.

Details by type of activity are summarized below:

Major changes in capital assets for 2024 are as follows:

- Land increased by \$59 million due to right-of-way acquisitions for the US380 and Outer Loop road projects.
- Construction in Progress increased by a net of \$73 million due to building and transportation projects in progress.
- Accumulated depreciation increased by (\$38) million mostly due to Infrastructure depreciation by \$17 million from 2024.

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

Long-term Debt

At September 30, 2024, the County had \$842 million in outstanding bonded debt, an increase of \$120 million or 17%. The County issued \$198,725,000 in limited tax permanent improvement bonds in 2024. Principal was paid down by \$79 million.

More detailed information about long-term debt activity can be found in the Notes to the Financial Statements section III *(g) Long-term Debt* and *(k) General Obligation Bonds*.

Economic Factors and Next Year's Budget

Collin County relies primarily on property taxes for operations. Over the past few decades, the County has experienced consistent large increases in taxable valuations. The certified tax roll is up 10.4% or \$23.1 billion as compared to the \$27.4 billion increase experienced in 2024. The 2025 new construction values grew at 4.2%, while the existing values rose by 6.2% this year. The average taxable value of a residence homestead last year was \$584,050. Based on last year's tax rate of \$0.149343 per \$100 taxable value (and the 5% homestead exemption), the amount of taxes imposed last year on the average home was \$681. The average taxable value of a residence homestead is \$599,917.

The property tax rate for fiscal year 2025 was maintained at \$0.149343 per \$100 of valuation from the prior year. This budget will raise more property tax revenues than last year's budget by \$31,610,821 or 10.73%, and of that amount, \$13,886,383 is tax revenue to be raised from new property added to the tax roll this 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.

The County is experiencing rapidly increasing population growth as it has been accustomed to in the past few decades. Population estimates for the County in 2024 was 1.19 million and 1.16 million in 2023. 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. The growth rate is expected to increase over the next couple of years due to a very active business climate. The rate and absolute numbers of growth continue to provide challenges in keeping up with roads and other infrastructure needs.

The operating expenditures budgeted for the General Fund, Road and Bridge Fund and Permanent Improvement Funds increased from \$302 million in 2024 to \$348 million in 2025 which is an increase of 15%.

Significant events expected to have an impact in 2025 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 2025 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.

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.

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 Mr. Robert D. Cone, County Auditor, Collin 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, 2024

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
Assets:				
Current assets:				
Cash and cash equivalents	\$ 119,042,250	\$ 617,982	\$ 119,660,232	\$ 137,703
Investments	1,400,958,347	1,847,092	1,402,805,439	-
Receivables (net of allowance for uncollectibles)	11,642,794	2,675	11,645,469	-
Prepaid expenses	29,972,167	-	29,972,167	-
Internal balances	169,177,323	(169,177,323)	-	-
Inventories	6,097,435	-	6,097,435	-
Net pension assets - restricted	67,836,492	-	67,836,492	-
Capital assets (net of accumulated depreciation):				
Land	129,276,479	89,394,260	218,670,739	-
Buildings and system	96,850,206	1,304,273	98,154,479	-
Improvements other than buildings	2,265,397	64,717	2,330,114	-
Historical treasures	604,813	-	604,813	-
Machinery and equipment	26,775,869	78,256	26,854,125	-
Infrastructure	142,875,647	3,975,900	146,851,547	-
Construction in progress	91,981,099	78,633,658	170,614,757	-
Right to use - buildings and system	236,230	-	236,230	-
Right to use - machinery and equipment	453,612	-	453,612	-
Right to use - subscriptions	1,364,752	-	1,364,752	-
Total assets	<u>2,297,410,912</u>	<u>6,741,490</u>	<u>2,304,152,402</u>	<u>137,703</u>
Deferred outflows of resources:				
Deferred outflows related to pension	26,528,954	-	26,528,954	-
Total deferred outflows of resources	<u>26,528,954</u>	<u>-</u>	<u>26,528,954</u>	<u>-</u>
Liabilities:				
Accounts payable and other current liabilities	53,413,948	826,429	54,240,377	5,895
Due to other governments	3,221,298	-	3,221,298	-
Unearned revenue	166,019,325	25,965	166,045,290	-
Noncurrent liabilities:				
Due within one year	74,819,523	-	74,819,523	-
Due in more than one year	882,236,240	-	882,236,240	-
Total liabilities	<u>1,179,710,334</u>	<u>852,394</u>	<u>1,180,562,728</u>	<u>5,895</u>
Deferred inflows of resources:				
Deferred gain on refunding	1,265,353	-	1,265,353	-
Deferred inflows related to pension	670,560	-	670,560	-
Total deferred inflows of resources	<u>1,935,913</u>	<u>-</u>	<u>1,935,913</u>	<u>-</u>
Net position				
Net investment in capital assets	125,396,512	173,402,120	298,798,632	-
Restricted for:				
Debt service	8,506,073	-	8,506,073	-
Health Care Foundation	6,390,471	-	6,390,471	-
Parks	15,619	-	15,619	-
Grant programs	840,634	-	840,634	-
County Roads and Bridges	82,374,948	-	82,374,948	-
Judicial System	17,795,606	-	17,795,606	-
Law Enforcement	2,020,556	-	2,020,556	-
Administration and Elections	19,969,367	-	19,969,367	-
Net pension asset	67,836,492	-	67,836,492	-
Unrestricted (deficit)	811,147,341	(167,513,024)	643,634,317	131,808
Total net position	<u>\$ 1,142,293,619</u>	<u>\$ 5,889,096</u>	<u>\$ 1,148,182,715</u>	<u>\$ 131,808</u>

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

COLLIN COUNTY, TEXAS
Statement of Activities
For the Fiscal Year Ended September 30, 2024

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental activities:				
General administration	\$ 53,361,971	\$ 10,654,928	\$ 506,678	\$ 1,613
Judicial	30,963,469	8,797,885	2,237,306	131
Financial administration	17,399,087	3,352,986	115,090	-
Legal	17,843,478	257,088	391,477	-
Public facilities	20,305,922	-	50,321	20,416
Equipment services	3,899,565	-	42,086	-
Public safety	103,291,840	12,629,535	7,345,903	76,814
Public transportation	76,027,833	29,818,400	160,992	19,720,776
Health and welfare	144,029,903	189,619	190,879,192	-
Culture and recreation	2,842,250	12,507	218,638	-
Conservation	306,870	-	-	-
Interest	27,461,008	-	-	-
Total governmental activities	497,733,196	65,712,948	201,947,683	19,819,750
Business-type activities:				
Public safety	2,818,223	2,120,069	-	-
Public transportation	1,701,140	-	-	-
Total business-type activities	4,519,363	2,120,069	-	-
Total primary government	502,252,559	67,833,017	201,947,683	19,819,750
Component unit:				
Health and welfare	241,188	-	149,849	-
Total component unit	\$ 241,188	\$ -	\$ 149,849	\$ -
General revenues				
Property taxes				
Mixed beverage tax				
Unrestricted investment earnings				
Miscellaneous				
Total general revenues				
Change in net position				
Net position - beginning of year				
Net position - end of year				

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

Net (Expense) Revenue and Changes in Net Position			
Primary Government			Component Unit
Governmental Activities	Business-type Activities	Total	
\$ (42,198,752)	\$ -	\$ (42,198,752)	
(19,928,147)	-	(19,928,147)	
(13,931,011)	-	(13,931,011)	
(17,194,913)	-	(17,194,913)	
(20,235,185)	-	(20,235,185)	
(3,857,479)	-	(3,857,479)	
(83,239,588)	-	(83,239,588)	
(26,327,665)	-	(26,327,665)	
47,038,908	-	47,038,908	
(2,611,105)	-	(2,611,105)	
(306,870)	-	(306,870)	
(27,461,008)	-	(27,461,008)	
(210,252,815)	-	(210,252,815)	
-	(698,154)	(698,154)	
-	(1,701,140)	(1,701,140)	
-	(2,399,294)	(2,399,294)	
(210,252,815)	(2,399,294)	(212,652,109)	
			(91,339)
			(91,339)
329,786,527	-	329,786,527	-
6,732,580	-	6,732,580	-
49,563,192	183,139	49,746,331	830
935,801	-	935,801	-
387,018,100	183,139	387,201,239	830
176,765,285	(2,216,155)	174,549,130	(90,509)
965,528,334	8,105,251	973,633,585	222,317
\$ 1,142,293,619	\$ 5,889,096	\$ 1,148,182,715	\$ 131,808

COLLIN COUNTY, TEXAS

Balance Sheet

Governmental Funds

September 30, 2024

	General Fund	General Road and Bridge	Health Care Foundation	Local Provider Participant
Assets				
Cash	\$ 43,686,448	\$ 1,845,770	\$ 537,777	\$ 39,511,095
Investments	289,468,543	82,394,537	6,274,633	124,215
Receivables:				
Taxes (net of allowance for uncollectibles)	3,086,500	-	-	-
Fines and fees	790,065	290,171	-	-
Due from other governments	1,400,791	80,108	-	-
Due from other funds	969,281	-	-	-
Advance to other funds	61,668,770	-	-	-
Interest	1,328,048	-	-	-
Miscellaneous	1,449,685	-	-	-
Inventories	536,600	5,560,835	-	-
Total assets	<u>404,384,731</u>	<u>90,171,421</u>	<u>6,812,410</u>	<u>39,635,310</u>
Liabilities				
Accounts payable	7,992,472	3,284,141	200,738	-
Payroll related costs payable	8,809,607	333,183	194,661	-
Lease deposits payable	25,336	-	26,540	-
Due to other governments	17,556	87,691	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	<u>16,844,971</u>	<u>3,705,015</u>	<u>421,939</u>	<u>-</u>
Deferred Inflows of Resources				
Unavailable revenue - fines and fees	790,064	290,171	-	-
Unavailable revenue - property taxes	3,226,230	-	-	-
Total deferred inflows of resources	<u>4,016,294</u>	<u>290,171</u>	<u>-</u>	<u>-</u>
Fund Balances				
Nonspendable	62,205,370	5,560,835	-	-
Restricted	19,635,211	80,615,400	6,390,471	39,635,310
Committed	64,796,886	-	-	-
Unassigned	236,885,999	-	-	-
Total fund balances	<u>383,523,466</u>	<u>86,176,235</u>	<u>6,390,471</u>	<u>39,635,310</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 404,384,731</u>	<u>\$ 90,171,421</u>	<u>\$ 6,812,410</u>	<u>\$ 39,635,310</u>

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

<u>Grants</u>	<u>Debt Service</u>	<u>2018 Permanent Improvement</u>	<u>2023 Permanent Improvement</u>	<u>Other Governmental Funds</u>	<u>Total</u>
\$ 1,634,462	\$ 195,266	\$ 24,665,519	\$ 1,313	\$ 1,709,562	\$ 113,787,212
174,949,032	7,144,517	509,965,890	201,263,808	107,067,905	1,378,653,080
-	1,166,290	-	-	-	4,252,790
-	-	-	-	-	1,080,236
1,722,569	-	-	-	-	3,203,468
-	-	-	-	-	969,281
-	-	96,418,604	-	11,089,949	169,177,323
-	-	326,699	-	-	1,654,747
-	-	12	-	166	1,449,863
-	-	-	-	-	6,097,435
<u>178,306,063</u>	<u>8,506,073</u>	<u>631,376,724</u>	<u>201,265,121</u>	<u>119,867,582</u>	<u>1,680,325,435</u>
7,912,694	-	13,447,970	46,953	3,812,897	36,697,865
74,492	-	-	-	37,421	9,449,364
-	-	-	-	-	51,876
3,116,051	-	-	-	-	3,221,298
969,281	-	-	-	-	969,281
166,019,325	-	-	-	-	166,019,325
<u>178,091,843</u>	<u>-</u>	<u>13,447,970</u>	<u>46,953</u>	<u>3,850,318</u>	<u>216,409,009</u>
-	-	-	-	-	1,080,235
-	1,220,690	-	-	-	4,446,920
-	1,220,690	-	-	-	5,527,155
-	-	-	-	-	67,766,205
214,220	7,285,383	617,928,754	201,218,168	116,017,264	1,088,940,181
-	-	-	-	-	64,796,886
-	-	-	-	-	236,885,999
<u>214,220</u>	<u>7,285,383</u>	<u>617,928,754</u>	<u>201,218,168</u>	<u>116,017,264</u>	<u>1,458,389,271</u>
<u>\$ 178,306,063</u>	<u>\$ 8,506,073</u>	<u>\$ 631,376,724</u>	<u>\$ 201,265,121</u>	<u>\$ 119,867,582</u>	<u>\$ 1,680,325,435</u>



COLLIN COUNTY, TEXAS

Reconciliation of the Balance Sheet of the Governmental Funds to the Statement of Net Position September 30, 2024

Total fund balances – governmental funds		\$	1,458,389,271
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.			29,972,167
The net pension asset is not an available resource and, therefore, is not reported in the funds.			67,836,492
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	\$	129,276,479	
Buildings and systems		96,850,206	
Improvements other than buildings		2,265,397	
Historical treasures		604,813	
Machinery and equipment		26,775,869	
Infrastructure		142,875,647	
Construction in progress		91,981,099	
Right to use - buildings and system		236,230	
Right to use - machinery and equipment		453,612	
Right to use - subscriptions		1,364,752	
Total capital assets			492,684,104
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.	\$	1,080,235	
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.		4,446,920	
Total deferred revenues			5,527,155
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.			24,625,899
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	\$	(7,177,734)	
Bonds, notes and loans payable		(841,715,000)	
Compensated absences		(12,959,506)	
Arbitrage payable		(14,425,215)	
Unamortized bond premiums		(83,117,388)	
Lease Liability		(677,827)	
Subscription Liability		(1,261,840)	
Total liabilities			(961,334,510)
Deferred outflows and inflows of resources related to pensions are not reported in the funds.			
Deferred outflows related to pensions	\$	26,528,954	
Deferred inflows related to pensions		(670,560)	
Deferred charge on refundings		(1,265,353)	
Total deferred outflows/inflows			24,593,041
Net position of governmental activities			\$ 1,142,293,619
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, 2024

	General	General Road and Bridge	Health Care Foundation	Local Provider Participant
Revenues:				
Property taxes	\$ 237,216,055	\$ -	\$ -	\$ -
Licenses and permits	721,547	90,108	-	-
Federal and state funds	9,623,939	-	242,574	144,635,056
Fees and charges for services	26,470,783	29,290,608	95,769	-
Fines and forfeitures	1,333,719	650,082	-	-
Other local government funds	-	4,011	-	-
Rental revenues	272,766	-	1,155,385	-
Interest and unrealized gains (losses)	21,443,867	3,386,919	393,806	248,763
Miscellaneous	1,220,573	547,081	3,191	-
Total revenues	<u>298,303,249</u>	<u>33,968,809</u>	<u>1,890,725</u>	<u>144,883,819</u>
Expenditures:				
Current:				
General administration	41,513,909	-	-	-
Judicial	29,718,713	-	-	-
Financial administration	18,064,842	-	-	-
Legal	18,287,385	-	-	-
Public facilities	14,380,263	-	120,692	-
Equipment services	2,682,808	-	-	-
Public safety	100,240,957	85,076	-	-
Public transportation	-	24,161,947	-	-
Health and welfare	29,002,519	-	4,036,323	105,248,509
Culture and recreation	1,111,287	-	-	-
Conservation	313,917	7,821	-	-
Capital outlay	10,976,961	1,318,959	-	-
Debt service:				
Principal retirement	1,063,278	-	-	-
Interest and fiscal charges	37,619	-	-	-
Bond issuance costs	-	-	-	-
Total expenditures	<u>267,394,458</u>	<u>25,573,803</u>	<u>4,157,015</u>	<u>105,248,509</u>
Excess (deficiency) of revenues over (under) expenditures	<u>30,908,791</u>	<u>8,395,006</u>	<u>(2,266,290)</u>	<u>39,635,310</u>
Other financing sources (uses):				
Transfers in	7,160,000	-	3,900,000	-
Transfers out	(3,933,468)	-	-	-
Sale of assets	289,706	-	-	-
Issuance of leases	8,867	-	-	-
Issuance of subscriptions	1,824,054	-	-	-
Issuance of bonds	-	-	-	-
Refunding debt issued	-	-	-	-
Refunding escrow payments	-	-	-	-
Premium (discount) on sale of bonds	-	-	-	-
Total other financing sources (uses)	<u>5,349,159</u>	<u>-</u>	<u>3,900,000</u>	<u>-</u>
Net change in fund balances	<u>36,257,950</u>	<u>8,395,006</u>	<u>1,633,710</u>	<u>39,635,310</u>
Fund balances – beginning, as previously stated	347,265,516	77,781,229	4,756,761	-
Change to or within the the financial reporting entity	-	-	-	-
Fund balances – beginning, as restated	<u>347,265,516</u>	<u>77,781,229</u>	<u>4,756,761</u>	<u>-</u>
Fund balances – ending	<u>\$ 383,523,466</u>	<u>\$ 86,176,235</u>	<u>\$ 6,390,471</u>	<u>\$ 39,635,310</u>

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

Grants	Debt Service	2018 Permanent Improvement	2023 Permanent Improvement	Other Governmental Funds	Total
\$ -	\$ 92,314,617	\$ -	\$ -	\$ 110,026	\$ 329,640,698
-	-	-	-	-	811,655
51,472,900	-	238	-	558,572	206,533,279
79,029	-	-	-	6,485,938	62,422,127
-	-	-	-	106,842	2,090,643
-	-	-	-	-	4,011
-	-	-	-	-	1,428,151
58	1,084,880	29,923,362	1,885,808	4,422,600	62,790,063
116,672	-	-	-	126,365	2,013,882
<u>51,668,659</u>	<u>93,399,497</u>	<u>29,923,600</u>	<u>1,885,808</u>	<u>11,810,343</u>	<u>667,734,509</u>
281,739	-	-	-	3,294,649	45,090,297
1,269,577	-	-	-	1,171,975	32,160,265
-	-	-	-	-	18,064,842
207,279	-	-	-	265,631	18,760,295
-	-	-	-	27,960	14,528,915
-	-	-	-	-	2,682,808
5,903,625	-	-	-	256,309	106,485,967
-	-	-	-	4,113	24,166,060
5,192,968	-	-	-	803,701	144,284,020
-	-	-	-	3,395	1,114,682
-	-	-	-	-	321,738
31,683,873	-	123,913,794	164,093	18,681,157	186,738,837
-	63,465,000	-	-	600,619	65,128,897
-	29,659,761	-	-	-	29,697,380
-	671,057	-	-	-	671,057
<u>44,539,061</u>	<u>93,795,818</u>	<u>123,913,794</u>	<u>164,093</u>	<u>25,109,509</u>	<u>689,896,060</u>
<u>7,129,598</u>	<u>(396,321)</u>	<u>(93,990,194)</u>	<u>1,721,715</u>	<u>(13,299,166)</u>	<u>(22,161,551)</u>
33,468	-	-	-	263,837	11,357,305
(7,160,000)	-	-	-	(263,837)	(11,357,305)
-	-	47,688,921	-	311	47,978,938
-	-	-	-	-	8,867
-	-	-	-	-	1,824,054
-	-	-	184,660,000	-	184,660,000
-	14,065,000	-	-	-	14,065,000
-	(15,370,000)	-	-	-	(15,370,000)
-	1,276,686	-	14,836,453	-	16,113,139
<u>(7,126,532)</u>	<u>(28,314)</u>	<u>47,688,921</u>	<u>199,496,453</u>	<u>311</u>	<u>249,279,998</u>
3,066	(424,635)	(46,301,273)	201,218,168	(13,298,855)	227,118,447
211,154	7,710,018	582,572,796	-	210,973,350	1,231,270,824
-	-	81,657,231	-	(81,657,231)	-
211,154	7,710,018	664,230,027	-	129,316,119	1,231,270,824
<u>\$ 214,220</u>	<u>\$ 7,285,383</u>	<u>\$ 617,928,754</u>	<u>\$ 201,218,168</u>	<u>\$ 116,017,264</u>	<u>\$ 1,458,389,271</u>



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, 2024

Net change in fund balances – governmental funds	\$ 227,118,447
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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	\$ 167,382,925	
Capital assets decreases	(42,726,262)	
Depreciation expense for all capital assets	<u>(40,318,642)</u>	
Total change in capital assets activity		84,338,021

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.	\$ (198,725,000)	
Debt repayment is expenditure in governmental funds, but reduces long-term liabilities in the statement of net position.	78,835,000	
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>(10,894,478)</u>	
Total long-term debt		(130,784,478)

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.	(255,067)
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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	\$ 157,899	
Fines and forfeitures	<u>32,705</u>	
Total changes in revenues		190,604

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	\$ (2,311,234)	
Arbitrage payable	(14,425,215)	
Lease & SBITA payable	1,663,897	
Pension	12,589,758	
Compensated absences	<u>(1,359,448)</u>	
Total changes in long-term liabilities		<u>(3,842,242)</u>
Change in net position of governmental activities		<u><u>\$ 176,765,285</u></u>

COLLIN COUNTY, TEXAS

Statement of Net Position

Proprietary Funds

September 30, 2024

	Business-Type Activities			Governmental Activities
	Collin County Toll Road Authority	Animal Safety	Total Enterprise Funds	Internal Service Funds
Assets:				
Current assets:				
Cash	\$ 25,205	\$ 592,777	\$ 617,982	\$ 5,255,038
Investments	33,796	1,813,296	1,847,092	22,305,267
Receivables:				
Due from other governments	-	1,000	1,000	-
Miscellaneous receivables	-	1,675	1,675	1,689
Total current assets	59,001	2,408,748	2,467,749	27,561,994
Capital assets (net of accumulated depreciation):				
Land	89,394,260	-	89,394,260	-
Buildings and systems	-	1,304,273	1,304,273	-
Improvement other than buildings	-	64,717	64,717	-
Machinery and equipment	-	78,256	78,256	-
Infrastructure	3,975,900	-	3,975,900	-
Construction in progress	78,633,658	-	78,633,658	-
Total capital assets	172,003,818	1,447,246	173,451,064	-
Total assets	172,062,819	3,855,994	175,918,813	27,561,994
Liabilities:				
Current liabilities:				
Accounts payable	682,970	95,422	778,392	984,320
Payroll payable	-	48,037	48,037	12,386
Claims payable	-	-	-	1,939,389
Unearned revenue	-	25,965	25,965	-
Total current liabilities	682,970	169,424	852,394	2,936,095
Noncurrent liabilities:				
Advance from other funds	169,177,323	-	169,177,323	-
Total noncurrent liabilities	169,177,323	-	169,177,323	-
Total liabilities	169,860,293	169,424	170,029,717	2,936,095
Net position:				
Net investment in capital assets	171,954,874	1,447,246	173,402,120	-
Unrestricted (deficit)	(169,752,348)	2,239,324	(167,513,024)	24,625,899
Total net position	\$ 2,202,526	\$ 3,686,570	\$ 5,889,096	\$ 24,625,899

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, 2024

	Business-Type Activities			Governmental Activities
	Collin County Toll Road Authority	Animal Safety	Total Enterprise Funds	Internal Service Funds
Operating revenues:				
Premiums	\$ -	\$ -	\$ -	\$ 45,250,481
Charges for services	-	2,000,484	2,000,484	-
Other	-	119,585	119,585	10,491,841
Total operating revenues	-	2,120,069	2,120,069	55,742,322
Operating expenses:				
Administration	-	2,670,074	2,670,074	9,143,786
Benefits	-	-	-	48,051,952
Depreciation	808,657	146,127	954,784	-
Total operating expenses	808,657	2,816,201	3,624,858	57,195,738
Operating income (loss)	(808,657)	(696,132)	(1,504,789)	(1,453,416)
Nonoperating revenues (expenses):				
Loss on disposal of property	(892,483)	(2,022)	(894,505)	-
Interest income	43,406	139,733	183,139	1,198,350
Total nonoperating revenues (expenses)	(849,077)	137,711	(711,366)	1,198,350
Income before contributions	(1,657,734)	(558,421)	(2,216,155)	(255,066)
Total net position – beginning	3,860,260	4,244,991	8,105,251	24,880,965
Total net position – ending	\$ 2,202,526	\$ 3,686,570	\$ 5,889,096	\$ 24,625,899

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, 2024

	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	\$ -	\$ 2,118,450	\$ 2,118,450	\$ 45,249,786
Insurance recovery	-	-	-	10,492,535
Administration costs	-	(2,594,991)	(2,594,991)	(9,142,843)
Benefits paid	-	-	-	(47,953,854)
Net cash provided by (used for) operating activities	-	(476,541)	(476,541)	(1,354,376)
Cash flows from capital financing activities:				
Acquisition and construction of capital assets	(1,100,591)	(203,108)	(1,303,699)	-
Net cash provided (used) by capital financing activities	(1,100,591)	(203,108)	(1,303,699)	-
Cash flows from investing activities:				
Purchases of investments	-	-	-	(1,966,828)
Sale of investments	1,063,683	593,079	1,656,762	-
Interest income	43,407	139,733	183,140	1,198,350
Net cash provided (used) by investing activities	1,107,090	732,812	1,839,902	(768,478)
Net increase (decrease) in cash and cash equivalents	6,499	53,163	59,662	(2,122,854)
Cash and cash equivalents – October 1, 2023	18,706	539,614	558,320	7,377,892
Cash and cash equivalents – September 30, 2024	25,205	592,777	617,982	5,255,038
Reconciliation of operating gain(loss) to net cash provided (used) by operating activities:				
Operating gain(loss)	(808,657)	(696,132)	(1,504,789)	(1,453,416)
Adjustments to reconcile operating gain(loss) to net cash provided (used) by operating activities:				
Depreciation expense	808,657	146,127	954,784	-
Change in intergovernmental receivable	-	325	325	-
Change in accounts payable	-	62,114	62,114	95,282
Change in payroll payable	-	12,969	12,969	3,758
Change in unearned revenue	-	(1,944)	(1,944)	-
Total adjustments	808,657	219,591	1,028,248	99,040
Net cash used in operating activities	\$ -	\$ (476,541)	\$ (476,541)	\$ (1,354,376)
Schedule of non-cash capital and related financing activities:				
Increase in advances from other funds related to capital assets	\$ 30,035,705	\$ -	\$ 30,035,705	\$ -

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

COLLIN COUNTY, TEXAS
Statement of Fiduciary Net Position
September 30, 2024

	Investment Trust Funds	Custodial Funds
ASSETS		
Cash	\$ 110,369,941	\$ 27,315,090
Investments	6,339,652	8,481,236
Accounts receivable, net	-	2,463,324
Total assets	<u>116,709,593</u>	<u>38,259,650</u>
LIABILITIES		
Due to others/vouchers payable	-	1,201,989
Due to other governments	-	1,033,800
Total liabilities	<u>-</u>	<u>2,235,789</u>
NET POSITION		
Individuals, organizations, other governments	<u>116,709,593</u>	<u>36,023,861</u>
Total net position	<u><u>\$ 116,709,593</u></u>	<u><u>\$ 36,023,861</u></u>

COLLIN COUNTY, TEXAS
Statement of Changes in Fiduciary Net Position
For The Year Ended September 30, 2024

	Investment Trust Funds	Custodial Funds
ADDITIONS		
Investment earnings:		
Interests	\$ 65,442	\$ 79
Total investment earnings	<u>65,442</u>	<u>79</u>
 Tax collections for other governments	 -	 30,213,778
License, fees, and fines collected for other governments	-	4,158,730,495
Collections for individuals and other entities	<u>195,169,791</u>	<u>47,840,465</u>
Total additions	<u>195,235,233</u>	<u>4,236,784,817</u>
 DEDUCTIONS		
Payments to other governments	-	4,189,322,057
Payments to individuals and other entities	<u>107,955,922</u>	<u>51,267,537</u>
Total deductions	<u>107,955,922</u>	<u>4,240,589,594</u>
Net increase (decrease) in fiduciary net position	87,279,311	(3,804,777)
Net Position -- beginning of the year (Prior period adjustment)	<u>29,430,282</u>	<u>39,828,638</u>
Net Position -- end of the year	<u><u>\$ 116,709,593</u></u>	<u><u>\$ 36,023,861</u></u>

**NOTES TO THE
FINANCIAL STATEMENTS**



COLLIN COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

SEPTEMBER 30, 2024

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 (n) 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, Local Provider Participation Special Revenue Fund, Grants Special Revenue Fund, Debt Service Fund, 2018 Permanent Improvement Fund, and 2023 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, proprietary, and fiduciary fund 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, 2024, which were levied October 1, 2023, have been assessed to finance the budget of the fiscal year beginning October 1, 2023. In accordance with the modified accrual basis of accounting, the balances outstanding at November 30, 2024, 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.

The Local Provider Participation Special Revenue Fund is used to collect mandatory payments from local hospitals to fund the nonfederal share of Medicaid supplemental program payments authorized under the state Medicaid plan. The LPPF authorizes the county to administer a health care provider participation program to provide additional compensation to local hospitals located within the county.

Grants Special Revenue 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.

2018 Permanent Improvement Capital Projects Fund is used to account for bond projects authorized by voters on November 6, 2018. Total authorized for open space, roads and highways is \$750,000,000.

2023 Permanent Improvement Capital Projects Fund is used to account for bond projects authorized by voters on November 7, 2023. Total authorized for permanent improvement, facilities, open space, roads and highways is \$683,374,864.

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 and fiduciary 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 \$29,972,167. 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 - 10
Patrol Vehicles	1 - 2
Vehicles	5 - 7
Infrastructure	
Infrastructure - Asphalt	7
Infrastructure - Bridge	25 - 30
Infrastructure - Concrete	12
Infrastructure - Radio Tower	15
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	\$ 61,668,770	
Inventories	<u>536,600</u>	
Total General Fund		62,205,370
General Road and Bridge Fund:		
Inventories		<u>5,560,835</u>
Total Nonspendable		<u>\$ 67,766,205</u>

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 (q) *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	\$ 556,534	
Records Archive	17,438,477	
District Court Records Technology	613,848	
Courthouse Security	<u>1,026,352</u>	
Total General Fund		\$ 19,635,211
General Road and Bridge Fund:		
Public transportation		80,615,400
Health Care Foundation:		
Indigent health care		6,390,471
Local Provider Participation:		
Health & Welfare		39,635,310
Grants		
Grant Programs		214,220
Debt Service Fund:		
Debt service activity		7,285,383
2018 Permanent Improvement:		
Road and bridge projects		617,928,754
2023 Permanent Improvement:		
Road and bridge projects		201,218,168
Other Governmental Funds		
General administration	28,059,590	
Judicial	14,645,257	
Financial administration	54,074	
Legal	4,751,621	
Public facilities	7,784,866	
Public safety	299,673	
Public transportation	60,406,564	
Culture and recreation	<u>15,619</u>	
Total other governmental funds		<u>116,017,264</u>
Total Restricted		<u>\$ 1,088,940,181</u>

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	\$	19,746,913	
Judicial		374,631	
Financial administration		390	
Legal		428,084	
Public facilities		1,143,001	
Equipment services		2,580,031	
Public safety		1,752,959	
Public transportation		1,680,271	
Health and welfare		912,000	
Culture and recreation		11,219	
Total encumbrances			\$ 28,629,499

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	26,867,387	
Total other committed		36,167,387
Total committed		\$ 64,796,886

(12) Change in Accounting Principle

During fiscal year 2024, the County adopted the following new accounting guidance:

GASB Statement No. 100, *Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62*, was adopted effective October 1, 2022. 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.

