



For the Fiscal Year ended
September 30, 2025

Annual Comprehensive Financial Report

COLLIN COUNTY, TEXAS

2025

COLLIN COUNTY



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Collin County, Texas

Annual Comprehensive Financial Report

For the fiscal year ended September 30, 2025

Prepared by:
Office of County Auditor
Robert D. Cone
County Auditor

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COLLIN COUNTY, TEXAS
YEAR ENDED SEPTEMBER 30, 2025

Introductory Section

ANNUAL COMPREHENSIVE FINANCIAL REPORT

Robert D. Cone
Collin County Auditor

Kristine Malone
First Assistant County Auditor

Office of the Collin County Auditor
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McKinney, TX 75071

Phone: (972) 548-4731
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March 31, 2026

Citizens of Collin County
Honorable Board of District Judges
Honorable Commissioner's Court
Collin County, Texas

The Annual Comprehensive Financial Report of Collin County, Texas, for the fiscal year ended September 30, 2025, is submitted herewith in accordance with Chapter 114.025 of the Local Government Code and has been prepared by the Auditor's Office.

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"). Because the cost of internal controls should not outweigh their benefits, Collin County's comprehensive framework 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, 2025, 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, 2025, 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.

Pattillo, Brown and Hill, L.L.P. was also engaged to perform an audit of the County's federal and state awards that is designed to meet the audit requirements of: Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and the State of Texas *Grant Management Standards*. The "Single Audit" report on federal and state awards is issued separately.

GAAP requires 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 2025 estimated population of 1,254,658 is up 4.96% over the 2024 population of 1,195,359, 17.87% over the 2020 census population of 1,064,465, and 60.37% 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 County Auditor prepares an estimate of available resources for the upcoming fiscal year. 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, training and travel, maintenance and operating, and capital outlay. The legal level of budgetary control (the level at which management may not overspend without approval of Commissioners Court) is established at the department level within each fund. Within each fund, appropriations are controlled by the primary expenditure categories described above. Total appropriations may not be exceeded at the fund level without formal action by Commissioners Court. Transfers between expenditure categories or increases in total fund appropriations require action by Commissioners Court in accordance with State statute and County policy. 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. The County prepares its annual budgets using the same modified accrual basis used for governmental fund financial statements.

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. These funds are not subject to the County's annual appropriation process because expenditures are limited by statute, grantor requirements, or are under the administrative authority of elected officials responsible for those funds.

Capital project fund budgets are adopted by project on a project-life basis at the time debt is issued and are amended as necessary. The budget authority for these projects is carried forward from year to year until the project is completed or the funding is exhausted. Grant fund budgets are established at the grantor level and are adopted by Commissioners Court in a ministerial capacity. 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 7.92% as of January 1, 2025, from the prior calendar year. The population increased by 4.96% in 2025 and 3.16% in 2024. 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 contributing to the growth of the local economy includes KFC (Yum! Brands) and Graze Inc. relocating their headquarters to Plano, along with a recent announcement that AT&T will move its $1.35 billion global headquarters to Plano, with expectations that the campus will house around 10,000 employees. Furthermore, Frisco is now headquarters to PGA of America, Ruiz Foods, Public Storage, Dallas Cowboys and Dallas Stars. Universal Destinations & Experiences officially introduces Universal Kids – Resort in Frisco will officially open in May 2026. The Sunset Amphitheater, a 20,000 capacity, covered open-air music venue is scheduled to open in September 2027 and will be located in McKinney. Cannon Beach, a mixed-use project in McKinney scheduled to open during 2027, will feature a waterpark, resort style hotel, dining, and business spaces. The AT&T Byron Nelson Golf Tournament announced they will be returning for a sixth year, part of a multi-year agreement with McKinney TPC Craig Ranch. The unemployment rate increased to 4.0% as of September 30, 2025, from 3.3% on the same date in 2024. The unemployment rate remains below the national average rate of 4.4% as of September 30, 2025. 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 2025 increased by 10.38% from the prior year despite the same tax rate of $0.14934 per $100 of valuation. Real property values are expected to continue to increase at a steady pace in 2026 and well beyond. This continued growth directly informs the County's long-term financial planning and capital investment strategies.

Long-term financial planning: The Commissioners Court continues to advance a strategic approach to infrastructure development to support sustained economic growth and long-term community needs. Ongoing evaluation of transportation and facility requirements ensures that Collin County remains an attractive location for both industry and residents. In November 2023, voters approved a $683 million bond program to fund future facility, transportation, and park projects, including $280.9 million for facilities, $380 million for transportation, and $22.45 million for parks. During fiscal year 2025, the County issued $220,280,000 in bonds to support construction and improvement of detention, judicial, medical examiner, and animal shelter facilities; the development and maintenance of non-tolled roads and bridges, including land and right-of-way acquisition; park and open space improvements; and the refunding of outstanding debt. The County also issued $7,920,000 in tax notes to acquire equipment, renovate facilities, and implement asset management systems. These investments reflect the County's commitment to maintaining long-term financial stability while supporting continued growth and infrastructure needs. Progress on the Outer Loop transportation project continues, with multiple segments completed and others actively under development. During the year, the County enhanced the accuracy and transparency of its financial reporting by re-evaluating the classification of the Collin County Toll Road Authority and reclassifying its activities to governmental activities to better reflect the underlying economic substance of the project. The County remains committed to continuously improving its financial reporting, internal processes, and long-term financial planning to ensure transparency, accountability, and effective stewardship of public resources.

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 Collin County.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded Collin County a Certificate of Achievement for Excellence in Financial Reporting for its Annual Comprehensive Financial Report (ACFR) for the fiscal year ended September 30, 2024. The Certificate of Achievement is the highest form of recognition in governmental accounting and financial reporting and is awarded only to governments whose annual comprehensive financial reports demonstrate

a constructive "spirit of full disclosure" and clearly communicate their financial story while meeting or exceeding the program's rigorous standards.

The Certificate of Achievement is valid for one year only. We believe this report continues to meet the Certificate of Achievement Program's requirements, and it is being submitted to the GFOA for consideration for this award.

I would like to express my appreciation to the District Judges and the Commissioners Court for their continued leadership and commitment to sound financial management and transparency. I also wish to recognize the professionalism and dedication of the staff of the County Auditor's Office, whose efforts made the timely preparation of this report possible. In addition, I would like to thank the County's departments and elected officials for their cooperation in providing the financial information necessary to prepare this report, as well as the County's independent auditors, Pattillo, Brown & Hill, L.L.P., for their professional services and assistance.

Respectfully submitted,



Robert D. Cone, County Auditor

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Collin County
Texas

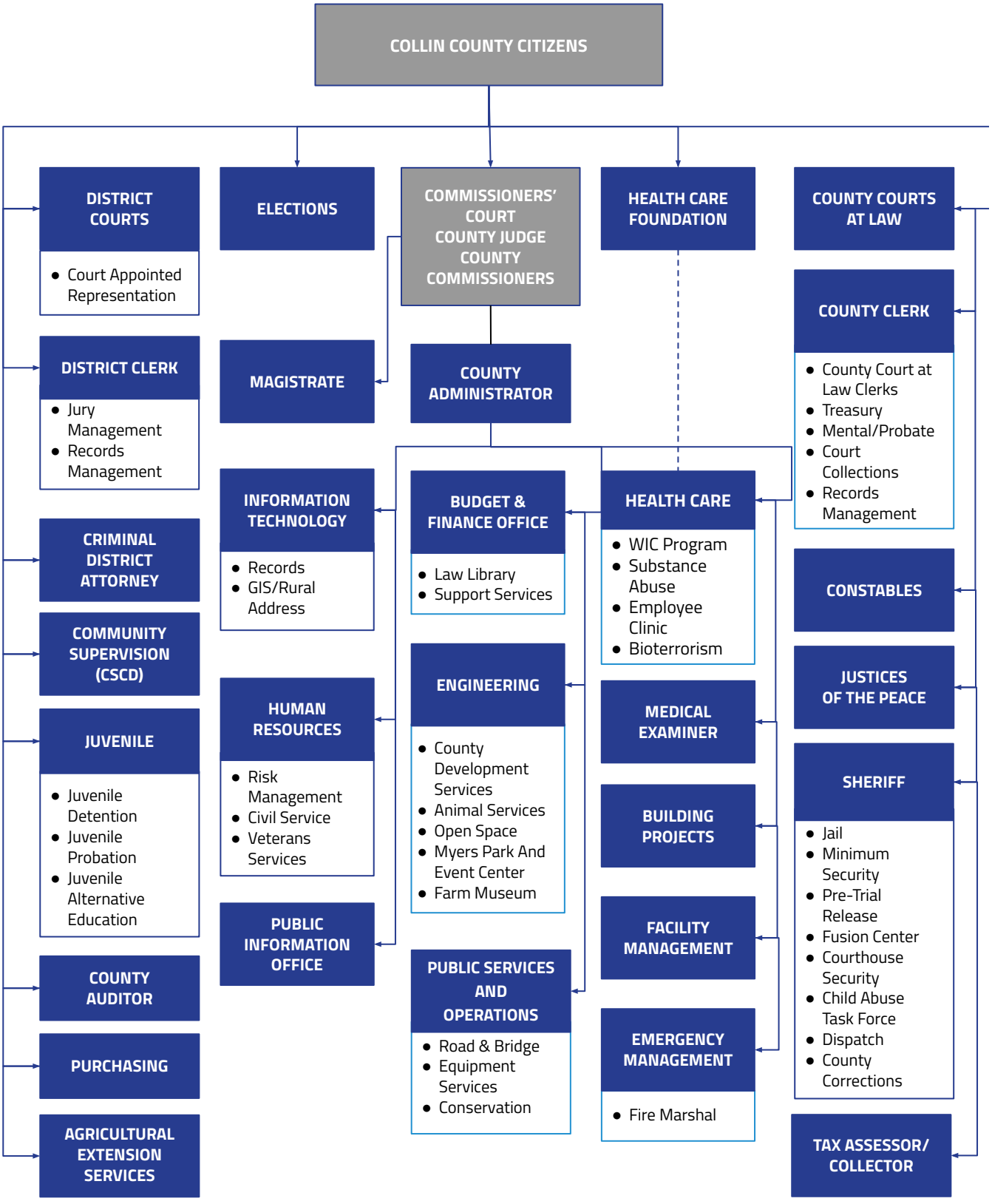
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2024

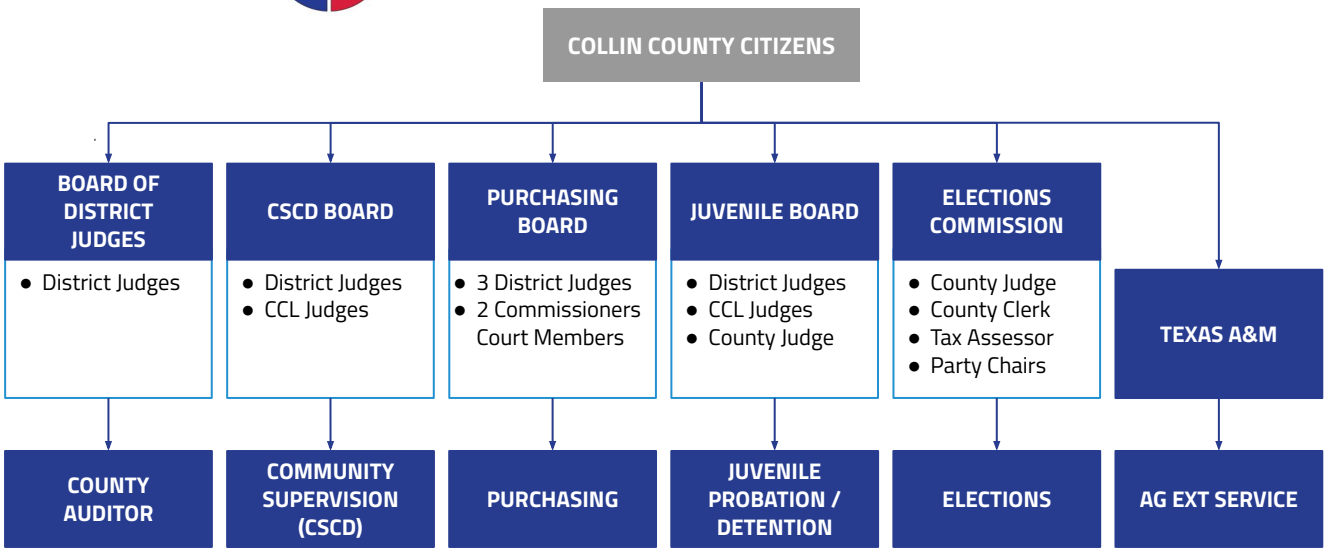
Christopher P. Morrill

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.

DIRECTORY OF OFFICIALS
September 30, 2025

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

Board of District Judges

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 N. Smith	Judge, 380th Judicial District
Kim Laseter	Judge, 401st Judicial District
Andrea Thompson	Judge, 416th Judicial District
Cynthia Wheless	Judge, 417th Judicial District
Jill Renfro Willis	Judge, 429th Judicial District
Lindsey Wynne	Judge, 468th Judicial District
Piper McCraw	Judge, 469th Judicial District
Brook Fulks	Judge, 470th Judicial District
Bryan Gantt	Judge, 471st Judicial District
Christine A. Nowak	Judge, 493rd Judicial District
Kathryn L. Pruitt	Judge, 494th Judicial District

County Judges

Corinne Mason	Judge, County Court at Law 1
Barnett Walker	Judge, County Court at Law 2
Lance S. Baxter	Judge, County Court at Law 3
David Rippel	Judge, County Court at Law 4
Randy Johnson	Judge, County Court at Law 5
Jay A. Bender	Judge, County Court at Law 6
David Waddill	Judge, County Court at Law 7
Sarah Duff	Judge, Probate Court 1
Paul Raleeh	Justice of the Peace, Precinct 1
Ellen Kinnebrew	Justice of the Peace, Precinct 2
Mike Missildine	Justice of the Peace, Precinct 3
Vincent J. Venegoni	Justice of the Peace, Precinct 4

Law Enforcement

Jim Skinner	Sheriff
Greg Willis	District Attorney
Cynthia Gore*	Juvenile Services Director
Leticia Gibbs*	Community Supervision and Corrections Director
Matt Carpenter	Constable, Precinct 1
Dwayne Kurtz	Constable, Precinct 2
Sammy Knapp	Constable, Precinct 3
Steve Asher	Constable, Precinct 4

DIRECTORY OF OFFICIALS
September 30, 2025

Administrative Officials

Yoon Kim*	County Administrator
Robert D. Cone*	County Auditor
Scott Grigg	Tax Assessor/Collector
Michelle Charnoski*	Purchasing Agent
Monika Arris*	Budget & Finance Director
Caren Skipworth*	Chief Information Officer
Cynthia Jacobson*	Human Resources Director

Recording Officials

Stacey Kemp	County Clerk
Michael Gould	District Clerk

*Appointed Officials. All others listed are elected officials.



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COLLIN COUNTY, TEXAS
YEAR ENDED SEPTEMBER 30, 2025

Financial Section

ANNUAL COMPREHENSIVE FINANCIAL REPORT

PATTILLO, BROWN & HILL, L.L.P.
401 West State Highway 6
Waco, Texas 76710
254.772.4901 | pbhcpa.com

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, 2025, 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, 2025, 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 discussed in Note I to the basic financial statements, during the year ended September 30, 2025, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. 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.

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 known 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, 2026, 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, 2026

MANAGEMENT DISCUSSION AND ANALYSIS

Management's Discussion and Analysis

As management of Collin County, Texas (the County) we offer readers of the County's Annual Comprehensive Financial Report this narrative overview and analysis of the financial activities of Collin County for the fiscal year ended September 30, 2025. The financial statements, footnotes, and required supplementary information should be reviewed in conjunction with this discussion and analysis.

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 $1,341 million on a government-wide basis at September 30, 2025, an increase of approximately $193 million from 2024.
- For 2025, revenues of the County amounted to $1,084 million. The main revenue sources were property (ad valorem) and mixed beverage taxes ($368 million), charges for services ($73 million), and operating grants ($405 million). These three revenue sources accounted for 33.9%, 6.7% and 37.4%, respectively, or 78% of total government wide activity revenues.
- Total expenses were $891 million. The functional areas with the largest expense amounts were public safety ($117 million), general administration ($55 million), public transportation ($273 million), and health and welfare ($302 million).
- Net capital assets were $797 million as of September 30, 2025, which was an increase of $131 million from the prior year.
- During fiscal year 2025, the County re-evaluated the classification of the Collin County Toll Road Authority (CCTRA), which had previously been reported as an enterprise fund within business-type activities. Management determined that the activity did not meet the criteria for enterprise fund reporting, as it would not recover costs through user fees and was not self-sustaining in nature. Accordingly, the CCTRA was reclassified and its assets, liabilities, and activities are now reported within governmental activities and the appropriate governmental funds. This change reduced business-type activity and improved the alignment of the County's financial reporting with the underlying economic substance of the activity. This change represents a reclassification of reporting and did not result in a restatement of prior year financial statements.

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 $44 million during fiscal year 2025, as compared to an increase of $227 million during fiscal year 2024. The 2025 increase was primarily due to debt issuance of $228 million.
- The General Fund reported a fund balance of $339.3 million as of September 30, 2025, a decrease of $44 million from September 30, 2024. General Fund revenues of $321 million increased by $23 million or 8%, and General Fund expenditures of $310 million increased by about $43 million or 16% from 2024. As a result, General Fund revenues exceeded expenditures by $11 million before considering net additional financing uses of ($56 million).
- At the end of the current fiscal year, unassigned fund balance for the General Fund was $277 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 2025, the County's Deferred Contributions nets $30

million for the completion of projects (primarily roads) for 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 2025, the County issued Limited Tax Permanent Improvement and Refunding Bonds in the amount of $220,280,000. This was approved by the voters in the 2023 bond election. During 2025, Collin County's Commissioner Court also authorized a Tax Notes issuance in the amount of $7,920,000.

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, paid time off earned but not used, 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. During fiscal year 2025, the County re-evaluated this classification and determined that the CCTRA does not meet the criteria for enterprise fund reporting. Accordingly, its assets, liabilities, and activities have been reclassified and are now reported within governmental activities and appropriate governmental funds. This change aligns the County's financial reporting with the underlying financing structure of the Outer Loop project, which is supported by governmental resources rather than user fees.

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 2025.
- **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 2025. 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

The County reports seven proprietary-type funds. The Animal Safety Fund is the County's only enterprise 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. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the County's own programs.

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

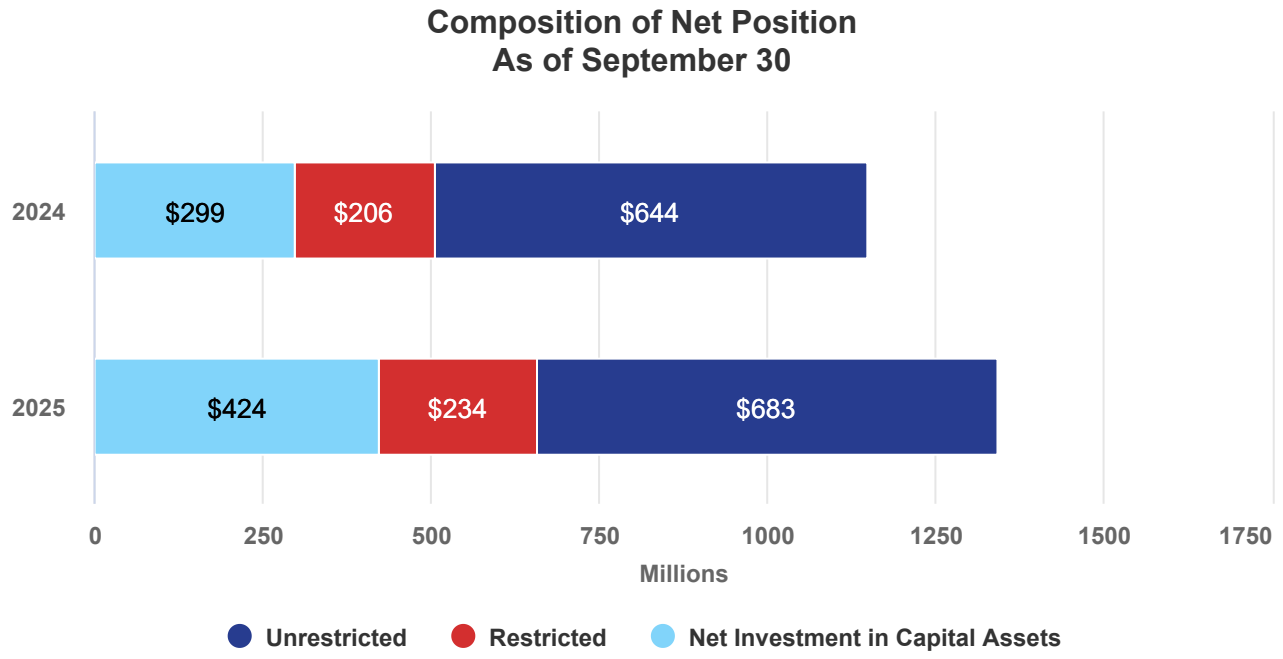
In addition to the basic financial statements and accompanying notes to those financial statements, certain required supplementary information schedules are also presented in this report with additional information regarding the results of the County's financial activities.

