

Collin County, Texas
Unaudited Statement of Revenues, Expenditures and Changes in Fund Balance
Governmental Funds
For the Twelve Months Ended September 30, 2024 and 2023

	<u>September 30, 2024</u>	<u>September 30, 2023</u>
Revenues:		
Property taxes	\$ 329,773,140.46	\$ 295,089,192.09
Fees and charges for services	63,409,240.90	59,252,310.83
Intergovernmental revenue	216,891,654.73	35,320,488.97
Fines and forfeitures	1,983,800.75	2,041,583.67
Rental revenues	1,428,150.64	1,451,965.79
Interest	56,636,818.73	36,327,720.74
Investment market adjustment *	6,130,401.80	3,635,513.60
Miscellaneous	<u>1,034,410.15</u>	<u>1,079,519.25</u>
Total Revenues	<u>677,287,618.16</u>	<u>434,198,294.94</u>
Expenditures:		
Salaries and wages	204,145,515.23	176,607,693.34
Training and travel	1,152,459.79	1,168,858.47
Maintenance and operating	203,503,125.02	109,829,410.27
Capital projects - capital outlay	185,271,035.13	95,719,343.17
Debt service:		
Principal retirement	63,465,000.00	65,215,000.00
Interest and fiscal charges	28,996,966.45	20,616,586.25
Bond issuance costs	<u>671,057.08</u>	<u>1,791,636.73</u>
Total Expenditures	<u>687,205,158.70</u>	<u>470,948,528.23</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(9,917,540.54)</u>	<u>(36,750,233.29)</u>
Other financing sources (uses):		
Transfers in	12,261,903.11	4,570,863.56
Transfers out	(11,680,166.50)	(3,708,919.81)
Sale of assets	2,870.72	9,859,411.37
Issuance of leases	-	584,875.00
Issuance of subscriptions	-	1,411,893.02
Debt issuance	198,725,000.00	243,395,000.00
Refunding escrow payments	(15,370,000.00)	-
Premium (discount) on sale of bonds	<u>15,450,343.87</u>	<u>24,855,041.70</u>
Total other financing sources (uses)	<u>199,389,951.20</u>	<u>280,968,164.84</u>
Net change in fund balances	189,472,410.66	244,217,931.55
Fund balance - beginning	<u>1,231,270,826.19</u>	<u>987,052,894.64</u>
Fund balance - ending	<u><u>\$ 1,420,743,236.85</u></u>	<u><u>\$ 1,231,270,826.19</u></u>

* Book entry only. Collin County holds all investments to maturity.