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, and District Attorney Apportionment 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 the last day of the March 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 Range. 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 Range 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: \$17,509,500 valued using a documented trade history in exact security (Level 1); \$13,144,153 valued using a documented trade history in exact security (Level 2); \$77,370,185 valued using an option-adjusted discounted cash-flow model (Level 2); \$29,441,703 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, 2024, are as follows:

Type of Investment	Carrying Value	WAM (Days)
Local government investment pools	\$ 993,007,074	56
Federal agency bonds	105,711,882	755
Certificates of deposits	85,587,837	257
Municipal bonds	23,103,001	765
Money market/cash equivalents	195,395,645	1
Total investments	<u>\$ 1,402,805,439</u>	
Portfolio		125

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, 2024, the local government pools (71% of the portfolio) were rated AAAM by Standard and Poor's, or AAAs/S1 by Fitch. The federal agency bonds (8% of the portfolio) were rated AA+ by Standards and Poor's. The Municipal Bonds (2% of the portfolio) were rated AA or better by Standard and Poor's. The Certificates of Deposits (6% 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 (13% 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 125 days. All investments are normally held to maturity or until called.

(b) Deposits

The September 30, 2024, carrying amount of deposits was as follows:

	<u>Bank Deposits</u>
Governmental activities	\$ 119,042,250
Business-type activities	<u>617,982</u>
Total	<u>\$ 119,660,232</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, 2024. 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 MUD: #2, #4, #5 & CR412, Collin County WCD #3, East Fork FWSD #1A, Elevon: MUD #1A, LCMUD #1, Lakehaven MUD, Magnolia Pointe MUD #1, North Parkway MMD#1, Raintree MUD #1, Riverfield MUD #1 Seis Lago's Utility District, Uptown MUD #1 and Van Alstyne: MUD #2 & #3;
4. Collin County Community College and McKinney CED
5. Neighborhoods of AnaCapri PID: IA#1 & IA#2A, Arcadia Farms, Brookside, Cambridge Crossing, Celina Hills PID, Chalk Hill, Collin Creek East & West, Creeks of Legacy, Cross Creek Meadows PID, Crossroads, Downtown Plano PID, Eastridge PID, Edgewood Creek, Elevon PID: IA #1, IA #2-A, IA #2-8 & ZIRA, Glen Crossing, Glen Crossing West, Haggard Farm PID: IA# 1 and MIA, Harper Estates PID, Heritage PID: Zone 1, Zone 2, Zone 3 & Zone 4, Hillside Village PID, Hurricane Creek: IA#1, 1A#2 & MIA, Lakepointe: MIA, IA #1 & IA #2-3, Lakes at Mustang Ranch, Legacy Hills PID, Meadows Vista IA#1, Mosaic PID, North Sky PID, NPMMD #1 PID, Ownsby Farms, Parvin PID, Parks at Wilson Creek, Sherley Tract: MIA & IA#1, Sicily PID, Simpson Rd: O&M, PID & 1A#2, Southridge PID, Ten Mile Creek PID, Trails of Lavon: IA#2, IA#3 & PID, Wells: North & South, The Columns, Whitewing Trails #2, Winchester: PID & 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, 2024, the various components of unavailable revenue and unearned revenue reported in the governmental funds were as follows:

Deferred inflows of resources:

Taxes:

General Fund	\$ 3,226,230
Debt Service Fund	<u>1,220,690</u>
Total taxes	<u>4,446,920</u>

Fines and Fees:

General Fund	790,064
General Road and Bridge Fund	<u>290,171</u>
Total fines and fees	<u>1,080,235</u>

Total deferred inflows of resources:	<u><u>\$ 5,527,155</u></u>
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Unearned Revenues:

Grant Funds	<u>166,019,325</u>
Total unearned revenue:	<u><u>\$ 166,019,325</u></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 Road and Bridge			2018		
	General Fund	Special Revenue Fund	Grants Fund	Debt Service Fund	Permanent Improvement	Non-Major Funds
Receivables:						
Taxes	\$ 3,131,703	\$ -	\$ -	\$ 1,183,371	\$ -	\$ -
Fines and Fees	3,458,231	1,270,121	-	-	-	-
Due from other governments	1,400,791	80,108	1,722,569	-	-	-
Due from other funds	969,281	-	-	-	-	-
Advance to other funds	61,668,770	-	-	-	96,418,604	11,089,949
Interest	1,328,048	-	-	-	326,699	-
Miscellaneous	1,449,685	-	-	-	12	166
Gross receivables	73,406,509	1,350,229	1,722,569	1,183,371	96,745,315	11,090,115
Less allowance for uncollectible	(2,713,369)	(979,950)	-	(17,081)	-	-
Net receivables	<u>\$ 70,693,140</u>	<u>\$ 370,279</u>	<u>\$ 1,722,569</u>	<u>\$ 1,166,290</u>	<u>\$ 96,745,315</u>	<u>\$ 11,090,115</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 2024.

A summary of changes in capital assets follows:

	Beginning balance	Increases	Decreases	Transfers	Ending balance
Governmental activities:					
Capital assets, not depreciated:					
Land	\$ 70,579,859	\$ 76,787,881	\$ (18,081,783)	\$ (9,478)	\$ 129,276,479
Construction in progress	50,696,325	73,321,283	-	(32,036,509)	91,981,099
Historical treasures	584,813	20,000	-	-	604,813
Total capital assets, not depreciated	121,860,997	150,129,164	(18,081,783)	(32,045,987)	221,862,391
Capital assets, being depreciated/amortized:					
Buildings	268,923,042	3,229,057	-	338,941	272,491,040
Improvements other than buildings	8,833,216	-	-	-	8,833,216
Machinery and equipment	106,944,258	9,994,339	(1,280,250)	119,361	115,777,708
Infrastructure	369,493,636	8,866,419	(3,014,382)	1,551,981	376,897,654
Right to use - buildings	1,208,548	-	(127,197)	-	1,081,351
Right to use - equipment	584,875	130,161	-	-	715,036
Right to use - subscriptions	1,411,893	1,824,055	-	-	3,235,948
Total assets being depreciated	757,399,468	24,044,031	(4,421,829)	2,010,283	779,031,953
Less accumulated depreciation for:					
Buildings	(167,937,431)	(7,703,403)	-	-	(175,640,834)
Improvements other than buildings	(6,141,877)	(425,942)	-	-	(6,567,819)
Machinery and equipment	(78,764,346)	(11,515,019)	1,277,526	-	(89,001,839)
Infrastructure	(217,389,130)	(19,003,279)	2,370,402	-	(234,022,007)
Less accumulated amortization for:					
Right to use - buildings	(608,891)	(236,230)	-	-	(845,121)
Right to use - equipment	(115,717)	(145,707)	-	-	(261,424)
Right to use - subscriptions	(582,135)	(1,289,061)	-	-	(1,871,196)
Total accumulated depreciation and amortization	(471,539,527)	(40,318,641)	3,647,928	-	(508,210,240)
Net capital assets, being depreciated and amortized	285,859,941	(16,274,610)	(773,901)	2,010,283	270,821,713
Governmental activities, capital assets	\$ 407,720,938	\$ 133,854,554	\$ (18,855,684)	\$ (30,035,704)	\$ 492,684,104
	Beginning balance	Increases	Decreases	Transfers	Ending balance
Business-type activities:					
Capital assets, not depreciated:					
Land	\$ 89,971,867	-	\$ (587,085)	\$ 9,478	\$ 89,394,260
Construction in progress	46,823,870	1,783,562	-	30,026,226	78,633,658
Total capital assets, not depreciated	136,795,737	1,783,562	(587,085)	30,035,704	168,027,918
Capital assets, being depreciated:					
Buildings	2,846,799	188,932	-	-	3,035,731
Improvements other than buildings	85,341	-	-	-	85,341
Machinery and equipment	351,087	14,237	(5,469)	-	359,855
Infrastructure	10,323,290	-	(619,398)	-	9,703,892
Total assets being depreciated	13,606,517	203,169	(624,867)	-	13,184,819
Less accumulated depreciation for:					
Buildings	(1,636,565)	(94,893)	-	-	(1,731,458)
Improvements other than buildings	(12,090)	(8,534)	-	-	(20,624)
Machinery and equipment	(242,285)	(42,700)	3,386	-	(281,599)
Infrastructure	(5,233,335)	(808,658)	314,001	-	(5,727,992)
Total accumulated depreciation	(7,124,275)	(954,785)	317,387	-	(7,761,673)
Net capital assets, being depreciated	6,482,242	(751,616)	(307,480)	-	5,423,146
Business-type activities, capital assets	\$ 143,277,979	\$ 1,031,946	\$ (894,565)	\$ 30,035,704	\$ 173,451,064

Depreciation expense for FY 2024 was charged to functions/programs of the primary government as follows:

Governmental activities:

General administration	\$ 9,216,641
Judicial	78,881
Financial administration	52,674
Legal	727
Public facilities	8,486,709
Equipment services	1,109,524
Public safety	604,312
Public transportation	20,320,928
Health and welfare	294,215
Culture and recreation	152,820
Conservation	<u>1,210</u>
Total governmental activities	<u>\$ 40,318,641</u>

Proprietary activities

Outer loop:	
Public transportation	\$ 808,658
Animal safety:	
Public facilities	104,699
Public safety	<u>41,428</u>
Total business-type activities	<u>\$ 954,785</u>

Construction Commitments

Collin County has active construction projects as of September 30, 2024. The projects include road and bridge construction and new facility construction. At year-end the County's outstanding commitments with contractors are as follows:

Project Type	Remaining Commitment
Public transportation	\$ 86,393,955
Public facilities	<u>168,442,958</u>
Total	<u>\$ 254,836,913</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 \$841,715,000 as of September 30, 2024, of which \$198,725,000 was issued in 2024.

The following are general obligation bonds and tax notes outstanding at September 30, 2024, and are for governmental activities only:

Fund Name	Interest Rates	Date Issued	Maturity	Due as of September 30, 2024
Limited Tax Refunding Bonds 2013B	0.450% to 3.189%	2013	2025	\$ 1,205,000
Limited Tax Refunding and Improvement Bond 2014	2.000% to 5.000%	2014	2034	5,955,000
Limited Tax Refunding and Improvement Bond 2015	2.000% to 4.000%	2015	2035	1,900,000
Limited Tax Refunding and Improvement Bond 2016	2.000% to 5.000%	2016	2036	2,145,000
Limited Tax Permanent Improvement Bond 2019	3.000% to 5.000%	2019	2039	100,225,000
Limited Tax Permanent Improvement Bond 2020	3.000% to 5.000%	2020	2040	106,650,000
Limited Tax Refunding Bond 2020	0.540% to 1.884%	2020	2032	30,410,000
Limited Tax Permanent Improvement and Refunding Bond 2021	2.250% to 5.000%	2021	2041	63,825,000
Limited Tax Refunding Bond 2021	0.302% to 1.963%	2021	2033	20,775,000
Limited Tax Permanent Improvement Bond 2022	4.000% to 5.000%	2022	2042	51,070,000
Limited Tax Permanent Improvement Bond 2023	4.000% to 5.000%	2023	2043	218,105,000
Limited Tax Permanent Improvement and Refunding Bond 2024	4.000% to 5.000%	2024	2044	198,725,000
Unlimited Tax Refunding Bond 2013B	0.650% to 4.000%	2013	2025	495,000
Unlimited Tax Road and Refunding Bond 2015	2.000% to 5.000%	2015	2035	30,065,000
Unlimited Tax Road and Refunding Bond 2016	2.000% to 5.000%	2016	2028	10,165,000
Total:				<u>\$ 841,715,000</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	\$ 15,720,000
Total principal to be paid to bondholders	\$ 15,720,000
Liability as of September 30, 2024	<u>\$ 1,205,000</u>

Limited Tax Refunding and Improvement Bonds, Series 2014

(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	21,180,000
Total principal to be paid to bondholders	<u>\$ 23,380,000</u>
Liability as of September 30, 2024	<u><u>\$ 5,955,000</u></u>

Limited Tax Refunding and Improvement Bonds, Series 2015

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

\$3,675,000 Limited Tax Refunding and 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 and Improvement Bonds, Series 2015

New Issue	\$ 2,295,000
Refunding	1,380,000
Total principal to be paid to bondholders	<u>\$ 3,675,000</u>
Liability as of September 30, 2024	<u><u>\$ 1,900,000</u></u>

Limited Tax Refunding and Improvement Bonds, Series 2016
(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		1,900,000
Total principal to be paid to bondholders	\$	4,045,000
Liability as of September 30, 2024	\$	2,145,000

Limited Tax Permanent Improvement Bonds, Series 2019
(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, 2024	\$	100,225,000

Limited Tax Permanent Improvement Bonds, Series 2020
(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, 2024	\$ 106,650,000

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, 2024	\$ 30,410,000

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	<u>3,515,000</u>
Total principal to be paid to bondholders	<u>\$ 103,520,000</u>
Liability as of September 30, 2024	<u><u>\$ 63,825,000</u></u>

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	<u>\$ 28,930,000</u>
Total principal to be paid to bondholders	<u>\$ 28,930,000</u>
Liability as of September 30, 2024	<u><u>\$ 20,775,000</u></u>

Limited Tax Permanent Improvement Bonds, Series 2022
(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, 2024 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 Bonds, Series 2022

New Issue	\$ 82,870,000
Total principal to be paid to bondholders	\$ 82,870,000
Liability as of September 30, 2024	\$ 51,070,000

Limited Tax Permanent Improvement Bonds, Series 2023
(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 Bonds, Series 2023

New Issue	\$ 243,395,000
Total principal to be paid to bondholders	\$ 243,395,000
Liability as of September 30, 2024	\$ 218,105,000

Limited Tax Permanent Improvement and Refunding Bonds, Series 2024

(new issue authorized by voters on November 7, 2023, issued June 15, 2024)

\$198,725,000 Limited Tax Permanent Improvement and Refunding Bonds, Series 2024 were issued for (i) designing, developing, constructing, renovating, improving, expanding and equipping court facilities and juvenile and adult detention facilities, including juvenile probation facilities; (ii) designing, developing, constructing, renovating, improving, extending, expanding and maintaining non-tolled 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; (iv) designing, developing, constructing, renovating, improving, expanding, and equipping the Collin County Medical Examiner's office facilities; (v) designing, developing, constructing, renovating, improving, expanding, and equipping the existing Collin County animal shelter; (vi) refunding certain outstanding debt obligations of the County for debt service savings, and (vii) paying the costs of issuing the Bonds. Principal maturities will occur annually beginning on February 15, 2025 with installments ranging from \$6,400,000 to \$24,425,000. 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, 2044. The refunding resulted in savings of \$3,286,264 due to a decrease in cash flow requirements and had an economic gain of \$740,109.68. 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 2024

New Issue	\$ 183,355,000
Refunding	15,370,000
Total principal to be paid to bondholders	<u>\$ 198,725,000</u>
Liability as of September 30, 2024	<u>\$ 198,725,000</u>

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	<u>\$ 15,970,000</u>
Liability as of September 30, 2024	<u>\$ 495,000</u>

Unlimited Tax Road and Refunding Bonds, Series 2015

(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	<u>\$ 67,075,000</u>
Liability as of September 30, 2024	<u>\$ 30,065,000</u>

Unlimited Tax Road and Refunding Bonds, Series 2016

(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	<u>\$ 51,825,000</u>
Liability as of September 30, 2024	<u>\$ 10,165,000</u>

(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, 2024, \$15.370 million of bonds are considered defeased.

(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 \$14,425,215 cumulative rebate liability.

(j) Changes in Non-current Liabilities

Non-current liabilities for the year ended September 30, 2024, were as follows:

	Beginning			Ending	Due within
Governmental activities:	Balance	Additions	Deductions	Balance	one year
General obligation bonds	\$ 721,825,000	\$ 198,725,000	\$ 78,835,000	\$ 841,715,000	\$65,620,000
Lease liability	1,062,489	130,161	514,823	677,827	382,642
Subscription liability	714,056	1,824,054	1,276,270	1,261,840	940,632
Compensated absences	11,600,055	15,155,683	13,796,232	12,959,506	7,331,680
Claims and judgements	2,799,948	44,174,021	44,074,982	2,898,987	544,569
Arbitrage liability	-	14,425,215	-	14,425,215	-
Unamortized bond premium	73,488,269	16,113,140	6,484,021	83,117,388	-
Total	<u>811,489,817</u>	<u>290,547,274</u>	<u>144,981,328</u>	<u>957,055,763</u>	<u>74,819,523</u>

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
2025	\$ 65,620,000	\$ 35,172,909	\$ 100,792,909
2026	44,890,000	32,202,404	77,092,404
2027	43,245,000	30,256,060	73,501,060
2028	42,465,000	28,361,056	70,826,056
2029	41,395,000	26,512,257	67,907,257
2030-2034	222,065,000	104,378,700	326,443,700
2035-2039	230,130,000	56,504,969	286,634,969
2040-2044	151,905,000	12,847,269	164,752,269
Total	<u>\$ 841,715,000</u>	<u>\$ 326,235,624</u>	<u>\$ 1,167,950,624</u>

The Debt Service Fund has \$7,285,383 to service the general long-term bond retirement as of September 30, 2024. 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, 2024, for governmental activities are as follows:

Purpose of Lease	Interest Rate	Initial Year of Lease	Amount of Initial Liability	Amounts Outstanding 09/30/24	Amounts Due Within One Year
Governmental activities:					
Right to Use:					
Buildings	0.445%	2021	\$ 1,236,248	\$ 240,235	\$ 240,235
Equipment	3.450%	2022	\$ 547,131	414,468	133,444
Equipment	3.450%	2022	\$ 8,867	7,599	2,447
Equipment	3.450%	2022	\$ 32,248	15,525	6,516
Total governmental activities				\$ 677,827	\$ 382,642

The future principal and interest lease payments as of September 30, 2024, are as follows for governmental activities:

Year Ended September 30,	Governmental Activities		
	Principal	Interest	Total Requirements
2025	\$ 382,643	\$ 13,514	\$ 396,157
2026	147,378	8,352	155,730
2027	146,619	4,364	150,983
2028	1,187	238	1,425
Totals	\$ 677,827	\$ 26,468	\$ 704,295

(m) Subscription Liability

A summary of subscription payables, as of September 30, 2024, for governmental activities are as follows:

Purpose of Subscription	Interest Rate	Initial Year of Subscription	Amount of Initial Liability	Amounts Outstanding 09/30/24	Amounts Due Within One Year
Governmental activities:					
Right to Use:					
Software	3.049%	2024	\$ 800,037	\$ 642,417	\$ 321,209
Software	3.107%	2022	\$ 115,250	38,405	38,405
Software	2.570%	2024	\$ 1,024,018	581,018	581,018
Total governmental activities				\$ 1,261,840	\$ 940,632

The future principal and interest payments as of September 30, 2024, are as follows for governmental activities:

Year Ended September 30,	Governmental Activities		
	Principal	Interest	Total Requirements
2025	\$ 940,632	\$ 22,166	\$ 962,798
2026	321,208	9,794	331,002
Totals	\$ 1,261,840	\$ 31,960	\$ 1,293,800

(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, 2024, is as follows:

	Due from	Due to
General Fund	\$ 969,281	\$ -
Grants Fund	-	969,281
Total	<u>\$ 969,281</u>	<u>\$ 969,281</u>

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	\$ 61,668,770	\$ -
2018 Permanent Improvement Bond	96,418,604	-
Nonmajor Funds	11,089,949	-
Collin County Toll Road Authority Fund	-	169,177,323
Total	<u>\$ 169,177,323</u>	<u>\$ 169,177,323</u>

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, 2024, is as follows:

Transfers In	Transfers Out	Amount
General Fund	Grant Fund	\$ 7,160,000
Grant Fund	General Fund	33,468
Health Care Foundation	General Fund	3,900,000
Nonmajor Funds	Nonmajor Funds	263,837
Total		<u>\$ 11,357,305</u>

Transfers out from the General Fund consists of a \$3,900,000 transfer to the Health Care Foundation Fund to support operations of the fund, a transfer of \$33,468 for grant matching funds. \$7,160,000 was transferred from the Grant Fund to the General Fund for the ARPA grant.

(p) Capital Contributions

Increase in advances from other funds related to capital assets were transferred to the Collin County Toll Road Authority Enterprise Fund (\$30,035,705) from the 2018 Permanent Improvement Fund (\$29,748,559), and the General Fund (\$287,146) 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.

(g) 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 \$28,629,499. 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	\$	13,579,639
Outer Loop project		40,544,712
Information technology projects		7,498,620
Road projects		45,907,028
Building projects		171,018,492
Document preservations		3,052,328
Total	\$	<u>281,600,819</u>

Encumbrances in an amount of \$9,778,415 were rolled over in the General Road and Bridge Fund. Of this amount, \$3,061,330 was for equipment for which the purchase was not completed in 2024, \$2,037,333 for road maintenance projects, \$2,020,026 was allocated for program contingency, \$1,900,063 for building improvements, \$255,492 of encumbrances were rolled over for consulting.

The Health Care Foundation Fund had \$817,148 restricted encumbrances roll over from 2024 to 2025. Of these amounts \$417,500 was for project access, \$284,220 was for software maintenance, \$82,741 was rolled over for grant programs to non-profit organizations, and \$24,900 for software.

Encumbrances in an amount of \$151,813,027 were rolled over in Grant Funds. Of this amount \$151,768,557 was related to buildings.

The 2018 Permanent Improvement Bond Fund had \$63,006,800 of encumbrances roll over from 2024 to 2025. Of this amount \$48,952,272 was rolled over for road construction and \$10,587,161 for consulting.

The 2023 Permanent Improvement Bond Fund had \$15,093,148 of encumbrances roll over from 2024 to 2025. Of this amount \$15,093,148 was rolled over for building construction.

An encumbered amount of \$34,720,421 was rolled over in all other governmental funds. These encumbrances were \$27,510,834 for infrastructure, \$2,800,000 for indexing service, \$1,539,306 for buildings and \$340,693 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, 2024, the County paid \$1,500 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 \$6.2 million in benefits paid in 2024 after experiencing an increase of \$2.8 million in 2023 compared to 2022. Total net position decreased by \$1.8 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 \$500,000. 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 2024 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 2024 and 2023 are as follows (in thousands):

	Prior Year Liability	Estimates	Payments	Current Year Liability
2024 Employee Medical	855	41,042	41,042	855
2023 Employee Medical	855	32,024	32,024	855
2024 Workers' Compensation	638	545	545	638
2023 Workers' Compensation	638	250	250	638
2024 Liability Insurance	446	1,457	1,457	446
2023 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, 2024, 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 2024.

(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 870 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, 2023, the plan had 4,344 members of which 1,850 are depositing members and 1,470 are inactive members entitled but not yet receiving benefits. As of December 31, 2023 there were 1,024 retired employees receiving benefits from the program averaging \$2,681 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 for calendar years 2023 and 2024, was 7.98% and 7.50%, respectively. However, the County contributed an amount of 9.50% and 10.00%, respectively. The contribution rate payable by the employee members for the calendar years of 2024 and 2023 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, 2023, 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, 2023, 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, 2023. All other actuarial assumptions that determined the total pension liability as of December 31, 2023, 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, 2023 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 2021 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 7.60%. 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 2024 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 2021 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 TCDRS 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 12/31/2022	\$ 743,871,606	\$ 774,233,636	\$ (30,362,030)
Changes for the year:			
Service cost	17,990,432	-	17,990,432
Interest on total pension liability ⁽¹⁾	56,586,396	-	56,586,396
Effect of economic/demographic gains or losses	3,087,398	-	3,087,398
Effect of plan changes ⁽²⁾	-	-	-
Refund of contributions	(1,550,105)	(1,550,105)	-
Benefit payments	(33,703,785)	(33,703,785)	-
Administrative expenses	-	(445,990)	445,990
Member contributions	-	9,384,178	(9,384,178)
Net investment income	-	85,041,778	(85,041,778)
Employer contributions	-	21,088,494	(21,088,494)
Other ⁽³⁾	-	70,228	(70,228)
Balance at 12/31/2023	<u>\$ 786,281,942</u>	<u>\$ 854,118,434</u>	<u>\$ (67,836,492)</u>

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

TCDRS does not charge fees or interest.

⁽²⁾ No plan changes valued

⁽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	\$ 893,824,236	\$ 786,281,942	\$ 696,454,820
Fiduciary net position	<u>854,118,434</u>	<u>854,118,434</u>	<u>854,118,434</u>
Net pension liability/(asset)	<u>\$ 39,705,802</u>	<u>\$ (67,836,492)</u>	<u>\$ (157,663,614)</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, 2024, the County recognized pension expense of \$2,238,721. At December 31, 2023, 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	\$ 3,306,514	\$ 670,560
Changes of assumptions	8,006,623	-
Net difference between projected and actual experience	3,956,752	-
Contributions made subsequent to measurement date	11,259,065	-
Total	<u>\$ 26,528,954</u>	<u>\$ 670,560</u>

An amount of \$11,259,065 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, 2025. 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 December 31:	
2025	\$ 3,537,770
2026	(1,277,899)
2027	17,617,934
2028	(5,278,476)
Total	<u>\$ 14,599,329</u>

(h) 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, 2024, 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	\$ 20,296	26%
FedEx Office & Print Services Inc.	5,000	50%
Texas Instruments Inc.	1,446,919	71%
TR Legacy Circle LLC	55,001	47%
Total	<u>\$ 1,527,216</u>	

(i) Accounting Changes and Error Corrections

During the year the County had changes within the financial reporting entity:

1. The 2018 Permanent Improvement Capital Projects fund was previously reported as a nonmajor governmental fund and is now reported as a major fund.
2. The 2020 Permanent Improvement Capital Projects fund was previously reported as a major fund and is now included with the 2018 Permanent Improvement Fund instead of separately.
3. The 2018 Road Bond Fund was previously reported as a nonmajor fund and is now included with the 2018 Permanent Improvement Fund instead of separately.

The changes in classification are required based on quantitative factors.

(j) Future Financial Reporting Requirements

Significant new accounting standards issued by the GASB not yet implemented by the County include the following:

GASB 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.

GASB Statement No. 102, *Certain Risk Disclosures* – The objective of this Statement is to provide users of government financial statements with information about risks related to a government's vulnerabilities due to certain concentrations or constraints that is essential to their analyses for making decisions or assessing accountability. This Statement will become effective for reporting periods beginning after June 15, 2024, and the impact has not yet been determined.

GASB Statement No. 103, *Financial Reporting Model Improvements* – The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues. This Statement will become effective for reporting periods beginning after June 15, 2025, and the impact has not yet been determined.

GASB Statement No. 104, *Disclosure of Certain Capital Assets* – The objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets. This Statement requires certain types of capital assets to be presented separately in the note disclosures, including right-to-use assets related to leases, Subscription-Based Information Technology Arrangements, and public-private or public-public partnerships. Other intangible assets are also required to be presented separately by major class. Additional disclosures have also been required for capital assets held for sale. This Statement will become effective for reporting periods beginning after June 15, 2025, 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, 2024

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Property taxes	\$ 236,419,110	\$ 236,419,110	\$ 237,216,055	\$ 796,945
Licenses and permits	706,000	874,600	721,547	(153,053)
Federal and state funds	7,179,770	7,179,770	9,623,939	2,444,169
Fees and charges for services	21,512,660	20,915,245	26,470,783	5,555,538
Fines and forfeitures	1,141,000	1,141,000	1,333,719	192,719
Rental revenues	291,550	291,550	272,766	(18,784)
Interest	7,093,352	7,093,352	21,443,867	14,350,515
Miscellaneous	125,500	240,591	1,220,573	979,982
Total revenues	274,468,942	274,155,218	298,303,249	24,148,031
Expenditures:				
Current:				
General administration	66,916,761	59,332,346	41,513,909	17,818,437
Judicial	30,735,152	31,019,361	29,718,713	1,300,648
Financial administration	18,410,900	18,660,936	18,064,842	596,094
Legal	20,404,051	18,928,020	18,287,385	640,635
Public facilities	15,879,186	15,937,973	14,380,263	1,557,710
Equipment services	3,440,281	3,478,001	2,682,808	795,193
Public safety	98,327,349	103,082,498	100,240,957	2,841,541
Health and welfare	28,548,135	30,107,353	29,002,519	1,104,834
Culture and recreation	1,189,006	1,189,006	1,111,287	77,719
Conservation	347,626	347,626	313,917	33,709
Capital outlay	26,923,935	36,674,494	10,976,961	25,697,533
Debt service:				
Principal retirement	-	1,063,279	1,063,278	1
Interest and fiscal charges	-	37,619	37,619	-
Total expenditures	311,122,382	319,858,512	267,394,458	52,464,054
Excess of revenues over expenditures	(36,653,440)	(45,703,294)	30,908,791	76,612,085
Other financing sources (uses):				
Transfers in	310,000	7,470,000	7,160,000	(310,000)
Transfers out	(4,210,000)	(4,246,456)	(3,933,468)	312,988
Sale of assets	-	-	289,706	289,706
Issuance of leases	-	8,867	8,867	-
Issuance of subscriptions	-	1,824,054	1,824,054	-
Total other financing sources (uses)	(3,900,000)	5,056,465	5,349,159	292,694
Net change in fund balance	(40,553,440)	(40,646,829)	36,257,950	76,904,779
Fund balance – beginning	347,265,516	347,265,516	347,265,516	-
Fund balance – ending	\$ 306,712,076	\$ 306,618,687	\$ 383,523,466	\$ 76,904,779

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, 2024

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Licenses and permits	\$ 6,000	\$ 6,000	\$ 90,108	\$ 84,108
Fees & charges for services:	24,050,000	24,050,000	29,290,608	5,240,608
Fines and forfeitures:	762,000	762,000	650,082	(111,918)
Other local government funds	-	-	4,011	4,011
Interest	1,421,717	1,421,717	3,386,919	1,965,202
Miscellaneous:	185,400	185,400	547,081	361,681
Total revenues	26,425,117	26,425,117	33,968,809	7,543,692
Expenditures:				
Current:				
Public Safety:				
Information Technology GIS				
Salaries and benefits	78,473	80,723	80,723	-
Maintenance and operating	4,714	4,354	4,353	1
Total Information Technology GIS	83,187	85,077	85,076	1
Total public safety	83,187	85,077	85,076	1
Public Transportation:				
Road and Bridge Maintenance:				
Salaries and benefits	8,459,614	8,459,614	7,816,274	643,340
Training and travel	28,616	28,616	6,259	22,357
Maintenance and operating	13,589,641	21,194,641	13,921,931	7,272,710
Total Road and Bridge Maintenance	22,077,871	29,682,871	21,744,464	7,938,407
Engineering:				
Salaries and benefits	1,420,096	1,420,096	1,168,439	251,657
Training and travel	30,135	30,135	5,311	24,824
Maintenance and operating	371,953	371,953	348,033	23,920
Total Engineering	1,822,184	1,822,184	1,521,783	300,401
Services and Operations:				
Salaries and benefits	703,815	703,815	699,399	4,416
Training and travel	10,493	10,493	324	10,169
Maintenance and operating	28,590	28,590	1,263	27,327
Total Services and Operations	\$ 742,898	\$ 742,898	\$ 700,986	\$ 41,912