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, 2025 and 2024, is summarized and analyzed below:

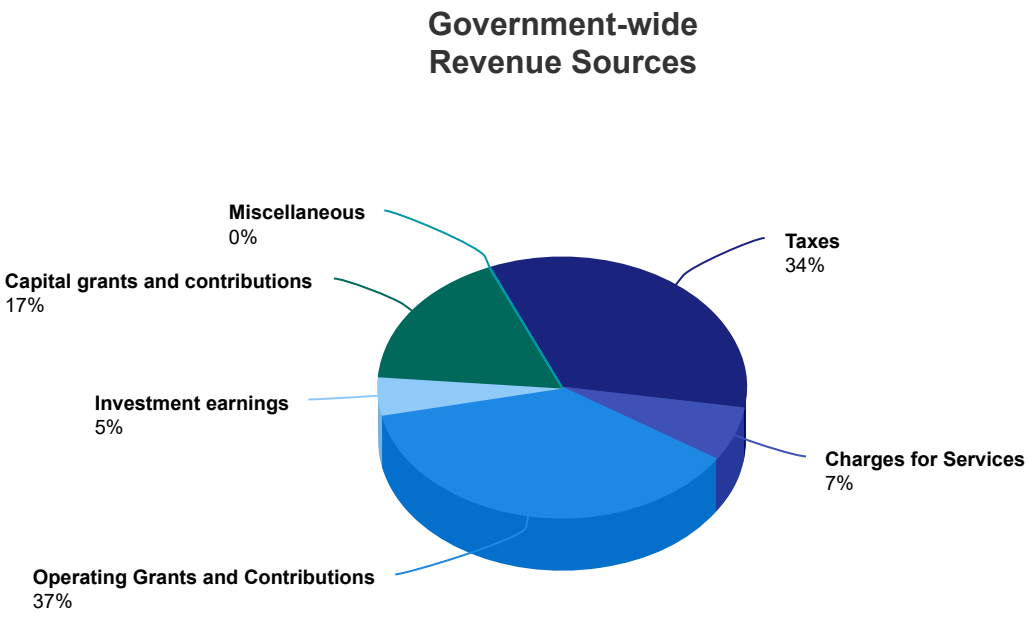


Statement of Net Position
As of September 30
($ in thousands)

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
Assets						
Current Assets	$ 1,722,370	$ 1,736,891	$ 2,787	$ (166,710)	$ 1,725,157	$ 1,570,181
Net Pension Asset	94,760	67,836	-	-	94,760	67,836
Capital Assets	796,032	492,684	1,394	173,451	797,426	666,135
Total assets	2,613,162	2,297,411	4,181	6,741	2,617,343	2,304,152
Deferred Outflow of Resources	18,291	26,529	-	-	18,291	26,529
Liabilities						
Current Liabilities	160,640	222,655	144	852	160,784	223,507
Long-term Liabilities	1,123,504	957,055	-	-	1,123,504	957,055
Total liabilities	1,284,144	1,179,710	144	852	1,284,288	1,180,562
Deferred Inflow of Resources	9,860	1,936	-	-	9,860	1,936
Net Position						
Net Investment in Capital Assets	422,764	125,397	1,394	173,402	424,158	298,799
Restricted	233,887	205,750	-	-	233,887	205,750
Unrestricted	680,798	811,147	2,643	(167,513)	683,441	643,634
Total net position	$ 1,337,449	$ 1,142,294	$ 4,037	$ 5,889	$ 1,341,486	$ 1,148,183

- Net position serves as a useful indicator of financial position. Assets and deferred outflow of resources exceeded liabilities and deferred inflow of resources by $1,341 million as of September 30, 2025, and by $1,148 million as of September 30, 2024, a net increase of $193 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 32% 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 (17% of total net position) represents resources subject to external restrictions. Of these restricted net assets, 35% is restricted for county roads and bridges, 9% is for administration and elections, 9% is restricted for the judicial system, 3% is to repay long-term debt, and 41% is restricted for the net pension asset.
- The remaining portion of the County's net position (51%) is unrestricted and may be used to meet ongoing obligations.
- During fiscal year 2025 the County re-evaluated the classification of the Collin County Toll Road Authority (CCTRA), which had previously been reported as an enterprise fund within business-type activities. Management determined that the activity did not meet the criteria for enterprise fund reporting, as it would not recover costs through user fees and was not self-sustaining in nature. Accordingly, the CCTRA was reclassified and its assets, liabilities, and activities are now reported within governmental activities and the appropriate governmental funds. This change reduced business-type activity and improved the alignment of the County's financial reporting with the underlying economic substance of the activity. This change represents a reclassification of reporting and did not result in restatement of prior year financial statements.

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



Revenues

Overall, government-wide revenues increased in 2025 over 2024 by $407 million, or 60%, due primarily to an increase in operating grants and contributions by $204 million.

The American Rescue Plan Act (ARPA) was established in 2021 to provide relief from the COVID-19 pandemic. ARPA federal grant proceeds allocated during 2025 were $95 million, an increase of $56 million, or 246% from $39 million recorded in 2024.

The Local Provider Participation Fund (LPPF) 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. The LPPF received $285 million in 2025 compared to $145 million received in the prior year, an increase of $140 million or 51%.

Capital grants and contributions increased from almost $20 million in 2024 to over $186 million in 2025, an increase of $166 million or 940% due primarily to the reclassification of the Collin County Toll Road Authority (CCTRA)/Outer Loop project.

Taxes increased by $31 million due to continued rise in property valuations driven by increased population and economic factors.

Gain on sale of capital assets for Business-Type Activities in the amount of $17 million in 2025 is due to the reclassification of the CCTRA/Outer Loop project.

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)

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
Revenues						
Program Revenues						
Charges for services	$ 69,553	$ 65,713	$ 2,963	$ 2,120	$ 72,516	$ 67,833
Operating grants and contributions	405,456	201,948	-	-	405,456	201,948
Capital grants and contributions	186,212	19,820	-	-	186,212	19,820
General Revenues						
Taxes	367,932	336,519	-	-	367,932	336,519
Investment earnings	51,182	49,563	125	183	51,307	49,746
Miscellaneous	638	936	-	-	638	936
Gain on sale of capital assets	-	-	17	-	17	-
Total revenues	1,080,973	674,499	3,105	2,303	1,084,078	676,802
Expenses						
General administration	54,812	53,362	-	-	54,812	53,362
Judicial	34,145	30,963	-	-	34,145	30,963
Financial administration	18,458	17,399	-	-	18,458	17,399
Legal	19,662	17,843	-	-	19,662	17,843
Public facilities	24,725	20,306	-	-	24,725	20,306
Equipment services	4,638	3,900	-	-	4,638	3,900
Public safety	114,360	103,292	2,738	2,818	117,098	106,110
Public transportation	100,978	76,028	172,004	1,701	272,982	77,729
Health and welfare	302,216	144,030	-	-	302,216	144,030
Culture and recreation	2,660	2,842	-	-	2,660	2,842
Conservation	324	307	-	-	324	307
Interest and fiscal charges	39,055	27,461	-	-	39,055	27,461
Total expenses	716,033	497,733	174,742	4,519	890,775	502,252
Increase (decrease) in net position before transfers	364,940	176,766	(171,637)	(2,216)	193,303	174,550
Transfers	(169,785)	-	169,785	-	-	-
Change in net position	195,155	176,766	(1,852)	(2,216)	193,303	174,550
Net position at beginning of year	1,142,294	965,528	5,889	8,105	1,148,183	973,633
Net position at end of year	$ 1,337,449	$ 1,142,294	$ 4,037	$ 5,889	$ 1,341,486	$ 1,148,183

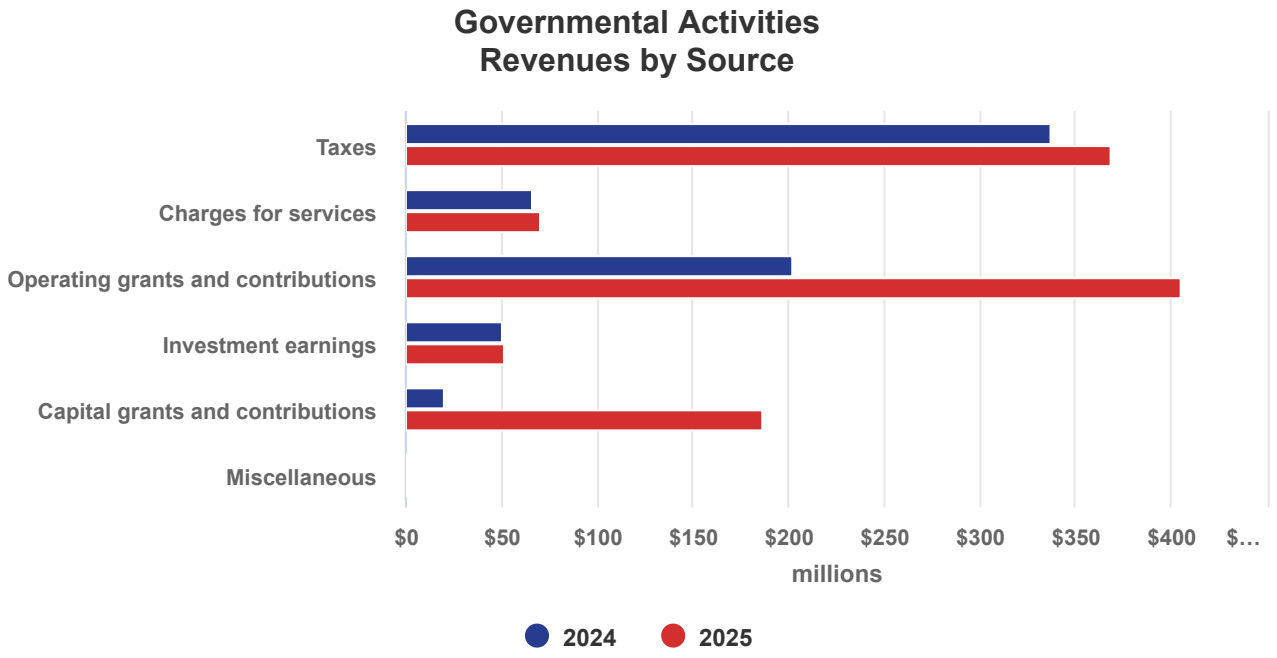
Expenses

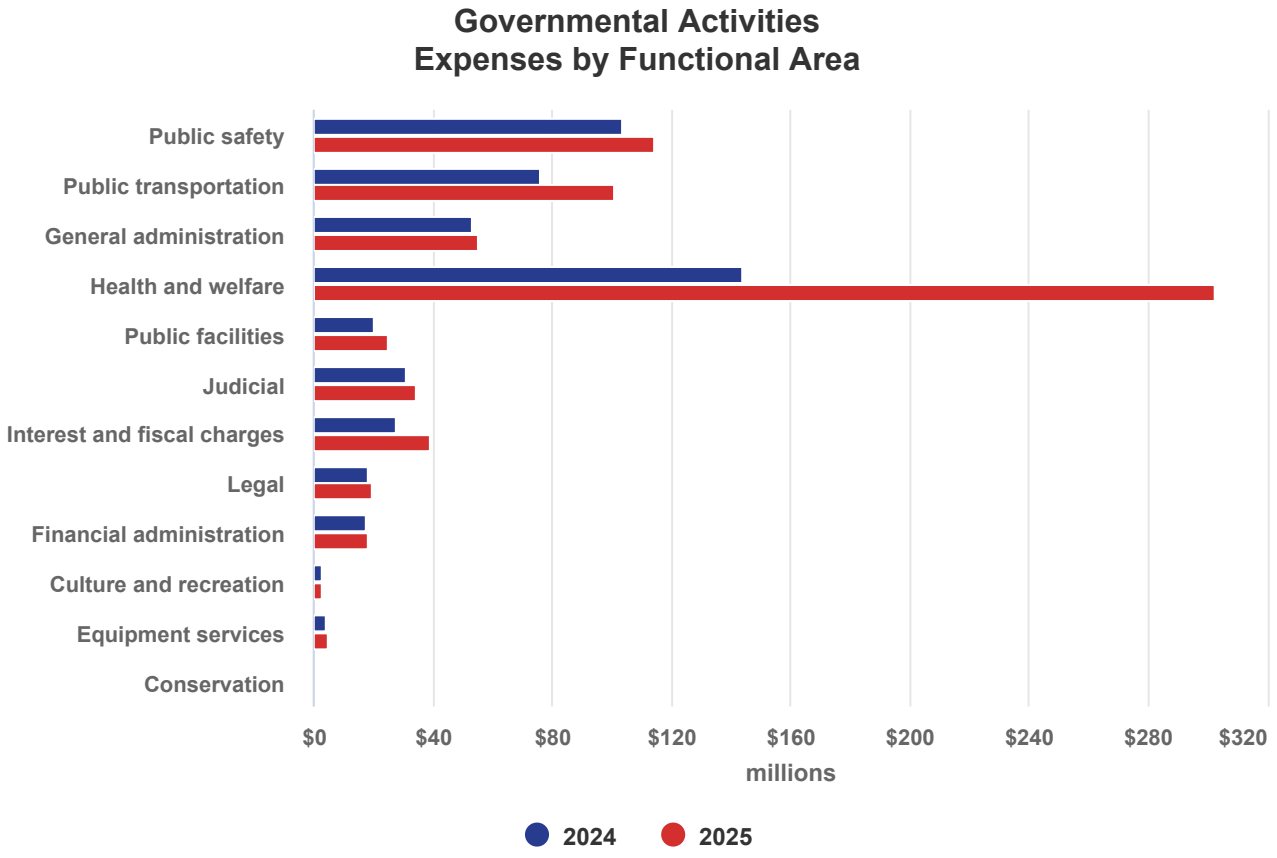
Expenses increased in all functional areas with the exception of Culture and Recreation, which reflects a decrease of $182 thousand. While the overall increase for total expenses is $389 million across all functional areas, the most significant increases were reflected in Public transportation and Health and welfare.

Public transportation increased by $195 million or 251% due primarily to the reclassification of the Collin County Toll Road Authority (CCTRA)/Outer Loop project.

Health and welfare expenses increased by $158 million, due primarily to ARPA projects, which increased by $150 million, and the Local Provider Participation Fund, which increased by $63 million. Additionally, Infirmary services increased by $6 million as a result of increased inmates, and court appointed attorneys increased by $2 million due a higher demand in services.

Summarized below are details of government-wide activities of the County for 2025 and 2024.





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 2025, the County's governmental funds reported a combined ending fund balance of $1.5 billion, which was an increase of $44 million or 3%. $277 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, 2025
(in thousands)

Fund Balance:			Major Purposes for Classification
Nonspendable	$ 5,347	0.36%	Inventories, receivables from other funds and organizations
Restricted	1,177,358	78.39%	Bond proceeds, debt service tax collections, other legal or contractual restrictions
Committed	42,037	2.80%	Road projects, funds set aside for unanticipated cost increases
Unassigned	277,247	18.46%	General Fund
Total Fund Balance	$ 1,501,989	100.00%	

Changes in Fund Balance – Major Funds

In 2025, 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 Animal Safety Fund is an enterprise fund and is reported within the proprietary funds section.

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 2025, the unassigned fund balance of the General Fund was $277 million. The total fund balance in the General Fund was $339 million, a decrease of $44 million or 12% from 2024.

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

- Property tax revenues increased by $25 million from the previous year due to increase property values, while the County's property tax rate remained consistent with the prior year at $0.149343 per $100 valuation. The certified tax roll increased to 10.4% or $23.1 billion as compared to the $27.4 billion increase experienced in 2024.
- Interest and investment earnings also saw a large decrease of about $4 million due to falling interest rates driven primarily by the Federal Reserve lowering rates from 4.75%-5.00% to a range of 3.5%-3.75%.
- Expenditures increased by $43 million or 16% during the year. The largest increase was due to public safety increase. The Sheriff's Office and Jail Operations saw salary increases. Inmate housing costs also increased substantially.

- Transfers out of the General Fund, 2018 Permanent Improvement Fund, and Nonmajor Funds totaling $169,784,857 were transferred to the Collin County Toll Road Authority (CCTRA) Fund in order to reclassify the fund as part of governmental funds.

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 the cost of road projects shared with the State are also included.

At the end of 2025, the fund balance of the General Road and Bridge Fund was $85 million, a decrease of $1 million or 1% from the prior year. General Road and Bridge Fund revenues include licenses and permits, fees and charges for services, fines and forfeitures, other local government funds, 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 22% of the expenditures for the Health Care Foundation Fund in 2025 but not enough to cover ongoing expenditures. The County transferred $2.0 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 $285 million in payments and disbursed $256 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 2025 by $59 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 $4.9 million, a decrease from the prior year. Revenues and expenditures both increased from the prior year. The County partially refunded Limited Tax Refunding and Improvement Bond, Series 2014, Limited Tax Refunding and Improvement Bond, Series 2015, and Unlimited Tax Road and Refunding Bond, Series 2015 as part of the Limited Tax Permanent Improvement and Refunding Bonds, Series 2025. The new bonds carry an interest rate of 5% and will mature in fiscal year 2045. New debt also included Tax Notes, Series 2025 with an interest rate of 5% and will mature in fiscal year 2027.

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 & Bridget 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 $366,417,242 or $56,913,663 more than the original budget of $309,503,579 (excluding transfers). Actual expenditures for 2025 were $310 million or $56.5 million (15%) 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 ($16.9 million), public safety ($4.7 million) and capital outlay ($27.0 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, 2025, was $797 million, an increase of $131 million from 2024.

Details by type of activity are summarized below:

Major changes in capital assets for 2025 are as follows:

- Land decreased by $8 million due to right-of-way acquisitions for the US380 sold to TXDOT.
- Construction in Progress increased by a net of $138 million due to building and transportation projects in progress.
- Accumulated depreciation increased by $27 million mostly due to Infrastructure depreciation of $20 million from 2025.

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

Long-term Debt

As of September 30, 2025, the County had $983 million in outstanding bonded debt, an increase of $141 million or 17%. During 2025, the County issued $220,280,000 in Limited Tax Permanent Improvement and Refunding bonds and $7,920,000 in Tax Notes. Principal was paid down by $65,620,000.

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 7.2% or $17.7 billion as compared to the $23.1 billion increase experienced in 2025. The 2026 new construction values grew at 3.6%, while the existing values rose by 3.6% as well 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 2026 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 $20,093,885 or 6.14%, and of that amount, $13,209,158 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 2025 was 1.25 million and 1.19 million in 2024. 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 $348 million in 2025 to $393 million in 2026 which is an increase of 13%.