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, 2024

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Non-departmental:				
Maintenance and operating	\$ 3,052,143	\$ 3,082,295	\$ 194,714	\$ 2,887,581
Total public transportation	27,695,096	35,330,248	24,161,947	11,168,301
Conservation:				
Soil Conservation:				
Maintenance and operating	44,035	44,035	7,821	36,214
Total conservation	44,035	44,035	7,821	36,214
Capital Outlay:				
Public Transportation:				
Road and Bridge	6,321,663	6,289,622	1,318,959	4,970,663
Total capital outlay	6,321,663	6,289,622	1,318,959	4,970,663
Total expenditures	34,143,981	41,748,982	25,573,803	16,175,179
Excess (deficiency) of revenues over (under) expenditures	(7,718,864)	(15,323,865)	8,395,006	23,718,871
Fund balance – beginning	77,781,229	77,781,229	77,781,229	-
Fund balance – ending	\$ 70,062,365	\$ 62,457,364	\$ 86,176,235	\$ 23,718,871

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, 2024

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Federal and state funds	\$ 90,000	\$ 240,000	\$ 242,574	\$ 2,574
Fees and charges for services	100,200	100,200	95,769	(4,431)
Rental revenues	1,137,155	1,137,155	1,155,385	18,230
Interest	183,544	183,544	393,806	210,262
Miscellaneous	3,000	3,000	3,191	191
Total revenues	<u>1,513,899</u>	<u>1,663,899</u>	<u>1,890,725</u>	<u>226,826</u>
Expenditures:				
Current:				
Public Facilities:				
Maintenance and operating	171,153	171,153	120,692	50,461
Total public facilities	<u>171,153</u>	<u>171,153</u>	<u>120,692</u>	<u>50,461</u>
Health and Welfare:				
Salaries and benefits	3,751,576	3,751,576	3,198,535	553,041
Training and travel	80,000	80,000	19,749	60,251
Maintenance and operating	2,250,101	2,250,101	818,039	1,432,062
Total health and welfare	<u>6,081,677</u>	<u>6,081,677</u>	<u>4,036,323</u>	<u>2,045,354</u>
Capital Outlay:				
Health and Welfare	24,900	24,900	-	24,900
Total capital outlay	<u>24,900</u>	<u>24,900</u>	<u>-</u>	<u>24,900</u>
Total expenditures	<u>6,277,730</u>	<u>6,277,730</u>	<u>4,157,015</u>	<u>2,120,715</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,763,831)</u>	<u>(4,613,831)</u>	<u>(2,266,290)</u>	<u>2,347,541</u>
Other financing sources (uses):				
Transfers in	3,900,000	3,900,000	3,900,000	-
Total other financing sources (uses)	<u>3,900,000</u>	<u>3,900,000</u>	<u>3,900,000</u>	<u>-</u>
Net change in fund balance	<u>(863,831)</u>	<u>(713,831)</u>	<u>1,633,710</u>	<u>2,347,541</u>
Fund balance – beginning	<u>4,756,761</u>	<u>4,756,761</u>	<u>4,756,761</u>	<u>-</u>
Fund balance – ending	<u>\$ 3,892,930</u>	<u>\$ 4,042,930</u>	<u>\$ 6,390,471</u>	<u>\$ 2,347,541</u>

COLLIN COUNTY, TEXAS
Required Supplementary Information
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (GAAP Basis) and Actual

Local Provider Participant Special Revenue Fund

For The Year Ended September 30, 2024

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Federal and state funds	\$ -	\$ -	\$ 144,635,056	\$ 144,635,056
Interest	-	-	248,763	248,763
Total revenues	-	-	144,883,819	144,883,819
Expenditures:				
Current:				
Health and Welfare:				
Maintenance and operating	-	105,248,510	105,248,509	1
Total health and welfare	-	105,248,510	105,248,509	1
Total expenditures	-	105,248,510	105,248,509	1
Excess (deficiency) of revenues over expenditures	-	(105,248,510)	39,635,310	<u>\$ 144,883,820</u>
Fund balance - beginning	-	-	-	
Fund balance - ending	<u>\$ -</u>	<u>\$ (105,248,510)</u>	<u>\$ 39,635,310</u>	



COLLIN COUNTY, TEXAS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

SEPTEMBER 30, 2024

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, and District Attorney Apportionment 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 the last day of March 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, 2024

Measurement Date December 31,	2023	2022	2021	2020
Total Pension Liability				
Service cost	\$ 17,990,432	\$ 16,950,175	\$ 19,099,246	\$ 15,427,640
Interest total pension liability	56,586,397	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	3,087,398	1,474,412	(2,682,246)	1,268,796
Benefit payments/refunds of contributions	<u>(35,253,890)</u>	<u>(31,902,613)</u>	<u>(29,406,766)</u>	<u>(27,531,212)</u>
Net change in total pension liability	42,410,337	51,715,470	38,765,535	74,098,494
Total pension liability - beginning	<u>743,871,605</u>	<u>692,156,135</u>	<u>653,390,600</u>	<u>579,292,106</u>
Total pension liability - ending (a)	<u><u>\$ 786,281,942</u></u>	<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	\$ 21,088,494	\$ 26,348,423	\$ 23,796,008	\$ 13,626,805
Member contributions	9,384,178	8,663,235	8,134,007	8,597,980
Investment income net of investment expenses	85,041,778	(48,259,506)	147,262,259	63,193,855
Benefit payments refunds of contributions	(35,253,890)	(31,902,613)	(29,406,766)	(27,531,212)
Administrative expenses	(445,990)	(453,716)	(442,934)	(489,605)
Other	<u>70,228</u>	<u>1,121,916</u>	<u>255,829</u>	<u>(96,335)</u>
Net change in plan fiduciary net position	79,884,798	(44,482,261)	149,598,403	57,301,488
Plan fiduciary net position - beginning	<u>774,233,636</u>	<u>818,715,897</u>	<u>669,117,494</u>	<u>611,816,006</u>
Plan fiduciary net position - ending (b)	<u>854,118,434</u>	<u>774,233,636</u>	<u>818,715,897</u>	<u>669,117,494</u>
Net pension liability(asset) - ending (a) - (b)	<u><u>\$ (67,836,492)</u></u>	<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	108.63%	104.08%	118.28%	102.41%
Pensionable covered payroll	\$ 134,059,685	\$ 123,760,496	\$ 116,200,103	\$ 122,828,292
Net pension liability(asset) as a percentage of covered payroll	-50.60%	-24.53%	-108.92%	-12.80%

2019	2018	2017	2016	2015	2014
\$ 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, 2024

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%
2024	14,770,740	14,770,740	-	149,585,570	9.9%

(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, 2024

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 2023: Employer contributions reflect that a 40% CPI COLA was adopted



**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, 2024

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Current:				
General Administration:				
County Judge:				
Salaries and benefits	\$ 230,075	\$ 230,075	\$ 229,955	\$ 120
Training and travel	11,000	11,000	7,867	3,133
Maintenance and operating	5,300	5,300	3,843	1,457
Total County Judge	246,375	246,375	241,665	4,710
Commissioners Court:				
Commissioners Court Precinct 1:				
Salaries and benefits	191,307	191,947	191,947	-
Training and travel	11,160	9,878	3,557	6,321
Maintenance and operating	1,100	1,100	168	932
Total Commissioners				
Court Precinct 1	203,567	202,925	195,672	7,253
Commissioners Court Precinct 2:				
Salaries and benefits	191,306	192,285	192,285	-
Training and travel	9,900	8,921	4,141	4,780
Maintenance and operating	1,100	1,100	-	1,100
Total Commissioners				
Court Precinct 2	202,306	202,306	196,426	5,880
Commissioners Court Precinct 3:				
Salaries and benefits	191,306	225,082	225,081	1
Training and travel	9,900	1,473	1,472	1
Maintenance and operating	1,100	419	419	-
Total Commissioners				
Court Precinct 3	202,306	226,974	226,972	2
Commissioners Court Precinct 4:				
Salaries and benefits	191,306	192,088	192,087	1
Training and travel	9,900	9,118	6,469	2,649
Maintenance and operating	1,500	1,500	1,480	20
Total Commissioners				
Court Precinct 4	202,706	202,706	200,036	2,670
Total Commissioners				
Court	810,885	834,911	819,106	15,805
County Clerk:				
Salaries and benefits	2,970,517	2,947,557	2,771,111	176,446
Training and travel	50,800	50,800	17,889	32,911
Maintenance and operating	3,949,773	3,949,214	1,608,206	2,341,008
Total County Clerk	6,971,090	6,947,571	4,397,206	2,550,365

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2024

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Support Services:				
Salaries and benefits	\$ 273,450	\$ 249,972	\$ 245,197	\$ 4,775
Maintenance and operating	1,866,607	1,866,607	1,714,314	152,293
Total Support Services	2,140,057	2,116,579	1,959,511	157,068
Human Resources:				
Salaries and benefits	3,019,449	2,997,462	2,886,646	110,816
Training and travel	50,800	50,800	29,075	21,725
Maintenance and operating	198,550	198,550	130,175	68,375
Total Human Resources	3,268,799	3,246,812	3,045,896	200,916
Civil Services:				
Salaries and benefits	94,854	101,468	101,467	1
Training and travel	1,500	1,500	-	1,500
Maintenance and operating	10,500	3,886	517	3,369
Total Civil Services	106,854	106,854	101,984	4,870
Veterans Services:				
Salaries and benefits	291,435	307,177	307,177	-
Training and travel	12,150	1,391	1,390	1
Maintenance and operating	3,071	2,245	2,244	1
Total Veterans' Service Officer	306,656	310,813	310,811	2
Non-Departmental:				
Salaries and benefits	686,820	500,174	272,422	227,752
Training and travel	35,000	35,000	3,539	31,461
Maintenance and operating	30,104,411	24,676,074	13,113,741	11,562,333
Total Non-Departmental	30,826,231	25,211,248	13,389,702	11,821,546
Non-Departmental Capital Replacement:				
Maintenance and operating	2,730,230	2,098,653	428,621	1,670,032
Total Non-Departmental Capital Replacement	2,730,230	2,098,653	428,621	1,670,032
Administrative Services:				
Salaries and benefits	1,391,292	1,455,751	1,455,750	1
Training and travel	15,700	11,041	11,041	-
Maintenance and operating	3,700	7,905	6,368	1,537
Total Administrative Services	1,410,692	1,474,697	1,473,159	1,538
Risk Management:				
Salaries and benefits	219,915	219,915	210,877	9,038
Training and travel	4,880	4,880	813	4,067
Maintenance and operating	2,616,590	2,616,590	2,582,180	34,410
Total Risk Management	2,841,385	2,841,385	2,793,870	47,515

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2024

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Information Technology:				
Salaries and benefits	\$ 7,740,145	\$ 7,856,188	\$ 7,856,187	\$ 1
Training and travel	245,450	120,727	107,612	13,115
Maintenance and operating	2,987,824	1,923,104	733,481	1,189,623
Total Information Technology	10,973,419	9,900,019	8,697,280	1,202,739
Elections:				
Salaries and benefits	2,268,776	2,555,050	2,555,050	-
Training and travel	19,000	12,873	12,873	-
Maintenance and operating	536,533	463,150	463,150	-
Total Elections	2,824,309	3,031,073	3,031,073	-
Records:				
Salaries and benefits	611,637	620,305	620,304	1
Training and travel	12,831	6,737	6,443	294
Maintenance and operating	339,437	336,863	196,468	140,395
Total Records	963,905	963,905	823,215	140,690
Telecommunications:				
Maintenance and operating	495,874	1,451	810	641
Total Telecommunications	495,874	1,451	810	641
Total General Administration	66,916,761	59,332,346	41,513,909	17,818,437
Judicial:				
Magistrate Department:				
Salaries and benefits	791,764	791,764	770,576	21,188
Training and travel	2,020	2,020	353	1,667
Maintenance and operating	107,173	107,173	77,658	29,515
Total Magistrate Department	900,957	900,957	848,587	52,370
Court Appointed Representation:				
Salaries and benefits	717,087	689,966	689,966	-
Training and travel	11,100	1,765	1,757	8
Maintenance and operating	14,850	14,850	11,638	3,212
Total Court Appointed Representation	743,037	706,581	703,361	3,220
County Court Probate:				
Salaries and benefits	605,047	605,047	599,602	5,445
Training and travel	16,650	16,650	9,268	7,382
Maintenance and operating	463,068	455,695	388,663	67,032
Total County Court Probate	1,084,765	1,077,392	997,533	79,859

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2024

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
County Courts-Shared:				
County Courts-Combined:				
Maintenance and operating	\$ 127,000	\$ 141,078	\$ 141,078	\$ -
Total County				
Courts-Shared	127,000	141,078	141,078	-
County Court-at-Law I:				
Salaries and benefits	671,011	683,103	683,103	-
Training and travel	8,328	334	333	1
Maintenance and operating	2,561	1,132	1,131	1
Total County				
Court-at-Law I	681,900	684,569	684,567	2
County Court-at-Law II:				
Salaries and benefits	691,585	707,085	707,085	-
Training and travel	6,200	193	193	-
Maintenance and operating	4,757	3,319	3,318	1
Total County				
Court-at-Law II	702,542	710,597	710,596	1
County Court-at-Law III:				
Salaries and benefits	680,478	693,782	693,782	-
Training and travel	6,291	405	404	1
Maintenance and operating	3,710	2,038	2,037	1
Total County				
Court-at-Law III	690,479	696,225	696,223	2
County Court-at-Law IV:				
Salaries and benefits	706,584	720,167	720,166	1
Training and travel	6,500	1,217	1,217	-
Maintenance and operating	4,829	3,656	2,824	832
Total County				
Court-at-Law IV	717,913	725,040	724,207	833
County Court-at-Law V:				
Salaries and benefits	655,044	665,730	665,730	-
Training and travel	6,720	2,311	2,309	2
Maintenance and operating	3,283	2,932	2,931	1
Total County				
Court-at-Law V	665,047	670,973	670,970	3
County Court-at-Law VI:				
Salaries and benefits	670,750	682,734	682,733	1
Training and travel	6,870	1,801	1,801	-
Maintenance and operating	2,813	2,201	2,201	-
Total County				
Court-at-Law VI	680,433	686,736	686,735	1

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2024

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
County Court-at-Law VII:				
Salaries and benefits	\$ 664,633	\$ 677,870	\$ 677,870	\$ -
Training and travel	7,600	865	865	-
Maintenance and operating	2,458	941	940	1
Total County				
Court-at-Law VII	674,691	679,676	679,675	1
Total County				
Courts-at-Law	4,940,005	4,994,894	4,994,051	843
County Court-at-Law Clerks:				
Salaries and benefits	2,971,275	2,971,275	2,940,668	30,607
Training and travel	15,555	15,555	1,648	13,907
Maintenance and operating	10,956	10,956	5,379	5,577
Total County Court-				
at-Law Clerks	2,997,786	2,997,786	2,947,695	50,091
County Clerks - Probate/Mental:				
Salaries and benefits	589,894	602,932	602,932	-
Training and travel	7,700	359	359	-
Maintenance and operating	24,338	18,641	13,298	5,343
Total County Clerks -				
Probate/Mental	621,932	621,932	616,589	5,343
District Courts:				
District Courts Shared:				
Salaries and benefits	1,050,132	965,139	922,418	42,721
Training and travel	14,085	14,085	12,721	1,364
Maintenance and operating	383,365	383,365	233,029	150,336
Total District Courts				
Shared	1,447,582	1,362,589	1,168,168	194,421
199th District Court:				
Salaries and benefits	441,757	453,300	453,299	1
Training and travel	6,558	6,323	6,322	1
Maintenance and operating	4,999	3,461	1,967	1,494
Total 199th District				
Court	453,314	463,084	461,588	1,496
219th District Court:				
Salaries and benefits	448,022	448,022	446,414	1,608
Training and travel	6,250	6,250	5,140	1,110
Maintenance and operating	3,788	3,788	2,868	920
Total 219th District				
Court	458,060	458,060	454,422	3,638
296th District Court:				
Salaries and benefits	434,259	437,216	437,216	-
Training and travel	7,681	4,724	489	4,235
Maintenance and operating	4,161	4,161	2,977	1,184
Total 296th District				
Court	446,101	446,101	440,682	5,419

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2024

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
366th District Court:				
Salaries and benefits	\$ 484,481	\$ 499,618	\$ 499,618	\$ -
Training and travel	8,420	1,778	1,777	1
Maintenance and operating	3,046	3,519	3,519	-
Total 366th District Court	495,947	504,915	504,914	1
380th District Court:				
Salaries and benefits	474,390	489,461	489,461	-
Training and travel	7,600	2,414	2,413	1
Maintenance and operating	3,318	1,265	1,264	1
Total 380th District Court	485,308	493,140	493,138	2
401st District Court:				
Salaries and benefits	454,137	467,425	467,425	-
Training and travel	6,250	3,729	3,728	1
Maintenance and operating	4,171	4,003	4,002	1
Total 401st District Court	464,558	475,157	475,155	2
416th District Court:				
Salaries and benefits	442,956	442,956	422,981	19,975
Training and travel	8,216	7,450	6,588	862
Maintenance and operating	2,127	2,893	2,502	391
Total 416th District Court	453,299	453,299	432,071	21,228
417th District Court:				
Salaries and benefits	498,432	513,544	513,543	1
Training and travel	6,853	6,665	6,664	1
Maintenance and operating	3,700	3,466	3,466	-
Total 417th District Court	508,985	523,675	523,673	2
429th District Court:				
Salaries and benefits	453,187	466,585	466,584	1
Training and travel	6,280	3,188	3,187	1
Maintenance and operating	6,526	4,212	2,173	2,039
Total 429th District Court	465,993	473,985	471,944	2,041
468th District Court:				
Salaries and benefits	467,716	481,226	481,225	1
Training and travel	9,700	5,463	5,249	214
Maintenance and operating	8,984	8,251	8,250	1
Total 468th District Court	486,400	494,940	494,724	216

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2024

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
469th District Court:				
Salaries and benefits	\$ 449,735	\$ 463,047	\$ 463,046	\$ 1
Training and travel	5,175	2,320	2,319	1
Maintenance and operating	7,033	5,387	4,344	1,043
Total 469th District Court	461,943	470,754	469,709	1,045
470th District Court:				
Salaries and benefits	448,157	460,776	460,776	-
Training and travel	6,703	2,039	2,037	2
Maintenance and operating	3,650	3,486	3,486	-
Total 470th District Court	458,510	466,301	466,299	2
471st District Court:				
Salaries and benefits	449,435	449,435	446,659	2,776
Training and travel	9,800	9,800	1,634	8,166
Maintenance and operating	6,818	6,818	2,643	4,175
Total 471st District Court	466,053	466,053	450,936	15,117
493rd Civil Court				
Salaries and benefits	354,452	354,452	340,570	13,882
Training and travel	7,050	7,050	1,463	5,587
Maintenance and operating	85,181	85,181	70,287	14,894
Total 493rd Civil Court	446,683	446,683	412,320	34,363
494th Family District Court				
Salaries and benefits	29,551	29,551	6,343	23,208
Training and travel	7,050	7,050	139	6,911
Maintenance and operating	108,073	108,073	23,137	84,936
Total 494th Family District Court	144,674	144,674	29,619	115,055
Total District Courts	8,143,410	8,143,410	7,749,362	394,048
District Clerk:				
Salaries and benefits	6,726,766	6,708,915	6,612,994	95,921
Training and travel	33,500	33,500	21,327	12,173
Maintenance and operating	86,176	84,255	24,325	59,930
Total District Clerk	6,846,442	6,826,670	6,658,646	168,024
District Clerk Document Preservation:				
Maintenance and operating	520,001	520,001	120,075	399,926
Jury Services - District Clerk:				
Salaries and benefits	319,943	315,401	315,401	-
Training and travel	9,000	2,474	2,473	1
Maintenance and operating	528,934	832,923	832,922	1
Total Jury Services - District Clerk	857,877	1,150,798	1,150,796	2

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2024

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Justices of the Peace:				
Justice of the Peace, Shared:				
Salaries and benefits	\$ 125,825	\$ 127,663	\$ 127,663	\$ -
Training and travel	3,500	1,662	76	1,586
Maintenance and operating	30,490	30,490	12,212	18,278
Total Justice of the Peace, Shared	159,815	159,815	139,951	19,864
Justice of the Peace, Precinct 1:				
Salaries and benefits	611,207	611,207	610,142	1,065
Training and travel	7,780	7,780	2,897	4,883
Maintenance and operating	2,950	2,950	1,973	977
Total Justice of the Peace, Precinct 1	621,937	621,937	615,012	6,925
Justice of the Peace, Precinct 2:				
Salaries and benefits	512,870	524,927	524,927	-
Training and travel	8,000	7,035	7,035	-
Maintenance and operating	9,479	6,952	6,951	1
Total Justice of the Peace, Precinct 2	530,349	538,914	538,913	1
Justice of the Peace, Precinct 3:				
Salaries and benefits	1,061,011	1,052,446	1,017,597	34,849
Training and travel	14,140	14,140	8,854	5,286
Maintenance and operating	8,200	8,200	3,779	4,421
Total Justice of the Peace, Precinct 3	1,083,351	1,074,786	1,030,230	44,556
Justice of the Peace, Precinct 4:				
Salaries and benefits	663,771	663,771	592,440	71,331
Training and travel	10,000	10,000	9,398	602
Maintenance and operating	9,717	9,717	6,074	3,643
Total Justice of the Peace, Precinct 4	683,488	683,488	607,912	75,576
Total Justices of the Peace	3,078,940	3,078,940	2,932,018	146,922
Total Judicial	30,735,152	31,019,361	29,718,713	1,300,648
Financial Administration:				
County Auditor:				
Salaries and benefits	4,277,508	4,277,508	4,258,790	18,718
Training and travel	46,850	46,850	11,153	35,697
Maintenance and operating	24,081	24,081	14,827	9,254
Total County Auditor	4,348,439	4,348,439	4,284,770	63,669
Budget Director:				
Salaries and benefits	964,598	989,645	989,644	1
Training and travel	17,600	16,160	16,159	1
Maintenance and operating	1,000	871	871	-
Total Budget Director	983,198	1,006,676	1,006,674	2

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2024

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
County Court-at-Law Clerks Collections:				
Salaries and benefits	\$ 386,615	\$ 391,233	\$ 391,233	\$ -
Training and travel	6,500	1,882	1,106	776
Maintenance and operating	9,766	9,766	3,971	5,795
Total County Court-at-Law Clerks Collections	402,881	402,881	396,310	6,571
Tax Assessor-Collector:				
Salaries and benefits	7,827,591	7,827,591	7,347,745	479,846
Training and travel	25,600	25,600	19,859	5,741
Maintenance and operating	175,945	175,945	168,390	7,555
Total Tax Assessor- Collector	8,029,136	8,029,136	7,535,994	493,142
Treasury:				
Salaries and benefits	551,367	555,699	555,699	-
Training and travel	10,700	6,368	3,487	2,881
Maintenance and operating	2,117	2,676	2,046	630
Total Treasury	564,184	564,743	561,232	3,511
Tax Appraiser:				
Maintenance and operating	2,035,262	2,261,261	2,261,261	-
Purchasing Department:				
Salaries and benefits	1,986,968	1,986,968	1,972,446	14,522
Training and travel	36,720	36,720	32,684	4,036
Maintenance and operating	24,112	24,112	13,471	10,641
Total Purchasing Department	2,047,800	2,047,800	2,018,601	29,199
Total Financial Administration	18,410,900	18,660,936	18,064,842	596,094
Legal:				
District Attorney:				
Salaries and benefits	19,443,151	17,967,120	17,812,306	154,814
Training and travel	107,550	99,009	39,642	59,367
Maintenance and operating	442,539	451,080	435,437	15,643
Total District Attorney	19,993,240	18,517,209	18,287,385	229,824
Court-Appointed Prosecutor:				
Maintenance and operating	410,811	410,811	-	410,811
Total Legal	20,404,051	18,928,020	18,287,385	640,635
Public Facilities:				
Facilities Management:				
Salaries and benefits	762,663	763,922	763,922	-
Training and travel	6,100	2,441	425	2,016
Maintenance and operating	1,512,635	1,217,187	1,141,511	75,676
Total Facilities Management	2,281,398	1,983,550	1,905,858	77,692

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2024

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Building Superintendent:				
Salaries and benefits	\$ 6,368,082	\$ 6,368,082	\$ 6,185,019	\$ 183,063
Training and travel	20,370	22,770	10,794	11,976
Maintenance and operating	5,785,862	5,832,752	5,611,426	221,326
Total Building Superintendent	12,174,314	12,223,604	11,807,239	416,365
Courthouse Security:				
Maintenance and operating	69,430	69,430	32,036	37,394
Permanent Improvement:				
Maintenance and operating	1,354,044	1,661,389	635,130	1,026,259
Total Public Facilities	15,879,186	15,937,973	14,380,263	1,557,710
Equipment Services:				
Service Center:				
Salaries and benefits	1,483,820	1,513,822	1,513,822	-
Training and travel	12,500	4,156	4,156	-
Maintenance and operating	1,943,961	1,960,023	1,164,830	795,193
Total Equipment Services	3,440,281	3,478,001	2,682,808	795,193
Public Safety:				
Ambulance:				
Maintenance and operating	1,004,862	1,004,862	379,444	625,418
Fire Marshal:				
Salaries and benefits	855,510	855,510	785,098	70,412
Training and travel	13,545	13,545	2,356	11,189
Maintenance and operating	1,008,370	1,008,370	1,005,279	3,091
Total Fire Marshal	1,877,425	1,877,425	1,792,733	84,692
Breathalyzer Program:				
Maintenance and operating	30,000	30,000	27,600	2,400
Total Breathalyzer Program	30,000	30,000	27,600	2,400
Constables:				
Constable, Precinct 1:				
Salaries and benefits	1,089,379	1,040,379	1,039,591	788
Training and travel	6,500	6,500	4,803	1,697
Maintenance and operating	10,050	10,050	8,901	1,149
Total Constable, Precinct 1	1,105,929	1,056,929	1,053,295	3,634
Constable, Precinct 2:				
Salaries and benefits	649,569	651,960	651,959	1
Training and travel	1,850	1,488	1,487	1
Maintenance and operating	6,097	5,245	3,491	1,754
Total Constable, Precinct 2	657,516	658,693	656,937	1,756

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2024

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Constable, Precinct 3:				
Salaries and benefits	\$ 1,726,983	\$ 1,698,260	\$ 1,696,191	\$ 2,069
Training and travel	11,680	14,680	7,392	7,288
Maintenance and operating	24,429	21,429	7,470	13,959
Total Constable, Precinct 3	1,763,092	1,734,369	1,711,053	23,316
Constable, Precinct 4:				
Salaries and benefits	1,026,376	1,042,984	1,042,984	-
Training and travel	7,174	5,785	5,457	328
Maintenance and operating	28,187	24,404	20,707	3,697
Total Constable, Precinct 4	1,061,737	1,073,173	1,069,148	4,025
Total Constables	4,588,274	4,523,164	4,490,433	32,731
Sheriff:				
Salaries and benefits	20,284,195	20,057,243	20,057,242	1
Training and travel	262,103	235,334	234,985	349
Maintenance and operating	1,097,293	974,576	828,629	145,947
Total Sheriff	21,643,591	21,267,153	21,120,856	146,297
Jail Operations:				
Salaries and benefits	35,591,238	38,158,601	38,158,600	1
Training and travel	64,886	49,590	49,589	1
Maintenance and operating	3,576,663	6,443,024	6,382,433	60,591
Total Jail Operations	39,232,787	44,651,215	44,590,622	60,593
Minimum Security Operations:				
Maintenance and operating	250	57	57	-
Total Minimum Security Operations	250	57	57	-
Sheriff's Office Fusion Center:				
Salaries and benefits	104,535	119,810	119,810	-
Training and travel	14,750	7,398	7,398	-
Maintenance and operating	8,400	6,945	345	6,600
Total Sheriff's Office Fusion Center	127,685	134,153	127,553	6,600
Medical Examiner:				
Salaries and benefits	2,201,516	2,163,368	2,163,368	-
Training and travel	19,000	15,224	15,223	1
Maintenance and operating	731,930	880,042	657,534	222,508
Total Medical Examiner	2,952,446	3,058,634	2,836,125	222,509
Highway Patrol:				
Salaries and benefits	40,836	40,836	16,951	23,885
Total Highway Patrol	40,836	40,836	16,951	23,885

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2024

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
County Corrections Center:				
Salaries and benefits	\$ 413,107	\$ 426,591	\$ 426,590	\$ 1
Total County				
Corrections Center	413,107	426,591	426,590	1
Child Abuse Task Force:				
Salaries and benefits	741,294	753,568	753,567	1
Training and travel	5,240	-	-	-
Maintenance and operating	9,564	7,722	7,722	-
Total Child Abuse				
Task Force	756,098	761,290	761,289	1
Sheriffs Office Dispatch:				
Salaries and benefits	2,991,306	3,066,351	3,066,351	-
Training and travel	8,015	4,044	4,043	1
Maintenance and operating	1,156,649	996,182	981,200	14,982
Total Sheriffs Office				
Dispatch	4,155,970	4,066,577	4,051,594	14,983
911 Addressing:				
Salaries and benefits	868,739	903,887	903,887	-
Training and travel	27,900	22,605	22,604	1
Maintenance and operating	53,288	43,886	33,334	10,552
Total 911 Addressing	949,927	970,378	959,825	10,553
Jail Cafeteria:				
Maintenance and operating	200,250	144,222	144,221	1
Total Jail Cafeteria	200,250	144,222	144,221	1
Juvenile Board:				
Juvenile Probation:				
Salaries and benefits	4,671,783	4,610,777	3,891,534	719,243
Training and travel	73,080	73,080	69,063	4,017
Maintenance and operating	720,654	720,654	614,716	105,938
Total Juvenile Probation	5,465,517	5,404,511	4,575,313	829,198
Juvenile Detention:				
Salaries and benefits	9,222,026	9,357,560	9,308,065	49,495
Training and travel	42,154	42,154	24,607	17,547
Maintenance and operating	1,411,924	1,276,390	730,472	545,918
Total Juvenile Detention	10,676,104	10,676,104	10,063,144	612,960
Juvenile Alternative Education:				
Salaries and benefits	668,087	891,529	889,792	1,737
Training and travel	6,000	4,898	4,898	-
Maintenance and operating	455,337	383,038	383,038	-
Total Alternative Education	1,129,424	1,279,465	1,277,728	1,737
Total Juvenile Board	17,271,045	17,360,080	15,916,185	1,443,895

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2024

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Pretrial Release:				
Maintenance and operating	\$ 827,399	\$ 510,464	\$ 510,464	\$ -
Total Pretrial Release	827,399	510,464	510,464	-
Development Service:				
Salaries and benefits	1,064,527	1,064,527	999,741	64,786
Training and travel	11,965	11,965	4,484	7,481
Maintenance and operating	22,687	22,687	13,423	9,264
Total Development Service	1,099,179	1,099,179	1,017,648	81,531
Emergency Management:				
Salaries and benefits	127,912	127,912	113,499	14,413
Training and travel	3,620	3,620	1,094	2,526
Maintenance and operating	2,200	2,200	1,173	1,027
Total Emergency Management	133,732	133,732	115,766	17,966
Courthouse Security:				
Salaries and benefits	991,631	991,631	927,918	63,713
Maintenance and operating	30,855	30,855	27,083	3,772
Total Courthouse Security	1,022,486	1,022,486	955,001	67,485
Total Public Safety	98,327,349	103,082,498	100,240,957	2,841,541
Health and welfare:				
Mental Health and Retardation:				
Maintenance and operating	3,459,781	3,459,781	3,047,781	412,000
Child Protective Board:				
Maintenance and operating	46,330	46,330	46,330	-
Inmate Health:				
Maintenance and operating	13,494,688	14,592,240	14,402,409	189,831
Pauper Care and Charity:				
Maintenance and operating	3,000	3,000	-	3,000
Substance Abuse:				
Salaries and benefits	312,304	314,958	314,957	1
Training and travel	4,000	3,811	3,811	-
Maintenance and operating	3,045	3,028	3,027	1
Total Substance Abuse	319,349	321,797	321,795	2
Indigent Criminal Defendants:				
Maintenance and operating	11,224,987	11,684,205	11,184,204	500,001
Total Health and Welfare	28,548,135	30,107,353	29,002,519	1,104,834
Culture and Recreation:				
Open space:				
Salaries and benefits	18,900	18,900	18,113	787
Maintenance and operating	19,803	19,803	10,911	8,892
Total Open Space	38,703	38,703	29,024	9,679
Historical Commission:				
Maintenance and operating	55,595	55,595	47,076	8,519
Total Historical Commission	55,595	55,595	47,076	8,519

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2024

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Myers Park Operating:				
Salaries and benefits	\$ 952,947	\$ 955,032	\$ 918,392	\$ 36,640
Training and travel	3,050	2,350	-	2,350
Maintenance and operating	138,711	137,326	116,795	20,531
Total Myers Park				
Operating	1,094,708	1,094,708	1,035,187	59,521
Total Culture and				
Recreation	1,189,006	1,189,006	1,111,287	77,719
Conservation:				
Agriculture Extension Services:				
Salaries and benefits	330,556	330,556	297,207	33,349
Training and travel	11,100	11,100	10,967	133
Maintenance and operating	5,970	5,970	5,743	227
Total Agriculture				
Extension Service	347,626	347,626	313,917	33,709
Total Conservation	347,626	347,626	313,917	33,709
Capital outlay:				
General administration:				
County Clerk	4,815,884	4,815,884	215,670	4,600,214
Human Resources	278,740	278,740	-	278,740
Non-Departmental	325,305	2,365,094	2,006,780	358,314
Non-Departmental Capital				
Replacement	61,795	186,504	186,504	-
Administrative Services	-	20,184	-	20,184
Information Technology	2,342,058	3,032,622	2,140,659	891,963
Elections	1,676	1,676	-	1,676
Telecommunications	917,107	880,622	382,109	498,513
Total General				
Administration	8,742,565	11,581,326	4,931,722	6,649,604
Judicial:				
District Clerk	283,707	283,707	27,911	255,796
493rd Civil Court	27,614	27,614	-	27,614
494th Family District Court	27,614	27,614	-	27,614
Justice of the Peace - Precinct 4	10,810	10,810	7,331	3,479
Total Judicial	349,745	349,745	35,242	314,503
Financial administration:				
Purchasing	22,466	22,466	17,469	4,997
Total Financial				
Administration	22,466	22,466	17,469	4,997
Legal:				
District Attorney	10,810	10,810	8,730	2,080
Total Legal	10,810	10,810	8,730	2,080

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund, continued
For The Year Ended September 30, 2024

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Public Facilities:				
Facilities and Parks	\$ 708,872	\$ 1,008,872	\$ -	\$ 1,008,872
Permanent Improvement	8,371,179	15,116,727	2,562,079	12,554,648
Total Public Facilities	9,080,051	16,125,599	2,562,079	13,563,520
Equipment Services:				
Equipment Services	4,801,093	4,801,093	2,227,245	2,573,848
Total Equipment Services	4,801,093	4,801,093	2,227,245	2,573,848
Public Safety:				
Fire Marshal	68,425	68,425	58,371	10,054
Sheriff	1,210,212	1,233,441	564,813	668,628
Sheriff Office Dispatch	200,000	200,000	-	200,000
Medical Examiner	22,488	22,488	17,984	4,504
911 Addressing	55,000	39,825	39,825	-
JJAEP	120,000	120,000	120,000	-
Juvenile Detention Admin	22,998	22,998	-	22,998
Total Public Safety	1,699,123	1,707,177	800,993	906,184
Public Transportation:				
Engineering	2,207,272	2,065,468	385,197	1,680,271
Total Public Transportation	2,207,272	2,065,468	385,197	1,680,271
Culture and Recreation:				
Myers Park Operating	10,810	10,810	8,284	2,526
Total Culture and Recreation	10,810	10,810	8,284	2,526
Total Capital Outlay	26,923,935	36,674,494	10,976,961	25,697,533
Debt Service:				
Principal retirement	-	1,063,279	1,063,278	1
Interest and fiscal charges	-	37,619	37,619	-
Total Debt Service	-	1,100,898	1,100,897	1
Total Expenditures	\$ 311,122,382	\$ 319,858,512	\$ 267,394,458	\$ 52,464,054

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, 2024

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Taxes - general property ad valorem	\$ 92,013,358	\$ 92,013,358	\$ 92,314,617	\$ 301,259
Interest	574,789	574,789	1,084,880	510,091
Total revenues	<u>92,588,147</u>	<u>92,588,147</u>	<u>93,399,497</u>	<u>811,350</u>
Expenditures:				
Debt service:				
Principal retirement	63,465,000	63,465,000	63,465,000	-
Interest and fiscal charges	29,040,937	29,659,761	29,659,761	-
Bond issuance costs	-	671,057	671,057	-
Total debt service	<u>92,505,937</u>	<u>93,795,818</u>	<u>93,795,818</u>	<u>-</u>
Total expenditures	<u>92,505,937</u>	<u>93,795,818</u>	<u>93,795,818</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	82,210	(1,207,671)	(396,321)	811,350
Other financing sources (uses):				
Refunding debt issued	-	14,065,000	14,065,000	-
Refunding escrow payments	-	(15,370,000)	(15,370,000)	-
Premium (discount) on sale of bonds	-	1,276,686	1,276,686	-
Total other financing sources (uses)	<u>-</u>	<u>(28,314)</u>	<u>(28,314)</u>	<u>-</u>
Net change in fund balance	82,210	(1,235,985)	(424,635)	<u>\$ 811,350</u>
Fund balance - beginning	<u>7,710,018</u>	<u>7,710,018</u>	<u>7,710,018</u>	
Fund balance - ending	<u>\$ 7,792,228</u>	<u>\$ 6,474,033</u>	<u>\$ 7,285,383</u>	

COLLIN COUNTY, TEXAS
Additional Supplementary Information
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, 2024

	Prior Years	Current Year	Total to Date	Project Authorization
Revenues:				
Federal and state funds	\$ 739,127	\$ 238	\$ 739,365	\$ 739,365
Interest	19,426,189	29,923,362	49,349,551	49,349,551
Total revenues	<u>20,165,316</u>	<u>29,923,600</u>	<u>50,088,916</u>	<u>50,088,916</u>
Expenditures:				
Capital outlay:				
Land for park and open space, roads, joint state highway, freeways, thoroughfares, and funding for Open Space.	<u>174,512,572</u>	<u>123,913,794</u>	<u>298,426,366</u>	<u>916,355,120</u>
Total expenditures	<u>174,512,572</u>	<u>123,913,794</u>	<u>298,426,366</u>	<u>916,355,120</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(154,347,256)</u>	<u>(93,990,194)</u>	<u>(248,337,450)</u>	<u>(866,266,204)</u>
Other financing sources (uses):				
Sale of assets	66,670,046	47,688,921	114,358,967	114,358,967
Debt issuance	685,490,000	-	685,490,000	685,490,000
Premium on sale of bonds	<u>66,417,237</u>	<u>-</u>	<u>66,417,237</u>	<u>66,417,237</u>
Total other financing sources (uses)	<u>818,577,283</u>	<u>47,688,921</u>	<u>866,266,204</u>	<u>866,266,204</u>
Net change in fund balance	<u>\$ 664,230,027</u>	<u>(46,301,273)</u>	<u>\$ 617,928,754</u>	<u>\$ -</u>
Fund balance – beginning		<u>664,230,027</u>		
Fund balance – ending		<u>\$ 617,928,754</u>		

COLLIN COUNTY, TEXAS
Additional Supplementary Information
Schedule of Revenues, Expenditures, and
Changes in Fund Balance – Budget (GAAP Basis) and Actual
2023 Permanent Improvement Bond Capital Projects Fund
From Inception and for the Year Ended September 30, 2024

	Prior Years	Current Year	Total to Date	Project Authorization
Revenues:				
Interest	\$ -	\$ 1,885,808	\$ 1,885,808	\$ 1,885,808
Total revenues	-	1,885,808	1,885,808	1,885,808
Expenditures:				
Capital outlay:				
Court, Detention, Animal Shelter, Medical Examiner facilities, Parks and Open Space, and Roads.	-	164,093	164,093	201,382,261
Total expenditures	-	164,093	164,093	201,382,261
Excess (deficiency) of revenues over (under) expenditures	-	1,721,715	1,721,715	(199,496,453)
Other financing sources (uses):				
Debt issuance	-	184,660,000	184,660,000	184,660,000
Premium on sale of bonds	-	14,836,453	14,836,453	14,836,453
Total other financing sources (uses)	-	199,496,453	199,496,453	199,496,453
Net change in fund balance	\$ -	201,218,168	\$ 201,218,168	\$ -
Fund balance – beginning		-		
Fund balance – ending		\$ 201,218,168		



**COMBINING AND INDIVIDUAL
FUND STATEMENTS AND SCHEDULES**

COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
September 30, 2024

	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Total</u>
Assets			
Cash	\$ 1,674,016	\$ 35,546	\$ 1,709,562
Investments	40,537,419	66,530,486	107,067,905
Receivables:			
Advance to other funds	-	11,089,949	11,089,949
Miscellaneous	166	-	166
Total assets	<u>42,211,601</u>	<u>77,655,981</u>	<u>119,867,582</u>
Liabilities			
Accounts payable	613,484	3,199,413	3,812,897
Payroll related costs payable	<u>37,421</u>	<u>-</u>	<u>37,421</u>
Total liabilities	<u>650,905</u>	<u>3,199,413</u>	<u>3,850,318</u>
Fund Balances			
Restricted	<u>41,560,696</u>	<u>74,456,568</u>	<u>116,017,264</u>
Total fund balances	<u>41,560,696</u>	<u>74,456,568</u>	<u>116,017,264</u>
Total liabilities and fund balances	<u>\$ 42,211,601</u>	<u>\$ 77,655,981</u>	<u>\$ 119,867,582</u>

COLLIN COUNTY, TEXAS

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

Nonmajor Governmental Funds

For The Year Ended September 30, 2024

	Special Revenue	Capital Projects	Total
Revenues:			
Property taxes	\$ 97,954	\$ 12,072	\$ 110,026
Federal and state funds	558,572	-	558,572
Fees and charges for services	6,485,938	-	6,485,938
Fines and forfeitures	106,842	-	106,842
Interest	703,377	3,719,223	4,422,600
Miscellaneous	126,131	234	126,365
Total revenues	<u>8,078,814</u>	<u>3,731,529</u>	<u>11,810,343</u>
Expenditures:			
Current:			
General administration	3,294,649	-	3,294,649
Judicial	1,171,975	-	1,171,975
Legal	265,631	-	265,631
Public facilities	27,960	-	27,960
Public safety	256,309	-	256,309
Public transportation	4,113	-	4,113
Health and welfare	803,701	-	803,701
Culture and recreation	3,395	-	3,395
Capital outlay:	783,173	17,897,984	18,681,157
Debt service:			
Principal retirement	-	600,619	600,619
Total expenditures	<u>6,610,906</u>	<u>18,498,603</u>	<u>25,109,509</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,467,908</u>	<u>(14,767,074)</u>	<u>(13,299,166)</u>
Other financing sources (uses):			
Transfers in	263,837	-	263,837
Transfers out	(263,837)	-	(263,837)
Sale of assets	187	124	311
Total other financing sources (uses)	<u>187</u>	<u>124</u>	<u>311</u>
Net change in fund balances	1,468,095	(14,766,950)	(13,298,855)
Fund balances – beginning, as previously stated	40,092,601	170,880,749	210,973,350
Change to or within the the financial reporting entity	-	(81,657,231)	(81,657,231)
Fund balances – beginning, as restated	<u>40,092,601</u>	<u>89,223,518</u>	<u>129,316,119</u>
Fund balances – ending	<u><u>\$ 41,560,696</u></u>	<u><u>\$ 74,456,568</u></u>	<u><u>\$ 116,017,264</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 county management and preservation.

DISTRICT RECORDS MANAGEMENT AND PRESERVATION FUND: to account for court fees restricted for records district 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, 2024

	Farm to Market	Lateral Road	Judicial Appellate	Court Reporters	L.E.O.S.E. Education	Tax Assessor/ Collector Motor Vehicle Tax	Law Library
Assets							
Cash	\$ 3	\$ 13	\$ 65,852	\$ 55,040	\$ 534	\$ 3	\$ 82,723
Investments	24,175	1,511,675	501,157	572,333	81,303	-	4,836,381
Receivables:							
Miscellaneous	-	-	-	-	-	-	-
Total assets	<u>\$ 24,178</u>	<u>\$ 1,511,688</u>	<u>\$ 567,009</u>	<u>\$ 627,373</u>	<u>\$ 81,837</u>	<u>\$ 3</u>	<u>\$ 4,919,104</u>
Liabilities							
Accounts payable	\$ -	\$ -	\$ 83,183	\$ 24,364	\$ 457	\$ -	\$ 8,234
Payroll related costs payable	-	-	-	-	-	-	4,677
Total liabilities	<u>-</u>	<u>-</u>	<u>83,183</u>	<u>24,364</u>	<u>457</u>	<u>-</u>	<u>12,911</u>
Fund Balances							
Restricted	<u>24,178</u>	<u>1,511,688</u>	<u>483,826</u>	<u>603,009</u>	<u>81,380</u>	<u>3</u>	<u>4,906,193</u>
Total fund balances	<u>24,178</u>	<u>1,511,688</u>	<u>483,826</u>	<u>603,009</u>	<u>81,380</u>	<u>3</u>	<u>4,906,193</u>
Total liabilities and fund balances	<u>\$ 24,178</u>	<u>\$ 1,511,688</u>	<u>\$ 567,009</u>	<u>\$ 627,373</u>	<u>\$ 81,837</u>	<u>\$ 3</u>	<u>\$ 4,919,104</u>

COLLIN COUNTY, TEXAS

Combining Balance Sheet

Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

September 30, 2024

	Farm Museum Memorial	Open Space Parks	County Clerk Records Management and Preservation	District Clerk Records Management and Preservation	Juvenile Delinquency Prevention	Justice Court Technology	Economic Development
Assets							
Cash	\$ 13,149	\$ 2,848	\$ 234,712	\$ 37,209	\$ 3,239	\$ 10,391	\$ 30,837
Investments	-	-	14,847,497	1,085,399	-	656,677	843,100
Receivables:							
Miscellaneous	-	-	-	-	-	-	-
Total assets	<u>\$ 13,149</u>	<u>\$ 2,848</u>	<u>\$ 15,082,209</u>	<u>\$ 1,122,608</u>	<u>\$ 3,239</u>	<u>\$ 667,068</u>	<u>\$ 873,937</u>
Liabilities							
Accounts payable	\$ 2,045	\$ -	\$ 59,659	\$ -	\$ -	\$ 1,687	\$ -
Payroll related costs payable	-	-	20,367	2,942	-	-	-
Total liabilities	<u>2,045</u>	<u>-</u>	<u>80,026</u>	<u>2,942</u>	<u>-</u>	<u>1,687</u>	<u>-</u>
Fund Balances							
Restricted	<u>11,104</u>	<u>2,848</u>	<u>15,002,183</u>	<u>1,119,666</u>	<u>3,239</u>	<u>665,381</u>	<u>873,937</u>
Total fund balances	<u>11,104</u>	<u>2,848</u>	<u>15,002,183</u>	<u>1,119,666</u>	<u>3,239</u>	<u>665,381</u>	<u>873,937</u>
Total liabilities and fund balances	<u>\$ 13,149</u>	<u>\$ 2,848</u>	<u>\$ 15,082,209</u>	<u>\$ 1,122,608</u>	<u>\$ 3,239</u>	<u>\$ 667,068</u>	<u>\$ 873,937</u>

COLLIN COUNTY, TEXAS

Combining Balance Sheet

Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

September 30, 2024

	Dangerous Wild Animal	Contract Elections	Election Equipment	Sheriff State Forfeiture	District Attorney State Forfeiture	District Attorney Service Fee	Myers Park Foundation
Assets							
Cash	\$ 7,944	\$ 475,769	\$ 14,222	\$ 8,434	\$ 19,426	\$ 2,266	\$ 421
Investments	-	3,114,771	-	29,560	1,336,790	250,790	1,246
Receivables:							
Miscellaneous	-	166	-	-	-	-	-
Total assets	<u>\$ 7,944</u>	<u>\$ 3,590,706</u>	<u>\$ 14,222</u>	<u>\$ 37,994</u>	<u>\$ 1,356,216</u>	<u>\$ 253,056</u>	<u>\$ 1,667</u>
Liabilities							
Accounts payable	\$ -	\$ 363,954	\$ -	\$ 31,637	\$ 8,000	\$ -	\$ -
Payroll related costs payable	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>363,954</u>	<u>-</u>	<u>31,637</u>	<u>8,000</u>	<u>-</u>	<u>-</u>
Fund Balances							
Restricted	<u>7,944</u>	<u>3,226,752</u>	<u>14,222</u>	<u>6,357</u>	<u>1,348,216</u>	<u>253,056</u>	<u>1,667</u>
Total fund balances	<u>7,944</u>	<u>3,226,752</u>	<u>14,222</u>	<u>6,357</u>	<u>1,348,216</u>	<u>253,056</u>	<u>1,667</u>
Total liabilities and fund balances	<u>\$ 7,944</u>	<u>\$ 3,590,706</u>	<u>\$ 14,222</u>	<u>\$ 37,994</u>	<u>\$ 1,356,216</u>	<u>\$ 253,056</u>	<u>\$ 1,667</u>

COLLIN COUNTY, TEXAS

Combining Balance Sheet

Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

September 30, 2024

	Child Abuse Prevention	County Records Management and Preservation	District Records Management and Preservation	Juvenile Case Manager	Court Initiated Guardianship	Alternative Dispute Resolution	District Attorney Pretrial Intervention Program
Assets							
Cash	\$ 57,597	\$ 73,619	\$ 69,452	\$ 727	\$ 3,739	\$ 670	\$ 31,159
Investments	-	778,651	221,480	472,262	703,270	-	1,015,135
Receivables:							
Miscellaneous	-	-	-	-	-	-	-
Total assets	<u>\$ 57,597</u>	<u>\$ 852,270</u>	<u>\$ 290,932</u>	<u>\$ 472,989</u>	<u>\$ 707,009</u>	<u>\$ 670</u>	<u>\$ 1,046,294</u>
Liabilities							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll related costs payable	-	-	-	-	-	-	2,827
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,827</u>
Fund Balances							
Restricted	<u>57,597</u>	<u>852,270</u>	<u>290,932</u>	<u>472,989</u>	<u>707,009</u>	<u>670</u>	<u>1,043,467</u>
Total fund balances	<u>57,597</u>	<u>852,270</u>	<u>290,932</u>	<u>472,989</u>	<u>707,009</u>	<u>670</u>	<u>1,043,467</u>
Total liabilities and fund balances	<u>\$ 57,597</u>	<u>\$ 852,270</u>	<u>\$ 290,932</u>	<u>\$ 472,989</u>	<u>\$ 707,009</u>	<u>\$ 670</u>	<u>\$ 1,046,294</u>

COLLIN COUNTY, TEXAS

Combining Balance Sheet

Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

September 30, 2024

	Specialty Court	SCAAP	County Courts Technology	District Courts Technology	Probate Contributions	County Court - at-Law Clerks Court Records Preservation	District Clerk Court Records Preservation
Assets							
Cash	\$ 35,024	\$ 85	\$ 3,789	\$ 4,522	\$ 75,669	\$ 809	\$ 795
Investments	227,202	3,017	706,885	717,054	789,636	688,065	482,466
Receivables:							
Miscellaneous	-	-	-	-	-	-	-
Total assets	<u>\$ 262,226</u>	<u>\$ 3,102</u>	<u>\$ 710,674</u>	<u>\$ 721,576</u>	<u>\$ 865,305</u>	<u>\$ 688,874</u>	<u>\$ 483,261</u>
Liabilities							
Accounts payable	\$ 1,184	\$ -	\$ -	\$ 21,275	\$ 7,468	\$ -	\$ -
Payroll related costs payable	-	-	-	-	2,633	-	-
Total liabilities	<u>1,184</u>	<u>-</u>	<u>-</u>	<u>21,275</u>	<u>10,101</u>	<u>-</u>	<u>-</u>
Fund Balances							
Restricted	261,042	3,102	710,674	700,301	855,204	688,874	483,261
Total fund balances	<u>261,042</u>	<u>3,102</u>	<u>710,674</u>	<u>700,301</u>	<u>855,204</u>	<u>688,874</u>	<u>483,261</u>
Total liabilities and fund balances	<u>\$ 262,226</u>	<u>\$ 3,102</u>	<u>\$ 710,674</u>	<u>\$ 721,576</u>	<u>\$ 865,305</u>	<u>\$ 688,874</u>	<u>\$ 483,261</u>

COLLIN COUNTY, TEXAS

Combining Balance Sheet

Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

September 30, 2024

	District Attorney Apportionment	Justice Court Building Security	District Attorney Federal Treasury Forfeiture	Truancy Prevention & Diversion - Youth Diversion	District Attorney Federal Justice Forfeiture	Constable Precinct 3 Forfeiture	Sheriff Federal Justice Forfeiture
Assets							
Cash	\$ 70	\$ 1,497	\$ 21,113	\$ 59,363	\$ 127,906	\$ 979	\$ 6,482
Investments	101,566	301,442	1,860,203	281,330	-	-	43,351
Receivables:							
Miscellaneous	-	-	-	-	-	-	-
Total assets	<u>\$ 101,636</u>	<u>\$ 302,939</u>	<u>\$ 1,881,316</u>	<u>\$ 340,693</u>	<u>\$ 127,906</u>	<u>\$ 979</u>	<u>\$ 49,833</u>
Liabilities							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll related costs payable	-	-	3,975	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>3,975</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances							
Restricted	<u>101,636</u>	<u>302,939</u>	<u>1,877,341</u>	<u>340,693</u>	<u>127,906</u>	<u>979</u>	<u>49,833</u>
Total fund balances	<u>101,636</u>	<u>302,939</u>	<u>1,877,341</u>	<u>340,693</u>	<u>127,906</u>	<u>979</u>	<u>49,833</u>
Total liabilities and fund balances	<u>\$ 101,636</u>	<u>\$ 302,939</u>	<u>\$ 1,881,316</u>	<u>\$ 340,693</u>	<u>\$ 127,906</u>	<u>\$ 979</u>	<u>\$ 49,833</u>

COLLIN COUNTY, TEXAS

Combining Balance Sheet

Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

September 30, 2024

	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	\$ 856	\$ 5,679	\$ 24,490	\$ 143	\$ 2,747	\$ 1,674,016
Investments	157,165	218,173	994,707	53,928	27,577	40,537,419
Receivables:						
Miscellaneous	-	-	-	-	-	166
Total assets	<u>\$ 158,021</u>	<u>\$ 223,852</u>	<u>\$ 1,019,197</u>	<u>\$ 54,071</u>	<u>\$ 30,324</u>	<u>\$ 42,211,601</u>
Liabilities						
Accounts payable	\$ -	\$ 170	\$ -	\$ -	\$ 167	\$ 613,484
Payroll related costs payable	-	-	-	-	-	37,421
Total liabilities	<u>-</u>	<u>170</u>	<u>-</u>	<u>-</u>	<u>167</u>	<u>650,905</u>
Fund Balances						
Restricted	<u>158,021</u>	<u>223,682</u>	<u>1,019,197</u>	<u>54,071</u>	<u>30,157</u>	<u>41,560,696</u>
Total fund balances	<u>158,021</u>	<u>223,682</u>	<u>1,019,197</u>	<u>54,071</u>	<u>30,157</u>	<u>41,560,696</u>
Total liabilities and fund balances	<u>\$ 158,021</u>	<u>\$ 223,852</u>	<u>\$ 1,019,197</u>	<u>\$ 54,071</u>	<u>\$ 30,324</u>	<u>\$ 42,211,601</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, 2024

	Farm to Market	Lateral Road	Judicial Appellate	Court Reporters	L.E.O.S.E. Education	Tax Assessor/ Collector Motor Vehicle Tax	Law Library
Revenues:							
Taxes:							
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal and state funds	-	60,430	-	-	29,386	-	-
Fees and charges for services	-	-	100,439	504,124	-	-	703,079
Fines and forfeitures	-	-	-	-	-	-	-
Interest	1,271	79,308	24,594	-	4,896	-	-
Miscellaneous	-	-	-	-	1	-	14,818
Total revenues	<u>1,271</u>	<u>139,738</u>	<u>125,033</u>	<u>504,124</u>	<u>34,283</u>	<u>-</u>	<u>717,897</u>
Expenditures:							
Current:							
General administration	-	-	-	-	-	-	-
Judicial	-	-	83,183	304,711	-	-	391,767
Legal	-	-	-	-	1,270	-	-
Public facilities	-	-	-	-	-	-	-
Public safety	-	-	-	-	40,297	-	-
Public transportation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay:	-	-	-	-	6,647	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>83,183</u>	<u>304,711</u>	<u>48,214</u>	<u>-</u>	<u>391,767</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,271</u>	<u>139,738</u>	<u>41,850</u>	<u>199,413</u>	<u>(13,931)</u>	<u>-</u>	<u>326,130</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Sale of assets	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>1,271</u>	<u>139,738</u>	<u>41,850</u>	<u>199,413</u>	<u>(13,931)</u>	<u>-</u>	<u>326,130</u>
Fund balances – beginning	<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>
Fund balances – ending	<u>\$ 24,178</u>	<u>\$ 1,511,688</u>	<u>\$ 483,826</u>	<u>\$ 603,009</u>	<u>\$ 81,380</u>	<u>\$ 3</u>	<u>\$ 4,906,193</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, 2024

	Farm Museum Memorial	Open Space Parks	County Clerk Records Management and Preservation	District Clerk Records Management and Preservation	Juvenile Delinquency Prevention	Justice Court Technology	Economic Development
Revenues:							
Taxes:							
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal and state funds	-	-	-	-	-	-	164,037
Fees and charges for services	-	-	1,541,515	496,960	8	108,425	-
Fines and forfeitures	-	-	-	-	-	-	-
Interest	76	17	-	-	-	-	36,704
Miscellaneous	2,432	-	13,235	-	-	-	-
Total revenues	<u>2,508</u>	<u>17</u>	<u>1,554,750</u>	<u>496,960</u>	<u>8</u>	<u>108,425</u>	<u>200,741</u>
Expenditures:							
Current:							
General administration	-	-	838,720	-	-	-	100,000
Judicial	-	-	-	86,511	-	15,734	-
Legal	-	-	-	-	-	-	-
Public facilities	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	3,395	-	-	-	-	-	-
Capital outlay:	-	-	94,511	-	-	526,127	-
Total expenditures	<u>3,395</u>	<u>-</u>	<u>933,231</u>	<u>86,511</u>	<u>-</u>	<u>541,861</u>	<u>100,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(887)</u>	<u>17</u>	<u>621,519</u>	<u>410,449</u>	<u>8</u>	<u>(433,436)</u>	<u>100,741</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Sale of assets	-	-	-	-	-	131	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>131</u>	<u>-</u>
Net change in fund balances	<u>(887)</u>	<u>17</u>	<u>621,519</u>	<u>410,449</u>	<u>8</u>	<u>(433,305)</u>	<u>100,741</u>
Fund balances – beginning	11,991	2,831	14,380,664	709,217	3,231	1,098,686	773,196
Fund balances – ending	<u>\$ 11,104</u>	<u>\$ 2,848</u>	<u>\$ 15,002,183</u>	<u>\$ 1,119,666</u>	<u>\$ 3,239</u>	<u>\$ 665,381</u>	<u>\$ 873,937</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, 2024

	Dangerous Wild Animal	Contract Elections	Election Equipment	Sheriff State Forfeiture	District Attorney State Forfeiture	District Attorney Service Fee	Myers Park Foundation
Revenues:							
Taxes:							
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal and state funds	-	-	-	-	-	-	-
Fees and charges for services	-	1,709,728	-	-	-	2,396	-
Fines and forfeitures	-	-	-	5,507	62,026	-	-
Interest	-	216,207	85	1,254	70,360	-	68
Miscellaneous	-	-	-	-	-	-	-
Total revenues	<u>-</u>	<u>1,925,935</u>	<u>85</u>	<u>6,761</u>	<u>132,386</u>	<u>2,396</u>	<u>68</u>
Expenditures:							
Current:							
General administration	-	2,355,929	-	-	-	-	-
Judicial	-	-	-	-	-	-	-
Legal	-	-	-	-	54,759	2,393	-
Public facilities	-	-	-	-	-	-	-
Public safety	-	-	-	7,768	-	-	-
Public transportation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>2,355,929</u>	<u>-</u>	<u>7,768</u>	<u>54,759</u>	<u>2,393</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(429,994)</u>	<u>85</u>	<u>(1,007)</u>	<u>77,627</u>	<u>3</u>	<u>68</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Sale of assets	-	-	-	14	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>14</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>(429,994)</u>	<u>85</u>	<u>(993)</u>	<u>77,627</u>	<u>3</u>	<u>68</u>
Fund balances – beginning	7,944	3,656,746	14,137	7,350	1,270,589	253,053	1,599
Fund balances – ending	<u><u>7,944</u></u>	<u><u>\$ 3,226,752</u></u>	<u><u>\$ 14,222</u></u>	<u><u>\$ 6,357</u></u>	<u><u>\$ 1,348,216</u></u>	<u><u>\$ 253,056</u></u>	<u><u>\$ 1,667</u></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, 2024

	Child Abuse Prevention	County Records Management and Preservation	District Records Management and Preservation	Juvenile Case Manager	Court Initiated Guardianship	Alternative Dispute Resolution	District Attorney Pretrial Intervention Program
Revenues:							
Taxes:							
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal and state funds	-	-	-	-	-	-	-
Fees and charges for services	3,194	205,230	20,616	3,113	70,230	89,191	233,057
Fines and forfeitures	-	-	-	-	-	-	-
Interest	-	-	6,479	-	-	40	-
Miscellaneous	-	-	-	-	-	-	-
Total revenues	<u>3,194</u>	<u>205,230</u>	<u>27,095</u>	<u>3,113</u>	<u>70,230</u>	<u>89,231</u>	<u>233,057</u>
Expenditures:							
Current:							
General administration	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	89,191	-
Legal	-	-	-	-	-	-	125,517
Public facilities	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Public transportation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>89,191</u>	<u>125,517</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,194</u>	<u>205,230</u>	<u>27,095</u>	<u>3,113</u>	<u>70,230</u>	<u>40</u>	<u>107,540</u>
Other financing sources (uses):							
Transfers in	-	-	263,837	-	-	-	-
Transfers out	-	(263,837)	-	-	-	-	-
Sale of assets	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(263,837)</u>	<u>263,837</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>3,194</u>	<u>(58,607)</u>	<u>290,932</u>	<u>3,113</u>	<u>70,230</u>	<u>40</u>	<u>107,540</u>
Fund balances – beginning	<u>54,403</u>	<u>910,877</u>	<u>-</u>	<u>469,876</u>	<u>636,779</u>	<u>630</u>	<u>935,927</u>
Fund balances – ending	<u>\$ 57,597</u>	<u>\$ 852,270</u>	<u>\$ 290,932</u>	<u>\$ 472,989</u>	<u>\$ 707,009</u>	<u>\$ 670</u>	<u>\$ 1,043,467</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, 2024