Significant events expected to have an impact in 2026 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 2026 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

Statement of Net Position
September 30, 2025

	Primary Government			
	Governmental Activities	Business-type Activities	Total	Component Unit
Assets				
Current assets				
Cash and cash equivalents	$ 148,288,084	$ 345,990	$ 148,634,074	$ 173,494
Investments	1,524,281,630	2,439,281	1,526,720,911	-
Receivables (net of allowance for uncollectibles)	14,494,634	1,714	14,496,348	-
Prepaid expenses	29,959,224	-	29,959,224	-
Inventories	5,346,843	-	5,346,843	-
Noncurrent assets				
Net pension assets - restricted	94,759,899	-	94,759,899	-
Capital assets (net of accumulated depreciation)				
Land	210,457,476	-	210,457,476	-
Buildings and system	90,065,663	1,234,676	91,300,339	-
Improvements other than buildings	1,840,047	56,183	1,896,230	-
Historical treasures	629,813	-	629,813	-
Machinery and equipment	29,602,418	103,320	29,705,738	-
Infrastructure	147,447,019	-	147,447,019	-
Construction in progress	308,709,616	-	308,709,616	-
Right to use - machinery and equipment	302,618	-	302,618	-
Right to use - subscriptions	6,976,918	-	6,976,918	-
Total assets	2,613,161,902	4,181,164	2,617,343,066	173,494
Deferred outflows of resources				
Deferred outflows related to pension	18,291,211	-	18,291,211	-
Total deferred outflows of resources	18,291,211	-	18,291,211	-
Liabilities				
Current liabilities				
Accounts payable and other current liabilities	80,384,328	112,865	80,497,193	3,791
Due to other governments	3,206,509	-	3,206,509	-
Unearned revenue	77,049,299	31,369	77,080,668	-
Noncurrent liabilities				
Due within one year	82,393,563	-	82,393,563	-
Due in more than one year	1,041,110,135	-	1,041,110,135	-
Total liabilities	1,284,143,834	144,234	1,284,288,068	3,791
Deferred inflows of resources				
Deferred gain on refunding	1,136,673	-	1,136,673	-
Deferred inflows related to pension	8,723,517	-	8,723,517	-
Total deferred inflows of resources	9,860,190	-	9,860,190	-
Net position				
Net investments in capital assets	422,764,496	1,394,179	424,158,675	-
Restricted for:				
Debt service	5,989,812	-	5,989,812	-
Health Care Foundation	5,328,018	-	5,328,018	-
Parks	17,094	-	17,094	-
Grant programs	1,060,735	-	1,060,735	-
County Roads and Bridges	82,272,673	-	82,272,673	-
Judicial System	19,941,909	-	19,941,909	-
Law Enforcement	2,784,978	-	2,784,978	-
Administration and Elections	21,732,335	-	21,732,335	-
Net pension asset	94,759,899	-	94,759,899	-
Unrestricted (deficit)	680,797,140	2,642,751	683,439,891	169,703
Total net position	$ 1,337,449,089	$ 4,036,930	$ 1,341,486,019	$ 169,703

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

Statement of Activities
For the Fiscal Year Ended September 30, 2025

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (expense) revenue and changes in net position: Primary government: Governmental activities	Primary government: Business-type activities	Primary government: Total	Component Units
Primary Government								
Governmental activities								
General administration	$ 54,811,693	$ 13,201,512	$ 2,572,950	$ 43,516	$ (38,993,715)	$ -	$ (38,993,715)	$ -
Judicial	34,144,843	10,072,307	2,630,517	-	(21,442,019)	-	(21,442,019)	-
Financial administration	18,458,433	3,384,346	288,317	-	(14,785,770)	-	(14,785,770)	-
Legal	19,662,007	240,013	388,568	-	(19,033,426)	-	(19,033,426)	-
Public facilities	24,724,950	-	45,797	33,484	(24,645,669)	-	(24,645,669)	-
Equipment services	4,638,403	-	-	209,094	(4,429,309)	-	(4,429,309)	-
Public safety	114,360,058	11,855,509	8,007,096	44,886	(94,452,567)	-	(94,452,567)	-
Public transportation	100,978,230	30,543,643	3,000,458	185,877,709	118,443,580	-	118,443,580	-
Health and welfare	302,216,165	246,285	388,311,399	-	86,341,519	-	86,341,519	-
Culture and recreation	2,659,905	9,820	211,214	3,300	(2,435,571)	-	(2,435,571)	-
Conservation	323,985	-	-	-	(323,985)	-	(323,985)	-
Interest	39,054,620	-	-	-	(39,054,617)	-	(39,054,617)	-
Total governmental activities	716,033,292	69,553,435	405,456,316	186,211,989	(54,811,549)	-	(54,811,549)	-
Business-type activities								
Public safety	2,737,799	2,963,093	-	-	-	225,294	225,294	-
Public transportation	172,003,818	-	-	-	-	(172,003,818)	(172,003,818)	-
Total business-type activities	174,741,617	2,963,093	-	-	-	(171,778,524)	(171,778,524)	-
Total	890,774,909	72,516,528	405,456,316	186,211,989	(54,811,549)	(171,778,524)	(226,590,073)	-
Component unit								
Health and welfare	9,434	-	46,330	-	-	-	-	36,896
Total component unit	9,434	-	46,330	-	-	-	-	36,896
		General revenues						
		Property taxes			361,263,509	-	361,263,509	-
		Mixed beverage tax			6,668,944	-	6,668,944	-
		Unrestricted investment earnings			51,181,393	124,336	51,305,729	999
		Miscellaneous			638,030	-	638,030	-
		Gain on sale of capital assets			-	17,166	17,166	-
		Transfers			(169,784,857)	169,784,857	-	-
		Total general revenues			249,967,019	169,926,359	419,893,378	999
		Change in net position			195,155,470	(1,852,165)	193,303,305	37,895
		Net position - beginning of year			1,142,293,619	5,889,095	1,148,182,714	131,808
		Net position - end of year			$1,337,449,089	$ 4,036,930	$1,341,486,019	$ 169,703

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

Balance Sheet
Governmental Funds
September 30, 2025

	Major Governmental Funds				
	General	General Road and Bridge	Health Care Foundation	Local Provider Participation	Grants
Assets					
Cash	$ 44,267,236	$ 2,036,849	$ 503,451	$ 69,248,962	$ 208,888
Investments	305,094,930	80,930,050	5,090,284	129,901	99,917,438
Receivables					
Taxes (net of allowance for uncollectibles)	2,775,580	-	-	-	-
Fines and fees	960,325	242,568	-	-	-
Due from other governments	2,019,422	59,437	-	-	3,800,387
Due from other funds	2,901,057	-	-	-	-
Interest	1,190,034	-	-	-	-
Miscellaneous	1,936,546	-	-	-	-
Inventories	535,668	4,811,175	-	-	-
Total assets	$ 361,680,798	$ 88,080,079	$ 5,593,735	$ 69,378,863	$ 103,926,713
Liabilities					
Accounts payable	$ 8,663,612	$ 1,992,101	$ 31,641	$ -	$ 20,167,853
Payroll related costs payable	9,941,832	383,217	207,536	-	80,663
Lease deposits payable	29,866	-	26,540	-	-
Due to other governments	2,303	87,733	-	-	3,116,473
Due to other funds	-	-	-	-	2,901,057
Unearned revenue	-	-	-	-	77,049,299
Total liabilities	18,637,613	2,463,051	265,717	-	103,315,345
Deferred inflows of resources					
Unavailable revenue - fines and fees	960,325	242,568	-	-	-
Unavailable revenue - property taxes	2,775,580	-	-	-	-
Total deferred inflows of resources	3,735,905	242,568	-	-	-
Fund balances					
Nonspendable	535,668	4,811,175	-	-	-
Restricted	19,487,301	80,563,285	5,328,018	69,378,863	611,368
Committed	42,037,140	-	-	-	-
Unassigned	277,247,171	-	-	-	-
Total fund balances	339,307,280	85,374,460	5,328,018	69,378,863	611,368
Total liabilities, deferred inflows of resources and fund balances	$ 361,680,798	$ 88,080,079	$ 5,593,735	$ 69,378,863	$ 103,926,713

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

Balance Sheet
Governmental Funds
September 30, 2025

	Major Governmental Funds				
	Debt Service	2018 Permanent Improvement	2023 Permanent Improvement	Nonmajor Governmental Funds	Total
Assets					
Cash	$ 258,827	$ 20,029,359	$ 3,420	$ 3,027,903	$ 139,584,895
Investments	4,649,944	482,726,839	421,297,788	99,713,841	1,499,551,015
Receivables					
Taxes (net of allowance for uncollectibles)	1,082,082	-	-	-	3,857,662
Fines and fees	-	-	-	-	1,202,893
Due from other governments	-	-	-	141,730	6,020,976
Due from other funds	-	-	-	-	2,901,057
Interest	-	283,080	-	-	1,473,114
Miscellaneous	-	12	-	166	1,936,724
Inventories	-	-	-	-	5,346,843
Total assets	$ 5,990,853	$ 503,039,290	$ 421,301,208	$ 102,883,640	$ 1,661,875,179
Liabilities					
Accounts payable	$ 1,040	$ 21,252,448	$ 3,759,815	$ 5,072,935	$ 60,941,445
Payroll related costs payable	-	-	-	57,643	10,670,891
Lease deposits payable	-	-	-	-	56,406
Due to other governments	-	-	-	-	3,206,509
Due to other funds	-	-	-	-	2,901,057
Unearned revenue	-	-	-	-	77,049,299
Total liabilities	1,040	21,252,448	3,759,815	5,130,578	154,825,607
Deferred inflows of resources					
Unavailable revenue - fines and fees	-	-	-	-	1,202,893
Unavailable revenue - property taxes	1,082,082	-	-	-	3,857,662
Total deferred inflows of resources	1,082,082	-	-	-	5,060,555
Fund balances					
Nonspendable	-	-	-	-	5,346,843
Restricted	4,907,731	481,786,842	417,541,393	97,753,062	1,177,357,863
Committed	-	-	-	-	42,037,140
Unassigned	-	-	-	-	277,247,171
Total fund balances	4,907,731	481,786,842	417,541,393	97,753,062	1,501,989,017
Total liabilities, deferred inflows of resources and fund balances	$ 5,990,853	$ 503,039,290	$ 421,301,208	$ 102,883,640	$ 1,661,875,179

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

Reconciliation of the Balance Sheet of the Governmental Funds to the Statement of Net Position September 30, 2025

Total fund balances – governmental funds		$ 1,501,989,017
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.		29,959,224
The net pension asset is not an available resource and, therefore, is not reported in the funds.		94,759,899
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	$ 210,457,476	
Buildings and systems	90,065,663	
Improvements other than buildings	1,840,047	
Historical treasures	629,813	
Machinery and equipment	29,602,418	
Infrastructure	147,447,019	
Construction in progress	308,709,616	
Right to use - machinery and equipment	302,618	
Right to use - subscriptions	6,976,918	
Total capital assets		796,031,588
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.	$ 1,202,894	
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.	3,857,662	
Total deferred revenues		5,060,556
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.		30,330,882
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	$ (8,678,475)	
Bonds, notes and loans payable	(982,755,000)	
Compensated absences	(14,876,792)	
Arbitrage payable	(23,207,515)	
Unamortized bond premiums	(93,235,371)	
Lease Liability	(304,947)	
Subscription Liability	(6,054,998)	
Total liabilities		(1,129,113,098)
Deferred outflows and inflows of resources related to pensions are not reported in the funds.		
Deferred outflows related to pensions	$ 18,291,211	
Deferred inflows related to pensions	(8,723,517)	
Deferred charge on refundings	(1,136,673)	
Total deferred outflows/inflows		8,431,021
Net position of governmental activities		$ 1,337,449,089

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

Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For The Year Ended September 30, 2025

	Major Governmental Funds				
	General	General Road and Bridge	Health Care Foundation	Local Provider Participation	Grants
Revenues					
Property taxes	$ 262,579,644	$ -	$ -	$ -	$ -
Licenses and permits	643,797	102,955	-	-	-
Federal and state funds	9,853,097	-	468,364	285,158,359	110,107,736
Fees and charges for services	27,086,050	30,585,200	125,070	-	108,155
Fines and forfeitures	1,711,682	547,145	-	-	-
Other local government funds	-	49,150	-	-	-
Rental revenues	262,341	-	1,144,831	-	-
Interest and unrealized gains (losses)	17,722,844	3,407,414	293,756	181,153	-
Miscellaneous	1,422,840	853,642	6,932	-	126,832
Total revenues	321,282,295	35,545,506	2,038,953	285,339,512	110,342,723
Expenditures					
Current					
General administration	44,709,750	-	-	-	152,622
Judicial	32,944,799	-	-	-	1,384,786
Financial administration	19,517,865	-	-	-	-
Legal	20,163,414	-	-	-	233,054
Public facilities	15,698,173	-	120,345	-	-
Equipment services	2,707,118	-	-	-	-
Public safety	113,523,569	103,349	-	-	6,085,076
Public transportation	-	31,827,517	-	-	210,500
Health and welfare	37,026,108	-	4,981,061	255,595,959	4,902,957
Culture and recreation	1,226,055	-	-	-	-
Conservation	339,903	2,273	-	-	-
Capital outlay	18,519,606	4,159,142	-	-	97,425,326
Debt service					
Principal retirement	3,550,656	-	-	-	-
Interest and fiscal charges	33,648	-	-	-	-
Bond issuance costs	-	-	-	-	-
Total expenditures	309,960,664	36,092,281	5,101,406	255,595,959	110,394,321
Excess (deficiency) of revenues over (under) expenditures	11,321,631	(546,775)	(3,062,453)	29,743,553	(51,598)
Other financing sources (uses)					
Transfers in	-	-	2,000,000	-	448,746
Transfers out	(64,321,466)	(255,000)	-	-	-
Sale of assets	827,929	-	-	-	-
Issuance of subscriptions	7,955,720	-	-	-	-
Issuance of bonds	-	-	-	-	-
Refunding debt issued	-	-	-	-	-
Refunding escrow payments	-	-	-	-	-
Premium (discount) on sale of bonds	-	-	-	-	-
Total other financing sources (uses)	(55,537,817)	(255,000)	2,000,000	-	448,746
Net change in fund balances	(44,216,186)	(801,775)	(1,062,453)	29,743,553	397,148
Fund balances - beginning, as previously stated	383,523,466	86,176,235	6,390,471	39,635,310	214,220
Fund balances - ending	$ 339,307,280	$ 85,374,460	$ 5,328,018	$ 69,378,863	$ 611,368

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

Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For The Year Ended September 30, 2025

	Major Governmental Funds			Nonmajor Governmental Funds	Total
	Debt Service	2018 Permanent Improvement	2023 Permanent Improvement		
Revenues					
Property taxes	$ 99,174,484	$ -	$ -	$ 98,640	$ 361,852,768
Licenses and permits	-	-	-	-	746,752
Federal and state funds	-	-	-	953,844	406,541,400
Fees and charges for services	-	-	-	8,541,679	66,446,154
Fines and forfeitures	-	-	-	312,143	2,570,970
Other local government funds	-	34,000	790,441	975,010	1,848,601
Rental revenues	-	-	-	-	1,407,172
Interest and unrealized gains (losses)	929,659	22,697,370	10,468,718	3,221,175	58,922,089
Miscellaneous	-	-	-	241,180	2,651,426
Total revenues	100,104,143	22,731,370	11,259,159	14,343,671	902,987,332
Expenditures					
Current					
General administration	-	-	-	3,383,530	48,245,902
Judicial	-	-	-	1,738,848	36,068,433
Financial administration	-	-	-	-	19,517,865
Legal	-	-	-	300,175	20,696,643
Public facilities	-	-	-	16,000	15,834,518
Equipment services	-	-	-	-	2,707,118
Public safety	-	-	-	111,438	119,823,432
Public transportation	-	-	-	550,379	32,588,396
Health and welfare	-	-	-	-	302,506,085
Culture and recreation	-	-	-	791	1,226,846
Conservation	-	-	-	-	342,176
Capital outlay	-	64,736,572	9,143,764	23,358,634	217,343,044
Debt service					
Principal retirement	65,620,000	-	-	-	69,170,656
Interest and fiscal charges	36,176,840	6,292,208	-	-	42,502,696
Bond issuance costs	755,082	-	-	-	755,082
Total expenditures	102,551,922	71,028,780	9,143,764	29,459,795	929,328,892
Excess (deficiency) of revenues over (under) expenditures	(2,447,779)	(48,297,410)	2,115,395	(15,116,124)	(26,341,560)
Other financing sources (uses)					
Transfers in	-	-	-	266,270	2,715,016
Transfers out	-	(96,418,604)	-	(11,504,803)	(172,499,873)
Sale of assets	-	8,574,102	-	-	9,402,031
Issuance of subscriptions	-	-	-	-	7,955,720
Issuance of bonds	-	-	200,590,000	7,920,000	208,510,000
Refunding debt issued	19,690,000	-	-	-	19,690,000
Refunding escrow payments	(21,540,000)	-	-	-	(21,540,000)
Premium (discount) on sale of bonds	1,920,127	-	13,617,830	170,455	15,708,412
Total other financing sources (uses)	70,127	(87,844,502)	214,207,830	(3,148,078)	69,941,306
Net change in fund balances	(2,377,652)	(136,141,912)	216,323,225	(18,264,202)	43,599,746
Fund balances - beginning, as previously stated	7,285,383	617,928,754	201,218,168	116,017,264	1,458,389,271
Fund balances - ending	$ 4,907,731	$ 481,786,842	$ 417,541,393	$ 97,753,062	$ 1,501,989,017

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

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, 2025

Net change in fund balances – governmental funds		$ 43,599,746
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	$ 408,400,347	
Capital assets decreases	(72,431,683)	
Depreciation expense for all capital assets	(40,589,844)	
Total change in capital assets activity		$ 295,378,820
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.	$ (228,200,000)	
Debt repayment is expenditure in governmental funds, but reduces long-term liabilities in the statement of net position.	87,160,000	
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.	(10,873,064)	
Total long-term debt		(151,913,064)
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.		5,704,983
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	$ (589,259)	
Fines and forfeitures	122,658	
Total changes in revenues		(466,601)
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	$ (616,977)	
Arbitrage payable	(8,782,300)	
Lease & SBITA payable	3,535,443	
Pension	10,632,709	
Compensated absences	(1,917,289)	
Total changes in long-term liabilities		2,851,586
Change in net position of governmental activities		$ 195,155,470

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

Statement of Net Position
Proprietary Funds
September 30, 2025

	Business-type Activities - Enterprise			Governmental Activities
	Major Enterprise Funds			
	Collin County Toll Road Authority	Animal Safety	Total	Internal Service Funds
Assets				
Current assets				
Cash	$ -	$ 345,990	$ 345,990	$ 8,703,190
Investments	-	2,439,281	2,439,281	24,730,615
Receivables				
Due from other governments	-	1,714	1,714	-
Miscellaneous receivables	-	-	-	3,261
Total current assets	-	2,786,985	2,786,985	33,437,066
Noncurrent assets				
Capital assets (net of accumulated depreciation)				
Buildings and systems	-	1,234,676	1,234,676	-
Improvement other than buildings	-	56,183	56,183	-
Machinery and equipment	-	103,320	103,320	-
Total capital assets (net of accumulated depreciation)	-	1,394,179	1,394,179	-
Total noncurrent assets	-	1,394,179	1,394,179	-
Total assets	-	4,181,164	4,181,164	33,437,066
Liabilities				
Current liabilities				
Accounts payable	-	58,601	58,601	1,153,061
Payroll payable	-	54,264	54,264	13,734
Claims payable	-	-	-	1,939,389
Unearned revenue	-	31,369	31,369	-
Total current liabilities	-	144,234	144,234	3,106,184
Total liabilities	-	144,234	144,234	3,106,184
Net position				
Net investment in capital assets	-	1,394,179	1,394,179	-
Unrestricted	-	2,642,751	2,642,751	30,330,882
Total net position	$ -	$ 4,036,930	$ 4,036,930	$ 30,330,882

In FY2025, the County reclassified the Collin County Toll Road Authority (CCTRA) from business-type activities to governmental activities.

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

Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For The Year Ended September 30, 2025

	Business-type Activities - Enterprise			Governmental Activities
	Major Enterprise Funds			
	Collin County Toll Road Authority	Animal Safety	Total	Internal Service Funds
Operating revenues				
Premiums	$ -	$ -	$ -	$ 52,942,515
Charges for services	-	2,820,574	2,820,574	-
Other	-	142,520	142,520	7,619,088
Total operating revenues	-	2,963,094	2,963,094	60,561,603
Operating expenses				
Administration	-	2,573,465	2,573,465	9,734,318
Benefits	-	-	-	46,163,906
Depreciation	808,658	164,335	972,993	-
Total operating expenses	808,658	2,737,800	3,546,458	55,898,224
Operating income (loss)	(808,658)	225,294	(583,364)	4,663,379
Nonoperating revenues (expenses)				
Gain/(Loss) on disposal of property	(171,195,160)	17,166	(171,177,994)	-
Interest income	16,435	107,900	124,335	1,041,604
Transfers	169,784,857	-	169,784,857	-
Total nonoperating revenues (expenses)	(1,393,868)	125,066	(1,268,802)	1,041,604
Income (loss) before transfers and capital contributions	(2,202,526)	350,360	(1,852,166)	5,704,983
Change in net position	(2,202,526)	350,360	(1,852,166)	5,704,983
Total net position - beginning	2,202,526	3,686,570	5,889,096	24,625,899
Total net position - ending	$ -	$ 4,036,930	$ 4,036,930	$ 30,330,882

In FY2025, the County reclassified the Collin County Toll Road Authority (CCTRA) from business-type activities to governmental activities.

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

Statement of Cash Flows
Proprietary Funds
For The Year Ended September 30, 2025

	Business-type Activities - Enterprise			
	Major Enterprise Funds		Total Business-type Activities - Enterprise	Governmental Activities
	Collin County Toll Road Authority	Animal Safety		
Cash flows from operating activities:				
Receipts from customers and users	$ -	$ 2,969,458	$ 2,969,458	$ 52,940,943
Insurance recovery	-	-	-	7,619,088
Administration costs	(682,971)	(2,604,059)	(3,287,030)	(9,663,834)
Benefits paid	-	-	-	(46,064,303)
Net cash provided by (used for) operating activities	(682,971)	365,399	(317,572)	4,831,894
Cash flows from capital financing activities:				
Acquisition and construction of capital assets	607,534	(94,101)	513,433	-
Net cash provided (used) by capital financing activities	607,534	(94,101)	513,433	-
Cash flows from investing activities:				
Purchases of investments	-	(625,985)	(625,985)	(2,425,349)
Sale of investments	33,796	-	33,796	-
Interest income	16,436	107,900	124,336	1,041,607
Net cash provided (used) by investing activities	50,232	(518,085)	(467,853)	(1,383,742)
Net increase (decrease) in cash and cash equivalents	(25,205)	(246,787)	(271,992)	3,448,152
Cash and cash equivalents at beginning of year	25,205	592,777	617,982	5,255,038
Cash and cash equivalents at end of year	$ -	$ 345,990	$ 345,990	$ 8,703,190
Reconciliation of operating gain(loss) to net cash provided (used) by operating activities:				
Operating gain(loss)	$ (808,658)	$ 225,294	$ (583,364)	$ 4,663,379
Adjustments to reconcile operating gain(loss) to net cash provided (used) by operating activities:				
Depreciation expense	808,658	164,335	972,993	-
Change in intergovernmental receivable	-	961	961	(1,572)
Change in accounts payable	(682,971)	(36,822)	(719,793)	168,739
Change in payroll payable	-	6,227	6,227	1,348
Change in unearned revenue	-	5,404	5,404	-
Total adjustments	125,687	140,105	265,792	168,515
Net cash provided by (used for) operating activities	$ (682,971)	$ 365,399	$ (317,572)	$ 4,831,894
Schedule of non-cash capital and related financing activities:				
Decrease in advances from other funds related to capital assets	$ (169,177,323)	$ -	$(169,177,323)	$ -

In FY2025, the County reclassified the Collin County Toll Road Authority (CCTRA) from business-type activities to governmental activities.

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

Statement of Fiduciary Net Position
September 30, 2025

	Investment Trust Funds	Custodial Funds
Assets		
Cash	$ 47,130,442	$ 27,557,666
Investments	5,816,225	15,650,690
Accounts receivable, net	-	2,539,760
Total assets	52,946,667	45,748,116
Liabilities		
Due to others/vouchers payable	-	1,654,919
Due to other governments	-	916,544
Total liabilities	-	2,571,463
Net position		
Restricted for:		
Individuals, organizations, other governments	52,946,667	43,176,653
Total net position	$ 52,946,667	$ 43,176,653

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

Statement of Changes in Fiduciary Net Position
For The Year Ended September 30, 2025

	Investment Trust Funds	Custodial Funds
Additions		
Investment earnings		
Interests	$ 385,420	$ 124,668
Total investment earnings	385,420	124,668
Revenues		
Tax collections for other governments	-	34,744,476
License, fees. and fines collected for other governments	-	4,572,316,324
Collections for individuals and other entities	103,031,496	53,518,236
Total revenues	103,031,496	4,660,579,036
Total additions	103,416,916	4,660,703,704
Deductions		
Payments to other governments	-	4,600,906,090
Payments to individuals and other entities	167,179,842	52,644,822
Total deductions	167,179,842	4,653,550,912
Net increase (decrease) in fiduciary net position	(63,762,926)	7,152,792
Net position - beginning of year	116,709,593	36,023,861
Net position - end of year	$ 52,946,667	$ 43,176,653

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

NOTES TO THE FINANCIAL STATEMENTS

Notes to the Financial Statements
September 30, 2025

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 ("GAAP") 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 indigent health care assistance.

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 Health Care Foundation (HCF), and the Collin County Toll Road Authority (CCTRA) are blended component units. The Commissioners Court is the governing board of the HFC, HCF and CCTRA. 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 indigent health care. 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 Outer Loop project within the County with anticipated future toll revenues upon completion of construction. During fiscal year 2025, the County re-evaluated the reporting classification of the CCTRA and determined that it no longer meets the criteria for reporting as a blended component unit or enterprise fund. Accordingly, the CCTRA's assets, liabilities, and activities are now reported within governmental activities and the appropriate governmental funds. This change represents a reclassification of reporting and did not result in a restatement of prior year 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, enterprise (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, enterprise, 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, 2025, which were levied October 1, 2024, have been assessed to finance the budget of the fiscal year beginning October 1, 2024. In accordance with the modified accrual basis of accounting, the balances outstanding at November 30, 2025, 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 and claims and judgments 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 partially financed by 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 people that qualify for indigent medical care 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 one enterprise fund, the Animal Safety Fund.

The Collin County Toll Road Authority (CCTRA) was previously reported as an enterprise fund to account for activities related to financing the Outer Loop project within the County. During fiscal year 2025, the County re-evaluated this classification and determined that the CCTRA does not meet the criteria for enterprise fund reporting. Accordingly, its assets, liabilities, and activities have been reclassified and are now reported within governmental activities and appropriate governmental funds.

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.

Enterprise Funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from delivering goods or services in connection with an Enterprise Fund's principal ongoing operations. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Fiduciary Funds are used to account for assets that are held in a trustee or agent capacity and are therefore not available to support County operations. The County has two types of fiduciary funds:

1. Investment Trust Funds are used to report activities from individual investment accounts that are held in trust by the County on behalf of other parties until disbursement is authorized by either the County or District courts. If required investment earnings are allocated to the individual registry accounts in accordance with applicable laws and court directives.
2. Custodial Funds are used to account for assets held by the County in a custodial capacity for individuals, private organizations, and other governments. Examples of custodial funds are: The Tax Office collecting funds on behalf of local governments and the State or the Sheriff's Office collecting funds on behalf of inmates in order to make commissary purchases.

d. Assets, Liabilities, and Fund Balance or Fund Net Position

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 Custodial, 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 $29,959,224. This amount is comprised of payments to vendors for county managed projects on behalf of cities within the county.

4) **Restricted Fund Balance**

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 fund balance 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, improvements other than buildings, equipment, infrastructure, and right to use assets and 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
Machinery and Equipment	Lease Term
Subscriptions	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).

In accordance with GASB Statement No. 101, liabilities for compensated absences are recognized in the fund financial statements to the extent that the leave has been earned and is more likely than not to be used or otherwise paid. Accordingly, compensated absences are accrued in the government-wide financial statements and, where applicable, in the fund 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 Balance**

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 or committed, in that order, prior to using unassigned resources. The County reserves the right to deviate from this general strategy.

a. **Non-spendable Fund Balance**

The non-spendable fund balance is in a form that is not available for use. For 2025, Collin County has one type of non-spendable fund balance, as shown below:

Fund Balances:		
Nonspendable:		
General Fund:		
Inventories	535,668	
Total General Fund		$ 535,668
General Road and Bridge Fund:		
Inventories		4,811,175
Total Nonspendable		$ 5,346,843

b. **Restricted Fund Balance**

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

Restricted:		
General Fund:		
Housing Finance Corporation	$ 651,335	
Records Archive	17,385,224	
District Court Records Technology	614,341	
Courthouse Security	836,400	
Total General Fund		$ 19,487,301
General Road and Bridge Fund:		
Public transportation		80,563,285
Health Care Foundation:		
Indigent health care		5,328,018
Local Provider Participation:		
Health & Welfare		69,378,863
Grants:		
Grant Programs		611,368
Debt Service Fund:		
Debt service activity		4,907,731
2018 Permanent Improvement:		
Road and bridge projects		481,786,842
2023 Permanent Improvement:		
Road and bridge projects		417,541,393
Other Governmental Funds:		
General administration	37,018,862	
Judicial	16,690,869	
Financial administration	441,811	
Legal	4,929,438	
Public facilities	6,044,547	
Public safety	595,129	
Public transportation	31,971,052	
Culture and recreation	61,355	
Total other governmental funds		97,753,062
Total Restricted		$ 1,177,357,863

c. **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 within 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:

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	32,737,140	
Total committed		$ 42,037,140

12) **Change in Accounting Principle**

During fiscal year 2025, the County adopted the following new accounting guidance:

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. The requirements of this statement are effective for fiscal years beginning after December 15, 2023.

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 or committed are included within unassigned 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 & Finance 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:

   1. Guaranteed or insured by the Federal Deposit Insurance Corporation or its successor or the National Credit Union Share Insurance Fund or its successor;
   2. 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
   3. Secured in any other manner and amount provided by law for deposits of the investing entity; and
   4. 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:

   1. has a stated maturity of 365 days or fewer from the date of its issuance; and
   2. 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: $84,470,993 valued using a documented trade history in exact security (Level 1); $9,934,646 valued using a documented trade history in exact security (Level 2); $26,738,825 valued using an option-adjusted discounted cash-flow model (Level 2); $66,775,299 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, 2025, are as follows:

Type of Investment	Carrying Value	WAM (Days)
Local government investment pools	$984,376,597	49
Federal agency bonds	263,819,639	1,206
Certificates of deposits	25,535,666	191
Municipal bonds	33,235,050	930
Money market/cash equivalents	219,753,959	1
Total investments	$1,526,720,911	
Portfolio		132

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, nonoperating 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, 2025, the local government pools (64% of the portfolio) were rated AAAm by Standard and Poor's, or AAAf/S1 by Fitch. The federal agency bonds (17% 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 (2% 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 (15% 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 132 days. All investments are normally held to maturity or until called.

b. Deposits

The September 30, 2025, carrying amount of deposits was as follows:

	Bank Deposits
Governmental activities	$ 148,288,084
Business-type activities	345,990
Total	$ 148,634,074

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, 2025. 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) Blue Meadow MUD #3, CC Trails of Blue Ridge RD District, Collin County MUD: #2, #4, #5, #10 & CR412, Collin County WCD #3, East Fork FWSD #IA, Elevon: MUD #IA, LCMUD #I, Lakehaven MUD, Magnolia Pointe MUD #1, North Parkway MMD#I, 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#I & 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-B & 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#I, 1A#2 & MIA, Lakepointe: MIA, IA #1 & IA #2-3, Lakes at Mustang Ranch, Legacy Hills PID, Meadows Vista IA#I, 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, Wilson Creek Meadows PID, Winchester: PID & PID #2 & 3, Windmore PID, Woods at Lindsey Place PI PID & 1A2 A-B.

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 Custodial Fund. Tax collections are recorded net of the entities' related collection commission paid to the County in this Custodial Fund according to the levy year for which the taxes are collected. Tax collections deposited for the County are distributed to the County's General Fund, Permanent Improvement Fund, and Debt Service Fund. 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, 2025, the various components of unavailable revenue and unearned revenue reported in the governmental funds were as follows:

Deferred inflows of resources:	
Taxes	
General Fund	$ 2,775,580
Debt Service Fund	1,082,082
Total taxes	3,857,662
Fines and Fees:	
General Fund	960,325
General Road and Bridge Fund	242,568
Total fines and fees	1,202,893
Total deferred inflows of resources:	$ 5,060,555
Unearned Revenues:	
Grant Funds	77,049,299
Total unearned revenue:	$ 77,049,299

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

e. Receivables

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

	General Fund	General Road and Bridge Special Revenue Fund	Grants Fund	Debt Service Fund	2018 Permanent Improvement	Non-Major Funds
Receivables:						
Taxes	$ 2,871,953	$ -	$ -	$ 1,119,654	$ -	$ -
Fines and Fees	4,195,929	1,059,848	-	-	-	-
Due from other governments	2,019,422	59,437	3,800,387	-	-	141,730
Due from other funds	2,901,057	-	-	-	-	-
Advance to other funds	-	-	-	-	-	-
Interest	1,190,034	-	-	-	283,080	-
Miscellaneous	1,936,546	-	-	-	12	166
Gross receivables	15,114,941	1,119,285	3,800,387	1,119,654	283,092	141,896
Less allowance for uncollectible	(3,331,977)	(817,280)	-	(37,572)	-	-
Net receivables	$ 11,782,964	$ 302,005	$ 3,800,387	$ 1,082,082	$ 283,092	$ 141,896

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 $5,000. 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 building and road projects have occurred during 2025.

A summary of changes in capital assets follows:

	Beginning balance	Increases	Decreases	Transfers	Ending balance
Governmental activities:					
Capital assets, not depreciated:					
Land	$ 129,276,479	$ 1,171,415	$ (8,717,599)	$ 88,727,181	$ 210,457,476
Construction in progress	91,981,099	144,990,765	-	71,737,752	308,709,616
Historical treasures	604,813	25,000	-	-	629,813
Total capital assets, not depreciated	221,862,391	146,187,180	(8,717,599)	160,464,933	519,796,905
Capital assets, being depreciated/ amortized:					
Buildings	272,491,040	900,843	-	-	273,391,883
Improvements other than buildings	8,833,216	-	-	-	8,833,216
Machinery and equipment	115,777,708	12,480,421	(5,601,538)	-	122,656,591
Infrastructure	376,897,654	19,020,529	(3,585,828)	6,636,817	398,969,172
Right to use - buildings	1,081,351	-	-	-	1,081,351
Right to use - machinery and equipment	715,036	-	-	-	715,036
Right to use - subscriptions	3,235,948	7,955,720	-	-	11,191,668
Total assets being depreciated	779,031,953	40,357,513	(9,187,366)	6,636,817	816,838,917
Less accumulated depreciation for:					
Buildings	(175,640,834)	(7,685,386)	-	-	(183,326,220)
Improvements other than buildings	(6,567,819)	(425,350)	-	-	(6,993,169)
Machinery and equipment	(89,001,839)	(9,637,395)	5,585,061	-	(93,054,173)
Infrastructure	(234,022,007)	(20,110,935)	2,610,789	-	(251,522,153)
Less accumulated amortization for:					
Right to use - buildings	(845,121)	(236,230)	-	-	(1,081,351)
Right to use - machinery and equipment	(261,424)	(150,994)	-	-	(412,418)
Right to use - subscriptions	(1,871,196)	(2,343,554)	-	-	(4,214,750)
Total accumulated depreciation and amortization	(508,210,240)	(40,589,844)	8,195,850	-	(540,604,234)
Net capital assets, being depreciated and amortized	270,821,713	(232,331)	(991,516)	6,636,817	276,234,683
Governmental activities, capital assets	$ 492,684,104	$ 145,954,849	$ (9,709,115)	$ 167,101,750	$ 796,031,588

	Beginning balance	Increases	Decreases	Transfers	Ending balance
Business-type activities:					
Capital assets, not depreciated:					
Land	$ 89,394,260	$ -	$ -	$ (89,394,260)	$ -
Construction in progress	78,633,658	-	-	(78,633,658)	-
Total capital assets, not depreciated	168,027,918	-	-	(168,027,918)	-
Capital assets, being depreciated:					
Buildings	3,035,731	45,862	-	-	3,081,593
Improvements other than buildings	85,341	-	-	-	85,341
Machinery and equipment	359,855	67,039	(43,175)	-	383,719
Infrastructure	9,703,892	-	-	(9,703,892)	-
Total assets being depreciated	13,184,819	112,901	(43,175)	(9,703,892)	3,550,653
Less accumulated depreciation for:					
Buildings	(1,731,458)	(115,459)	-	-	(1,846,917)
Improvements other than buildings	(20,624)	(8,534)	-	-	(29,158)
Machinery and equipment	(281,599)	(40,342)	41,542	-	(280,399)
Infrastructure	(5,727,992)	(808,658)	6,536,650	-	-
Total accumulated depreciation	(7,761,673)	(972,993)	6,578,192	-	(2,156,474)
Net capital assets, being depreciated	5,423,146	(860,092)	6,535,017	(9,703,892)	1,394,179
Business-type activities, capital assets	$ 173,451,064	$ (860,092)	$ 6,535,017	$(177,731,810)	$ 1,394,179

Depreciation expense for FY 2025 was charged to functions/programs of the primary government as follows:

Governmental activities:	
General administration	$ 7,081,777
Judicial	157,498
Financial administration	53,089
Legal	6,306
Public facilities	8,928,989
Equipment services	1,644,286
Public safety	751,376
Public transportation	21,531,316
Health and welfare	281,453
Culture and recreation	152,544
Conservation	1,210
Total governmental activities	$ 40,589,844
Proprietary activities	
Outer loop:	
Public transportation	$ 808,658
Animal safety:	
Public facilities	125,265
Public safety	39,070
Total business-type activities	$ 972,993

Construction Commitments

Collin County has active construction projects as of September 30, 2025. 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	$ 73,852,260
Public facilities	96,461,931
Total	$ 170,314,191

g. Long-term Debt

New Bond Issues

Collin County issues general obligation bonds and tax notes to finance major capital projects. The total bond and tax note debt is $982,755,000 as of September 30, 2025, of which $228,200,000 was issued in 2025.

The following are general obligation bonds and tax notes outstanding at September 30, 2025, and are for governmental activities only:

Fund Name	Interest Rates	Date Issued	Maturity	Due as of September 30, 2025
Limited Tax Refunding and Improvement Bond 2014	2.000% to 5.000%	2014	2029	2,875,000
Limited Tax Refunding and Improvement Bond 2015	2.000% to 4.000%	2015	2030	920,000
Limited Tax Refunding and Improvement Bond 2016	2.000% to 5.000%	2016	2036	1,890,000
Limited Tax Permanent Improvement Bond 2019	3.000% to 5.000%	2019	2039	95,290,000
Limited Tax Permanent Improvement Bond 2020	3.000% to 5.000%	2020	2040	102,095,000
Limited Tax Refunding Bond 2020	0.540% to 1.884%	2020	2032	26,170,000
Limited Tax Permanent Improvement and Refunding Bond 2021	2.250% to 5.000%	2021	2041	60,385,000
Limited Tax Refunding Bond 2021	0.302% to 1.963%	2021	2033	16,475,000
Limited Tax Permanent Improvement Bond 2022	4.000% to 5.000%	2022	2042	49,235,000
Limited Tax Permanent Improvement Bond 2023	4.000% to 5.000%	2023	2043	211,045,000
Limited Tax Permanent Improvement and Refunding Bond 2024	4.000% to 5.000%	2024	2044	174,300,000
Limited Tax Permanent Improvement and Refunding Bond 2025	5.000% to 5.000%	2025	2045	220,280,000
Tax Notes 2025	5.000% to 5.000%	2025	2027	7,920,000
Unlimited Tax Road and Refunding Bond 2015	2.000% to 5.000%	2015	2029	6,080,000
Unlimited Tax Road and Refunding Bond 2016	2.000% to 5.000%	2016	2028	7,795,000
Total:				$ 982,755,000

Limited Tax Refunding and Improvement Bonds, Series 2014

(authorized by voters on November 6, 2007, issued June 15, 2014)

$23,380,000 Limited Tax Refunding and Improvement Bonds, Series 2014 were issued for (i) acquiring and improving land for park and open space purposes, including joint county-city 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 Limited Tax Bonds. Principal maturities will occur annually beginning on February 15, 2015 with installments ranging from $115,000 to $2,515,000. 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, 2029. 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	$ 23,380,000
Liability as of September 30, 2025	$ 2,875,000

Limited Tax Refunding and Improvement Bonds, Series 2015

(authorized by voters on November 6, 2007, issued July 1, 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 Limited Tax 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, 2030. 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	$ 2,300,000
Refunding	1,375,000
Total principal to be paid to bondholders	$ 3,675,000
Liability as of September 30, 2025	$ 920,000

Limited Tax Refunding and Improvement Bonds, Series 2016

(authorized by voters on November 6, 2007, issued August 1, 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 Limited Tax 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	$ 2,300,000
Refunding	1,745,000
Total principal to be paid to bondholders	$ 4,045,000
Liability as of September 30, 2025	$ 1,890,000

Limited Tax Permanent Improvement Bonds, Series 2019

(authorized by voters on November 6, 2007 and November 6, 2018, issued February 15, 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 within Collin County and related service and frontage road; including the acquisition of land and rights-of-way 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; 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) 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 therefor, and (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 Permanent Improvement Bonds, Series 2019	
New Issue	$ 151,005,000
Total principal to be paid to bondholders	$ 151,005,000
Liability as of September 30, 2025	$ 95,290,000

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 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 Permanent Improvement 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, 2025	$102,095,000

Limited Tax Refunding Bonds, Series 2020

(authorized by Commissioners Court and issued on June 15, 2020)

$47,280,000 Limited Tax Refunding Bonds, Series 2020 were issued to (i) refund a portion of the County's outstanding tax debt for debt service savings; and (ii) pay the cost of issuance associated with the sale of Taxable Bonds. Principal maturities will occur annually beginning February 15, 2021, with installments ranging from $825,000 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	
Refunding	$ 47,280,000
Total principal to be paid to bondholders	$ 47,280,000
Liability as of September 30, 2025	$ 26,170,000

Limited Tax Permanent Improvement and Refunding Bonds, Series 2021

(authorized by voters on November 6, 2018 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 within Collin County and related service and frontage roads; including the acquisition of land and rights-of-way 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 of land for park and open space purposes, including joint county-city projects, (iv) refunding a portion of the County's outstanding tax debt for debt service savings, and (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 semiannually 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	$103,520,000
Refunding	-
Total principal to be paid to bondholders	$103,520,000
Liability as of September 30, 2025	$ 60,385,000

Limited Tax Refunding Bonds, Series 2021

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

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

Limited Tax Refunding Bonds, Series 2021	
Refunding	$ 28,930,000
Total principal to be paid to bondholders	$ 28,930,000
Liability as of September 30, 2025	$ 16,475,000

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, 2023 with installments ranging from $1,745,000 to $30,055,000. Interest payments occur semi-annually on February 15th and August 15th ranging from 4.0% to 5.0%. The final principal and interest payment is due on February 15, 2042. This bond issue is subject to rebateable arbitrage and is reviewed annually, and 90% of any rebateable liability will be paid every five years on the anniversary date.