	Specialty Court	SCAAP	County Courts Technology	District Courts Technology	Probate Contributions	County Court - at-Law Clerks Court Records Preservation	District Clerk Court Records Preservation
Revenues:							
Taxes:							
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal and state funds	-	120,859	-	-	84,000	-	-
Fees and charges for services	65,927	-	63,353	81,309	-	10	741
Fines and forfeitures	-	-	-	-	-	-	-
Interest	-	3,102	-	-	46,637	-	-
Miscellaneous	2,106	-	-	8	-	-	-
Total revenues	<u>68,033</u>	<u>123,961</u>	<u>63,353</u>	<u>81,317</u>	<u>130,637</u>	<u>10</u>	<u>741</u>
Expenditures:							
Current:							
General administration	-	-	-	-	-	-	-
Judicial	40,437	-	424	2,413	154,437	-	-
Legal	-	-	-	-	-	-	-
Public facilities	-	-	-	-	-	-	-
Public safety	-	120,859	-	-	-	-	-
Public transportation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay:	-	-	-	21,275	-	-	-
Total expenditures	<u>40,437</u>	<u>120,859</u>	<u>424</u>	<u>23,688</u>	<u>154,437</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>27,596</u>	<u>3,102</u>	<u>62,929</u>	<u>57,629</u>	<u>(23,800)</u>	<u>10</u>	<u>741</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Sale of assets	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>27,596</u>	<u>3,102</u>	<u>62,929</u>	<u>57,629</u>	<u>(23,800)</u>	<u>10</u>	<u>741</u>
Fund balances – beginning	233,446	-	647,745	642,672	879,004	688,864	482,520
Fund balances – ending	<u>\$ 261,042</u>	<u>\$ 3,102</u>	<u>\$ 710,674</u>	<u>\$ 700,301</u>	<u>\$ 855,204</u>	<u>\$ 688,874</u>	<u>\$ 483,261</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, 2024

	District Attorney Apportionment	Justice Court Building Security	District Attorney Federal Treasury Forfeiture	Truancy Prevention & Diversion - Youth Diversion	District Attorney Federal Justice Forfeiture	Constable Precinct 3 Forfeiture	Sheriff Federal Justice Forfeiture
Revenues:							
Taxes:							
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal and state funds	22,500	-	-	-	-	-	-
Fees and charges for services	-	16,373	-	65,285	-	-	-
Fines and forfeitures	-	-	-	-	-	-	39,309
Interest	5,629	-	99,550	10,331	761	6	1,453
Miscellaneous	-	-	-	-	950	-	-
Total revenues	<u>28,129</u>	<u>16,373</u>	<u>99,550</u>	<u>75,616</u>	<u>1,711</u>	<u>6</u>	<u>40,762</u>
Expenditures:							
Current:							
General administration	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-
Legal	28,362	-	48,264	-	5,066	-	-
Public facilities	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	6,472
Public transportation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay:	-	35,841	-	-	-	-	7,328
Total expenditures	<u>28,362</u>	<u>35,841</u>	<u>48,264</u>	<u>-</u>	<u>5,066</u>	<u>-</u>	<u>13,800</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(233)</u>	<u>(19,468)</u>	<u>51,286</u>	<u>75,616</u>	<u>(3,355)</u>	<u>6</u>	<u>26,962</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Sale of assets	-	-	-	-	-	-	42
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>42</u>
Net change in fund balances	<u>(233)</u>	<u>(19,468)</u>	<u>51,286</u>	<u>75,616</u>	<u>(3,355)</u>	<u>6</u>	<u>27,004</u>
Fund balances – beginning	101,869	322,407	1,826,055	265,077	131,261	973	22,829
Fund balances – ending	<u>\$ 101,636</u>	<u>\$ 302,939</u>	<u>\$ 1,877,341</u>	<u>\$ 340,693</u>	<u>\$ 127,906</u>	<u>\$ 979</u>	<u>\$ 49,833</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, 2024

	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	\$ -	\$ 97,954	\$ -	\$ -	\$ -	\$ 97,954
Federal and state funds	-	-	-	77,360	-	558,572
Fees and charges for services	-	-	401,635	-	-	6,485,938
Fines and forfeitures	-	-	-	-	-	106,842
Interest	8,445	10,486	42,178	32,134	1,306	703,377
Miscellaneous	82,837	-	-	-	9,744	126,131
Total revenues	<u>91,282</u>	<u>108,440</u>	<u>443,813</u>	<u>109,494</u>	<u>11,050</u>	<u>8,078,814</u>
Expenditures:						
Current:						
General administration	-	-	-	-	-	3,294,649
Judicial	-	-	-	-	3,167	1,171,975
Legal	-	-	-	-	-	265,631
Public facilities	-	-	27,960	-	-	27,960
Public safety	80,913	-	-	-	-	256,309
Public transportation	-	4,113	-	-	-	4,113
Health and welfare	-	-	-	803,701	-	803,701
Culture and recreation	-	-	-	-	-	3,395
Capital outlay:	91,444	-	-	-	-	783,173
Total expenditures	<u>172,357</u>	<u>4,113</u>	<u>27,960</u>	<u>803,701</u>	<u>3,167</u>	<u>6,610,906</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(81,075)</u>	<u>104,327</u>	<u>415,853</u>	<u>(694,207)</u>	<u>7,883</u>	<u>1,467,908</u>
Other financing sources (uses):						
Transfers in	-	-	-	-	-	263,837
Transfers out	-	-	-	-	-	(263,837)
Sale of assets	-	-	-	-	-	187
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>187</u>
Net change in fund balances	<u>(81,075)</u>	<u>104,327</u>	<u>415,853</u>	<u>(694,207)</u>	<u>7,883</u>	<u>1,468,095</u>
Fund balances – beginning	239,096	119,355	603,344	748,278	22,274	40,092,601
Fund balances – ending	<u>\$ 158,021</u>	<u>\$ 223,682</u>	<u>\$ 1,019,197</u>	<u>\$ 54,071</u>	<u>\$ 30,157</u>	<u>\$ 41,560,696</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, 2024

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>(negative)</u>
Revenues:				
Interest	\$ -	\$ -	\$ 1,271	\$ 1,271
Expenditures:	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	1,271	<u>\$ 1,271</u>
Fund balance - beginning	22,907	22,907	22,907	
Fund balance - ending	<u>\$ 22,907</u>	<u>\$ 22,907</u>	<u>\$ 24,178</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, 2024

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
State funds -				
State lateral road distributions	\$ 50,000	\$ 50,000	\$ 60,430	\$ 10,430
Interest	38,667	38,667	79,308	40,641
Total revenues	88,667	88,667	139,738	51,071
Expenditures:	-	-	-	-
Excess (deficiency) of revenues over expenditures	88,667	88,667	139,738	<u>\$ 51,071</u>
Fund balance - beginning	1,371,950	1,371,950	1,371,950	
Fund balance - ending	<u>\$ 1,460,617</u>	<u>\$ 1,460,617</u>	<u>\$ 1,511,688</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, 2024

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 78,000	\$ 78,000	\$ 100,439	\$ 22,439
Interest	<u>11,586</u>	<u>11,586</u>	<u>24,594</u>	<u>13,008</u>
Total revenues	<u>89,586</u>	<u>89,586</u>	<u>125,033</u>	<u>35,447</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	10,586	6,403	41,850	<u>\$ 35,447</u>
Fund balance - beginning	<u>441,976</u>	<u>441,976</u>	<u>441,976</u>	
Fund balance - ending	<u><u>\$ 452,562</u></u>	<u><u>\$ 448,379</u></u>	<u><u>\$ 483,826</u></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, 2024

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 345,000	\$ 345,000	\$ 504,124	\$ 159,124
Total revenues	<u>345,000</u>	<u>345,000</u>	<u>504,124</u>	<u>159,124</u>
Expenditures:				
Current:				
Judicial:				
Substitute Court Reporters:				
Probate - maintenance and operating	42,995	42,995	28,459	14,536
County Courts - maintenance and operating	75,000	67,218	29,325	37,893
District Courts - maintenance and operating	<u>239,145</u>	<u>246,927</u>	<u>246,927</u>	<u>-</u>
Total expenditures	<u>357,140</u>	<u>357,140</u>	<u>304,711</u>	<u>52,429</u>
Excess (deficiency) of revenues				
over expenditures	(12,140)	(12,140)	199,413	<u>\$ 211,553</u>
Fund balance - beginning	<u>403,596</u>	<u>403,596</u>	<u>403,596</u>	
Fund balance - ending	<u>\$ 391,456</u>	<u>\$ 391,456</u>	<u>\$ 603,009</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, 2024

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 530,000	\$ 530,000	\$ 703,079	\$ 173,079
Miscellaneous	15,000	15,000	14,818	(182)
Total revenues	<u>545,000</u>	<u>545,000</u>	<u>717,897</u>	<u>172,897</u>
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	223,960	223,960	183,882	40,078
Training and travel	3,000	3,000	2,786	214
Maintenance and operating	<u>230,793</u>	<u>230,793</u>	<u>205,099</u>	<u>25,694</u>
Total Judicial	<u>457,753</u>	<u>457,753</u>	<u>391,767</u>	<u>65,986</u>
Total expenditures	<u>457,753</u>	<u>457,753</u>	<u>391,767</u>	<u>65,986</u>
Excess (deficiency) of revenues				
over expenditures	87,247	87,247	326,130	<u><u>\$ 238,883</u></u>
Fund balance - beginning	<u>4,580,063</u>	<u>4,580,063</u>	<u>4,580,063</u>	
Fund balance - ending	<u><u>\$ 4,667,310</u></u>	<u><u>\$ 4,667,310</u></u>	<u><u>\$ 4,906,193</u></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, 2024

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Interest	\$ -	\$ -	\$ 76	\$ 76
Miscellaneous	<u>-</u>	<u>-</u>	<u>2,432</u>	<u>2,432</u>
Total revenues	<u>-</u>	<u>-</u>	<u>2,508</u>	<u>2,508</u>
Expenditures:				
Current:				
Culture and recreation:				
Maintenance and operating	<u>2,040</u>	<u>4,190</u>	<u>3,395</u>	<u>795</u>
Total Culture and recreation	<u>2,040</u>	<u>4,190</u>	<u>3,395</u>	<u>795</u>
Expenditures:	<u>2,040</u>	<u>4,190</u>	<u>3,395</u>	<u>795</u>
Excess (deficiency) of revenues over expenditures	(2,040)	(4,190)	(887)	\$ <u><u>3,303</u></u>
Fund balance - beginning	<u>11,991</u>	<u>11,991</u>	<u>11,991</u>	
Fund balance - ending	\$ <u><u>9,951</u></u>	\$ <u><u>7,801</u></u>	\$ <u><u>11,104</u></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, 2024

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Interest	\$ -	\$ -	\$ 17	\$ 17
Expenditures:	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	17	<u>\$ 17</u>
Fund balance - beginning	<u>2,831</u>	<u>2,831</u>	<u>2,831</u>	
Fund balance - ending	<u><u>\$ 2,831</u></u>	<u><u>\$ 2,831</u></u>	<u><u>\$ 2,848</u></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, 2024

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 1,705,000	\$ 1,705,000	\$ 1,541,515	\$ (163,485)
Interest	<u>-</u>	<u>-</u>	<u>13,235</u>	<u>13,235</u>
Total revenues	<u>1,705,000</u>	<u>1,705,000</u>	<u>1,554,750</u>	<u>(150,250)</u>
Expenditures:				
Current:				
General administration:				
Salaries and benefits	779,915	779,915	688,217	91,698
Training and travel	27,810	27,810	1,782	26,028
Maintenance and operating	<u>3,734,375</u>	<u>3,734,375</u>	<u>148,721</u>	<u>3,585,654</u>
Total General administration	<u>4,542,100</u>	<u>4,542,100</u>	<u>838,720</u>	<u>3,703,380</u>
Capital outlay - general administration	<u>248,788</u>	<u>262,511</u>	<u>94,511</u>	<u>168,000</u>
Total expenditures	<u>4,790,888</u>	<u>4,804,611</u>	<u>933,231</u>	<u>3,871,380</u>
Excess (deficiency) of revenues over expenditures	(3,085,888)	(3,099,611)	621,519	<u><u>\$ 3,721,130</u></u>
Fund balance - beginning	<u>14,380,664</u>	<u>14,380,664</u>	<u>14,380,664</u>	
Fund balance - ending	<u><u>\$ 11,294,776</u></u>	<u><u>\$ 11,281,053</u></u>	<u><u>\$ 15,002,183</u></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, 2024

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 276,000	\$ 276,000	\$ 496,960	\$ 220,960
Total revenues	<u>276,000</u>	<u>276,000</u>	<u>496,960</u>	<u>220,960</u>
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	<u>88,139</u>	<u>88,139</u>	<u>86,511</u>	<u>1,628</u>
Total Judicial	<u>88,139</u>	<u>88,139</u>	<u>86,511</u>	<u>1,628</u>
Total expenditures	<u>88,139</u>	<u>88,139</u>	<u>86,511</u>	<u>1,628</u>
Excess (deficiency) of revenues over expenditures	187,861	187,861	410,449	<u>\$ 222,588</u>
Fund balance - beginning	<u>709,217</u>	<u>709,217</u>	<u>709,217</u>	
Fund balance - ending	<u><u>\$ 897,078</u></u>	<u><u>\$ 897,078</u></u>	<u><u>\$ 1,119,666</u></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, 2024

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ -	\$ -	\$ 8	\$ 8
Total revenues	-	-	8	8
Expenditures:	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	8	<u>\$ 8</u>
Fund balance - beginning	<u>3,231</u>	<u>3,231</u>	<u>3,231</u>	
Fund balance - ending	<u>\$ 3,231</u>	<u>\$ 3,231</u>	<u>\$ 3,239</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, 2024

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 92,000	\$ 92,000	\$ 108,425	\$ 16,425
Total revenues	<u>92,000</u>	<u>92,000</u>	<u>108,425</u>	<u>16,425</u>
Expenditures:				
Current:				
Judicial:				
Training and travel	35,735	35,735	15,175	20,560
Maintenance and operating	<u>115,333</u>	<u>115,892</u>	<u>559</u>	<u>115,333</u>
Total Judicial	<u>151,068</u>	<u>151,627</u>	<u>15,734</u>	<u>135,893</u>
Capital outlay - judicial	<u>200,000</u>	<u>528,230</u>	<u>526,127</u>	<u>2,103</u>
Total expenditures	<u>351,068</u>	<u>679,857</u>	<u>541,861</u>	<u>137,996</u>
Excess (deficiency) of revenues over expenditures	<u>(259,068)</u>	<u>(587,857)</u>	<u>(433,436)</u>	<u>154,421</u>
Other financing sources (uses):				
Sale of assets	<u>-</u>	<u>-</u>	<u>131</u>	<u>131</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>131</u>	<u>131</u>
Net change in fund balance	(259,068)	(587,857)	(433,305)	\$ <u>154,552</u>
Fund balance - beginning	<u>1,098,686</u>	<u>1,098,686</u>	<u>1,098,686</u>	
Fund balance - ending	\$ <u>839,618</u>	\$ <u>510,829</u>	\$ <u>665,381</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, 2024

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Federal and state funds	\$ -	\$ -	\$ 164,037	\$ 164,037
Interest	13,357	13,357	36,704	23,347
Total revenues	<u>13,357</u>	<u>13,357</u>	<u>200,741</u>	<u>187,384</u>
Expenditures:				
Current:				
General administration - maintenance and operating	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>
Total expenditures	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	(86,643)	(86,643)	100,741	<u><u>\$ 187,384</u></u>
Fund balance - beginning	<u>773,196</u>	<u>773,196</u>	<u>773,196</u>	
Fund balance - ending	<u><u>\$ 686,553</u></u>	<u><u>\$ 686,553</u></u>	<u><u>\$ 873,937</u></u>	

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, 2024

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 500	\$ 500	\$ -	\$ (500)
Total revenues	<u>500</u>	<u>500</u>	<u>-</u>	<u>(500)</u>
Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	500	500	-	<u>\$ (500)</u>
Fund balance - beginning	<u>7,944</u>	<u>7,944</u>	<u>7,944</u>	
Fund balance - ending	<u>\$ 8,444</u>	<u>\$ 8,444</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, 2024

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 1,500,000	\$ 1,500,000	\$ 1,709,728	\$ 209,728
Interest	102,621	102,621	216,207	113,586
Total revenues	<u>1,602,621</u>	<u>1,602,621</u>	<u>1,925,935</u>	<u>323,314</u>
Expenditures:				
Current:				
General administration:				
Salaries and benefits	1,400,000	1,400,000	1,400,000	-
Training and travel	42,000	42,000	-	42,000
Maintenance and operating	<u>413,214</u>	<u>1,519,238</u>	<u>955,929</u>	<u>563,309</u>
Total General administration	<u>1,855,214</u>	<u>2,961,238</u>	<u>2,355,929</u>	<u>605,309</u>
Total expenditures	<u>1,855,214</u>	<u>2,961,238</u>	<u>2,355,929</u>	<u>605,309</u>
Excess (deficiency) of revenues				
over expenditures	(252,593)	(1,358,617)	(429,994)	<u>\$ 928,623</u>
Fund balance - beginning	<u>3,656,746</u>	<u>3,656,746</u>	<u>3,656,746</u>	
Fund balance - ending	<u>\$ 3,404,153</u>	<u>\$ 2,298,129</u>	<u>\$ 3,226,752</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, 2024

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Interest	\$ -	\$ -	\$ 85	\$ 85
Expenditures:	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	85	<u>\$ 85</u>
Fund balance - beginning	14,137	14,137	14,137	
Fund balance - ending	<u>\$ 14,137</u>	<u>\$ 14,137</u>	<u>\$ 14,222</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, 2024

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fines and forfeitures	\$ -	\$ -	\$ 5,507	\$ 5,507
Interest	-	-	1,254	1,254
Total revenues	-	-	6,761	6,761
Expenditures:				
Current:				
Public safety:				
Maintenance and operating	18	8,768	7,768	1,000
Total Public safety	18	8,768	7,768	1,000
Total expenditures	18	8,768	7,768	1,000
Excess (deficiency) of revenues over expenditures	(18)	(8,768)	(1,007)	7,761
Other financing (uses) - sale of assets	-	-	14	14
Net change in fund balance	(18)	(8,768)	(993)	\$ 7,775
Fund balance - beginning	7,350	7,350	7,350	
Fund balance - ending	\$ 7,332	\$ (1,418)	\$ 6,357	

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, 2024

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fines and forfeitures	\$ -	\$ -	\$ 62,026	\$ 62,026
Interest	-	-	70,360	70,360
Total revenues	-	-	132,386	132,386
Expenditures:				
Current:				
Legal:				
Salaries and benefits	28,000	36,000	36,000	-
Training and travel	15,500	7,500	-	7,500
Maintenance and operating	76,500	76,500	18,759	57,741
Total Legal	120,000	120,000	54,759	65,241
Total expenditures	120,000	120,000	54,759	65,241
Excess (deficiency) of revenues over expenditures	(120,000)	(120,000)	77,627	<u>\$ 197,627</u>
Fund balance - beginning	1,270,589	1,270,589	1,270,589	
Fund balance - ending	<u>\$ 1,150,589</u>	<u>\$ 1,150,589</u>	<u>\$ 1,348,216</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, 2024

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Interest	\$ -	\$ -	\$ 68	\$ 68
Expenditures:	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	68	<u>\$ 68</u>
Fund balance - beginning	1,599	1,599	1,599	
Fund balance - ending	<u>\$ 1,599</u>	<u>\$ 1,599</u>	<u>\$ 1,667</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, 2024

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 5,000	\$ 5,000	\$ 3,194	\$ (1,806)
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>3,194</u>	<u>(1,806)</u>
Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	5,000	5,000	3,194	<u>\$ (1,806)</u>
Fund balance - beginning	<u>54,403</u>	<u>54,403</u>	<u>54,403</u>	
Fund balance - ending	<u>\$ 59,403</u>	<u>\$ 59,403</u>	<u>\$ 57,597</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, 2024

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 156,000	\$ 124,000	\$ 205,230	\$ 81,230
Total revenues	<u>156,000</u>	<u>124,000</u>	<u>205,230</u>	<u>81,230</u>
Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>156,000</u>	<u>124,000</u>	<u>205,230</u>	<u>81,230</u>
Other financing (uses) - transfers out	<u>-</u>	<u>(263,837)</u>	<u>(263,837)</u>	<u>-</u>
Net change in fund balance	156,000	(139,837)	(58,607)	<u>\$ 81,230</u>
Fund balance - beginning	<u>910,877</u>	<u>910,877</u>	<u>910,877</u>	
Fund balance - ending	<u>\$ 1,066,877</u>	<u>\$ 771,040</u>	<u>\$ 852,270</u>	

COLLIN COUNTY, TEXAS

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

District Records Management and Preservation
Special Revenue Fund

For The Year Ended September 30, 2024

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ -	\$ 32,000	\$ 20,616	\$ (11,384)
Interest	<u>-</u>	<u>-</u>	<u>6,479</u>	<u>6,479</u>
Total revenues	<u>-</u>	<u>32,000</u>	<u>27,095</u>	<u>(4,905)</u>
Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>32,000</u>	<u>27,095</u>	<u>(4,905)</u>
Other financing (uses) - transfers in	<u>-</u>	<u>263,837</u>	<u>263,837</u>	<u>-</u>
Net change in fund balance	-	295,837	290,932	<u>\$ (4,905)</u>
Fund balance - beginning	<u>-</u>	<u>-</u>	<u>-</u>	
Fund balance - ending	<u>\$ -</u>	<u>\$ 295,837</u>	<u>\$ 290,932</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, 2024

	Budget			Variance with Final Budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Fees and charges for services	\$ 48,000	\$ 48,000	\$ 70,230	\$ 22,230
Total revenues	<u>48,000</u>	<u>48,000</u>	<u>70,230</u>	<u>22,230</u>
Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	48,000	48,000	70,230	<u>\$ 22,230</u>
Fund balance - beginning	<u>636,779</u>	<u>636,779</u>	<u>636,779</u>	
Fund balance - ending	<u>\$ 684,779</u>	<u>\$ 684,779</u>	<u>\$ 707,009</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, 2024

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 265,000	\$ 265,000	\$ 89,191	\$ (175,809)
Interest	<u>-</u>	<u>-</u>	<u>40</u>	<u>40</u>
Total revenues	<u>265,000</u>	<u>265,000</u>	<u>89,231</u>	<u>(175,769)</u>
Expenditures:				
Current:				
Judicial:				
Maintenance and operating	<u>-</u>	<u>89,191</u>	<u>89,191</u>	<u>-</u>
Total Judicial	<u>-</u>	<u>89,191</u>	<u>89,191</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>89,191</u>	<u>89,191</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	265,000	175,809	40	\$ <u>(175,769)</u>
Fund balance - beginning	<u>630</u>	<u>630</u>	<u>630</u>	
Fund balance - ending	<u>\$ 265,630</u>	<u>\$ 176,439</u>	<u>\$ 670</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, 2024

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 112,000	\$ 112,000	\$ 233,057	\$ 121,057
Total revenues	<u>112,000</u>	<u>112,000</u>	<u>233,057</u>	<u>121,057</u>
Expenditures:				
Current:				
Legal:				
Salaries and benefits	143,307	144,548	125,517	19,031
Training and travel	5,000	5,000	-	5,000
Maintenance and operating	<u>21,300</u>	<u>21,300</u>	<u>-</u>	<u>21,300</u>
Total Legal	<u>169,607</u>	<u>170,848</u>	<u>125,517</u>	<u>45,331</u>
Total expenditures	<u>169,607</u>	<u>170,848</u>	<u>125,517</u>	<u>45,331</u>
Excess (deficiency) of revenues over expenditures	(57,607)	(58,848)	107,540	\$ <u><u>166,388</u></u>
Fund balance - beginning	<u>935,927</u>	<u>935,927</u>	<u>935,927</u>	
Fund balance - ending	\$ <u><u>878,320</u></u>	\$ <u><u>877,079</u></u>	\$ <u><u>1,043,467</u></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, 2024

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 57,000	\$ 57,000	\$ 65,927	\$ 8,927
Miscellaneous	-	-	2,106	2,106
Total revenues	<u>57,000</u>	<u>57,000</u>	<u>68,033</u>	<u>11,033</u>
Expenditures:				
Current:				
Judicial:				
County Courts:				
Maintenance and operating	-	40,558	5,100	35,458
Total County Courts	<u>-</u>	<u>40,558</u>	<u>5,100</u>	<u>35,458</u>
District Courts:				
Training and travel	-	17,698	2,322	15,376
Maintenance and operating	-	169,030	33,015	136,015
Total District Courts	<u>-</u>	<u>186,728</u>	<u>35,337</u>	<u>151,391</u>
Total Judicial	<u>-</u>	<u>227,286</u>	<u>40,437</u>	<u>186,849</u>
Total expenditures	<u>-</u>	<u>227,286</u>	<u>40,437</u>	<u>186,849</u>
Excess (deficiency) of revenues over expenditures	57,000	(170,286)	27,596	<u>\$ 197,882</u>
Fund balance - beginning	<u>233,446</u>	<u>233,446</u>	<u>233,446</u>	
Fund balance - ending	<u>\$ 290,446</u>	<u>\$ 63,160</u>	<u>\$ 261,042</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, 2024

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Federal and state funds	\$ -	\$ 120,859	\$ 120,859	\$ -
Interest	-	-	3,102	3,102
Total revenues	-	120,859	123,961	3,102
Expenditures:				
Current:				
Public safety:				
Salaries and benefits	-	120,859	120,859	-
Total Public safety	-	120,859	120,859	-
Total expenditures	-	120,859	120,859	-
Excess (deficiency) of revenues over expenditures	-	-	3,102	\$ <u>3,102</u>
Fund balance - beginning	-	-	-	
Fund balance - ending	\$ <u>-</u>	\$ <u>-</u>	\$ <u>3,102</u>	

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, 2024

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 57,000	\$ 57,000	\$ 63,353	\$ 6,353
Total revenues	<u>57,000</u>	<u>57,000</u>	<u>63,353</u>	<u>6,353</u>
Expenditures:				
Current:				
Judicial:				
Maintenance and operating	<u>1,568</u>	<u>1,568</u>	<u>424</u>	<u>1,144</u>
Total Judicial	<u>1,568</u>	<u>1,568</u>	<u>424</u>	<u>1,144</u>
Total expenditures	<u>1,568</u>	<u>1,568</u>	<u>424</u>	<u>1,144</u>
Excess (deficiency) of revenues over expenditures	55,432	55,432	62,929	<u>\$ 7,497</u>
Fund balance - beginning	<u>647,745</u>	<u>647,745</u>	<u>647,745</u>	
Fund balance - ending	<u><u>\$ 703,177</u></u>	<u><u>\$ 703,177</u></u>	<u><u>\$ 710,674</u></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, 2024

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 67,000	\$ 67,000	\$ 81,309	\$ 14,309
Miscellaneous	-	-	8	8
Total revenues	<u>67,000</u>	<u>67,000</u>	<u>81,317</u>	<u>14,317</u>
Expenditures:				
Current:				
Judicial:				
Maintenance and operating	<u>7,160</u>	<u>7,160</u>	<u>2,413</u>	<u>4,747</u>
Total Judicial	<u>7,160</u>	<u>7,160</u>	<u>2,413</u>	<u>4,747</u>
Capital outlay - judicial	<u>-</u>	<u>21,275</u>	<u>21,275</u>	<u>-</u>
Total expenditures	<u>7,160</u>	<u>28,435</u>	<u>23,688</u>	<u>4,747</u>
Excess (deficiency) of revenues over expenditures	59,840	38,565	57,629	<u>\$ 19,064</u>
Fund balance - beginning	<u>642,672</u>	<u>642,672</u>	<u>642,672</u>	
Fund balance - ending	<u>\$ 702,512</u>	<u>\$ 681,237</u>	<u>\$ 700,301</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, 2024

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
State funds	\$ 40,000	\$ 40,000	\$ 84,000	\$ 44,000
Interest	-	-	46,637	46,637
Total revenues	<u>40,000</u>	<u>40,000</u>	<u>130,637</u>	<u>90,637</u>
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	84,755	115,725	97,247	18,478
Training and travel	10,451	10,451	695	9,756
Maintenance and operating	<u>1,900</u>	<u>136,900</u>	<u>56,495</u>	<u>80,405</u>
Total Judicial	<u>97,106</u>	<u>263,076</u>	<u>154,437</u>	<u>108,639</u>
Total expenditures	<u>97,106</u>	<u>263,076</u>	<u>154,437</u>	<u>108,639</u>
Excess (deficiency) of revenues over expenditures	(57,106)	(223,076)	(23,800)	<u>\$ 199,276</u>
Fund balance - beginning	<u>879,004</u>	<u>879,004</u>	<u>879,004</u>	
Fund balance - ending	<u>\$ 821,898</u>	<u>\$ 655,928</u>	<u>\$ 855,204</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, 2024

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Fees and charges for services	\$ 10,000	\$ 10,000	\$ 10	\$ (9,990)
Total revenues	<u>10,000</u>	<u>10,000</u>	<u>10</u>	<u>(9,990)</u>
Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	10,000	10,000	10	<u><u>\$ (9,990)</u></u>
Fund balance - beginning	<u>688,864</u>	<u>688,864</u>	<u>688,864</u>	
Fund balance - ending	<u><u>\$ 698,864</u></u>	<u><u>\$ 698,864</u></u>	<u><u>\$ 688,874</u></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, 2024

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 20,000	\$ 20,000	\$ 741	\$ (19,259)
Total revenues	<u>20,000</u>	<u>20,000</u>	<u>741</u>	<u>(19,259)</u>
Expenditures:				
Current:				
Judicial:				
Salaries and benefits	15,000	15,000	-	15,000
Maintenance and operating	<u>534,056</u>	<u>534,056</u>	<u>-</u>	<u>534,056</u>
Total Judicial	<u>549,056</u>	<u>549,056</u>	<u>-</u>	<u>549,056</u>
Total expenditures	<u>549,056</u>	<u>549,056</u>	<u>-</u>	<u>549,056</u>
Excess (deficiency) of revenues				
over expenditures	(529,056)	(529,056)	741	<u>\$ 529,797</u>
Fund balance - beginning	<u>482,520</u>	<u>482,520</u>	<u>482,520</u>	
Fund balance - ending	<u>\$ (46,536)</u>	<u>\$ (46,536)</u>	<u>\$ 483,261</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, 2024

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 13,000	\$ 13,000	\$ 16,373	\$ 3,373
Total revenues	<u>13,000</u>	<u>13,000</u>	<u>16,373</u>	<u>3,373</u>
Expenditures:				
Current:				
Judicial:				
Maintenance and operating	<u>30,000</u>	<u>30,000</u>	<u>-</u>	<u>30,000</u>
Total Judicial	<u>30,000</u>	<u>30,000</u>	<u>-</u>	<u>30,000</u>
Capital outlay - judicial	<u>-</u>	<u>36,500</u>	<u>35,841</u>	<u>659</u>
Total expenditures	<u>30,000</u>	<u>66,500</u>	<u>35,841</u>	<u>30,659</u>
Excess (deficiency) of revenues over expenditures	(17,000)	(53,500)	(19,468)	<u>\$ 34,032</u>
Fund balance - beginning	<u>322,407</u>	<u>322,407</u>	<u>322,407</u>	
Fund balance - ending	<u>\$ 305,407</u>	<u>\$ 268,907</u>	<u>\$ 302,939</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, 2024

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Interest	\$ -	\$ -	\$ 99,550	\$ 99,550
Total revenues	<u>-</u>	<u>-</u>	<u>99,550</u>	<u>99,550</u>
Expenditures:				
Current:				
Legal:				
Salaries and benefits	114,041	114,041	-	114,041
Training and travel	5,000	5,000	-	5,000
Maintenance and operating	<u>65,100</u>	<u>65,100</u>	<u>48,264</u>	<u>16,836</u>
Total Legal	<u>184,141</u>	<u>184,141</u>	<u>48,264</u>	<u>135,877</u>
Total expenditures	<u>184,141</u>	<u>184,141</u>	<u>48,264</u>	<u>135,877</u>
Excess (deficiency) of revenues				
over expenditures	(184,141)	(184,141)	51,286	<u>\$ 235,427</u>
Fund balance - beginning	<u>1,826,055</u>	<u>1,826,055</u>	<u>1,826,055</u>	
Fund balance - ending	<u>\$ 1,641,914</u>	<u>\$ 1,641,914</u>	<u>\$ 1,877,341</u>	

COLLIN COUNTY, TEXAS

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

Truancy Prevention & Diversion - Youth Diversion Special Revenue Fund

For The Year Ended September 30, 2024

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ 43,000	\$ 43,000	\$ 65,285	\$ 22,285
Interest	-	-	10,331	10,331
Total revenues	<u>43,000</u>	<u>43,000</u>	<u>75,616</u>	<u>32,616</u>
Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	43,000	43,000	75,616	<u>\$ 32,616</u>
Fund balance - beginning	<u>265,077</u>	<u>265,077</u>	<u>265,077</u>	
Fund balance - ending	<u>\$ 308,077</u>	<u>\$ 308,077</u>	<u>\$ 340,693</u>	

COLLIN COUNTY, TEXAS

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

District Attorney Federal Justice Forfeiture Special Revenue Fund

For The Year Ended September 30, 2024

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Interest	\$ -	\$ -	\$ 761	\$ 761
Miscellaneous	-	-	950	950
Total revenues	-	-	1,711	1,711
Expenditures:				
Current:				
Legal:				
Training and travel	8,500	8,500	-	8,500
Maintenance and operating	21,500	21,500	5,066	16,434
Total Legal	30,000	30,000	5,066	24,934
Total expenditures	30,000	30,000	5,066	24,934
Excess (deficiency) of revenues over expenditures	(30,000)	(30,000)	(3,355)	\$ 26,645
Fund balance - beginning	131,261	131,261	131,261	
Fund balance - ending	\$ 101,261	\$ 101,261	\$ 127,906	

COLLIN COUNTY, TEXAS

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

Constable Precinct 3 Forfeiture Special Revenue Fund

For The Year Ended September 30, 2024

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Interest	\$ -	\$ -	\$ 6	\$ 6
Total revenues	-	-	6	6
Expenditures:	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	6	<u>\$ 6</u>
Fund balance - beginning	973	973	973	
Fund balance - ending	<u>\$ 973</u>	<u>\$ 973</u>	<u>\$ 979</u>	

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, 2024

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fines and forfeitures	\$ -	\$ -	\$ 39,309	\$ 39,309
Interest	-	-	1,453	1,453
Total revenues	-	-	40,762	40,762
Expenditures:				
Current:				
Public safety:				
Maintenance and operating	684	7,157	6,472	685
Total Public safety	684	7,157	6,472	685
Capital outlay - public safety	5,316	7,328	7,328	-
Total expenditures	6,000	14,485	13,800	685
Excess (deficiency) of revenues over expenditures	(6,000)	(14,485)	26,962	41,447
Other financing sources -				
Sale of assets	-	-	42	42
Total other financing sources (uses)	-	-	42	42
Net change in fund balance	(6,000)	(14,485)	27,004	41,489
Fund balance - beginning	22,829	22,829	22,829	
Fund balance - ending	16,829	8,344	49,833	

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, 2024

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Interest	\$ -	\$ -	\$ 8,445	\$ 8,445
Miscellaneous	-	82,838	82,837	(1)
Total revenues	-	82,838	91,282	8,444
Expenditures:				
Current:				
Public safety:				
Salaries and benefits	-	15,682	15,547	135
Training and travel	15,028	55,028	40,774	14,254
Maintenance and operating	42,993	55,579	24,592	30,987
Total Public safety	58,021	126,289	80,913	45,376
Capital outlay - public safety	67,444	97,533	91,444	6,089
Total expenditures	125,465	223,822	172,357	51,465
Excess (deficiency) of revenues over expenditures	(125,465)	(140,984)	(81,075)	\$ 59,909
Fund balance - beginning	239,096	239,096	239,096	
Fund balance - ending	\$ 113,631	\$ 98,112	\$ 158,021	

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, 2024

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Property taxes	\$ 98,480	\$ 98,480	\$ 97,954	\$ (526)
Interest	-	-	10,486	10,486
Total revenues	98,480	98,480	108,440	9,960
Expenditures:				
Current:				
Public transportation:				
Maintenance and operating	401,416	402,524	4,113	398,411
Total Public transportation	401,416	402,524	4,113	398,411
Total expenditures	401,416	402,524	4,113	398,411
Excess (deficiency) of revenues over expenditures	(302,936)	(304,044)	104,327	\$ 408,371
Fund balance - beginning	119,355	119,355	119,355	
Fund balance - ending	\$ (183,581)	\$ (184,689)	\$ 223,682	

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, 2024

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Fees and charges for services	\$ -	\$ 357,157	\$ 401,635	\$ 44,478
Interest	-	-	42,178	42,178
Total revenues	-	357,157	443,813	86,656
Expenditures:				
Current:				
Judicial:				
Maintenance and operating	-	27,960	27,960	-
Total Judicial	-	27,960	27,960	-
Capital outlay - judicial	97,400	97,400	-	97,400
Total expenditures	97,400	125,360	27,960	97,400
Excess (deficiency) of revenues over expenditures	(97,400)	231,797	415,853	\$ <u>184,056</u>
Fund balance - beginning	603,344	603,344	603,344	
Fund balance - ending	\$ <u>505,944</u>	\$ <u>835,141</u>	\$ <u>1,019,197</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, 2024

	Budget			Variance with Final Budget positive (negative)
	Original	Final	Actual	
Revenues:				
Federal and state funds	\$ -	\$ 77,361	\$ 77,360	\$ (1)
Interest	-	-	32,134	32,134
Total revenues	-	77,361	109,494	32,133
Expenditures:				
Current:				
Health and welfare:				
Maintenance and operating	-	803,701	803,701	-
Total Health and welfare	-	803,701	803,701	-
Total expenditures	-	803,701	803,701	-
Excess (deficiency) of revenues over expenditures	-	(726,340)	(694,207)	\$ <u>32,133</u>
Fund balance - beginning	748,278	748,278	748,278	
Fund balance - ending	\$ <u>748,278</u>	\$ <u>21,938</u>	\$ <u>54,071</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, 2024

	Budget		Actual	Variance with Final Budget positive (negative)
	Original	Final		
Revenues:				
Interest	\$ -	\$ -	\$ 1,305	\$ 1,305
Miscellaneous	-	-	9,745	9,745
Total revenues	-	-	11,050	11,050
Expenditures:				
Current:				
Judicial:				
Maintenance and operating	-	4,920	3,167	1,753
Total Judicial	-	4,920	3,167	1,753
Total expenditures	-	4,920	3,167	1,753
Excess (deficiency) of revenues over expenditures	-	(4,920)	7,883	<u>\$ 12,803</u>
Fund balance - beginning	22,274	22,274	22,274	
Fund balance - ending	<u>\$ 22,274</u>	<u>\$ 17,354</u>	<u>\$ 30,157</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 February 1, 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

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 2001.

Series 1999: \$25,670,000 issued April 1, 1999
Series 1999A: \$11,580,000 issued September 1, 1999
Series 2000: \$28,435,000 issued August 1, 2000
Series 2001: \$15,590,000 issued August 1, 2001

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

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, 2024

	1999 Permanent Improvement Bond	2001 Permanent Improvement Bond	2003 Permanent Improvement Bond	2007 Permanent Improvement Bond	1995 Road Bond	1999 Road Bond
Assets						
Cash	\$ 3,955	\$ 872	\$ 8,935	\$ 9,828	\$ 118	\$ 1,928
Investments	91,693	226,754	35,011	10,022,693	172,815	2,088,658
Receivables:						
Advance to other funds	-	-	-	-	-	1,340,558
Total assets	<u>\$ 95,648</u>	<u>\$ 227,626</u>	<u>\$ 43,946</u>	<u>\$ 10,032,521</u>	<u>\$ 172,933</u>	<u>\$ 3,431,144</u>
Liabilities						
Accounts payable	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 127</u>	<u>\$ 2,614,747</u>	<u>\$ 12,042</u>	<u>\$ 400</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>127</u>	<u>2,614,747</u>	<u>12,042</u>	<u>400</u>
Fund balances						
Restricted	<u>95,648</u>	<u>227,626</u>	<u>43,819</u>	<u>7,417,774</u>	<u>160,891</u>	<u>3,430,744</u>
Total fund balances	<u>95,648</u>	<u>227,626</u>	<u>43,819</u>	<u>7,417,774</u>	<u>160,891</u>	<u>3,430,744</u>
Total liabilities and fund balances	<u>\$ 95,648</u>	<u>\$ 227,626</u>	<u>\$ 43,946</u>	<u>\$ 10,032,521</u>	<u>\$ 172,933</u>	<u>\$ 3,431,144</u>

COLLIN COUNTY, TEXAS
Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Capital Projects Funds
September 30, 2024

	2003	2007		Nonmajor
	Road Bond	Road Bond	Tax Notes	Capital
Assets				Project
				Funds
				Total
Cash	\$ 1,853	\$ 4,300	\$ 3,757	\$ 35,546
Investments	1,534,151	44,127,754	8,230,957	66,530,486
Receivables:				
Advance to other funds	14,499	9,734,892	-	11,089,949
Total assets	<u>\$ 1,550,503</u>	<u>\$ 53,866,946</u>	<u>\$ 8,234,714</u>	<u>\$ 77,655,981</u>
Liabilities				
Accounts payable	\$ -	\$ 362,068	\$ 210,029	\$ 3,199,413
Total liabilities	<u>-</u>	<u>362,068</u>	<u>210,029</u>	<u>3,199,413</u>
Fund balances				
Restricted	<u>1,550,503</u>	<u>53,504,878</u>	<u>8,024,685</u>	<u>74,456,568</u>
Total fund balances	<u>1,550,503</u>	<u>53,504,878</u>	<u>8,024,685</u>	<u>74,456,568</u>
Total liabilities and fund balances	<u>\$ 1,550,503</u>	<u>\$ 53,866,946</u>	<u>\$ 8,234,714</u>	<u>\$ 77,655,981</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, 2024

	1999 Permanent Improvement Bond	2001 Permanent Improvement Bond	2003 Permanent Improvement Bond	2007 Permanent Improvement Bond	2018 Permanent Improvement Bond*	1995 Road Bond
Revenues:						
Taxes – general property ad valorem	\$ -	\$ -	\$ -	\$ -		\$ 12,072
Interest	4,556	14,430	1,878	737,143		8,339
Miscellaneous	-	-	-	-		-
Total revenues	<u>4,556</u>	<u>14,430</u>	<u>1,878</u>	<u>737,143</u>		<u>20,411</u>
Expenditures:						
Capital outlay:						
General administration	-	-	-	-		-
Public facilities	-	98,419	728	11,320,243		-
Public transportation	-	-	-	-		16,711
Culture and recreation	-	-	2,028	219,719		-
Total capital outlay	<u>-</u>	<u>98,419</u>	<u>2,756</u>	<u>11,539,962</u>		<u>16,711</u>
Debt service:						
Principal retirement	-	-	-	-		-
Total expenditures	<u>-</u>	<u>98,419</u>	<u>2,756</u>	<u>11,539,962</u>		<u>16,711</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,556</u>	<u>(83,989)</u>	<u>(878)</u>	<u>(10,802,819)</u>		<u>3,700</u>
Other financing sources (uses):						
Sale of assets	-	-	-	54		-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>54</u>		<u>-</u>
Net change in fund balance	<u>4,556</u>	<u>(83,989)</u>	<u>(878)</u>	<u>(10,802,765)</u>		<u>3,700</u>
Fund balances – beginning, as previously stated	91,092	311,615	44,697	18,220,539	159,996	157,191
Change to or within the the financial reporting entity	-	-	-	-	(159,996)	-
Fund balances – beginning, as restated	<u>91,092</u>	<u>311,615</u>	<u>44,697</u>	<u>18,220,539</u>	<u>-</u>	<u>157,191</u>
Fund balance – ending	<u>\$ 95,648</u>	<u>\$ 227,626</u>	<u>\$ 43,819</u>	<u>\$ 7,417,774</u>	<u>\$ -</u>	<u>\$ 160,891</u>

*Formerly a non-major fund

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, 2024

	1999	2003	2007	2018	Tax Notes	Nonmajor Capital Project Funds Total
	Road Bond	Road Bond	Road Bond	Road Bond*		
Revenues:						
Taxes – general property ad valorem	\$ -	\$ -	\$ -		\$ -	\$ 12,072
Interest	103,290	84,828	2,320,913		443,846	3,719,223
Miscellaneous	-	-	-		234	234
Total revenues	<u>103,290</u>	<u>84,828</u>	<u>2,320,913</u>		<u>444,080</u>	<u>3,731,529</u>
Expenditures:						
Capital outlay:						
General administration	-	-	-		641,932	641,932
Public facilities	-	-	-		2,750	11,422,140
Public transportation	555	307,260	5,287,639		-	5,612,165
Culture and recreation	-	-	-		-	221,747
Total capital outlay	<u>555</u>	<u>307,260</u>	<u>5,287,639</u>		<u>644,682</u>	<u>17,897,984</u>
Debt service:						
Principal retirement	-	-	-		600,619	600,619
Total expenditures	<u>555</u>	<u>307,260</u>	<u>5,287,639</u>		<u>1,245,301</u>	<u>18,498,603</u>
Excess (deficiency) of revenues over (under) expenditures	<u>102,735</u>	<u>(222,432)</u>	<u>(2,966,726)</u>		<u>(801,221)</u>	<u>(14,767,074)</u>
Other financing sources (uses):						
Sale of assets	-	-	-		70	124
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>		<u>70</u>	<u>124</u>
Net change in fund balance	102,735	(222,432)	(2,966,726)		(801,151)	(14,766,950)
Fund balances – beginning, as previously stated	3,328,009	1,772,935	56,471,604	81,497,235	8,825,836	170,880,749
Change to or within the the financial reporting entity	-	-	-	(81,497,235)	-	(81,657,231)
Fund balances – beginning, as restated	3,328,009	1,772,935	56,471,604	-	8,825,836	89,223,518
Fund balance – ending	<u>\$ 3,430,744</u>	<u>\$ 1,550,503</u>	<u>\$ 53,504,878</u>	<u>\$ -</u>	<u>\$ 8,024,685</u>	<u>\$ 74,456,568</u>

*Formerly a non-major fund

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, 2024

	Prior Years	Current Year	Total to Date	Project Authorization
Revenues:				
Interest	\$ 3,248,848	\$ 4,556	\$ 3,253,404	\$ 3,253,404
Miscellaneous	191,042	-	191,042	191,042
Total revenues	3,439,890	4,556	3,444,446	3,444,446
Expenditures:				
Capital outlay:				
Criminal justice and related facilities	34,976,970	-	34,976,970	35,072,618
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	42,136,199
Excess (deficiency) of revenues over (under) expenditures	(38,600,661)	4,556	(38,596,105)	(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	\$ 91,092	4,556	\$ 95,648	\$ -
Fund balance – beginning		91,092		
Fund balance – ending		\$ 95,648		

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, 2024

	Prior Years	Current Year	Total to Date	Project Authorization
Revenues:				
Fees and charges for services	\$ 76,063	\$ -	\$ 76,063	\$ 76,063
Interest	1,620,424	14,430	1,634,854	1,634,854
Miscellaneous	4,950	-	4,950	4,950
Total revenues	<u>1,701,437</u>	<u>14,430</u>	<u>1,715,867</u>	<u>1,715,867</u>
Expenditures:				
Capital outlay:				
Youth camp and related outdoor recreation and facilities	<u>27,287,142</u>	<u>98,419</u>	<u>27,385,561</u>	<u>27,613,187</u>
Total expenditures	<u>27,287,142</u>	<u>98,419</u>	<u>27,385,561</u>	<u>27,613,187</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(25,585,705)</u>	<u>(83,989)</u>	<u>(25,669,694)</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>\$ 311,615</u>	<u>(83,989)</u>	<u>\$ 227,626</u>	<u>\$ -</u>
Fund balance – beginning		<u>311,615</u>		
Fund balance – ending		<u>\$ 227,626</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, 2024

	Prior Years	Current Year	Total to Date	Project Authorization
Revenues:				
Interest	\$ 3,802,355	\$ 1,878	\$ 3,804,233	\$ 3,804,233
Total revenues	<u>3,802,355</u>	<u>1,878</u>	<u>3,804,233</u>	<u>3,804,233</u>
Expenditures:				
Capital outlay:				
Adult, juvenile detention, and court facilities	80,035,287	728	80,036,015	80,079,834
Land for park and open space	<u>10,729,916</u>	<u>2,028</u>	<u>10,731,944</u>	<u>10,731,944</u>
Total expenditures	<u>90,765,203</u>	<u>2,756</u>	<u>90,767,959</u>	<u>90,811,778</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(86,962,848)</u>	<u>(878)</u>	<u>(86,963,726)</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>\$ 44,697</u>	<u>(878)</u>	<u>\$ 43,819</u>	<u>\$ -</u>
Fund balance – beginning		<u>44,697</u>		
Fund balance – ending		<u>\$ 43,819</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, 2024

	Prior Years	Current Year	Total to Date	Project Authorization
Revenues:				
Interest	\$ 3,286,072	\$ 737,143	\$ 4,023,215	\$ 4,023,215
Total revenues	<u>3,286,072</u>	<u>737,143</u>	<u>4,023,215</u>	<u>4,023,215</u>
Expenditures:				
Capital outlay:				
Adult, juvenile detention, and court facilities	61,892,371	11,320,243	73,212,614	80,630,388
Land for park and open space including joint county-city projects	<u>16,389,308</u>	<u>219,719</u>	<u>16,609,027</u>	<u>16,609,027</u>
Total expenditures	<u>78,281,679</u>	<u>11,539,962</u>	<u>89,821,641</u>	<u>97,239,415</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(74,995,607)</u>	<u>(10,802,819)</u>	<u>(85,798,426)</u>	<u>(93,216,200)</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>54</u>	<u>56</u>	<u>56</u>
Total other financing sources (uses)	<u>93,216,146</u>	<u>54</u>	<u>93,216,200</u>	<u>93,216,200</u>
Net change in fund balance	<u>\$ 18,220,539</u>	<u>(10,802,765)</u>	<u>\$ 7,417,774</u>	<u>\$ -</u>
Fund balance – beginning		<u>18,220,539</u>		
Fund balance – ending		<u>\$ 7,417,774</u>		

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, 2024

	Prior Years	Current Year	Total to Date	Project Authorization
Revenues:				
Taxes - special assessment	\$ 231,070	\$ 12,072	\$ 243,142	\$ 243,142
Other local government funds	953,851	-	953,851	953,851
Interest	2,067,194	8,339	2,075,533	2,075,533
Miscellaneous	332,049	-	332,049	332,049
Total revenues	<u>3,584,164</u>	<u>20,411</u>	<u>3,604,575</u>	<u>3,604,575</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>50,465,455</u>	<u>16,711</u>	<u>50,482,166</u>	<u>50,643,057</u>
Total expenditures	<u>50,465,455</u>	<u>16,711</u>	<u>50,482,166</u>	<u>50,643,057</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(46,881,291)</u>	<u>3,700</u>	<u>(46,877,591)</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>\$ 157,191</u>	<u>3,700</u>	<u>\$ 160,891</u>	<u>\$ -</u>
Fund balance – beginning		<u>157,191</u>		
Fund balance – ending		<u>\$ 160,891</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, 2024

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>	<u>Project Authorization</u>
Revenues:				
Other local government funds	\$ 2,498,588	\$ -	\$ 2,498,588	\$ 2,498,588
Interest	10,713,547	103,290	10,816,837	10,816,837
Total revenues	<u>13,212,135</u>	<u>103,290</u>	<u>13,315,425</u>	<u>13,315,425</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	92,432,210	555	92,432,765	95,863,509
Total expenditures	<u>92,432,210</u>	<u>555</u>	<u>92,432,765</u>	<u>95,863,509</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(79,220,075)</u>	<u>102,735</u>	<u>(79,117,340)</u>	<u>(82,548,084)</u>
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)	<u>82,548,084</u>	<u>-</u>	<u>82,548,084</u>	<u>82,548,084</u>
Net change in fund balance	<u>\$ 3,328,009</u>	102,735	<u>\$ 3,430,744</u>	<u>\$ -</u>
Fund balance – beginning		<u>3,328,009</u>		
Fund balance – ending		<u>\$ 3,430,744</u>		

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, 2024

	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	12,992,387	84,828	13,077,215	13,077,215
Miscellaneous	181,375	-	181,375	181,375
Total revenues	<u>16,117,865</u>	<u>84,828</u>	<u>16,202,693</u>	<u>16,202,693</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>156,366,466</u>	<u>307,260</u>	<u>156,673,726</u>	<u>158,224,229</u>
Total expenditures	<u>156,366,466</u>	<u>307,260</u>	<u>156,673,726</u>	<u>158,224,229</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(140,248,601)</u>	<u>(222,432)</u>	<u>(140,471,033)</u>	<u>(142,021,536)</u>
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	<u>14,499</u>	<u>-</u>	<u>14,499</u>	<u>14,499</u>
Total other financing sources (uses)	<u>142,021,536</u>	<u>-</u>	<u>142,021,536</u>	<u>142,021,536</u>
Net change in fund balance	<u>\$ 1,772,935</u>	<u>(222,432)</u>	<u>\$ 1,550,503</u>	<u>\$ -</u>
Fund balance – beginning		<u>1,772,935</u>		
Fund balance – ending		<u>\$ 1,550,503</u>		

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, 2024

	Prior Years	Current Year	Total to Date	Project Authorization
Revenues:				
Federal and state funds	\$ 400,000	\$ -	\$ 400,000	\$ 400,000
Other local government funds	24,987,502	-	24,987,502	24,987,502
Interest	12,372,937	2,320,913	14,693,850	14,693,850
Miscellaneous	266,457	-	266,457	266,457
Total revenues	<u>38,026,896</u>	<u>2,320,913</u>	<u>40,347,809</u>	<u>40,347,809</u>
Expenditures:				
Capital outlay:				
Roads, joint state highway, and joint city projects	<u>222,493,331</u>	<u>5,287,639</u>	<u>227,780,970</u>	<u>281,285,848</u>
Total expenditures	<u>222,493,331</u>	<u>5,287,639</u>	<u>227,780,970</u>	<u>281,285,848</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(184,466,435)</u>	<u>(2,966,726)</u>	<u>(187,433,161)</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>9,734,892</u>	<u>-</u>	<u>9,734,892</u>	<u>9,734,892</u>
Total other financing sources (uses)	<u>240,938,039</u>	<u>-</u>	<u>240,938,039</u>	<u>240,938,039</u>
Net change in fund balance	<u>\$ 56,471,604</u>	<u>(2,966,726)</u>	<u>\$ 53,504,878</u>	<u>\$ -</u>
Fund balance – beginning		<u>56,471,604</u>		
Fund balance – ending		<u>\$ 53,504,878</u>		

COLLIN COUNTY, TEXAS
Schedule 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, 2024

	Prior Years	Current Year	Total to Date	Project Authorization
Revenues:				
Other local government funds	\$ 1,889,972	\$ -	\$ 1,889,972	\$ 1,889,972
Interest	5,274,402	443,846	5,718,248	5,718,248
Miscellaneous	1,496,954	234	1,497,188	1,497,188
Total revenues	<u>8,661,328</u>	<u>444,080</u>	<u>9,105,408</u>	<u>9,105,408</u>
Expenditures:				
Capital outlay:				
Computer software, hardware, equipment, vehicles, technology improvements, and related services	<u>66,412,228</u>	<u>644,682</u>	<u>67,056,910</u>	<u>75,081,595</u>
Debt service:				
Principal	<u>-</u>	<u>600,619</u>	<u>600,619</u>	<u>600,619</u>
Total expenditures	<u>66,412,228</u>	<u>1,245,301</u>	<u>67,657,529</u>	<u>75,682,214</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(57,750,900)</u>	<u>(801,221)</u>	<u>(58,552,121)</u>	<u>(66,576,806)</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>30,799</u>	<u>70</u>	<u>30,869</u>	<u>30,869</u>
Total other financing sources (uses)	<u>66,576,736</u>	<u>70</u>	<u>66,576,806</u>	<u>66,576,806</u>
Net change in fund balance	<u>\$ 8,825,836</u>	<u>(801,151)</u>	<u>\$ 8,024,685</u>	<u>\$ -</u>
Fund balance – beginning		<u>8,825,836</u>		
Fund balance – ending		<u>\$ 8,024,685</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, 2024

	<u>County Insurance</u>	<u>Workers Compensation Insurance</u>	<u>Flexible Benefits</u>	<u>Unemployment Assessment</u>	<u>Employee Insurance</u>	<u>Employee Paid Benefits</u>	<u>Total</u>
Assets							
Current assets:							
Cash	\$ 46,049	\$ 110,611	\$ 98,922	\$ 35,250	\$ 4,912,679	\$ 51,527	\$ 5,255,038
Investments	11,194,790	7,171,301	232,469	1,583,637	2,123,070	-	22,305,267
Receivables:							
Miscellaneous receivables	1,689	-	-	-	-	-	1,689
Total current assets	11,242,528	7,281,912	331,391	1,618,887	7,035,749	51,527	27,561,994
Total assets	11,242,528	7,281,912	331,391	1,618,887	7,035,749	51,527	27,561,994
Liabilities							
Current liabilities:							
Accounts payable	9,079	438	-	25,870	904,579	44,354	984,320
Payroll payable	-	-	-	-	12,386	-	12,386
Claims payable	446,232	637,974	-	-	855,183	-	1,939,389
Total current liabilities	455,311	638,412	-	25,870	1,772,148	44,354	2,936,095
Total liabilities	455,311	638,412	-	25,870	1,772,148	44,354	2,936,095
Net Position							
Unrestricted	10,787,217	6,643,500	331,391	1,593,017	5,263,601	7,173	24,625,899
Total net position	<u>\$ 10,787,217</u>	<u>\$ 6,643,500</u>	<u>\$ 331,391</u>	<u>\$ 1,593,017</u>	<u>\$ 5,263,601</u>	<u>\$ 7,173</u>	<u>\$ 24,625,899</u>

COLLIN COUNTY, TEXAS

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

Internal Service Funds

For The Year Ended September 30, 2024

	County Insurance	Workers Compensation Insurance	Flexible Benefits	Unemployment Assessment	Employee Insurance	Employee Paid Benefits	Total
Operating revenues:							
Premiums	\$ 1,695,694	\$ 885,000	\$ 4,409,143	\$ 142,572	\$ 37,601,484	\$ 516,588	\$ 45,250,481
Other	40,955	-	-	-	10,450,886	-	10,491,841
Total operating revenues	<u>1,736,649</u>	<u>885,000</u>	<u>4,409,143</u>	<u>142,572</u>	<u>48,052,370</u>	<u>516,588</u>	<u>55,742,322</u>
Operating expenses:							
Administration	125	175,184	-	-	8,968,477	-	9,143,786
Benefits	<u>1,456,706</u>	<u>545,061</u>	<u>4,406,210</u>	<u>70,721</u>	<u>41,042,470</u>	<u>530,784</u>	<u>48,051,952</u>
Total operating expenses	<u>1,456,831</u>	<u>720,245</u>	<u>4,406,210</u>	<u>70,721</u>	<u>50,010,947</u>	<u>530,784</u>	<u>57,195,738</u>
Operating income (loss)	279,818	164,755	2,933	71,851	(1,958,577)	(14,196)	(1,453,416)
Nonoperating revenues (expenses):							
Interest income	<u>595,925</u>	<u>399,349</u>	<u>238</u>	<u>80,612</u>	<u>121,966</u>	<u>260</u>	<u>1,198,350</u>
Total nonoperating revenues (expenses)	<u>595,925</u>	<u>399,349</u>	<u>238</u>	<u>80,612</u>	<u>121,966</u>	<u>260</u>	<u>1,198,350</u>
Income before contributions	875,743	564,104	3,171	152,463	(1,836,611)	(13,936)	(255,066)
Change in net position	875,743	564,104	3,171	152,463	(1,836,611)	(13,936)	(255,066)
Total net position – beginning	<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>
Total net position – ending	<u>\$ 10,787,217</u>	<u>\$ 6,643,500</u>	<u>\$ 331,391</u>	<u>\$ 1,593,017</u>	<u>\$ 5,263,601</u>	<u>\$ 7,173</u>	<u>\$ 24,625,899</u>



COLLIN COUNTY, TEXAS

Combining Statement of Cash Flows

Internal Service Funds

For The Year Ended September 30, 2024

	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	\$ 4,409,143	\$ 142,572	\$ 37,601,483	\$ 516,588	\$ 45,249,786
Insurance recovery	41,649	-	-	-	10,450,886	-	10,492,535
Administration costs	(125)	(175,184)	-	-	(8,967,534)	-	(9,142,843)
Benefits paid	(1,474,884)	(545,218)	(4,406,210)	(44,851)	(40,956,922)	(525,769)	(47,953,854)
Net cash provided (used) by operating activities	261,640	164,598	2,933	97,721	(1,872,087)	(9,181)	(1,354,376)
Cash flows from investing activities:							
Purchases of investments	(861,571)	(563,020)	-	(179,415)	(362,822)	-	(1,966,828)
Interest income	595,925	399,349	238	80,612	121,966	260	1,198,350
Net cash provided (used) by investing activities	(265,646)	(163,671)	238	(98,803)	(240,856)	260	(768,478)
Net increase (decrease) in cash and cash equivalents	(4,006)	927	3,171	(1,082)	(2,112,943)	(8,921)	(2,122,854)
Cash and cash equivalents – October 1, 2023	50,055	109,684	95,751	36,332	7,025,622	60,448	7,377,892
Cash and cash equivalents – September 30, 2024	46,049	110,611	98,922	35,250	4,912,679	51,527	5,255,038
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:							
Operating income (loss)	279,818	164,755	2,933	71,851	(1,958,577)	(14,196)	(1,453,416)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:							
Change in accounts payable	(18,178)	(157)	-	25,870	82,732	5,015	95,282
Change in payroll payable	-	-	-	-	3,758	-	3,758
Total adjustments	(18,178)	(157)	-	25,870	86,490	5,015	99,040
Net cash provided (used) by operating activities	\$ 261,640	\$ 164,598	\$ 2,933	\$ 97,721	\$ (1,872,087)	\$ (9,181)	\$ (1,354,376)



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 ESCROW 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 HOT CHECK FUND: to account for collection and disbursement of fines and fees.