Limited Tax Permanent Improvement Bonds, Series 2022	
New Issue	$ 82,870,000
Total principal to be paid to bondholders	$ 82,870,000
Liability as of September 30, 2025	$ 49,235,000

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 related to the issuance 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, 2025	$211,045,000

Limited Tax Permanent Improvement and Refunding Bonds, Series 2024

(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 semiannually 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 $740,110. 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	$198,235,000
Refunding	490,000
Total principal to be paid to bondholders	$198,725,000
Liability as of September 30, 2025	$174,300,000

Limited Tax Permanent Improvement and Refunding Bonds, Series 2025

(authorized by voters on November 7, 2023, issued July 1, 2025)

$220,280,000 Limited Tax Permanent Improvement and Refunding Bonds, Series 2025 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 animal shelter; (v) designing, developing, reconstructing, renovating, improving, expanding, and equipping the existing the Collin County Medical Examiner's office facilities; (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, 2026 with installments ranging from $6,365,000 to $22,460,000. Interest payments occur semiannually on February 15th and August 15th with 5.0% interest. The final principal and interest payment is due on February 15, 2045. The refunding resulted in savings of $4,825,295 due to a decrease in cash flow requirements and had an economic gain of $992,797. 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 2025	
New Issue	$212,607,000
Refunding	7,673,000
Total principal to be paid to bondholders	$220,280,000
Liability as of September 30, 2025	$220,280,000

Tax Notes, Series 2025

(authorized by Commissioners Court and issued July 1, 2025)

$7,920,000 Tax Notes, Series 2025 were issued for (i) acquiring equipment and machinery for existing County buildings and facilities, including the Courthouse, adult and juvenile detention facilities, judicial facilities, and the central plant, to include HVAC, boilers, cooling towers, elevators, power supply and generators;: (ii) renovating, improving, and equipping adult and juvenile detention facilities, JP facilities and the Courthouse; (iii) acquiring and implementing asset management software; (iv) paying professional services related to the Projects, and (v) paying the costs of issuance of the Notes. Principal maturities will occur annually beginning on February 15, 2026 with installments ranging from $2,920,000 to $5,000,000. Interest payments occur semiannually on February 15th and August 15th with 5.0% interest. The final principal and interest payment is due on February 15, 2027.

Tax Notes 2025	
Tax Note	$ 7,920,000
Total principal to be paid to bondholders	$ 7,920,000
Liability as of September 30, 2025	$ 7,920,000

Unlimited Tax Road and Refunding Bonds, Series 2015

(authorized by voters on November 6, 2007, issued July 1, 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 Unlimited Tax Bonds. Principal maturities will occur annually beginning on February 15, 2016 with installments ranging from $1,870,000 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, 2029. 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	$ 43,488,000
Refunding	23,587,000
Total principal to be paid to bondholders	$ 67,075,000
Liability as of September 30, 2025	$ 6,080,000

Unlimited Tax Road and Refunding Bonds, Series 2016

(authorized by voters on November 6, 2007, issued August 1, 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 unlimited tax debt for debt service savings; and (iii) pay costs of issuance associated with the sale of the Unlimited Tax Bonds. Principal maturities will occur annually beginning on 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	$ 30,782,000
Refunding	21,043,000
Total principal to be paid to bondholders	$ 51,825,000
Liability as of September 30, 2025	$ 7,795,000

h. Defeased Bonds

In prior years the County defeased certain general obligation bonds by placing the proceeds of new bonds into irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County's financial statements. As of September 30, 2025, Collin County does not have any defeased bonds.

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 $23,207,515 cumulative rebate liability.

j. Changes in Non-current Liabilities

Non-current liabilities for the year ended September 30, 2025, were as follows:

Governmental activities:	Beginning Balance	Additions	Deductions	Ending Balance	Due within one year
General obligation bonds	$ 841,715,000	$ 228,200,000	$ 87,160,000	$ 982,755,000	$ 72,350,000
Lease liability	677,827	-	372,880	304,947	157,847
Subscription liability	1,261,840	7,955,720	3,162,562	6,054,998	1,682,164
Compensated absences	12,959,506	16,271,158	14,353,872	14,876,792	7,658,983
Claims and judgements	2,898,987	176,984	6,896	3,069,075	544,569
Arbitrage liability	14,425,215	8,782,300	-	23,207,515	-
Unamortized bond premium	83,117,388	15,708,413	5,590,430	93,235,371	-
Total	$ 957,055,763	$ 277,094,575	$ 110,646,640	$1,123,503,698	$ 82,393,563

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
2026	$ 72,350,000	$ 42,293,123	$ 114,643,123
2027	51,680,000	39,164,154	90,844,154
2028	48,260,000	36,913,400	85,173,400
2029	47,760,000	34,760,601	82,520,601
2030	49,695,000	32,583,299	82,278,299
2031-2035	261,195,000	128,688,557	389,883,557
2036-2040	278,395,000	69,403,384	347,798,384
2041-2045	173,420,000	15,751,250	189,171,250
Total	$ 982,755,000	$ 399,557,768	$ 1,382,312,768

The Debt Service Fund has $4,907,731 to service the general long-term bond retirement as of September 30, 2025. 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, 2025, for governmental activities are as follows:

Purpose of Lease	Interest Rate	Initial Year of Lease	Amount of Initial Liability	Amounts Outstanding 09/30/25	Amounts Due Within One Year
Governmental activities:					
Right to Use:					
Buildings	0.435%	2021	$ 1,236,248		$ -
Machinery and Equipment	3.445%	2022	547,131	284,884	148,018
Machinery and Equipment	3.445%	2022	8,867	5,152	2,677
Machinery and Equipment	3.445%	2022	32,248	14,911	7,152
Total governmental activities				$ 304,947	$ 157,847

The future principal and interest lease payments as of September 30, 2025, are as follows for governmental activities:

Year Ended September 30	Governmental Activities		
	Principal	Interest	Total Requirements
2026	$ 149,275	$ 8,572	$ 157,847
2027	154,485	3,361	157,846
2028	1,187	5	1,192
2029	-	-	-
Totals	$ 304,947	$ 11,938	$ 316,885

m. Subscription Liability

A summary of subscription payables, as of September 30, 2025, for governmental activities are as follows:

Purpose of Subscription	Interest Rate	Initial Year of Subscription	Amount of Initial Liability	Amounts Outstanding 09/30/25	Amounts Due Within One Year*
Governmental activities:					
Right to Use:					
Subscriptions	3.049%	2024	$ 800,037	$ 321,208	$ 331,002
Subscriptions	3.107%	2022	115,250	-	-
Subscriptions	2.570%	2024	1,024,018	-	-
Subscriptions	3.049%	2025	6,587,735	5,407,314	1,180,421
Subscriptions	3.049%	2025	1,367,985	326,476	170,741
Total governmental activities				$ 6,054,998	$ 1,682,164

* Includes Accrued Interest Imputed

The future principal and interest payments as of September 30, 2025, are as follows for governmental activities:

Year Ended September 30,	Governmental Activities		
	Principal	Interest	Total Requirements
2026	$ 1,506,706	$ 175,458	$ 1,682,164
2027	1,212,484	138,677	$ 1,351,162
2028	1,078,712	101,709	$ 1,180,421
2029	1,111,602	68,819	$ 1,180,421
2030	1,145,494	34,926	$ 1,180,420
Totals	$ 6,054,998	$ 519,589	$ 6,574,586

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/Due from other funds." The composition of inter-fund balances as of September 30, 2025, is as follows:

	Due from	Due to
General Fund	$ 2,901,057	$ -
Grants Fund	-	2,901,057
Total	$ 2,901,057	$ 2,901,057

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

All transfers are reported under other financing sources (uses). The accumulated total of inter-fund transfers for the fiscal year ending September 30, 2025, is as follows:

Transfers In	Transfers Out	Amount
Grant Fund	General Fund	45,162
Grant Fund	Nonmajor Funds	403,584
Health Care Foundation	General Fund	2,000,000
Nonmajor Funds	Road and Bridge Fund	255,000
Nonmajor Funds	Nonmajor Funds	11,270
Collin County Toll Road Authority Fund	General Fund	62,276,304
Collin County Toll Road Authority Fund	2018 Permanent Improvement Bond	96,418,604
Collin County Toll Road Authority Fund	Nonmajor Funds	11,089,949
Total		$ 172,499,873

Transfers out of the General Fund, 2018 Permanent Improvement Fund, and Nonmajor Funds totaling $169,784,857 were transferred to the Collin County Toll Road Authority (CCTRA) Fund in order to reclassify the fund as part of governmental funds. Transfers out of the General Fund and Nonmajor Funds to Grant Funds consists of $448,746 were to support grant match requirements, additionally $2,000,000 was transferred out of the General Fund to the Health Care Foundation to support health care operations. Transfers out from the Road and Bridge Fund consists of $255,000 to support road projects within another fund. Transfers from specific Nonmajor funds to other Nonmajor funds consists of $11,270 in order to close out remaining balances in Capital Project funds.

p. 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. The General Fund has encumbrances in the amount of $31,319,670. 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	$	13,141,042
Outer Loop project		17,061,091
Information technology projects		9,018,400
Road projects		62,149,442
Building projects		97,382,680
Document preservations		1,450,533
Total	$	200,203,187

Encumbrances in an amount of $9,794,462 were rolled over in the General Road and Bridge Fund. Of this amount, $4,029,626 was for equipment for which the purchase was not completed in 2025, $859,965 for road maintenance projects, $2,220,026 was allocated for program contingency, $1,877,015 for building improvements, $282,732 of encumbrances were rolled over for consulting.

The Health Care Foundation Fund had $1,103,855 restricted encumbrances roll over from 2025 to 2026. Of these amounts $417,500 was for project access, $284,220 was for software maintenance, $77,842 was rolled over for grant programs to non-profit organizations, and $24,900 for software.

Encumbrances in an amount of $63,612,790 were rolled over in Grant Funds. Of this amount $63,611,336 was related to buildings.

The 2018 Permanent Improvement Bond Fund had $46,110,419 of encumbrances roll over from 2025 to 2026. Of this amount $31,551,651 was rolled over for road construction and $10,787,767 for consulting.

The 2023 Permanent Improvement Bond Fund had $55,937,824 of encumbrances roll over from 2025 to 2026. Of this amount $16,760,191 was rolled over for building construction, $15,953,097 for architecture and $12,905,247 for consulting.

An encumbered amount of $14,130,555 was rolled over in all other governmental funds. These encumbrances were $9,028,647 for infrastructure, $3,500,000 for indexing service, $244,706 for buildings and $50,849 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 other means 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, 2025, the County paid $1,700 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 decrease of $3.1 million in benefits paid in 2025 after experiencing an increase of $6.2 million in 2024 compared to 2023. Total net position increased by $4.6 million. 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 proemployees. 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 or by other means, 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 2025 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 2025 and 2024 are as follows (in thousands):

	Prior Year Liability	Estimates	Payments	Current Year Liability
2025 Employee Medical	855	37,966	37,966	855
2024 Employee Medical	855	41,042	41,042	855
2025 Workers' Compensation	638	425	425	638
2024 Workers' Compensation	638	545	545	638
2025 Liability Insurance	446	2,071	2,071	446
2024 Liability Insurance	446	1,457	1,457	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, 2025, 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 2025.

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, 2024, the plan had 4,532 members of which 1,938 are depositing members and 1,520 are inactive members entitled but not yet receiving benefits. As of December 31, 2024 there were 1,074 retired employees receiving benefits from the program averaging $2,743 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 2024 and 2025, was 7.58% and 7.49%, respectively. However, the County contributed an amount of 10.00% and 10.00%, respectively. The contribution rate payable by the employee members for the calendar years of 2025 and 2024 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 an 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, 2024, 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, 2024, 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, 2024. All other actuarial assumptions that determined the total pension liability as of December 31, 2024, 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, 2024 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 2025 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]
U.S. Equities	Dow Jones U.S. Total Stock Market Index	13.00%	5.35%
Global Equities	MSCI World (net) Index	4.00%	5.15%
Int'l Equities - Developed Markets	MSCI World Ex USA (net) Index	6.00%	4.75%
Int'l Equities - Emerging Markets	MSCI Emerging Markets (net) Index	-%	4.75%
Investment-Grade Bonds	Bloomberg U.S. Aggregate Bond Index	3.00%	2.55%
Strategic Credit	FTSE High-Yield Cash-Pay Index	9.00%	3.70%
Direct Lending	Morningstar LSTA US Leveraged Loan TR USD Index	16.00%	6.85%
Distressed Debt	Cambridge Associates Distressed Securities Index[3]	4.00%	6.80%
REIT Equities	67% FTSE NAREIT All Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	3.95%
Master Limited Partnerships	Alerian MLP Index	2.00%	4.95%
Commodities	Bloomberg Commodities Index	2.00%	1.00%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index[4]	6.00%	5.75%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index[5]	25.00%	8.15%
Hedge Funds	HFR, Inc. Fund of Funds Composite Index	6.00%	3.60%
Cash Equivalents	90-Day U. S. Treasury	2.00%	1.10%

[1] Target asset allocation adopted at the March 2025 TCDRS Board meeting.

[2] Geometric real rates of return equal the expected return for the asset class minus the assumed inflation rate of 2.35%, per Cliffwater's 2025 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 (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balance at 12/31/2023	$ 786,281,942	$ 854,118,434	$ (67,836,492)
Changes for the year:			
Service cost	19,842,831	-	19,842,831
Interest on total pension liability[1]	59,910,377	-	59,910,377
Effect of economic/demographic gains or losses	5,685,312	-	5,685,312
Effect of plan changes [2]	-	-	-
Refund of contributions	(1,571,373)	(1,571,373)	-
Benefit payments	(34,754,448)	(34,754,448)	-
Administrative expenses	-	(506,338)	506,338
Member contributions	-	10,856,229	(10,856,229)
Net investment income	-	86,850,541	(86,850,541)
Employer contributions	-	15,459,538	(15,459,538)
Other[3]	-	(298,043)	298,043
Balance at 12/31/2024	$ 835,394,641	$ 930,154,540	$ (94,759,899)

[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	$ 948,953,690	$ 835,394,641	$ 740,462,034
Fiduciary net position	930,154,540	930,154,540	930,154,540
Net pension liability/(asset)	$ 18,799,150	$ (94,759,899)	$ (189,692,506)

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, 2025, the County recognized pension expense of $5,682,692. At December 31, 2024, 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	$ 6,176,285	$ -
Changes of assumptions	-	-
Net difference between projected and actual experience	-	8,723,517
Contributions made subsequent to measurement date	12,114,926	-
Total	$ 18,291,211	$ 8,723,517

An amount of $12,114,926 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, 2026 . 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:		
2026	$	(4,324,765)
2027		14,571,068
2028		(8,325,343)
2029		(4,468,192)
Total	$	(2,547,232)

h. Tax Abatements

Collin County occasionally implements tax abatements which are negotiated by cities within the County to promote economic activity and attract new businesses to the County in order to increase the tax base. As of September 30, 2025, the County has tax abatement agreements with 3 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 to recapture 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	$	18,280	24%
FedEx Office & Print Services Inc.		5,000	44%
Texas Instruments Inc.		1,691,841	53%
Total	$	1,715,121	

i. Accounting Changes and Error Corrections

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

1) The Collin County Toll Road Authority (CCTRA) was established to accelerate construction of critical infrastructure, specifically the Collin County Outer Loop, by allowing local control over funding, project development, and tolling rather than relying solely on state funding. It was designed to secure rights-of-way, manage development, and keep revenue local. Although created to advance the Outer Loop as a toll road, the Commissioners Court later shifted the project to a freeway. Because management determined that the activity did not meet the criteria for enterprise fund reporting, as it would not recover costs through user fees and was not self-sustaining in nature, it has been reclassified to governmental funds and will no longer be reported as an enterprise fund. The reclassification did not have a material impact on total net position but affected the presentation between governmental and business-type activities.

j. Future Financial Reporting Requirements

The GASB has issued the following statements::

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. The requirements of this statement are effective for fiscal years beginning after June 15, 2025

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 disclosed separately in the capital assets note disclosures, including right to use assets related to leases, Subscription-Based Information Technology Arrangements, and public-private or public-public partnerships. In addition, this statement requires intangible assets other than those three types to be disclosed separately by major class. The requirements of this statement are effective for fiscal years beginning after June 15, 2025.

GASB Statement No. 105, *Subsequent Events* – The objective of this Statement is to provide improved guidance on evaluating, recognizing, and disclosing events that occur after the financial statement date but before the statements are available to be issued. It defines recognized and non-recognized subsequent events and requires disclosure of the evaluation date. The requirements of this statement are effective for fiscal years beginning after June 15, 2026.

REQUIRED SUPPLEMENTARY INFORMATION

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, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Revenues				
Property taxes	$ 263,992,161	$ 263,992,161	$ 262,579,644	$ (1,412,517)
Licenses and permits	670,000	670,000	643,797	(26,203)
Federal and state funds	8,821,770	8,821,770	9,853,097	1,031,327
Fees and charges for services	25,066,348	25,160,305	27,086,050	1,925,745
Fines and forfeitures	1,113,000	1,113,000	1,711,682	598,682
Rental revenues	291,550	291,550	262,341	(29,209)
Interest and unrealized gains (losses)	13,889,000	13,889,000	17,722,844	3,833,844
Miscellaneous	156,400	166,400	1,422,840	1,256,440
Total revenues	314,000,229	314,104,186	321,282,295	7,178,109
Expenditures				
Current				
General administration	57,079,747	61,644,395	44,709,750	16,934,645
Judicial	34,170,810	35,045,550	32,944,799	2,100,751
Financial administration	20,672,965	20,720,675	19,517,865	1,202,810
Legal	22,348,058	21,382,677	20,163,414	1,219,263
Public facilities	15,981,334	17,048,550	15,698,173	1,350,377
Equipment services	3,609,216	3,615,576	2,707,118	908,458
Public safety	112,474,635	118,262,817	113,523,569	4,739,248
Health and welfare	34,955,049	37,922,178	37,026,108	896,070
Culture and recreation	1,279,214	1,290,433	1,226,055	64,378
Conservation	375,829	375,829	339,903	35,926
Capital outlay	6,556,722	45,524,258	18,519,606	27,004,652
Debt service				
Principal retirement	-	3,550,656	3,550,656	-
Interest and fiscal charges	-	33,648	33,648	-
Total debt service	-	3,584,304	3,584,304	-
Total expenditures	309,503,579	366,417,242	309,960,664	56,456,578
Excess (deficiency) of revenues over (under) expenditures	4,496,650	(52,313,056)	11,321,631	63,634,687
Other financing sources (uses)				
Transfers out	(3,900,000)	(64,597,755)	(64,321,466)	276,289
Sale of assets	-	827,930	827,929	(1)
Issuance of subscriptions	-	7,955,720	7,955,720	-
Total other financing sources (uses)	(3,900,000)	(55,814,105)	(55,537,817)	276,288
Net change in fund balances	596,650	(108,127,161)	(44,216,186)	63,910,975
Fund balances - beginning	383,523,466	383,523,466	383,523,466	-
Fund balances - ending	$ 384,120,116	$ 275,396,305	$ 339,307,280	$ 63,910,975

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, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Revenues				
Licenses and permits	$ 69,000	$ 69,000	$ 102,955	$ 33,955
Fees and charges for services	28,785,400	28,785,400	30,585,200	1,799,800
Fines and forfeitures	653,000	653,000	547,145	(105,855)
Other local government funds	-	-	49,150	49,150
Interest and unrealized gains (losses)	2,843,000	2,843,000	3,407,414	564,414
Miscellaneous	160,530	960,530	853,642	(106,888)
Total revenues	32,510,930	33,310,930	35,545,506	2,234,576
Expenditures				
Current				
Public safety				
Information Technology GIS				
Salaries and benefits	103,244	103,350	103,349	1
Total information technology gis	103,244	103,350	103,349	1
Total public safety	103,244	103,350	103,349	1
Public transportation				
Road and Bridge Maintenance				
Salaries and benefits	9,460,547	9,460,547	8,702,136	758,411
Training and travel	29,616	29,616	5,963	23,653
Maintenance and operating	19,362,966	25,413,247	20,277,712	5,135,535
Total road and bridge maintenance	28,853,129	34,903,410	28,985,811	5,917,599
Engineering				
Salaries and benefits	1,596,277	1,596,277	1,499,875	96,402
Training and travel	30,135	24,640	10,272	14,368
Maintenance and operating	224,874	404,137	400,657	3,480
Total engineering	1,851,286	2,025,054	1,910,804	114,250
Services and Operations				
Salaries and benefits	740,762	740,762	740,295	467
Training and travel	10,493	10,493	727	9,766
Maintenance and operating	28,590	28,590	2,812	25,778
Total services and operations	779,845	779,845	743,834	36,011
Non-departmental				
Maintenance and operating	620,998	3,355,041	187,068	3,167,973
Total non-departmental	620,998	3,355,041	187,068	3,167,973
Total public transportation	32,105,258	41,063,350	31,827,517	9,235,833

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, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Conservation				
Soil Conservation				
Maintenance and operating	20,000	20,000	2,273	17,727
Total soil conservation	20,000	20,000	2,273	17,727
Total conservation	20,000	20,000	2,273	17,727
Capital outlay				
Public transportation	4,047,960	10,630,145	4,159,142	6,471,003
Total capital outlay	4,047,960	10,630,145	4,159,142	6,471,003
Total expenditures	36,276,462	51,816,845	36,092,281	15,724,564
Excess (deficiency) of revenues over (under) expenditures	(3,765,532)	(18,505,915)	(546,775)	17,959,140
Other financing sources (uses)				
Transfers out	-	(255,000)	(255,000)	-
Total other financing sources (uses)	-	(255,000)	(255,000)	-
Net change in fund balances	(3,765,532)	(18,760,915)	(801,775)	17,959,140
Fund balances - beginning	86,176,235	86,176,235	86,176,235	-
Fund balances - ending	$ 82,410,703	$ 67,415,320	$ 85,374,460	$ 17,959,140

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, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Revenues				
Federal and state funds	$ 95,000	$ 395,000	$ 468,364	$ 73,364
Fees and charges for services	105,800	105,800	125,070	19,270
Rental revenues	1,148,806	1,148,806	1,144,831	(3,975)
Interest and unrealized gains (losses)	367,000	367,000	293,756	(73,244)
Miscellaneous	1,500	1,500	6,932	5,432
Total revenues	1,718,106	2,018,106	2,038,953	20,847
Expenditures				
Current				
Public facilities				
Maintenance and operating	171,009	171,009	120,345	50,664
Total public facilities	171,009	171,009	120,345	50,664
Health and welfare				
Salaries and benefits	3,829,268	3,954,268	3,879,672	74,596
Training and travel	75,570	27,570	17,068	10,502
Maintenance and operating	2,012,118	2,727,366	1,084,321	1,643,045
Total health and welfare	5,916,956	6,709,204	4,981,061	1,728,143
Capital outlay				
Health and welfare	-	24,900	-	24,900
Total capital outlay	-	24,900	-	24,900
Total expenditures	6,087,965	6,905,113	5,101,406	1,803,707
Excess (deficiency) of revenues over (under) expenditures	(4,369,859)	(4,887,007)	(3,062,453)	1,824,554
Other financing sources (uses)				
Transfers in	3,900,000	2,000,000	2,000,000	-
Total other financing sources (uses)	3,900,000	2,000,000	2,000,000	-
Net change in fund balances	(469,859)	(2,887,007)	(1,062,453)	1,824,554
Fund balances - beginning	6,390,471	6,390,471	6,390,471	-
Fund balances - ending	$ 5,920,612	$ 3,503,464	$ 5,328,018	$ 1,824,554

Required Supplementary Information
Schedule of Revenues, Expenditures, and
Changes in Fund Balance – Budget (GAAP Basis) and Actual
Local Provider Participation Special Revenue Fund
For The Year Ended September 30, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Revenues				
Federal and state funds	$ -	$ -	$ 285,158,359	$ 285,158,359
Interest and unrealized gains (losses)	-	-	181,153	181,153
Total revenues	-	-	285,339,512	285,339,512
Expenditures				
Current				
Health and welfare				
Maintenance and operating	-	255,595,960	255,595,959	1
Total health and welfare	-	255,595,960	255,595,959	1
Total expenditures	-	255,595,960	255,595,959	1
Excess (deficiency) of revenues over (under) expenditures	-	(255,595,960)	29,743,553	285,339,513
Net change in fund balances	-	(255,595,960)	29,743,553	285,339,513
Fund balances - beginning	39,635,310	39,635,310	39,635,310	-
Fund balances - ending	$ 39,635,310	$ (215,960,650)	$ 69,378,863	$ 285,339,513

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
SEPTEMBER 30, 2025

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 or committed are included within unassigned 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.

Schedule of Changes in Net Pension Liability and Related Ratios For the Year Ended September 30, 2025

Measurement Date December 31,	2024	2023	2022	2021	2020
Total Pension Liability					
Service cost	$ 19,842,831	$ 17,990,432	$ 16,950,175	$ 19,099,246	$ 15,427,640
Interest total pension liability	59,910,377	56,586,396	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	5,685,312	3,087,398	1,474,412	(2,682,246)	1,268,796
Benefit payments/refunds of contributions	(36,325,821)	(35,253,890)	(31,902,613)	(29,406,766)	(27,531,212)
Net change in total pension liability	49,112,699	42,410,336	51,715,470	38,765,535	74,098,494
Total pension liability - beginning	786,281,942	743,871,605	692,156,135	653,390,600	579,292,106
Total pension liability - ending (a)	$ 835,394,641	$ 786,281,942	$ 743,871,605	$ 692,156,135	$ 653,390,600
Plan Fiduciary Net Position					
Employer contributions	$ 15,459,538	$ 21,088,494	$ 26,348,423	$ 23,796,008	$ 13,626,805
Member contributions	10,856,229	9,384,178	8,663,235	8,134,007	8,597,980
Investment income net of investment expenses	86,850,541	85,041,778	(48,259,506)	147,262,259	63,193,855
Benefit payments refunds of contributions	(36,325,821)	(35,253,890)	(31,902,613)	(29,406,766)	(27,531,212)
Administrative expenses	(506,338)	(445,990)	(453,716)	(442,934)	(489,605)
Other	(298,043)	70,228	1,121,916	255,829	(96,335)
Net change in plan fiduciary net position	76,036,106	79,884,798	(44,482,261)	149,598,403	57,301,488
Plan fiduciary net position - beginning	854,118,434	774,233,636	818,715,897	669,117,494	611,816,006
Plan fiduciary net position - ending (b)	930,154,540	854,118,434	774,233,636	818,715,897	669,117,494
Net pension liability(asset) - ending (a) - (b)	$ (94,759,899)	$ (67,836,493)	$ (30,362,031)	$ (126,559,762)	$ (15,726,894)
Fiduciary net position as a percentage of total pension liability	111.34%	108.63%	104.08%	118.28%	102.41%
Pensionable covered payroll	$ 155,088,983	$ 134,059,685	$ 123,760,496	$ 116,200,103	$ 122,828,292
Net pension liability(asset) as a percentage of covered payroll	(61.10%)	(50.60%)	(24.53%)	(108.92%)	(12.80%)

Schedule of Changes in Net Pension Liability and Related Ratios For the Year Ended September 30, 2025

Measurement Date December 31,	2019	2018	2017	2016	2015
Total Pension Liability					
Service cost	$ 14,976,089	$ 13,951,288	$ 13,628,780	$ 13,724,564	$ 13,068,419
Interest total pension liability	44,382,086	41,638,300	38,707,619	35,938,168	33,995,281
Effect of plan changes	-	-	2,245,910	-	(2,585,536)
Effect of assumption changes or inputs	-	-	2,757,271	-	4,458,386
Effect of economic/demographic (gains) or losses	395,327	2,235,811	1,345,392	(1,276,298)	(4,696,582)
Benefit payments/refunds of contributions	(26,312,316)	(23,691,304)	(21,994,196)	(20,231,700)	(19,104,645)
Net change in total pension liability	33,441,186	34,134,095	36,690,776	28,154,734	25,135,323
Total pension liability - beginning	545,850,920	511,716,825	475,026,049	446,871,315	421,735,992
Total pension liability - ending (a)	$ 579,292,106	$ 545,850,920	$ 511,716,825	$ 475,026,049	$ 446,871,315
Plan Fiduciary Net Position					
Employer contributions	$ 22,115,145	$ 9,627,741	$ 10,279,538	$ 7,410,845	$ 7,144,995
Member contributions	7,878,558	7,408,713	6,831,932	6,485,996	6,251,871
Investment income net of investment expenses	85,813,645	(10,133,067)	69,380,108	33,239,797	(10,637,387)
Benefit payments refunds of contributions	(26,312,317)	(23,691,303)	(21,994,197)	(20,231,700)	(19,104,645)
Administrative expenses	(466,227)	(419,735)	(359,069)	(361,548)	(329,569)
Other	211,271	(143,811)	(68,820)	(291,377)	14,870
Net change in plan fiduciary net position	89,240,075	(17,351,462)	64,069,492	26,252,013	(16,659,865)
Plan fiduciary net position - beginning	522,575,931	539,927,393	475,857,901	449,605,888	466,265,753
Plan fiduciary net position - ending (b)	611,816,006	522,575,931	539,927,393	475,857,901	449,605,888
Net pension liability(asset) - ending (a) - (b)	$ (32,523,900)	$ 23,274,989	$ (28,210,568)	$ (831,852)	$ (2,734,573)
Fiduciary net position as a percentage of total pension liability	105.61%	95.74%	105.51%	100.18%	100.61%
Pensionable covered payroll	$ 110,509,961	$ 105,838,753	$ 97,599,035	$ 92,657,082	$ 89,312,442
Net pension liability(asset) as a percentage of covered payroll	(29.43%)	21.99%	(28.90%)	(0.90%)	(3.06%)

Schedule of Employer Pension Contributions
For the Year Ended September 30, 2025

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%
2025	16,437,951	16,437,951	-	164,379,513	10.0%

[1] Payroll is calculated based on contributions as reported to TCDRS.

Notes to Required Supplementary Information - Texas County and District Retirement System For the Year Ended September 30, 2025

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 fair value
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: No changes in plan provisions were reflected in the Schedule. 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 a 40% CPI COLA was adopted 2019: No changes in plan provisions were reflected in the Schedule. 2020: No changes in plan provisions were reflected in the Schedule. 2021: No changes in plan provisions were reflected in the Schedule. 2022: No changes in plan provisions were reflected in the Schedule. 2023: Employer contributions reflect that a 40% CPI COLA was adopted 2024: No changes in plan provisions were reflected in the Schedule.

ADDITIONAL SUPPLEMENTARY INFORMATION

Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund
For The Year Ended September 30, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Expenditures				
Current				
General Administration				
County Judge				
Salaries and benefits	$ 241,101	$ 241,101	$ 240,691	$ 410
Training and travel	11,000	11,000	7,208	3,792
Maintenance and operating	5,300	5,299	3,513	1,786
Total County Judge	257,401	257,400	251,412	5,988
Commissioners Court				
Commissioners Court Precinct 1				
Salaries and benefits	210,968	211,295	211,294	1
Training and travel	11,160	10,833	4,951	5,882
Maintenance and operating	1,100	1,100	875	225
Total Commissioners Court Precinct 1	223,228	223,228	217,120	6,108
Commissioners Court Precinct 2				
Salaries and benefits	210,968	211,512	211,512	-
Training and travel	9,900	9,356	3,303	6,053
Maintenance and operating	1,100	1,100	57	1,043
Total Commissioners Court Precinct 2	221,968	221,968	214,872	7,096
Commissioners Court Precinct 3				
Salaries and benefits	210,968	211,052	211,052	-
Training and travel	9,900	9,816	3,674	6,142
Maintenance and operating	1,100	1,100	661	439
Total Commissioners Court Precinct 3	221,968	221,968	215,387	6,581
Commissioners Court Precinct 4				
Salaries and benefits	210,968	211,467	211,466	1
Training and travel	9,900	9,761	9,760	1
Maintenance and operating	1,500	1,205	1,204	1
Total Commissioners Court Precinct 4	222,368	222,433	222,430	3
Total Commissioners Court	889,532	889,597	869,809	19,788
County Clerk				
Salaries and benefits	3,234,297	3,234,297	2,996,133	238,164
Training and travel	48,800	48,800	29,807	18,993
Maintenance and operating	564,107	2,884,627	1,756,365	1,128,262
Total County Clerk	3,847,204	6,167,724	4,782,305	1,385,419
Support Services				
Salaries and benefits	269,391	269,490	269,490	-
Maintenance and operating	1,766,450	1,891,551	1,554,896	336,655
Total Support Services	2,035,841	2,161,041	1,824,386	336,655
Human Resources				
Salaries and benefits	3,176,676	3,176,676	3,026,125	150,551
Training and travel	50,800	50,800	32,160	18,640
Maintenance and operating	186,964	191,914	126,593	65,321
Total Human Resources	3,414,440	3,419,390	3,184,878	234,512
Civil Services				
Salaries and benefits	114,024	114,328	114,327	1

Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund
For The Year Ended September 30, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Training and travel	1,500	1,196	-	1,196
Maintenance and operating	10,500	10,500	480	10,020
Total Civil Services	126,024	126,024	114,807	11,217
Veterans Services				
Salaries and benefits	342,503	343,369	343,368	1
Training and travel	12,150	11,284	2,024	9,260
Maintenance and operating	1,721	1,721	683	1,038
Total Veterans Services	356,374	356,374	346,075	10,299
Non-Departmental				
Salaries and benefits	686,820	397,910	391,016	6,894
Training and travel	35,000	35,000	7,399	27,601
Maintenance and operating	24,894,070	26,831,344	14,326,943	12,504,401
Total Non-Departmental	25,615,890	27,264,254	14,725,358	12,538,896
Non-Departmental Capital Replacement				
Maintenance and operating	400,000	1,260,363	379,344	881,019
Total Non-Departmental Capital Replacement	400,000	1,260,363	379,344	881,019
Administrative Services				
Salaries and benefits	1,562,645	1,571,672	1,552,477	19,195
Training and travel	25,700	9,364	9,363	1
Maintenance and operating	4,250	2,745	1,994	751
Total Administrative Services	1,592,595	1,583,781	1,563,834	19,947
Risk Management				
Salaries and benefits	247,622	247,984	247,983	1
Training and travel	4,880	4,518	38	4,480
Maintenance and operating	2,616,590	2,616,590	2,582,026	34,564
Total Risk Management	2,869,092	2,869,092	2,830,047	39,045
Information Technology				
Salaries and benefits	8,535,932	8,535,932	8,336,138	199,794
Training and travel	245,450	186,867	100,027	86,840
Maintenance and operating	2,407,982	1,813,366	843,856	969,510
Total Information Technology	11,189,364	10,536,165	9,280,021	1,256,144
Elections				
Salaries and benefits	2,484,184	2,682,954	2,682,954	-
Training and travel	15,000	11,317	11,317	-
Maintenance and operating	789,136	729,366	714,178	15,188
Total Elections	3,288,320	3,423,637	3,408,449	15,188
Records				
Salaries and benefits	683,497	683,497	674,402	9,095
Training and travel	12,831	12,831	5,064	7,767
Maintenance and operating	146,035	277,918	131,334	146,584
Total Records	842,363	974,246	810,800	163,446
Passport				
Salaries and Benefits	334,593	335,033	325,399	9,634
Maintenance and operating	20,714	20,274	12,826	7,448
Total Passport	355,307	355,307	338,225	17,082
Total General Administration	57,079,747	61,644,395	44,709,750	16,934,645

Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund
For The Year Ended September 30, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Judicial				
Magistrate Department				
Salaries and benefits	870,149	815,001	815,000	1
Training and travel	2,584	10	10	-
Maintenance and operating	87,609	75,536	75,536	-
Total Magistrate Department	960,342	890,547	890,546	1
Court Appointed Representation				
Salaries and benefits	779,244	779,244	726,185	53,059
Training and travel	10,500	10,500	5,664	4,836
Maintenance and operating	15,450	15,449	5,559	9,890
Total Court Appointed Representation	805,194	805,193	737,408	67,785
County Court Probate				
Salaries and benefits	618,534	618,534	618,436	98
Training and travel	18,270	18,270	10,025	8,245
Maintenance and operating	461,894	440,959	401,040	39,919
Total County Court Probate	1,098,698	1,077,763	1,029,501	48,262
County Courts-Shared				
County Courts-Combined				
Salaries and benefits	-	303	302	1
Maintenance and operating	127,000	127,689	127,688	1
Total County Courts-Combined	127,000	127,992	127,990	2
County Court-at-Law I				
Salaries and benefits	722,449	724,799	724,798	1
Training and travel	7,503	5,153	1,782	3,371
Maintenance and operating	3,746	3,746	1,229	2,517
Total County Court-at-Law I	733,698	733,698	727,809	5,889
County Court-at-Law II				
Salaries and benefits	754,810	757,232	757,232	-
Training and travel	5,150	4,961	3,956	1,005
Maintenance and operating	3,873	1,640	1,640	-
Total County Court-at-Law II	763,833	763,833	762,828	1,005
County Court-at-Law III				
Salaries and benefits	740,585	740,585	725,589	14,996
Training and travel	6,291	6,291	1,856	4,435
Maintenance and operating	3,896	3,896	3,110	786
Total County Court-at-Law III	750,772	750,772	730,555	20,217
County Court-at-Law IV				
Salaries and benefits	754,106	755,310	755,310	-
Training and travel	6,500	5,296	3,721	1,575
Maintenance and operating	3,208	4,039	2,873	1,166
Total County Court-at-Law IV	763,814	764,645	761,904	2,741
County Court-at-Law V				
Salaries and benefits	708,658	708,658	705,125	3,533
Training and travel	6,720	6,720	2,265	4,455
Maintenance and operating	3,903	3,903	2,883	1,020
Total County Court-at-Law V	719,281	719,281	710,273	9,008

Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund
For The Year Ended September 30, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
County Court-at-Law VI				
Salaries and benefits	723,333	727,388	727,387	1
Training and travel	6,870	4,113	4,112	1
Maintenance and operating	2,430	1,582	1,582	-
Total County Court-at-Law VI	732,633	733,083	733,081	2
County Court-at-Law VII				
Salaries and benefits	727,649	751,854	751,853	1
Training and travel	7,200	4,281	4,280	1
Maintenance and operating	3,304	1,511	1,511	-
Total County Court-at-Law VII	738,153	757,646	757,644	2
Total County Courts-Shared	5,329,184	5,350,950	5,312,084	38,866
County Court-at-Law Clerks				
Salaries and benefits	3,381,347	3,381,347	3,198,836	182,511
Training and travel	21,555	21,555	14,815	6,740
Maintenance and operating	19,239	19,239	10,633	8,606
Total County Court-at-Law Clerks	3,422,141	3,422,141	3,224,284	197,857
County Clerks - Probate/Mental				
Salaries and benefits	665,561	665,561	590,570	74,991
Training and travel	7,700	7,700	3,945	3,755
Maintenance and operating	24,338	24,338	12,484	11,854
Total County Clerks - Probate/Mental	697,599	697,599	606,999	90,600
District Courts				
District Courts Shared				
Salaries and benefits	1,031,550	1,031,550	1,028,892	2,658
Training and travel	16,215	16,215	15,900	315
Maintenance and operating	370,338	351,487	232,553	118,934
Total District Courts Shared	1,418,103	1,399,252	1,277,345	121,907
199th District Court				
Salaries and benefits	494,241	495,562	495,561	1
Training and travel	6,558	6,558	6,406	152
Maintenance and operating	3,250	3,423	3,259	164
Total 199th District Court	504,049	505,543	505,226	317
219th District Court				
Salaries and benefits	514,175	514,175	483,142	31,033
Training and travel	7,300	7,300	3,119	4,181
Maintenance and operating	3,630	3,630	3,256	374
Total 219th District Court	525,105	525,105	489,517	35,588
296th District Court				
Salaries and benefits	488,568	488,568	487,046	1,522
Training and travel	7,280	7,280	2,218	5,062
Maintenance and operating	3,101	3,782	3,192	590
Total 296th District Court	498,949	499,630	492,456	7,174
366th District Court				
Salaries and benefits	546,160	546,160	545,321	839
Training and travel	7,920	7,920	5,340	2,580

Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund
For The Year Ended September 30, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Maintenance and operating	4,972	4,972	3,775	1,197
Total 366th District Court	559,052	559,052	554,436	4,616
380th District Court				
Salaries and benefits	530,422	534,368	534,368	-
Training and travel	7,600	3,654	3,538	116
Maintenance and operating	3,764	3,764	1,892	1,872
Total 380th District Court	541,786	541,786	539,798	1,988
401st District Court				
Salaries and benefits	509,631	509,631	502,588	7,043
Training and travel	8,145	8,145	6,372	1,773
Maintenance and operating	9,742	9,742	9,543	199
Total 401st District Court	527,518	527,518	518,503	9,015
416th District Court				
Salaries and benefits	476,463	494,856	494,856	-
Training and travel	8,215	8,019	8,018	1
Maintenance and operating	2,128	2,132	2,131	1
Total 416th District Court	486,806	505,007	505,005	2
417th District Court				
Salaries and benefits	553,366	554,811	554,810	1
Training and travel	7,585	7,585	7,504	81
Maintenance and operating	4,389	2,944	2,897	47
Total 417th District Court	565,340	565,340	565,211	129
429th District Court				
Salaries and benefits	509,241	509,241	508,062	1,179
Training and travel	6,280	6,280	4,228	2,052
Maintenance and operating	4,975	7,014	3,736	3,278
Total 429th District Court	520,496	522,535	516,026	6,509
468th District Court				
Salaries and benefits	527,507	536,646	536,646	-
Training and travel	9,700	8,226	8,225	1
Maintenance and operating	4,920	3,183	2,979	204
Total 468th District Court	542,127	548,055	547,850	205
469th District Court				
Salaries and benefits	504,958	507,375	507,374	1
Training and travel	4,100	4,100	2,888	1,212
Maintenance and operating	7,025	5,651	4,406	1,245
Total 469th District Court	516,083	517,126	514,668	2,458
470th District Court				
Salaries and benefits	502,881	504,868	504,867	1
Training and travel	7,232	7,232	5,348	1,884
Maintenance and operating	3,121	4,128	2,244	1,884
Total 470th District Court	513,234	516,228	512,459	3,769
471st District Court				
Salaries and benefits	484,053	484,053	477,158	6,895
Training and travel	9,300	9,300	3,849	5,451

Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund
For The Year Ended September 30, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Maintenance and operating	6,240	6,240	2,991	3,249
Total 471st District Court	499,593	499,593	483,998	15,595
493rd District Court				
Salaries and benefits	455,682	455,682	442,524	13,158
Training and travel	8,482	8,482	6,293	2,189
Maintenance and operating	7,503	11,695	7,813	3,882
Total 493rd District Court	471,667	475,859	456,630	19,229
494th District Court				
Salaries and benefits	427,275	429,280	429,280	-
Training and travel	8,335	6,330	5,694	636
Maintenance and operating	7,650	83,650	41,976	41,674
Total 494th District Court	443,260	519,260	476,950	42,310
Total District Courts	9,133,168	9,226,889	8,956,078	270,811
District Clerk				
Salaries and benefits	7,652,550	7,677,861	7,470,088	207,773
Training and travel	33,500	33,500	28,787	4,713
Maintenance and operating	77,954	422,214	131,384	290,830
Total District Clerk	7,764,004	8,133,575	7,630,259	503,316
District Clerk Document Preservation				
Maintenance and operating	100,000	499,925	-	499,925
Total District Clerk Document Preservation	100,000	499,925	-	499,925
Jury Services - District Clerk				
Salaries and benefits	351,704	351,704	345,806	5,898
Training and travel	9,000	9,000	5,099	3,901
Maintenance and operating	873,834	873,834	793,524	80,310
Total Jury Services - District Clerk	1,234,538	1,234,538	1,144,429	90,109
Justices of the Peace				
Justice of the Peace, Shared				
Salaries and benefits	140,531	141,008	141,007	1
Training and travel	6,290	5,813	271	5,542
Maintenance and operating	27,700	27,700	11,499	16,201
Total Justice of the Peace, Shared	174,521	174,521	152,777	21,744
Justice of the Peace, Precinct 1				
Salaries and benefits	682,292	682,292	664,620	17,672
Training and travel	6,500	6,500	2,766	3,734
Maintenance and operating	4,230	5,358	3,086	2,272
Total Justice of the Peace, Precinct 1	693,022	694,150	670,472	23,678
Justice of the Peace, Precinct 2				
Salaries and benefits	637,653	638,239	638,238	1
Training and travel	9,179	8,593	6,901	1,692
Maintenance and operating	15,160	15,160	12,790	2,370
Total Justice of the Peace, Precinct 2	661,992	661,992	657,929	4,063
Justice of the Peace, Precinct 3				
Salaries and benefits	1,176,866	1,176,866	1,092,813	84,053
Training and travel	15,640	15,640	6,489	9,151

Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund
For The Year Ended September 30, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Maintenance and operating	6,700	6,700	3,287	3,413
Total Justice of the Peace, Precinct 3	1,199,206	1,199,206	1,102,589	96,617
Justice of the Peace, Precinct 4				
Salaries and benefits	868,826	868,826	757,090	111,736
Training and travel	11,500	11,500	2,754	8,746
Maintenance and operating	16,875	16,875	11,453	5,422
Total Justice of the Peace, Precinct 4	897,201	897,201	771,297	125,904
Total Justices of the Peace	3,625,942	3,627,070	3,355,064	272,006
District Clerk Magistrate				
Salaries and benefits	-	79,360	58,147	21,213
Total District Clerk Magistrate	-	79,360	58,147	21,213
Total Judicial	34,170,810	35,045,550	32,944,799	2,100,751
Financial administration				
County Auditor				
Salaries and benefits	4,639,285	4,639,285	4,433,102	206,183
Training and travel	46,850	46,850	24,212	22,638
Maintenance and operating	18,500	18,500	5,484	13,016
Total County Auditor	4,704,635	4,704,635	4,462,798	241,837
Budget Director				
Salaries and benefits	1,070,577	1,070,787	1,070,787	-
Training and travel	17,600	17,390	14,105	3,285
Maintenance and operating	1,000	1,000	912	88
Total Budget Director	1,089,177	1,089,177	1,085,804	3,373
County Court-at-Law Clerks Collections				
Salaries and benefits	422,653	422,653	389,662	32,991
Training and travel	6,500	6,500	195	6,305
Maintenance and operating	9,766	9,766	4,017	5,749
Total County Court-at-Law Clerks Collections	438,919	438,919	393,874	45,045
Tax Assessor-Collector				
Salaries and benefits	8,755,593	8,797,252	8,074,264	722,988
Training and travel	23,500	24,500	22,664	1,836
Maintenance and operating	194,475	199,420	170,847	28,573
Total Tax Assessor-Collector	8,973,568	9,021,172	8,267,775	753,397
Treasury				
Salaries and benefits	611,748	611,748	600,116	11,632
Training and travel	10,700	10,700	2,323	8,377
Maintenance and operating	2,117	2,117	1,197	920
Total Treasury	624,565	624,565	603,636	20,929
Tax Appraiser				
Maintenance and operating	2,586,623	2,586,623	2,466,132	120,491
Total Tax Appraiser	2,586,623	2,586,623	2,466,132	120,491
Purchasing Department				
Salaries and benefits	2,210,342	2,211,798	2,211,798	-
Training and travel	36,720	35,264	18,708	16,556

Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund
For The Year Ended September 30, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Maintenance and operating	8,416	8,522	7,340	1,182
Total Purchasing Department	2,255,478	2,255,584	2,237,846	17,738
Total Financial administration	20,672,965	20,720,675	19,517,865	1,202,810
Legal				
District Attorney				
Salaries and benefits	21,796,673	20,372,664	19,588,395	784,269
Training and travel	72,750	74,381	60,198	14,183
Maintenance and operating	478,635	524,821	514,821	10,000
Total District Attorney	22,348,058	20,971,866	20,163,414	808,452
Court-Appointed Prosecutor				
Maintenance and operating	-	410,811	-	410,811
Total Court-Appointed Prosecutor	-	410,811	-	410,811
Total Legal	22,348,058	21,382,677	20,163,414	1,219,263
Public Facilities				
Facilities Management				
Salaries and benefits	795,708	795,708	777,027	18,681
Training and travel	3,700	3,700	466	3,234
Maintenance and operating	1,429,163	1,198,359	1,155,321	43,038
Total Facilities Management	2,228,571	1,997,767	1,932,814	64,953
Building Superintendent				
Salaries and benefits	7,280,942	6,950,942	6,798,165	152,777
Training and travel	29,320	23,320	20,528	2,792
Maintenance and operating	6,183,091	6,893,220	6,705,485	187,735
Total Building Superintendent	13,493,353	13,867,482	13,524,178	343,304
Courthouse Security				
Maintenance and operating	69,430	69,430	32,292	37,138
Total Courthouse Security	69,430	69,430	32,292	37,138
Permanent Improvement				
Maintenance and operating	189,980	1,113,871	208,889	904,982
Total Permanent Improvement	189,980	1,113,871	208,889	904,982
Total Public Facilities	15,981,334	17,048,550	15,698,173	1,350,377
Equipment Services				
Service Center				
Maintenance and operating	1,635,282	1,635,282	1,494,157	141,125
Training and travel	12,500	12,500	5,934	6,566
Salaries and benefits	1,961,434	1,967,794	1,207,027	760,767
Total Service Center	3,609,216	3,615,576	2,707,118	908,458
Total Equipment Services	3,609,216	3,615,576	2,707,118	908,458
Public safety				
Ambulance				
Maintenance and operating	946,029	1,573,097	382,732	1,190,365
Total Ambulance	946,029	1,573,097	382,732	1,190,365
Fire Marshal				
Salaries and benefits	886,493	886,493	699,377	187,116
Training and travel	13,500	13,500	4,535	8,965

Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund
For The Year Ended September 30, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Maintenance and operating	1,011,550	1,011,550	1,009,530	2,020
Total Fire Marshal	1,911,543	1,911,543	1,713,442	198,101
Breathalyzer Program				
Maintenance and operating	30,000	30,000	26,535	3,465
Total Breathalyzer Program	30,000	30,000	26,535	3,465
Constables				
Constable, Precinct 1				
Salaries and benefits	1,237,535	1,236,362	1,163,840	72,522
Training and travel	7,583	8,538	5,439	3,099
Maintenance and operating	59,856	61,744	59,293	2,451
Total Constable, Precinct 1	1,304,974	1,306,644	1,228,572	78,072
Constable, Precinct 2				
Salaries and benefits	695,824	695,824	691,673	4,151
Training and travel	1,850	1,850	1,849	1
Maintenance and operating	6,785	8,538	5,682	2,856
Total Constable, Precinct 2	704,459	706,212	699,204	7,008
Constable, Precinct 3				
Salaries and benefits	1,853,625	1,830,857	1,825,548	5,309
Training and travel	11,930	11,930	5,970	5,960
Maintenance and operating	36,532	41,521	29,217	12,304
Total Constable, Precinct 3	1,902,087	1,884,308	1,860,735	23,573
Constable, Precinct 4				
Salaries and benefits	1,182,974	1,214,608	1,214,607	1
Training and travel	7,583	5,426	5,426	-
Maintenance and operating	54,574	51,890	49,327	2,563
Total Constable, Precinct 4	1,245,131	1,271,924	1,269,360	2,564
Total Constables	5,156,651	5,169,088	5,057,871	111,217
Sheriff				
Salaries and benefits	22,876,569	22,449,676	22,449,676	-
Training and travel	242,595	234,467	234,466	1
Maintenance and operating	591,260	677,715	615,337	62,378
Total Sheriff	23,710,424	23,361,858	23,299,479	62,379
Jail Operations				
Salaries and benefits	42,709,183	44,738,072	44,738,071	1
Training and travel	70,906	58,377	58,376	1
Maintenance and operating	4,722,319	8,679,807	8,648,672	31,135
Total Jail Operations	47,502,408	53,476,256	53,445,119	31,137
Minimum Security Operations				
Maintenance and operating	250	250	-	250
Total Minimum Security Operations	250	250	-	250
Sheriff's Office Fusion Center				
Salaries and benefits	139,595	139,595	123,838	15,757
Training and travel	8,350	8,350	3,680	4,670
Maintenance and operating	1,800	8,400	244	8,156
Total Sheriff's Office Fusion Center	149,745	156,345	127,762	28,583

Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund
For The Year Ended September 30, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Medical Examiner				
Salaries and benefits	2,500,801	2,500,801	2,293,803	206,998
Training and travel	21,000	21,000	8,948	12,052
Maintenance and operating	715,484	859,352	693,416	165,936
Total Medical Examiner	3,237,285	3,381,153	2,996,167	384,986
Highway Patrol				
Salaries and benefits	43,248	43,248	18,141	25,107
Total Highway Patrol	43,248	43,248	18,141	25,107
County Corrections Center				
Salaries and benefits	445,931	458,029	457,547	482
Total County Corrections Center	445,931	458,029	457,547	482
Child Abuse Task Force				
Salaries and benefits	843,926	769,598	769,598	-
Maintenance and operating	2,045	2,045	1,620	425
Total Child Abuse Task Force	845,971	771,643	771,218	425
Sheriffs Office Dispatch				
Salaries and benefits	3,303,168	3,412,546	3,412,545	1
Training and travel	6,420	5,008	3,202	1,806
Maintenance and operating	1,195,608	1,106,589	1,106,589	-
Total Sheriffs Office Dispatch	4,505,196	4,524,143	4,522,336	1,807
911 Addressing				
Salaries and benefits	979,942	979,942	913,258	66,684
Training and travel	27,900	27,900	15,531	12,369
Maintenance and operating	106,550	115,336	57,674	57,662
Total 911 Addressing	1,114,392	1,123,178	986,463	136,715
Jail Cafeteria				
Maintenance and operating	200,250	113,856	113,806	50
Total Jail Cafeteria	200,250	113,856	113,806	50
Juvenile Board				
Juvenile Probation				
Salaries and benefits	5,167,412	5,137,128	4,381,279	755,849
Training and travel	74,330	74,330	41,229	33,101
Maintenance and operating	803,204	790,976	611,043	179,933
Total Juvenile Probation	6,044,946	6,002,434	5,033,551	968,883
Juvenile Detention				
Salaries and benefits	10,585,313	10,608,317	9,968,437	639,880
Training and travel	43,384	43,384	35,455	7,929
Maintenance and operating	1,493,378	1,493,754	629,404	864,350
Total Juvenile Detention	12,122,075	12,145,455	10,633,296	1,512,159
Juvenile Alternative Education				
Salaries and benefits	860,977	869,417	869,417	-
Training and travel	10,223	9,063	9,048	15
Maintenance and operating	462,451	462,451	438,148	24,303
Total Juvenile Alternative Education	1,333,651	1,340,931	1,316,613	24,318
Total Juvenile Board	19,500,672	19,488,820	16,983,460	2,505,360

Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund
For The Year Ended September 30, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Pretrial Release				
Maintenance and operating	827,399	326,995	326,938	57
Total Pretrial Release	827,399	326,995	326,938	57
Development Service				
Salaries and benefits	1,170,106	1,170,106	1,154,344	15,762
Training and travel	11,175	11,175	4,101	7,074
Maintenance and operating	11,551	11,684	3,495	8,189
Total Development Service	1,192,832	1,192,965	1,161,940	31,025
Emergency Management				
Salaries and benefits	118,097	126,414	126,413	1
Training and travel	3,000	1,129	1,129	-
Maintenance and operating	2,820	903	605	298
Total Emergency Management	123,917	128,446	128,147	299
Courthouse Security				
Salaries and benefits	1,022,867	1,022,867	1,001,100	21,767
Maintenance and operating	7,625	7,625	1,954	5,671
Total Courthouse Security	1,030,492	1,030,492	1,003,054	27,438
Sheriffs Office Commissary				
Salaries and benefits	-	1,412	1,412	-
Total Sheriffs Office Commissary	-	1,412	1,412	-
Total Public safety	112,474,635	118,262,817	113,523,569	4,739,248
Health and Welfare				
Mental Health and Retardation				
Maintenance and operating	3,075,781	3,487,781	3,047,782	439,999
Total Mental Health and Retardation	3,075,781	3,487,781	3,047,782	439,999
Child Protective Board				
Maintenance and operating	46,330	46,330	46,330	-
Total Child Protective Board	46,330	46,330	46,330	-
Inmate Health				
Maintenance and operating	20,753,293	20,753,293	20,335,957	417,336
Total Inmate Health	20,753,293	20,753,293	20,335,957	417,336
Pauper Care and Charity				
Maintenance and operating	3,000	9,410	8,608	802
Total Pauper Care and Charity	3,000	9,410	8,608	802
Substance Abuse				
Salaries and benefits	344,563	344,563	340,768	3,795
Training and travel	4,000	4,000	2,466	1,534
Maintenance and operating	3,095	3,095	789	2,306
Total Substance Abuse	351,658	351,658	344,023	7,635
Indigent Criminal Defendants				
Maintenance and operating	10,724,987	13,273,706	13,243,408	30,298
Total Indigent Criminal Defendants	10,724,987	13,273,706	13,243,408	30,298
Total Health and Welfare	34,955,049	37,922,178	37,026,108	896,070
Culture and recreation				
Open space				
Salaries and benefits	18,900	18,900	18,900	-

Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund
For The Year Ended September 30, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Maintenance and operating	19,803	19,803	16,035	3,768
Total Open space	38,703	38,703	34,935	3,768
Historical Commission				
Maintenance and operating	49,900	56,095	51,142	4,953
Total Historical Commission	49,900	56,095	51,142	4,953
Myers Park Operating				
Salaries and benefits	1,053,881	1,054,092	1,025,282	28,810
Training and travel	1,000	3,000	2,810	190
Maintenance and operating	135,730	138,543	111,886	26,657
Total Myers Park Operating	1,190,611	1,195,635	1,139,978	55,657
Total Culture and recreation	1,279,214	1,290,433	1,226,055	64,378
Conservation				
Agriculture Extension Services				
Salaries and benefits	355,759	355,759	323,333	32,426
Training and travel	14,100	14,100	11,877	2,223
Maintenance and operating	5,970	5,970	4,693	1,277
Total Agriculture Extension Services	375,829	375,829	339,903	35,926
Total Conservation	375,829	375,829	339,903	35,926
Total Current	302,946,857	317,308,680	287,856,754	29,451,926
Capital outlay				
General administration				
County Clerk	-	4,594,764	259,832	4,334,932
Human Resources	-	278,740	26,351	252,389
Non-Departmental	-	8,260,019	8,111,886	148,133
Non-Departmental Capital Replacement	-	600,076	238,265	361,811
Administrative Services	-	20,184	20,048	136
Information Technology	402,068	4,028,236	1,767,335	2,260,901
Telecommunications	-	498,513	-	498,513
Total General administration	402,068	18,280,532	10,423,717	7,856,815
Judicial				
County Court at Law Clerks	10,995	10,995	10,905	90
District Clerk	32,985	303,228	31,516	271,712
Justice of the Peace - Precinct 2	10,995	10,995	4,569	6,426
Justice of the Peace - Precinct 4	21,990	21,990	4,811	17,179
493rd Civil Court	-	6,050	-	6,050
494th Family District Court	-	27,614	7,758	19,856
Total Judicial	76,965	380,872	59,559	321,313
Legal				
District Attorney	-	101,178	101,178	-
Total Legal	-	101,178	101,178	-
Public Facilities				
Facilities and Parks	312,300	1,140,531	219,816	920,715
Permanent Improvement	2,350,810	15,006,559	2,769,232	12,237,327
Total Public Facilities	2,663,110	16,147,090	2,989,048	13,158,042