CONSTABLE FUNDS: 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, 2024

	County Clerk - Trust	District Clerk - Trust	Total
ASSETS			
Cash	\$ 99,223,850	\$ 11,146,091	\$ 110,369,941
Investments	3,790,436	2,549,216	6,339,652
Total assets	<u>103,014,286</u>	<u>13,695,307</u>	<u>116,709,593</u>
LIABILITIES			
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION			
Individuals, organizations, other governments	103,014,286	13,695,307	116,709,593
Total net position	<u><u>\$ 103,014,286</u></u>	<u><u>\$ 13,695,307</u></u>	<u><u>\$ 116,709,593</u></u>

COLLIN COUNTY, TEXAS
Combining Statement of Changes in Fiduciary Net Position
Investment Trust Funds
For The Year Ended September 30, 2024

	<u>County Clerk - Trust</u>	<u>District Clerk - Trust</u>	<u>Total</u>
ADDITIONS			
Interests	\$ 17,812	\$ 47,630	\$ 65,442
Collections for individuals and other entities	<u>179,575,862</u>	<u>15,593,929</u>	<u>195,169,791</u>
Total revenues	<u>179,575,862</u>	<u>15,593,929</u>	<u>195,169,791</u>
Total additions	<u>179,593,674</u>	<u>15,641,559</u>	<u>195,235,233</u>
DEDUCTIONS			
Payments to individuals and other entities	<u>90,747,638</u>	<u>17,208,284</u>	<u>107,955,922</u>
Total deductions	<u>90,747,638</u>	<u>17,208,284</u>	<u>107,955,922</u>
Net increase (decrease) in fiduciary net position	88,846,036	(1,566,725)	87,279,311
Net Position -- beginning of the year	<u>14,168,250</u>	<u>15,262,032</u>	<u>29,430,282</u>
Net Position -- end of the year	<u><u>\$ 103,014,286</u></u>	<u><u>\$ 13,695,307</u></u>	<u><u>\$ 116,709,593</u></u>

COLLIN COUNTY, TEXAS
Combining Statement of Fiduciary Net Position
Custodial Funds
September 30, 2024

	Community Supervision and Corrections - Operating	State Fees	Unclaimed Holdings	Bail Security	District Attorney Seized Fund Registry
ASSETS					
Cash	\$ 656,674	\$ 224,030	\$ 14,474	\$ 383,000	\$ 14,586
Investments	2,589,861	809,770	514,778	-	-
Accounts receivable, net	148	-	-	2,463,176	-
Total assets	<u>3,246,683</u>	<u>1,033,800</u>	<u>529,252</u>	<u>2,846,176</u>	<u>14,586</u>
LIABILITIES					
Due to others/vouchers payable	\$ 60,908	\$ -	\$ -	\$ -	\$ -
Due to other governments	-	1,033,800	-	-	-
Total liabilities	<u>60,908</u>	<u>1,033,800</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION					
Restricted for:					
Individuals, organizations, other governments	3,185,775	-	529,252	2,846,176	14,586
Total net position	<u>\$ 3,185,775</u>	<u>\$ -</u>	<u>\$ 529,252</u>	<u>\$ 2,846,176</u>	<u>\$ 14,586</u>

COLLIN COUNTY, TEXAS
Combining Statement of Fiduciary Net Position
Custodial Funds
September 30, 2024

	<u>County Clerk - Other</u>	<u>District Clerk - Other</u>	<u>Juvenile Probation Restitution</u>	<u>Justice of the Peace, Precinct 1</u>	<u>Justice of the Peace, Precinct 2</u>
ASSETS					
Cash	\$ 3,250,111	\$ 2,923,264	\$ 567	\$ 84,660	\$ 20,200
Investments	-	-	-	-	-
Accounts receivable, net	-	-	-	-	-
Total assets	<u>3,250,111</u>	<u>2,923,264</u>	<u>567</u>	<u>84,660</u>	<u>20,200</u>
LIABILITIES					
Due to others/vouchers payable	\$ 11,910	\$ 178,070	\$ 57	\$ 47,258	\$ 12,912
Due to other governments	-	-	-	-	-
Total liabilities	<u>11,910</u>	<u>178,070</u>	<u>57</u>	<u>47,258</u>	<u>12,912</u>
NET POSITION					
Restricted for:					
Individuals, organizations, other governments	<u>3,238,201</u>	<u>2,745,194</u>	<u>510</u>	<u>37,402</u>	<u>7,288</u>
Total net position	<u><u>\$ 3,238,201</u></u>	<u><u>\$ 2,745,194</u></u>	<u><u>\$ 510</u></u>	<u><u>\$ 37,402</u></u>	<u><u>\$ 7,288</u></u>

COLLIN COUNTY, TEXAS
Combining Statement of Fiduciary Net Position
Custodial Funds
September 30, 2024

	<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	\$ 136,277	\$ 99,963	\$ 19,637	\$ 3,186,854	\$ 122,288
Investments	-	-	-	-	-
Accounts receivable, net	-	-	-	-	-
Total assets	<u>136,277</u>	<u>99,963</u>	<u>19,637</u>	<u>3,186,854</u>	<u>122,288</u>
LIABILITIES					
Due to others/vouchers payable	\$ 66,750	\$ 43,598	\$ 19,637	\$ -	\$ -
Due to other governments	-	-	-	-	-
Total liabilities	<u>66,750</u>	<u>43,598</u>	<u>19,637</u>	<u>-</u>	<u>-</u>
NET POSITION					
Restricted for:					
Individuals, organizations, other governments	69,527	56,365	-	3,186,854	122,288
Total net position	<u>\$ 69,527</u>	<u>\$ 56,365</u>	<u>\$ -</u>	<u>\$ 3,186,854</u>	<u>\$ 122,288</u>

COLLIN COUNTY, TEXAS
Combining Statement of Fiduciary Net Position
Custodial Funds
September 30, 2024

	<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	\$ 10,872	\$ 10,155	\$ 24,789	\$ -	\$ 2,249
Investments	-	-	-	-	-
Accounts receivable, net	-	-	-	-	-
Total assets	<u>10,872</u>	<u>10,155</u>	<u>24,789</u>	<u>-</u>	<u>2,249</u>
LIABILITIES					
Due to others/vouchers payable	\$ 10,625	\$ -	\$ -	\$ -	\$ 1,909
Due to other governments	-	-	-	-	-
Total liabilities	<u>10,625</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,909</u>
NET POSITION					
Restricted for:					
Individuals, organizations, other governments	247	10,155	24,789	-	340
Total net position	<u>\$ 247</u>	<u>\$ 10,155</u>	<u>\$ 24,789</u>	<u>\$ -</u>	<u>\$ 340</u>

COLLIN COUNTY, TEXAS
Combining Statement of Fiduciary Net Position
Custodial Funds
September 30, 2024

	Constable, Precinct 3	Constable, Precinct 4	Tax Assessor / Collector	Community Supervision and Corrections	Total
ASSETS					
Cash	\$ -	\$ 56,560	\$ 15,257,917	\$ 815,963	\$ 27,315,090
Investments	-	-	4,566,827	-	8,481,236
Accounts receivable, net	-	-	-	-	2,463,324
Total assets	-	56,560	19,824,744	815,963	38,259,650
LIABILITIES					
Due to others/vouchers payable	\$ -	\$ 30,929	\$ 671,737	\$ 45,689	\$ 1,201,989
Due to other governments	-	-	-	-	1,033,800
Total liabilities	-	30,929	671,737	45,689	2,235,789
NET POSITION					
Restricted for:					
Individuals, organizations, other governments	-	25,631	19,153,007	770,274	36,023,861
Total net position	\$ -	\$ 25,631	\$ 19,153,007	\$ 770,274	\$ 36,023,861

COLLIN COUNTY, TEXAS
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended September 30, 2024

	Community Supervision and Corrections - Operating	State Fees	Unclaimed Holdings	Bail Security	District Attorney Seized Fund Registry
ADDITIONS					
Interests	\$ -	\$ -	\$ -	\$ -	\$ 79
Total investment earnings	-	-	-	-	79
Net investment earnings	-	-	-	-	79
Revenues					
Tax collections for other governments	-	-	-	-	-
License, fees. and fines collected for other governments	9,425,901	3,607,615	5,295	-	-
Collections for individuals and other entities	-	-	412,669	93,646	2,011
Total revenues	9,425,901	3,607,615	417,964	93,646	2,011
Total additions	9,425,901	3,607,615	417,964	93,646	2,090
DEDUCTIONS					
Payments to other governments	10,020,800	3,607,615	-	-	-
Payments to individuals and other entities	-	-	384,712	416,094	2,775
Total deductions	10,020,800	3,607,615	384,712	416,094	2,775
Net increase (decrease) in fiduciary net position	(594,899)	-	33,252	(322,448)	(685)
Net Position -- beginning of the year	3,780,674	-	496,000	3,168,624	15,271
Net Position -- end of the year	\$ 3,185,775	\$ -	\$ 529,252	\$ 2,846,176	\$ 14,586

COLLIN COUNTY, TEXAS
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended September 30, 2024

	County Clerk - Other	District Clerk - Other	Juvenile Probation Restitution	Justice of the Peace, Precinct 1	Justice of the Peace, Precinct 2
ADDITIONS					
Interests	\$ -	\$ -	\$ -	\$ -	\$ -
Total investment earnings	-	-	-	-	-
Net investment earnings	-	-	-	-	-
Revenues					
Tax collections for other governments	-	-	-	-	-
License, fees. and fines collected for other governments	1,304,938	785,936	120	336,044	230,807
Collections for individuals and other entities	2,600,501	2,077,424	111,475	165,284	29,582
Total revenues	3,905,439	2,863,360	111,595	501,328	260,389
Total additions	3,905,439	2,863,360	111,595	501,328	260,389
DEDUCTIONS					
Payments to other governments	1,305,089	795,695	120	316,283	228,906
Payments to individuals and other entities	2,465,307	2,070,400	111,382	152,651	29,141
Total deductions	3,770,396	2,866,095	111,502	468,934	258,047
Net increase (decrease) in fiduciary net position	135,043	(2,735)	93	32,394	2,342
Net Position -- beginning of the year	3,103,158	2,747,929	417	5,008	4,946
Net Position -- end of the year	<u>\$ 3,238,201</u>	<u>\$ 2,745,194</u>	<u>\$ 510</u>	<u>\$ 37,402</u>	<u>\$ 7,288</u>

COLLIN COUNTY, TEXAS
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended September 30, 2024

	<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>
ADDITIONS					
Interests	\$ -	\$ -	\$ -	\$ -	\$ -
Total investment earnings	-	-	-	-	-
Net investment earnings	-	-	-	-	-
Revenues					
Tax collections for other governments	-	-	-	-	-
License, fees. and fines collected for other governments	261,973	469,466	-	-	-
Collections for individuals and other entities	43,704	268,222	-	1,093,769	4,035,438
Total revenues	305,677	737,688	-	1,093,769	4,035,438
Total additions	305,677	737,688	-	1,093,769	4,035,438
DEDUCTIONS					
Payments to other governments	258,851	459,709	-	-	-
Payments to individuals and other entities	42,345	268,085	-	644,464	4,052,505
Total deductions	301,196	727,794	-	644,464	4,052,505
Net increase (decrease) in fiduciary net position	4,481	9,894	-	449,305	(17,067)
Net Position -- beginning of the year	65,046	46,471	-	2,737,549	139,355
Net Position -- end of the year	\$ 69,527	\$ 56,365	\$ -	\$ 3,186,854	\$ 122,288

COLLIN COUNTY, TEXAS
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended September 30, 2024

	<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	\$ -	\$ -	\$ -	\$ -	\$ -
Total investment earnings	-	-	-	-	-
Net investment earnings	-	-	-	-	-
Revenues					
Tax collections for other governments	-	-	-	-	-
License, fees. and fines collected for other governments	-	-	-	-	-
Collections for individuals and other entities	7,320	5,776,345	54,935	269,560	165,594
Total revenues	7,320	5,776,345	54,935	269,560	165,594
Total additions	7,320	5,776,345	54,935	269,560	165,594
DEDUCTIONS					
Payments to other governments	-	-	-	-	-
Payments to individuals and other entities	7,731	5,776,525	79,975	269,560	165,675
Total deductions	7,731	5,776,525	79,975	269,560	165,675
Net increase (decrease) in fiduciary net position	(411)	(180)	(25,040)	-	(81)
Net Position -- beginning of the year	658	10,335	49,829	-	421
Net Position -- end of the year	\$ 247	\$ 10,155	\$ 24,789	\$ -	\$ 340

COLLIN COUNTY, TEXAS
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended September 30, 2024

	Constable, Precinct 3	Constable, Precinct 4	Tax Assessor / Collector	Community Supervision and Corrections	Total
ADDITIONS					
Interests	\$ -	\$ -	\$ -	\$ -	\$ 79
Total investment earnings	-	-	-	-	79
Net investment earnings	-	-	-	-	79
Revenues					
Tax collections for other governments	-	-	30,213,778	-	30,213,778
License, fees. and fines collected for other governments	-	-	4,142,298,442	3,958	4,158,730,495
Collections for individuals and other entities	138,512	1,240,069	27,803,460	1,450,945	47,840,465
Total revenues	138,512	1,240,069	4,200,315,680	1,454,903	4,236,784,738
Total additions	138,512	1,240,069	4,200,315,680	1,454,903	4,236,784,817
DEDUCTIONS					
Payments to other governments	-	-	4,172,325,050	3,939	4,189,322,057
Payments to individuals and other entities	138,512	1,222,893	31,542,286	1,424,519	51,267,537
Total deductions	138,512	1,222,893	4,203,867,336	1,428,458	4,240,589,594
Net increase (decrease) in fiduciary net position	-	17,176	(3,551,656)	26,445	(3,804,777)
Net Position -- beginning of the year	-	8,455	22,704,663	743,829	39,828,638
Net Position -- end of the year	\$ -	\$ 25,631	\$ 19,153,007	\$ 770,274	\$ 36,023,861



STATISTICAL SECTION



STATISTICAL SECTION

(unaudited)

This part of the Collin County, Texas annual comprehensive 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 annual comprehensive 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)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Governmental activities										
Net investment in capital assets	\$ 247,994	\$ 250,280	\$ 210,025	\$ 194,822	\$ 209,752	\$ 207,833	\$ 136,699	\$ 198,962	\$ 148,491	\$ 125,397
Restricted	69,920	77,875	88,056	100,055	93,757	101,497	109,186	118,398	155,783	205,750
Unrestricted	163,968	187,959	232,434	289,163	339,389	405,975	552,540	563,369	661,254	811,147
Total governmental activities net position	<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>	<u>\$ 1,142,294</u>
Business-type activities ⁽²⁾										
Net investment in capital assets	\$ 18,218	\$ 23,226	\$ 46,882	\$ 59,768	\$ 77,446	\$ 97,426	\$ 115,280	\$ 134,867	\$ 143,278	\$ 173,402
Unrestricted	(14,895)	(19,836)	(34,376)	(47,880)	(66,067)	(86,701)	(105,039)	(125,175)	(135,173)	(167,513)
Total business-type activities net position	<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>	<u>\$ 5,889</u>
Primary government										
Net investments in capital assets	\$ 266,212	\$ 273,506	\$ 256,907	\$ 254,590	\$ 287,198	\$ 305,259	\$ 251,979	\$ 333,829	\$ 291,769	\$ 298,799
Restricted	69,920	77,875	88,056	100,055	93,757	101,497	109,186	118,398	155,783	205,750
Unrestricted	149,073	168,123	198,058	241,283	273,322	319,274	447,501	438,194	526,081	643,634
Total primary government net position	<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>	<u>\$ 1,148,183</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)

	2015	2016	2017	2018	2019
Expenses					
<i>Governmental activities:</i>					
General Administration	\$ 33,018	\$ 36,382	\$ 38,061	\$ 38,834	\$ 40,690
Judicial	16,972	19,722	21,617	21,629	23,554
Financial Administration	10,776	11,878	12,951	13,723	14,113
Legal	10,954	12,650	13,781	13,311	16,296
Public facilities	19,849	20,106	20,740	21,002	20,321
Equipment services	1,896	2,539	2,828	3,152	3,364
Public safety	58,502	61,914	69,396	69,740	77,985
Public transportation	40,523	48,460	67,506	37,649	48,415
Health and welfare	19,319	23,104	23,911	25,345	26,310
Culture and recreation	4,067	3,305	2,033	2,982	3,503
Conservation	258	239	245	261	224
Debt service, interest and fiscal charges	14,243	15,626	13,115	11,171	7,477
Total governmental activities expenses	230,377	255,925	286,184	258,799	282,252
<i>Business-type Activities:</i>					
Public safety	1,243	1,326	1,330	1,439	1,498
Public transportation	-	-	74	887	887
Total business-type activities expenses	1,243	1,326	1,404	2,326	2,385
Total primary government expenses	\$ 231,620	\$ 257,251	\$ 287,588	\$ 261,125	\$ 284,637
Program Revenues					
<i>Governmental activities:</i>					
Charges for service:					
General Administration	\$ 9,919	\$ 11,252	\$ 11,580	\$ 10,543	\$ 9,809
Judicial	4,932	4,905	5,262	5,688	6,035
Financial Administration	3,414	3,213	2,913	2,995	3,204
Legal	281	287	281	332	316
Public facilities	-	-	-	-	-
Equipment services	-	-	-	-	-
Public safety	10,296	11,461	8,822	8,593	10,250
Public transportation	17,420	19,090	19,634	20,385	21,063
Health and welfare	326	183	202	201	207
Culture and Recreation	7	6	5	8	6
Conservation	-	-	-	-	-
Debt service, interest and fiscal charges	-	-	-	-	-
Operating grants and contributions	14,582	11,270	14,193	16,229	18,009
Capital grants and contributions	524	708	816	387	45
Total governmental activities program revenues	61,701	62,375	63,708	65,361	68,944
<i>Business-type Activities:</i>					
Charges for service:					
Public safety	1,554	1,293	1,383	1,648	1,805
Public transportation	-	-	8,995	-	-
Total business-type activities expenses	1,554	1,293	10,378	1,648	1,805
Total primary government program revenues	\$ 63,255	\$ 63,668	\$ 74,086	\$ 67,009	\$ 70,749

	2020	2021	2022	2023	2024
\$	59,751	\$ 44,534	\$ 58,607	\$ 69,805	\$ 53,362
	22,571	24,756	21,831	26,056	30,963
	13,479	14,180	12,740	15,096	17,399
	14,944	16,400	13,406	15,644	17,843
	19,424	20,043	19,288	23,704	20,306
	3,047	3,477	3,968	3,285	3,900
	49,339	63,115	67,292	84,449	103,292
	54,013	48,878	52,761	63,666	76,028
	124,584	113,968	29,447	34,824	144,030
	3,281	3,150	2,095	2,334	2,842
	244	257	229	272	307
	12,998	13,340	14,908	17,241	27,461
	377,675	366,098	296,572	356,376	497,733
	1,557	1,491	1,608	2,671	2,818
	887	887	887	1,045	1,701
	2,444	2,378	2,495	3,716	4,519
\$	380,119	\$ 368,476	\$ 299,067	\$ 360,092	\$ 502,252

\$	12,092	\$ 17,184	\$ 13,120	\$ 10,705	\$ 10,655
	5,693	5,967	7,626	8,633	8,798
	2,954	3,145	3,588	3,504	3,353
	153	159	141	149	257
	-	-	-	-	-
	-	-	-	-	-
	8,859	10,044	10,552	11,427	12,629
	20,906	23,154	24,576	26,476	29,818
	160	170	333	410	190
	4	10	15	13	13
	-	-	-	-	-
	-	-	-	-	-
	119,249	114,444	28,360	30,256	201,947
	6,652	4,133	10,355	3,764	19,820
	176,722	178,410	98,666	95,337	287,480
	1,752	1,866	1,921	1,943	2,120
	-	-	-	-	-
	1,752	1,866	1,921	1,943	2,120
\$	178,474	\$ 180,276	\$ 100,587	\$ 97,280	\$ 289,600

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

	2015	2016	2017	2018	2019
Net (Expense)Revenue					
<i>Governmental activities:</i>					
Primary government	\$ (168,676)	\$ (193,550)	\$ (222,476)	\$ (193,438)	\$ (213,308)
Business-type activities	311	(33)	8,974	(678)	(580)
Total governmental activities	<u>\$ (168,365)</u>	<u>\$ (193,583)</u>	<u>\$ (213,502)</u>	<u>\$ (194,116)</u>	<u>\$ (213,888)</u>
General revenue and other changes in net position					
<i>Governmental activities:</i>					
Property taxes	\$ 205,740	\$ 218,979	\$ 228,428	\$ 238,546	\$ 249,135
Mixed beverage tax	3,714	4,204	4,250	4,836	5,120
Unrestricted investment earnings	1,972	3,056	4,063	6,147	17,592
Miscellaneous	139	1,542	137	359	319
Total governmental activities:	<u>\$ 211,565</u>	<u>\$ 227,781</u>	<u>\$ 236,878</u>	<u>\$ 249,888</u>	<u>\$ 272,166</u>
<i>Business-Type Activities</i>					
Unrestricted investment earnings	6	100	142	60	71
Miscellaneous	-	-	-	-	-
Total business-type activities	<u>6</u>	<u>100</u>	<u>142</u>	<u>60</u>	<u>71</u>
Total primary government	<u>\$ 211,571</u>	<u>\$ 227,881</u>	<u>\$ 237,020</u>	<u>\$ 249,948</u>	<u>\$ 272,237</u>
Changes in Net Position					
Primary government	\$ 42,889	\$ 34,231	\$ 14,402	\$ 56,450	\$ 58,858
Business-type activities	317	67	9,116	(618)	(509)
Total Changes in Net Position	<u>\$ 43,206</u>	<u>\$ 34,298</u>	<u>\$ 23,518</u>	<u>\$ 55,832</u>	<u>\$ 58,349</u>

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

2020	2021	2022	2023	2024
\$ (200,953)	\$ (187,688)	\$ (197,906)	\$ (261,039)	\$ (210,253)
(692)	(512)	(574)	(1,773)	(2,399)
<u>\$ (201,645)</u>	<u>\$ (188,200)</u>	<u>\$ (198,480)</u>	<u>\$ (262,812)</u>	<u>\$ (212,652)</u>

\$ 258,529	\$ 268,922	\$ 278,367	\$ 296,428	\$ 329,786
3,913	4,842	6,210	7,251	6,733
9,383	1,192	(4,858)	40,926	49,563
<u>1,536</u>	<u>205</u>	<u>491</u>	<u>1,234</u>	<u>936</u>
<u>\$ 273,361</u>	<u>\$ 275,161</u>	<u>\$ 280,210</u>	<u>\$ 345,839</u>	<u>\$ 387,018</u>

38	4	24	186	183
-	24	1	-	-
<u>38</u>	<u>28</u>	<u>25</u>	<u>186</u>	<u>183</u>
<u>\$ 273,399</u>	<u>\$ 275,189</u>	<u>\$ 280,235</u>	<u>\$ 346,025</u>	<u>\$ 387,201</u>

\$ 72,408	\$ 87,473	\$ 82,304	\$ 84,800	\$ 176,765
(654)	(484)	(549)	(1,587)	(2,216)
<u>\$ 71,754</u>	<u>\$ 86,989</u>	<u>\$ 81,755</u>	<u>\$ 83,213</u>	<u>\$ 174,549</u>

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

	2015	2016	2017	2018
<i>General Fund:</i>				
Nonspendable	\$ 37,924	\$ 37,782	\$ 37,818	\$ 48,988
Restricted	5,902	7,240	8,942	11,319
Committed	74,038	75,556	47,697	75,694
Unassigned	106,759	129,761	178,225	154,032
Total general fund	<u>\$ 224,623</u>	<u>\$ 250,339</u>	<u>\$ 272,682</u>	<u>\$ 290,033</u>
<i>All Other Governmental Funds:</i>				
Nonspendable	4,516	4,509	5,244	6,964
Restricted	236,286	250,853	228,154	245,307
Committed	-	-	-	-
Total all other governmental funds	<u>\$ 240,802</u>	<u>\$ 255,362</u>	<u>\$ 233,398</u>	<u>\$ 252,271</u>

2019	2020	2021	2022	2023	2024
\$ 714	\$ 61,824	\$ 61,736	\$ 61,924	\$ 62,084	\$ 62,205
112,879	64,583	15,962	18,198	19,881	19,635
17,231	33,714	85,492	76,809	65,455	64,797
170,245	161,438	185,873	182,578	199,846	236,886
<u>\$ 301,069</u>	<u>\$ 321,559</u>	<u>\$ 349,063</u>	<u>\$ 339,509</u>	<u>\$ 347,266</u>	<u>\$ 383,523</u>
3,577	3,506	3,197	3,116	5,813	5,561
372,607	515,730	612,482	644,428	878,192	1,069,305
-	-	-	-	-	-
<u>\$ 376,184</u>	<u>\$ 519,236</u>	<u>\$ 615,679</u>	<u>\$ 647,544</u>	<u>\$ 884,005</u>	<u>\$ 1,074,866</u>

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Revenues										
Taxes	\$ 205,344	\$ 219,544	\$ 228,330	\$ 238,378	\$ 249,262	\$ 258,502	\$ 268,673	\$ 278,410	\$ 295,089	\$ 329,641
Licenses and permits	536	630	617	765	594	599	776	725	647	812
Federal and State funds	16,093	13,386	16,074	14,945	16,206	119,109	103,986	27,981	34,203	206,533
Fees and Charges for services	41,937	44,525	45,976	46,613	48,060	48,517	54,683	57,081	58,524	62,422
Fines and forfeitures	3,867	3,541	3,066	3,466	2,615	3,663	2,420	2,441	2,192	2,090
Other local government funds	101	227	461	3,683	4,354	333	13,131	4,026	1,118	4
Rental revenues	1,383	1,401	1,436	1,437	1,470	1,365	1,404	1,452	1,452	1,428
Investment earnings	1,962	3,022	3,962	5,933	17,293	9,211	1,167	(4,958)	39,963	62,790
Miscellaneous	725	2,181	757	915	1,462	2,469	2,942	1,393	1,919	2,014
Total Revenues	271,948	288,457	300,679	316,135	341,316	443,768	449,182	368,551	435,107	667,734
Expenditures										
General administration	29,357	32,667	31,987	35,610	35,772	55,165	39,656	59,029	63,280	45,090
Judicial	17,404	19,385	19,999	20,727	22,767	24,172	25,183	25,897	27,861	32,160
Financial administration	10,916	11,729	12,033	13,132	13,665	14,365	14,490	14,996	15,826	18,065
Legal	11,241	12,420	12,683	13,544	14,740	15,960	16,779	16,622	16,817	18,760
Public facilities	10,459	10,743	10,367	10,621	11,200	11,205	11,382	11,507	12,591	14,529
Equipment services	1,665	1,621	1,718	1,886	2,021	1,945	2,127	3,141	2,388	2,683
Public safety	59,219	60,438	63,214	67,545	72,402	53,225	63,664	81,362	89,110	106,486
Public transportation	19,516	16,037	14,839	12,331	14,907	19,821	17,907	17,835	23,334	24,166
Health and welfare	19,416	22,999	23,430	25,335	25,834	126,846	114,135	30,710	35,147	144,284
Culture and recreation	835	940	868	836	954	934	911	925	1,006	1,115
Conservation	263	236	224	208	263	265	263	291	292	322
Capital Outlay	32,677	40,488	50,359	42,824	76,327	77,625	64,267	106,282	95,719	186,739
Debt service										
Principal	29,490	35,840	43,210	50,770	78,150	59,415	62,125	66,507	66,337	65,129
Interest	16,223	16,413	16,178	14,471	12,414	17,003	18,773	18,511	19,495	29,697
Bond issuance costs	272	251	-	54	491	3,606	505	269	1,792	671
Advance refunding Escrow	20	1,466	-	-	-	-	-	-	-	-
Total Expenditures	258,973	283,673	301,109	309,894	381,907	481,552	452,167	453,884	470,995	689,896
Excess of revenues over (under) expenditures	12,975	4,784	(430)	6,241	(40,591)	(37,784)	(2,985)	(85,333)	(35,888)	(22,162)

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<i>(continued)</i>										
Other Financing Sources (Uses)										
Bonds issued	70,750	55,870	-	18,100	151,005	199,045	100,300	82,870	243,395	184,660
Refunding bonds issued	-	-	-	-	-	-	32,150	-	-	14,065
Payments to escrow agent	(29,875)	(27,235)	-	-	-	(44,790)	(32,159)	-	-	(15,370)
Premiums on sale of bonds	5,228	6,185	-	-	5,949	25,701	11,357	3,435	24,855	16,113
Sale of capital assets	507	673	809	11,883	18,586	21,370	19,638	21,339	9,859	47,979
Issuance of leases	-	-	-	-	-	-	-	-	585	9
Issuance of SBITA	-	-	-	-	-	-	-	-	1,412	1,824
Transfers in	496	656	1,491	3,764	2,241	6,554	3,247	2,700	3,663	11,357
Transfers out	(496)	(656)	(1,491)	(3,764)	(2,241)	(6,554)	(3,247)	(2,700)	(3,663)	(11,357)
Total other financing sources (uses)	46,610	35,493	809	29,983	175,540	201,326	131,286	107,644	280,106	249,280
Net change in fund balances	<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>	<u>\$ 227,118</u>
Debt Service as a percentage of noncapital expenditures	19.43%	20.10%	20.45%	23.63%	28.21%	18.54%	20.25%	24.17%	22.94%	18.15%



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 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				
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%
2024	17,873,798	256,332,744	18,753,959	2,265,971	295,226,472	0.1493	251,108,781	85.06%

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	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Collin County	100.00%	\$ 0.22500	\$ 0.20840	\$ 0.19225	\$ 0.18079	\$ 0.17495	\$ 0.17253	\$ 0.16809	\$ 0.15244	\$ 0.14934	\$ 0.14934
Cities:											
Allen	100.00%	0.53000	0.52000	0.51000	0.49800	0.48900	0.48500	0.47000	0.42120	0.42050	0.41175
Anna	100.00%	0.63900	0.62900	0.60129	0.59129	0.59129	0.58300	0.56950	0.53975	0.51072	0.50720
Blue Ridge	100.00%	0.56176	0.53865	0.50808	0.59411	0.56500	0.55825	0.52515	0.47225	0.50000	0.52855
Carrollton	0.45%	0.61288	0.60370	0.59970	0.59497	0.58997	0.58750	0.58250	0.56250	0.55375	0.53875
Celina	89.00%	0.64500	0.64500	0.64500	0.64500	0.64500	0.64500	0.64500	0.63476	0.61215	0.59817
Dallas	3.04%	0.79700	0.78250	0.78040	0.77670	0.77660	0.77630	0.77330	0.74580	0.73570	0.70470
Fairview	100.00%	0.35999	0.36000	0.36000	0.34971	0.34716	0.34716	0.34558	0.32158	0.31168	0.31028
Farmersville	99.98%	0.85900	0.78756	0.78000	0.75000	0.75000	0.71204	0.71204	0.71240	0.71240	0.67677
Frisco	62.00%	0.46000	0.45000	0.44660	0.44660	0.44660	0.44660	0.44660	0.44660	0.43221	0.42552
Garland	0.86%	0.70460	0.70460	0.70460	0.70460	0.76960	0.76960	0.75697	0.71669	0.68975	0.68975
Josephine	93.00%	0.60000	0.58000	0.54000	0.58000	0.57500	0.55908	0.51670	0.49156	0.46810	0.46810
Lavon	100.00%	0.45570	0.45570	0.45570	0.45570	0.47896	0.47896	0.47896	0.43000	0.42000	0.42000
Lowry Crossing	100.00%	0.22977	0.22954	0.22899	0.21412	0.19621	0.19101	0.17698	0.17396	0.15250	0.14700
Lucas	100.00%	0.32066	0.31795	0.31795	0.30322	0.30322	0.29980	0.28840	0.26802	0.25676	0.23905
McKinney	100.00%	0.58300	0.57300	0.54020	0.52517	0.51560	0.50865	0.49766	0.45749	0.42751	0.41551
Melissa	100.00%	0.61000	0.61000	0.61000	0.60954	0.60954	0.60924	0.56816	0.45617	0.45473	0.45412
Murphy	100.00%	0.53000	0.51000	0.50000	0.49000	0.49500	0.49500	0.49500	0.46500	0.40805	0.36253
Nevada	100.00%	0.20163	0.19115	0.18500	0.17927	0.17927	0.17444	0.26608	0.23019	0.32000	0.21504
New Hope	100.00%	0.20600	0.19600	0.19600	0.19600	0.23000	0.25000	0.23311	0.20783	0.18275	0.18275
Parker	100.00%	0.35098	0.36598	0.36598	0.36598	0.36598	0.36598	0.36598	0.32929	0.32268	0.31044
Plano	96.00%	0.48860	0.47860	0.46860	0.46030	0.44820	0.44820	0.44650	0.41760	0.41760	0.41760
Princeton	100.00%	0.69189	0.68989	0.68989	0.68882	0.67630	0.65122	0.60255	0.53454	0.44023	0.44023
Prosper	72.00%	0.52000	0.52000	0.52000	0.52000	0.52000	0.52000	0.51000	0.51000	0.51000	0.50500
Richardson	35.00%	0.63516	0.62516	0.62516	0.62516	0.62516	0.62516	0.61516	0.56095	0.56095	0.54218
Royse City	33.00%	0.67710	0.67710	0.62150	0.62150	0.62150	0.62150	0.62150	0.60500	0.58400	0.57800
Sachse	24.00%	0.75728	0.75728	0.74728	0.72000	0.72000	0.72000	0.70073	0.65042	0.65042	0.65042
St. Paul	100.00%	0.37500	0.36900	0.33289	0.31731	0.29298	0.28155	0.26597	0.26597	0.25000	0.22460
Weston	100.00%	0.36000	0.36000	0.36000	0.36000	0.36000	0.36000	0.29500	0.29500	0.36000	0.36000
Wylie	97.00%	0.86890	0.84890	0.78100	0.72585	0.68845	0.67198	0.64375	0.56233	0.53888	0.53430

(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	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
School Districts:											
Allen I.S.D.	100.00%	\$ 1.61000	\$ 1.59000	\$ 1.57000	\$ 1.55000	\$ 1.45890	\$ 1.43250	\$ 1.40680	\$ 1.33040	\$ 1.14120	\$ 1.12580
Anna I.S.D.	100.00%	1.67000	1.67000	1.67000	1.67000	1.56835	1.47460	1.46030	1.44290	1.25750	1.25520
Bland I.S.D.	11.45%	1.53400	1.48800	1.42710	1.36400	1.31000	1.15270	1.11200	1.02570	0.86940	0.87232
Blue Ridge I.S.D.	100.00%	1.57149	1.57149	1.57149	1.57149	1.56835	1.52400	1.46030	1.44290	1.25750	1.25520
Celina I.S.D.	100.00%	1.64000	1.64000	1.64000	1.64000	1.54890	1.48320	1.44090	1.42350	1.23810	1.23580
Community I.S.D.	94.45%	1.62500	1.62500	1.62500	1.67000	1.56835	1.48620	1.46030	1.44290	1.25750	1.25520
Farmersville I.S.D.	99.98%	1.42950	1.39000	1.32000	1.32000	1.20943	1.14300	1.35330	1.28865	1.18170	1.23940
Frisco I.S.D.	67.00%	1.46000	1.46000	1.46000	1.44000	1.33830	1.31020	1.26720	1.21290	1.02750	1.02520
Gunter I.S.D.	0.52%	1.62000	1.62000	1.62000	1.62000	1.51834	1.50470	1.46860	-	-	-
Leonard I.S.D.	10.98%	1.27310	1.26620	1.25906	1.17000	1.06835	0.98010	0.96030	0.94290	1.22750	1.22520
Lovejoy I.S.D.	100.00%	1.56000	1.67000	1.67000	1.67000	1.56835	1.55470	1.50500	1.44290	1.25750	1.25520
McKinney I.S.D.	100.00%	1.67000	1.62000	1.62000	1.59000	1.48835	1.47470	1.37670	1.31290	1.12750	1.12520
Melissa I.S.D.	100.00%	1.67000	1.67000	1.67000	1.67000	1.56835	1.46300	1.46030	1.44290	1.25750	1.25520
Plano I.S.D.	100.00%	1.43900	1.43900	1.43900	1.43900	1.33735	1.32375	1.32075	1.25975	1.07785	1.04245
Princeton I.S.D.	100.00%	1.62000	1.62000	1.62000	1.62000	1.56835	1.46980	1.46030	1.44290	1.25750	1.25520
Prosper I.S.D.	78.98%	1.67000	1.67000	1.67000	1.67000	1.56835	1.49270	1.46030	1.44290	1.25750	1.25520
Rockwall I.S.D.	0.02%	1.44000	1.46500	1.44000	1.43000	1.35000	1.31000	1.27360	1.21460	1.01920	1.02690
Royse City I.S.D.	100.00%	1.67000	1.67000	1.67000	1.67000	1.56835	1.46480	1.46030	1.44290	1.25750	1.25520
Trenton I.S.D.	3.29%	1.46000	1.46000	1.46000	1.42000	1.26835	1.17490	1.14030	1.12290	1.25750	1.25520
Van Alstyne I.S.D.	13.60%	1.52000	1.52000	1.62000	1.62000	1.53590	1.45000	1.42790	1.41050	1.22510	1.22280
Whitewright I.S.D.	1.93%	1.37000	1.35000	1.35000	1.32000	1.24535	1.16976	1.11160	1.17990	0.98630	0.98630
Wylie I.S.D.	100.00%	1.64000	1.64000	1.64000	1.64000	1.53840	1.52050	1.45980	1.39790	1.21250	1.21020
Collin College	100.00%	0.08196	0.08122	0.07981	0.081222	0.081222	0.081222	0.081222	0.08122	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	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Special Districts:											
Blue Meadow M.U.D. #3	100.00%	-	-	-	-	-	-	-	-	-	1.00000
Collin County M.U.D. #1	100.00%	1.05000	1.05000	1.05000	1.05000	1.05000	1.05000	1.05000	1.00145	0.94817	0.92840
Collin County M.U.D. #2	100.00%	-	-	-	-	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
Collin County M.U.D. #4	100.00%	-	-	-	-	-	-	-	1.00000	1.00000	1.00000
Collin County M.U.D. #5	100.00%	-	-	-	-	-	-	-	-	1.10000	1.10000
Collin County M.U.D. #10	100.00%	-	-	-	-	-	-	-	-	-	1.00000
Collin County M.U.D. CR412	100.00%	-	-	-	-	-	-	-	1.00000	1.00000	1.00000
Collin County Road District Trails of Blue Ridge	100.00%	-	-	-	-	-	0.15000	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	0.93860	0.91920
East Fork FWSD #1A	100.00%	-	-	-	-	-	-	-	0.85000	0.85000	0.85000
Eleven M.U.D. #1A	100.00%	-	-	-	-	-	-	-	1.20000	1.20000	1.20000
Lakehaven M.U.D.	100.00%	-	-	-	-	-	-	-	1.20000	1.20000	1.20000

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	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
LC											
M.U.D. #1	100.00%	-	-	-	-	-	-	-	-	1.00000	1.00000
Magnolia Pointe											
M.U.D. #1	100.00%	-	-	-	1.00000	1.00000	1.00000	1.00000	1.00000	0.95000	0.95000
McKinney											
M.U.D. #1	100.00%	1.05000	1.05000	1.05000	1.05000	1.05000	1.05000	1.03000	1.01900	0.99253	0.98753
McKinney											
M.U.D. #2	100.00%	-	-	-	-	-	-	-	1.05000	0.10500	1.05000
North Parkway											
MMD#1	100.00%	-	-	-	-	-	-	-	-	0.40800	0.40800
Raintree											
MUD #1	100.00%	-	-	-	-	-	-	-	-	1.20000	1.20000
Riverfield											
MUD #1	100.00%	-	-	-	-	-	-	-	-	1.00000	1.00000
Seis Lagos											
Utility District	100.00%	0.26489	0.26573	0.26924	0.27515	0.28220	0.29429	0.28079	0.22064	0.19885	0.18332
Uptown											
M.U.D. #1	100.00%	-	-	-	-	-	-	-	0.80000	0.80000	0.80000
Van Alstyne											
M.U.D. #2	100.00%	-	-	-	-	-	-	1.00000	1.00000	1.00000	1.00000
Van Alstyne											
M.U.D. #3	100.00%	-	-	-	-	-	-	-	-	1.00000	1.00000
Direct Rate Applied by Collin County		0.22500	0.20840	0.19225	0.18079	0.17495	0.17253	0.16809	0.15244	0.14934	0.14934
Weighted Average All Entities		0.60020	0.59623	0.58970	0.57802	0.58028	0.56650	0.54128	0.56650	0.56650	0.79206

Source: Central Appraisal District



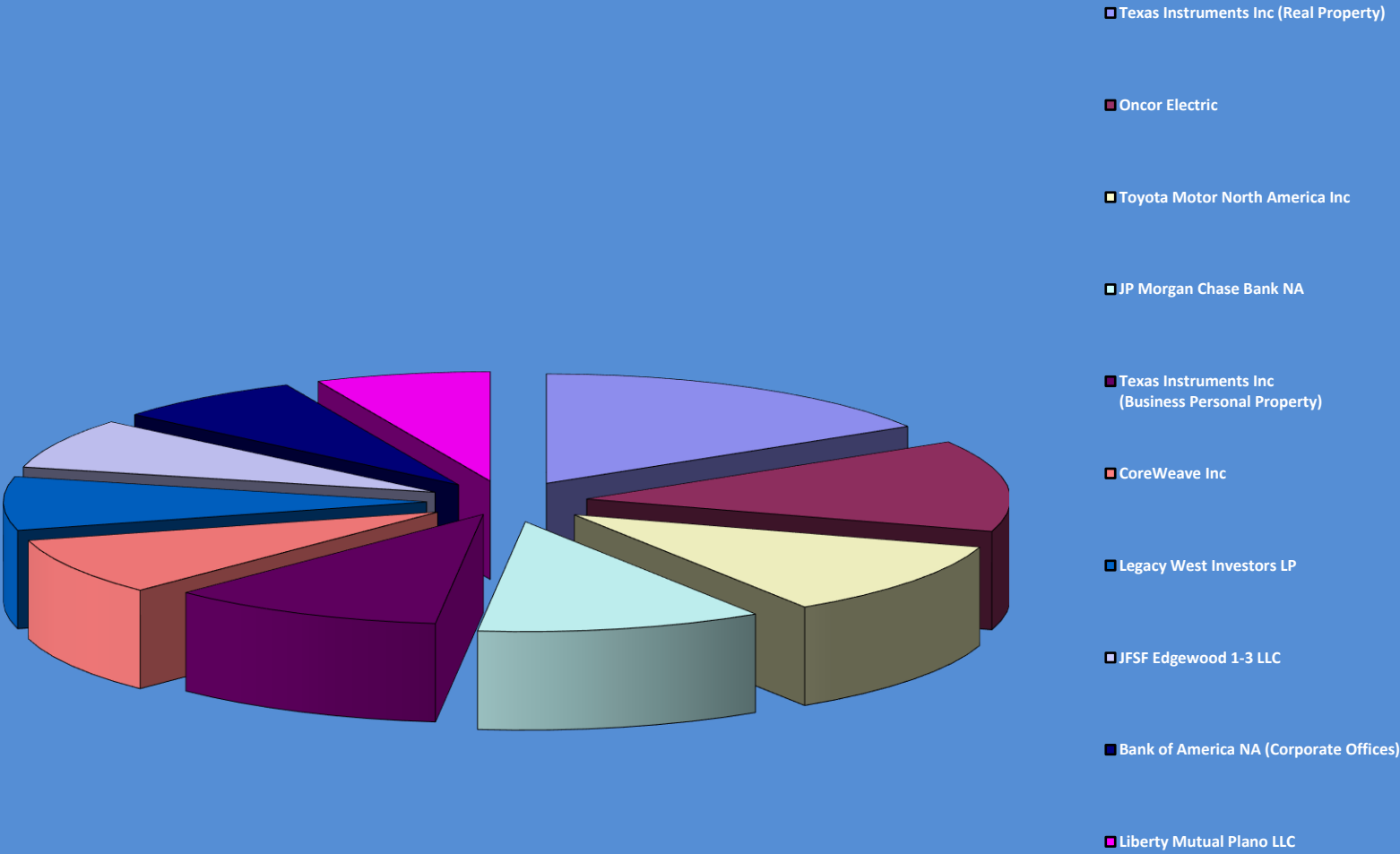
COLLIN COUNTY, TEXAS
Table 2.3 - Principal Taxpayers
Current Year and Nine Years Ago
(amounts expressed in thousands)

		Fiscal Year 2024		Fiscal Year 2015	
		Taxable Assessed Value	Percent of Total Taxable Assessed Value	Taxable Assessed Value	Percent of Total Taxable Assessed Value
Name of Taxpayer	Nature of Property				
Texas Instruments Inc (Real Property)	Manufacturer	\$940,232	0.37%	-	0.00%
Oncor Electric	Utility	779,919	0.31%	541,254	0.56%
Toyota Motor North America Inc	Manufacturer	640,841	0.26%	-	0.00%
JP Morgan Chase Bank NA	Commercial	630,747	0.25%	-	0.00%
Texas Instruments Inc (Business Personal Property)	Manufacturer	610,681	0.24%	-	0.00%
CoreWeave Inc	Commercial	487,126	0.19%	-	0.00%
Legacy West Investors LP	Investment	455,550	0.18%	-	0.00%
JFSF Edgewood 1-3 LLC	Commercial	427,855	0.17%	-	0.00%
Bank of America NA (Corporate Offices)	Commercial	417,123	0.17%	212,941	0.22%
Liberty Mutual Plano LLC	Commercial	385,447	0.15%	-	0.00%
No longer eligible for listing		1,419,861	0.57%	1,462,211	1.51%
Total		<u>\$ 7,195,382</u>	<u>2.87%</u>	<u>\$ 2,216,406</u>	<u>2.29%</u>
Total Assessed Value and Percentage of Total		<u>\$ 251,108,781</u>	<u>100.00%</u>	<u>\$ 96,807,570</u>	<u>100.00%</u>

Source: Central Appraisal District

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

PRINCIPAL TAXPAYERS 2024



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 (1)	Adjustments to Original Levy (1)	Adjusted Original Levy (1)	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date		Outstanding Delinquent Taxes	% of Delinquent Taxes to Total
					Amount	% of Adjusted Levy		Amount	% of Adjusted Levy		
										9/30/2024	Adjusted Levy
2015	2014	\$200,571	\$3,797	\$204,368	\$201,513	98.60%	\$2,720	\$204,233	99.93%	\$135	0.07%
2016	2015	212,130	4,949	217,079	215,046	99.06%	1,901	216,947	99.94%	132	0.06%
2017	2016	219,829	5,402	225,231	223,814	99.37%	1,267	225,081	99.93%	150	0.07%
2018	2017	232,110	3,809	235,919	234,960	99.59%	788	235,748	99.93%	171	0.07%
2019	2018	242,175	5,180	247,355	246,145	99.51%	1,012	247,157	99.92%	198	0.08%
2020	2019	251,866	6,530	258,396	256,908	99.42%	1,193	258,101	99.89%	295	0.11%
2021	2020	267,532	258	267,790	266,172	99.40%	1,181	267,353	99.84%	437	0.16%
2022	2021	273,655	3,673	277,328	276,073	99.55%	783	276,856	99.83%	472	0.17%
2023	2022	283,484	9,528	293,012	292,703	99.89%	(321)	292,382	99.78%	630	0.22%
2024	2023	331,516	(3,030)	328,486	327,002	99.55%	-	327,002	99.55%	1,484	0.45%

(1) Taxes are levied on assessed property values as of January 1 of prior calendar year (i.e., in 2024, taxes are levied on calendar year 2023).

(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			
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	-	596,571	0.70%	538
2023	721,825	-	73,488	1,063	714	797,090	0.83%	688
2024	841,715	-	83,117	678	1,262	926,772	0.89%	775

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
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
2024	841,715	83,117	8,506	916,326	0.36%	767	251,108,781	1,195,359

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, 2024
(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	\$ 841,715	\$ 83,117	\$ 678	\$ 1,262	100%	\$ 926,772
Total direct and overlapping debt						<u>\$ 926,772</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, and capital leases.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the county. 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)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Debt Limit	\$ 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	\$ 62,777,195
Total net debt applicable to limit	<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>	<u>918,266</u>
Legal debt margin	<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>	<u>\$ 61,858,929</u>
Total net debt applicable to the limit as percent of debt limit.	1.71%	1.38%	1.07%	0.86%	1.03%	1.32%	1.24%	1.20%	1.40%	1.46%
										251,108,781
										\$ 62,777,195
									\$ 926,772	
									\$ 8,506	
Total amount of net debt applicable to debt limit										<u>918,266</u>
Legal debt margin										<u>\$ 61,858,929</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
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%
2024	1,195,359	103,829,292	86,860	37.6	3.30%

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)

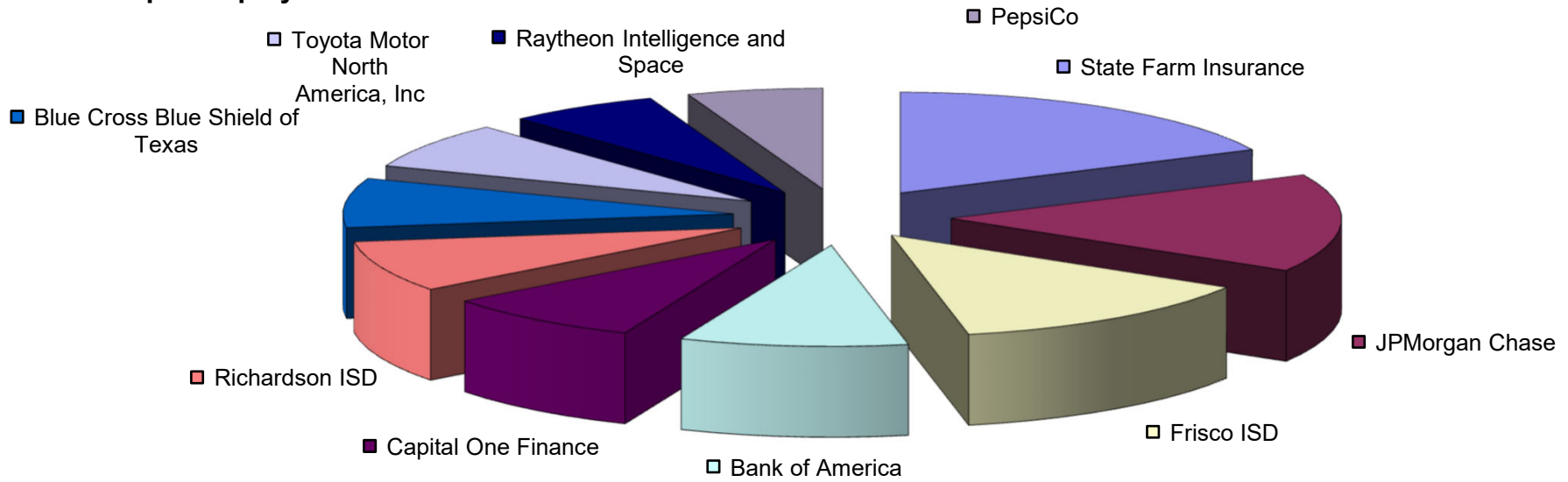
Employer	2024		2015	
	Employees	Percentage of Total County Employees	Employees	Percentage of Total County Employees
State Farm Insurance	12,000	1.91%	-	0.00%
JPMorgan Chase	10,530	1.68%	-	0.00%
Frisco ISD	8,850	1.41%	-	0.00%
Bank of America	6,318	1.01%	4,646	1.03%
Capital One Finance	5,578	0.89%	3,683	0.82%
Richardson ISD	5,500	0.88%	-	0.00%
Blue Cross Blue Shield of Texas	5,300	0.84%	3,100	0.69%
Toyota Motor North America, Inc	4,960	0.79%	-	0.00%
Raytheon Intelligence and Space	4,200	0.67%	-	0.00%
PepsiCo	3,759	0.60%	-	0.00%
No longer eligible for listing	6,620	1.05%	26,900	5.96%
Total	73,615	11.72%	38,329	8.49%
Total Employed in the County ⁽¹⁾	628,332		451,569	

Source: City of Frisco, City of McKinney, City of Plano, City of Richardson

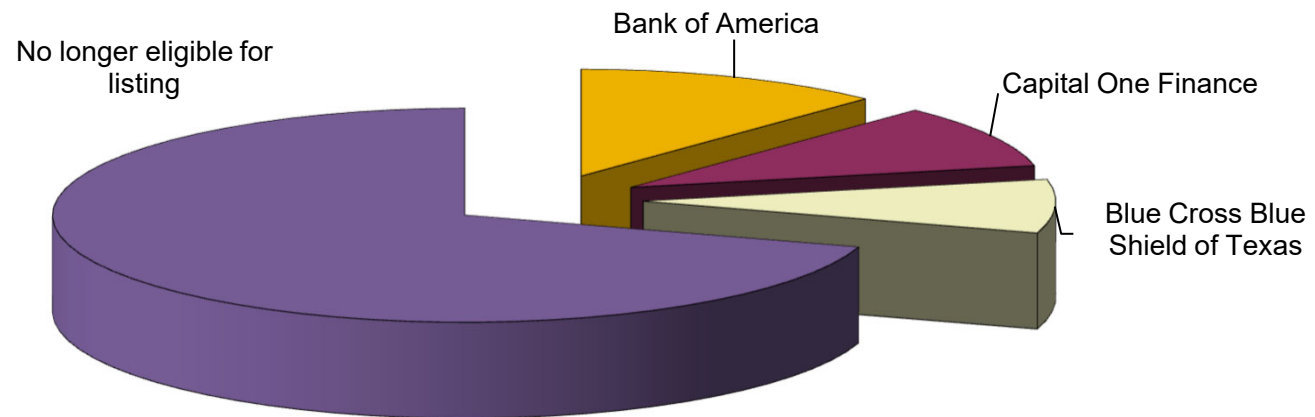
(1) Texas A&M University



Principal Employers 2024



Principal Employers 2015





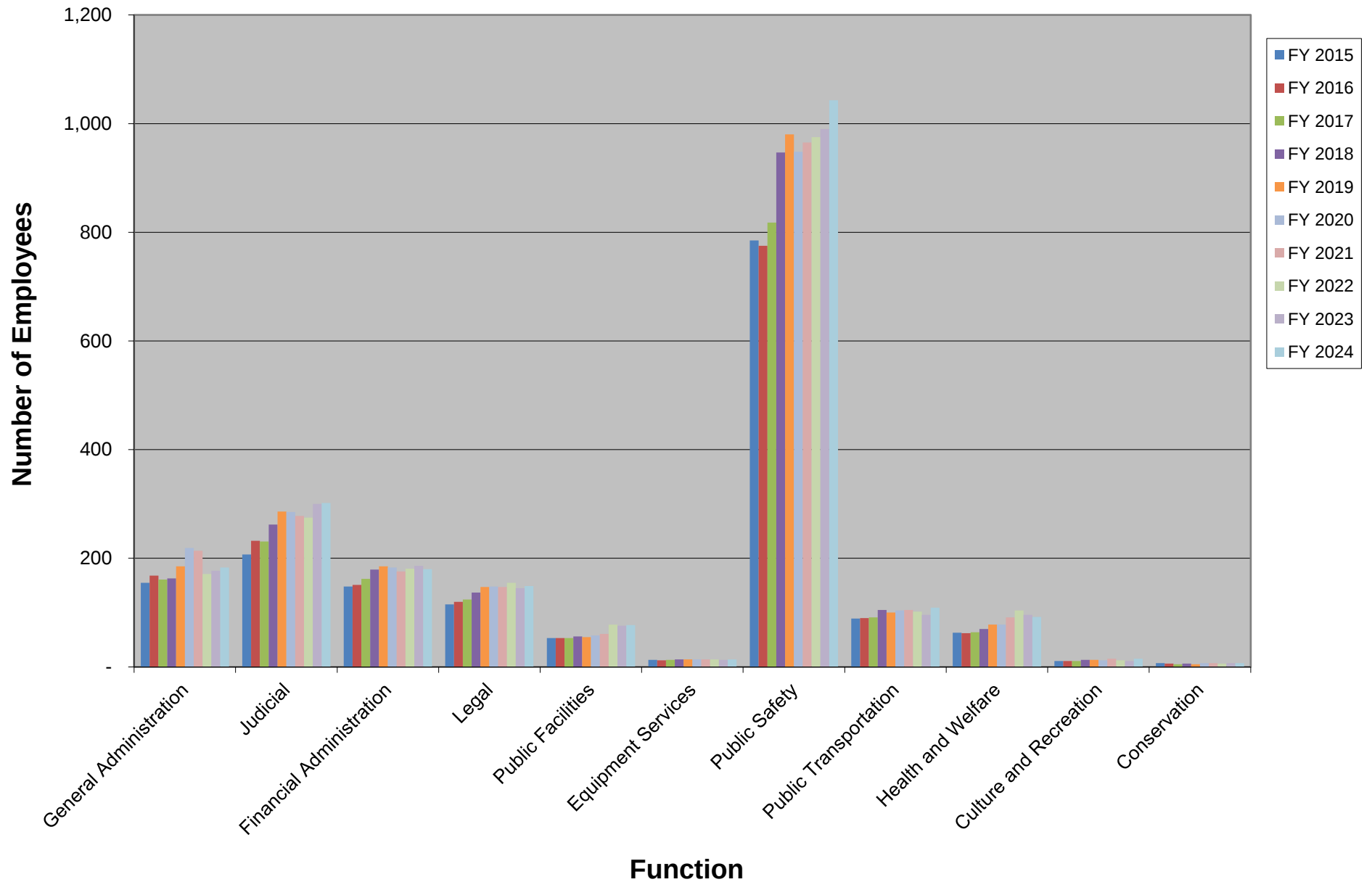
OPERATING INFORMATION

COLLIN COUNTY, TEXAS
Table 5.1 - County Employees by Function*
Last Ten Fiscal Years
September 30, 2024

Function	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Administration	155	168	161	163	185	219	214	171	177	183
Judicial	207	232	231	262	286	285	278	275	300	302
Financial Administration	148	151	162	179	185	183	176	181	186	180
Legal	115	120	124	137	147	148	147	155	145	149
Public Facilities	53	53	53	56	55	58	61	78	76	77
Equipment Services	13	12	13	14	14	14	14	14	13	14
Public Safety	785	775	818	947	980	948	965	975	990	1,043
Public Transportation	89	90	91	105	100	104	105	102	96	109
Health and Welfare	63	62	64	70	78	78	91	104	96	92
Culture and Recreation	11	11	11	13	13	12	15	12	11	15
Conservation	7	6	5	6	5	7	7	6	7	7
Total County Employees	<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>	<u>2,171</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, 2024

Function/Program	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Administration										
Number of registered voters	498,688	540,084	549,039	573,099	600,000	636,332	667,187	696,712	706,388	751,832
Vital statistics filed	17,507	18,850	18,603	19,027	20,083	21,329	22,683	23,803	24,055	24,750
Judicial										
Number of civil cases	15,556	15,578	16,384	17,119	18,153	17,157	17,844	17,751	17,761	19,069
Number of criminal cases	4,531	5,486	5,858	6,139	7,148	6,180	7,366	7,005	8,719	10,466
Financial Administration										
Number of property tax transactions	351,261	390,034	431,538	439,838	464,708	418,751	450,387	502,519	511,013	502,715
Number of registered vehicles	852,511	906,167	857,194	903,109	930,525	907,290	1,002,284	1,050,451	1,075,462	1,044,768
Legal										
Number of new felony cases	3,425	3,836	3,934	4,166	4,787	3,544	4,794	4,204	5,948	7,098
Number of convictions	4,177	5,085	5,663	6,042	6,316	4,935	6,474	6,368	6,367	8,491
Public Facilities										
Number of work orders completed	40,032	39,263	37,428	42,511	22,057	21,831	18,944	20,331	19,557	17,803
Number of construction projects	65	46	44	50	35	63	59	51	56	74
Equipment Services										
Number of job orders	4,858	4,207	4,028	3,050	3,327	3,800	2,986	2,863	3,082	3,018
Public Safety										
Number of autopsies performed	324	373	346	337	301	296	661	319	309	249
Number of inspections	2,264	2,416	2,814	2,850	2,245	2,115	2,956	3,354	3,211	3,744
Number of emergency responses	34,205	34,836	30,736	25,074	25,093	68,021	64,033	71,914	80,098	88,019
Number of book-ins	19,051	19,680	17,150	18,534	19,103	13,890	13,528	14,645	15,179	16,350
Public Transportation										
Miles of road resurfaced	8	10	6	5	10	32	32	21	42	25

COLLIN COUNTY, TEXAS
Table 5.2 - Operating Indicators by Function/Program*
Last Ten Fiscal Years
September 30, 2024

Function/Program	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Health and Welfare										
Number of immunizations	13,004	12,446	13,380	15,121	15,375	13,626	12,805	17,172	14,149	13,551
Number of clinic visits	9,621	10,929	8,611	2,548	11,959	8,908	7,860	13,740	11,278	9,820
WIC participants	10,084	9,332	9,117	8,246	7,230	7,354	6,896	7,408	8,107	9,258
Substance abuse assessments	950	1,096	1,484	1,346	1,429	976	1,162	1,196	1,146	1,434
Culture and Recreation										
Number of events	378	358	394	389	359	271	326	336	340	258
Conservation										
Number of seminars	1,395	481	337	882	180	185	211	588	186	367
News releases	565	173	41	11	10	25	25	13	20	2,413
Volunteers trained	166	3,859	3,139	3,048	4,265	4,170	4,086	4,748	5,067	5,672
County Extension newsletters	174,100	96,216	85,785	62,728	74,274	129,933	97,928	145,599	125,116	161,272

* 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, 2024

Function/Program	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Administration										
Number of voting machines	1,420	986	1,420	1,800	2,000	2,260	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	32	32	32	34	34	34	34
Equipment Services										
Number of vehicles in county fleet	333	329	341	329	332	337	346	356	360	355
Public Safety										
Number of patrol units	28	27	28	29	29	30	32	32	34	19
Number of illegal dumping surveillance cameras	6	6	6	6	6	6	0	0	0	0
Public Transportation										
Miles of county asphalt roads	679	647	648	649	645	637	631	631	614	614
Number of county bridges maintained	109	107	112	111	111	111	111	110	110	110
Health and Welfare										
Number of medical tables	12	12	12	12	15	15	13	15	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.