Schedule of Expenditures, Compared to Budget (GAAP Basis)
General Fund
For The Year Ended September 30, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Equipment Services				
Equipment Services	3,019,900	5,593,571	1,588,721	4,004,850
Total Equipment Services	3,019,900	5,593,571	1,588,721	4,004,850
Public Safety				
Constable, Precinct 1	122,778	122,778	1,224	121,554
Constable, Precinct 4	122,778	122,778	189	122,589
Fire Marshal	-	10,054	-	10,054
Jail Operations	-	60,090	60,090	-
Juvenile Detention Admin	61,746	84,744	34,086	50,658
Juvenile Probation	55,882	55,882	-	55,882
Medical Examiner	10,995	15,499	7,266	8,233
Sheriff	-	619,720	341,664	278,056
Sheriff Office Dispatch	-	80,641	78,765	1,876
Total Public Safety	374,179	1,172,186	523,284	648,902
Public Transportation				
Engineering	-	1,680,271	669,673	1,010,598
Outer Loop	-	2,148,056	2,148,056	-
Total Public Transportation	-	3,828,327	2,817,729	1,010,598
Culture and Recreation				
Myers Park Operating	20,500	20,502	16,370	4,132
Total Culture and Recreation	20,500	20,502	16,370	4,132
Total Capital outlay	6,556,722	45,524,258	18,519,606	27,004,652
Debt service				
Principal retirement	-	3,550,656	3,550,656	-
Interest and fiscal charges	-	33,648	33,648	-
Total Debt service	-	3,584,304	3,584,304	-
Total Expenditures	$ 309,503,579	$ 366,417,242	$ 309,960,664	$ 56,456,578

Required 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, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Revenues				
Property taxes	$ 99,724,013	$ 99,724,013	$ 99,174,484	$ (549,529)
Interest and unrealized gains (losses)	1,070,000	1,070,000	929,659	(140,341)
Total revenues	100,794,013	100,794,013	100,104,143	(689,870)
Expenditures				
Debt service				
Principal retirement	65,620,000	65,620,000	65,620,000	-
Interest and fiscal charges	35,172,909	36,179,172	36,176,840	2,332
Bond issuance costs	-	752,751	755,082	(2,331)
Total debt service	100,792,909	102,551,923	102,551,922	1
Total expenditures	100,792,909	102,551,923	102,551,922	1
Excess (deficiency) of revenues over (under) expenditures	1,104	(1,757,910)	(2,447,779)	(689,869)
Other financing sources (uses)				
Refunding debt issued	-	-	19,690,000	19,690,000
Refunding escrow payments	-	(21,540,000)	(21,540,000)	-
Premium (discount) on sale of bonds	-	-	1,920,127	1,920,127
Total other financing sources (uses)	-	(21,540,000)	70,127	21,610,127
Net change in fund balances	1,104	(23,297,910)	(2,377,652)	20,920,258
Fund balances - beginning	7,285,383	7,285,383	7,285,383	-
Fund balances - ending	$ 7,286,487	$ (16,012,527)	$ 4,907,731	$ 20,920,258

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual
2018 Permanent Improvement Bond Capital Projects Fund
For the Year Ended September 30, 2025

	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Revenues			
Other local government funds	$ -	$ 34,000	$ 34,000
Interest and unrealized gains (losses)	-	22,697,370	22,697,370
Total revenues	-	22,731,370	22,731,370
Expenditures			
Capital outlay			
Public transportation	395,955,088	64,041,413	331,913,675
Culture and recreation	3,503,752	695,159	2,808,593
Debt service			
Interest and fiscal charges	-	6,292,208	(6,292,208)
Total debt service	-	6,292,208	(6,292,208)
Total expenditures	399,458,840	71,028,780	328,430,060
Excess (deficiency) of revenues over (under) expenditures	(399,458,840)	(48,297,410)	351,161,430
Other financing sources (uses)			
Transfers out	-	(96,418,604)	(96,418,604)
Sale of assets	-	8,574,102	8,574,102
Total other financing sources (uses)	-	(87,844,502)	(87,844,502)
Net change in fund balances	(399,458,840)	(136,141,912)	263,316,928
Fund balances - beginning	617,928,754	617,928,754	-
Fund balances - ending	$ 218,469,914	$ 481,786,842	$ 263,316,928

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual 2023 Permanent Improvement Bond Capital Projects Fund For the Year Ended September 30, 2025

	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Revenues			
Other local government funds	$ -	$ 790,441	$ 790,441
Interest and unrealized gains (losses)	-	10,468,718	10,468,718
Total revenues	-	11,259,159	11,259,159
Expenditures			
Capital outlay			
Public facilities	43,679,916	5,713,353	37,966,563
Public transportation	127,491,441	3,111,618	124,379,823
Culture and recreation	3,266,535	318,793	2,947,742
Total expenditures	174,437,892	9,143,764	165,294,128
Excess (deficiency) of revenues over (under) expenditures	(174,437,892)	2,115,395	176,553,287
Other financing sources (uses)			
Issuance of bonds	-	200,590,000	200,590,000
Premium (discount) on sale of bonds	-	13,617,830	13,617,830
Total other financing sources (uses)	-	214,207,830	214,207,830
Net change in fund balances	(174,437,892)	216,323,225	390,761,117
Fund balances - beginning	201,218,168	201,218,168	-
Fund balances - ending	$ 26,780,276	$ 417,541,393	$ 390,761,117

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

Combining Balance Sheet
Nonmajor Governmental Funds
September 30, 2025

	Special Revenue Fund	Capital Projects Fund	Total
Assets			
Cash	$ 1,420,772	$ 1,607,131	$ 3,027,903
Investments	45,026,837	54,687,004	99,713,841
Receivables			
Due from other governments	141,730	-	141,730
Miscellaneous	166	-	166
Total assets	$ 46,589,505	$ 56,294,135	$ 102,883,640
Liabilities			
Accounts payable	$ 346,154	$ 4,726,781	$ 5,072,935
Payroll related costs payable	57,643	-	57,643
Total liabilities	403,797	4,726,781	5,130,578
Fund balances			
Restricted	46,185,708	51,567,354	97,753,062
Total fund balances	46,185,708	51,567,354	97,753,062
Total liabilities, deferred inflows of resources and fund balances	$ 46,589,505	$ 56,294,135	$ 102,883,640

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For The Year Ended September 30, 2025

	Special Revenue Fund	Capital Projects Fund	Total
Revenues			
Property taxes	$ 98,640	$ -	$ 98,640
Federal and state funds	953,844	-	953,844
Fees and charges for services	8,541,679	-	8,541,679
Fines and forfeitures	312,143	-	312,143
Other local government funds	-	975,010	975,010
Interest and unrealized gains (losses)	641,114	2,580,061	3,221,175
Miscellaneous	240,715	465	241,180
Total revenues	10,788,135	3,555,536	14,343,671
Expenditures			
Current			
General administration	3,383,530	-	3,383,530
Judicial	1,738,848	-	1,738,848
Legal	300,175	-	300,175
Public facilities	16,000	-	16,000
Public safety	111,438	-	111,438
Public transportation	550,379	-	550,379
Culture and recreation	791	-	791
Capital outlay	310,549	23,048,085	23,358,634
Total expenditures	6,411,710	23,048,085	29,459,795
Excess (deficiency) of revenues over (under) expenditures	4,376,425	(19,492,549)	(15,116,124)
Other financing sources (uses)			
Transfers in	255,000	11,270	266,270
Transfers out	(6,413)	(11,498,390)	(11,504,803)
Issuance of bonds	-	7,920,000	7,920,000
Premium (discount) on sale of bonds	-	170,455	170,455
Total other financing sources (uses)	248,587	(3,396,665)	(3,148,078)
Net change in fund balances	4,625,012	(22,889,214)	(18,264,202)
Fund balances - beginning, as previously stated	41,560,696	74,456,568	116,017,264
Fund balances - beginning, as adjusted	41,560,696	74,456,568	116,017,264
Fund balances - ending	$ 46,185,708	$ 51,567,354	$ 97,753,062

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.

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

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

Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds
September 30, 2025

	Farm to Market	Lateral Road	Judicial Appellate	Court Reporters	L.E.O.S.E. Education
Assets					
Cash	$ 3	$ 113	$ 33,151	$ 84,520	$ 3,735
Investments	25,282	1,645,776	480,076	744,333	134,379
Receivables					
Due from other governments	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total assets	$ 25,285	$ 1,645,889	$ 513,227	$ 828,853	$ 138,114
Liabilities					
Accounts payable	$ -	$ -	$ -	$ 59,613	$ 1,116
Payroll related costs payable	-	-	-	-	-
Total liabilities	-	-	-	59,613	1,116
Fund balances					
Restricted	25,285	1,645,889	513,227	769,240	136,998
Total fund balances	25,285	1,645,889	513,227	769,240	136,998
Total liabilities, deferred inflows of resources and fund balances	$ 25,285	$ 1,645,889	$ 513,227	$ 828,853	$ 138,114

Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds
September 30, 2025

	Tax Assessor/ Collector Motor Vehicle Tax	Law Library	Farm Museum Memorial	Open Space Parks	County Clerk Records Management and Preservation
Assets					
Cash	$ 3	$ 90,175	$ 12,002	$ 2,864	$ 194,097
Investments	-	5,196,381	-	-	15,737,498
Receivables					
Due from other governments	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total assets	$ 3	$ 5,286,556	$ 12,002	$ 2,864	$ 15,931,595
Liabilities					
Accounts payable	$ -	$ 3,124	$ -	$ -	$ 15,966
Payroll related costs payable	-	8,706	-	-	30,254
Total liabilities	-	11,830	-	-	46,220
Fund balances					
Restricted	3	5,274,726	12,002	2,864	15,885,375
Total fund balances	3	5,274,726	12,002	2,864	15,885,375
Total liabilities, deferred inflows of resources and fund balances	$ 3	$ 5,286,556	$ 12,002	$ 2,864	$ 15,931,595

Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds
September 30, 2025

	District Clerk Records Management and Preservation	Juvenile Delinquency Prevention	Justice Court Technology	Economic Development	Dangerous Wild Animal
Assets					
Cash	$ 45,165	$ 3,239	$ 20,319	$ 126,114	$ 7,944
Investments	1,338,399	-	753,677	778,469	-
Receivables					
Due from other governments	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total assets	$ 1,383,564	$ 3,239	$ 773,996	$ 904,583	$ 7,944
Liabilities					
Accounts payable	$ 584	$ -	$ 1,688	$ -	$ -
Payroll related costs payable	10,573	-	-	-	-
Total liabilities	11,157	-	1,688	-	-
Fund balances					
Restricted	1,372,407	3,239	772,308	904,583	7,944
Total fund balances	1,372,407	3,239	772,308	904,583	7,944
Total liabilities, deferred inflows of resources and fund balances	$ 1,383,564	$ 3,239	$ 773,996	$ 904,583	$ 7,944

Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds
September 30, 2025

	Contract Elections	Election Equipment	Sheriff State Forfeiture	District Attorney State Forfeiture	District Attorney Service Fee
Assets					
Cash	$ 1,704	$ 14,303	$ 14,353	$ 15,333	$ 2,386
Investments	3,914,590	-	21,908	1,425,889	244,790
Receivables					
Due from other governments	-	-	-	-	-
Miscellaneous	166	-	-	-	-
Total assets	$ 3,916,460	$ 14,303	$ 36,261	$ 1,441,222	$ 247,176
Liabilities					
Accounts payable	$ 82,285	$ -	$ 23,809	$ 10,000	$ -
Payroll related costs payable	-	-	-	-	-
Total liabilities	82,285	-	23,809	10,000	-
Fund balances					
Restricted	3,834,175	14,303	12,452	1,431,222	247,176
Total fund balances	3,834,175	14,303	12,452	1,431,222	247,176
Total liabilities, deferred inflows of resources and fund balances	$ 3,916,460	$ 14,303	$ 36,261	$ 1,441,222	$ 247,176

Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds
September 30, 2025

	Myers Park Foundation	Child Abuse Prevention	County Records Management and Preservation	District Records Management and Preservation	Juvenile Case Manager
Assets					
Cash	$ 924	$ 61,699	$ 94,245	$ 87,090	$ 1,230
Investments	1,303	-	999,651	231,617	474,262
Receivables					
Due from other governments	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total assets	$ 2,227	$ 61,699	$ 1,093,896	$ 318,707	$ 475,492
Liabilities					
Accounts payable	$ -	$ -	$ -	$ -	$ -
Payroll related costs payable	-	-	-	-	-
Total liabilities	-	-	-	-	-
Fund balances					
Restricted	2,227	61,699	1,093,896	318,707	475,492
Total fund balances	2,227	61,699	1,093,896	318,707	475,492
Total liabilities, deferred inflows of resources and fund balances	$ 2,227	$ 61,699	$ 1,093,896	$ 318,707	$ 475,492

Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds
September 30, 2025

	Court Initiated Guardianship	Alternative Dispute Resolution	District Attorney Pretrial Intervention Program	Specialty Court	SCAAP
Assets					
Cash	$ 6,229	$ 2,694	$ 502	$ 36,344	$ 94
Investments	769,270	245,708	1,070,135	275,202	3,360
Receivables					
Due from other governments	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total assets	$ 775,499	$ 248,402	$ 1,070,637	$ 311,546	$ 3,454
Liabilities					
Accounts payable	$ -	$ -	$ -	$ 5,312	$ -
Payroll related costs payable	-	-	2,897	-	-
Total liabilities	-	-	2,897	5,312	-
Fund balances					
Restricted	775,499	248,402	1,067,740	306,234	3,454
Total fund balances	775,499	248,402	1,067,740	306,234	3,454
Total liabilities, deferred inflows of resources and fund balances	$ 775,499	$ 248,402	$ 1,070,637	$ 311,546	$ 3,454

Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds
September 30, 2025

	County Courts Technology	District Courts Technology	Probate Contributions	County Court - at-Law Clerks Court Records Preservation	District Clerk Court Records Preservation
Assets					
Cash	$ 6,724	$ 7,987	$ 40,580	$ 818	$ 98
Investments	764,884	763,054	823,550	688,066	483,466
Receivables					
Due from other governments	-	-	141,730	-	-
Miscellaneous	-	-	-	-	-
Total assets	$ 771,608	$ 771,041	$ 1,005,860	$ 688,884	$ 483,564
Liabilities					
Accounts payable	$ -	$ 200	$ 3,700	$ -	$ 136,016
Payroll related costs payable	-	-	5,213	-	-
Total liabilities	-	200	8,913	-	136,016
Fund balances					
Restricted	771,608	770,841	996,947	688,884	347,548
Total fund balances	771,608	770,841	996,947	688,884	347,548
Total liabilities, deferred inflows of resources and fund balances	$ 771,608	$ 771,041	$ 1,005,860	$ 688,884	$ 483,564

Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds
September 30, 2025

	District Attorney Apportionment	Justice Court Building Security	District Attorney Federal Treasury Forfeiture	Truancy Prevention & Diversion - Youth Diversion	District Attorney Federal Justice Forfeiture
Assets					
Cash	$ 1,726	$ 2,720	$ 13,195	$ 137,612	$ 128,638
Investments	94,392	313,442	1,945,349	294,208	-
Receivables					
Due from other governments	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total assets	$ 96,118	$ 316,162	$ 1,958,544	$ 431,820	$ 128,638
Liabilities					
Accounts payable	$ -	$ -	$ -	$ -	$ -
Payroll related costs payable	-	-	-	-	-
Total liabilities	-	-	-	-	-
Fund balances					
Restricted	96,118	316,162	1,958,544	431,820	128,638
Total fund balances	96,118	316,162	1,958,544	431,820	128,638
Total liabilities, deferred inflows of resources and fund balances	$ 96,118	$ 316,162	$ 1,958,544	$ 431,820	$ 128,638

Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds
September 30, 2025

	Constable Precinct 3 Forfeiture	Sheriff Federal Justice Forfeiture	Sheriff Federal Treasury Forfeiture	Trails of Blue Ridge Special Road District	Court Facility Fee
Assets					
Cash	$ 985	$ 656	$ 30,504	$ 25,981	$ 40,840
Investments	-	63,197	336,687	12,402	1,469,085
Receivables					
Due from other governments	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total assets	$ 985	$ 63,853	$ 367,191	$ 38,383	$ 1,509,925
Liabilities					
Accounts payable	$ -	$ -	$ -	$ 166	$ -
Payroll related costs payable	-	-	-	-	-
Total liabilities	-	-	-	166	-
Fund balances					
Restricted	985	63,853	367,191	38,217	1,509,925
Total fund balances	985	63,853	367,191	38,217	1,509,925
Total liabilities, deferred inflows of resources and fund balances	$ 985	$ 63,853	$ 367,191	$ 38,383	$ 1,509,925

Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds
September 30, 2025

	Opioid Abatement	Sheriff Forfeiture Inter Local	Veterans Court Program	Total
Assets				
Cash	$ 589	$ 10,194	$ 8,351	$ 1,420,772
Investments	441,219	-	21,881	45,026,837
Receivables				
Due from other governments	-	-	-	141,730
Miscellaneous	-	-	-	166
Total assets	$ 441,808	$ 10,194	$ 30,232	$ 46,589,505
Liabilities				
Accounts payable	$ -	$ -	$ 2,575	$ 346,154
Payroll related costs payable	-	-	-	57,643
Total liabilities	-	-	2,575	403,797
Fund balances				
Restricted	441,808	10,194	27,657	46,185,708
Total fund balances	441,808	10,194	27,657	46,185,708
Total liabilities, deferred inflows of resources and fund balances	$ 441,808	$ 10,194	$ 30,232	$ 46,589,505

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2025

	Farm to Market	Lateral Road	Judicial Appellate	Court Reporters	L.E.O.S.E. Education
Revenues					
Property taxes	$ -	$ -	$ -	$ -	$ -
Federal and state funds	-	62,083	-	-	74,947
Fees and charges for services	-	-	113,083	567,530	-
Fines and forfeitures	-	-	-	-	-
Interest and unrealized gains (losses)	1,107	72,118	22,078	-	5,113
Miscellaneous	-	-	-	-	-
Total revenues	1,107	134,201	135,161	567,530	80,060
Expenditures					
Current					
General administration	-	-	-	-	-
Judicial	-	-	105,760	401,299	-
Legal	-	-	-	-	4,313
Public facilities	-	-	-	-	-
Public safety	-	-	-	-	20,129
Public transportation	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	-	-	105,760	401,299	24,442
Excess (deficiency) of revenues over (under) expenditures	1,107	134,201	29,401	166,231	55,618
Other financing sources (uses)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balances	1,107	134,201	29,401	166,231	55,618
Fund balances - beginning	24,178	1,511,688	483,826	603,009	81,380
Fund balances - ending	$ 25,285	$ 1,645,889	$ 513,227	$ 769,240	$ 136,998

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2025

	Tax Assessor/ Collector Motor Vehicle Tax	Law Library	Farm Museum Memorial	Open Space Parks	County Clerk Records Management and Preservation
Revenues					
Property taxes	$ -	$ -	$ -	$ -	$ -
Federal and state funds	-	-	-	-	-
Fees and charges for services	-	791,580	-	-	1,671,773
Fines and forfeitures	-	-	-	-	-
Interest and unrealized gains (losses)	-	-	69	16	-
Miscellaneous	-	14,662	1,620	-	202,879
Total revenues	-	806,242	1,689	16	1,874,652
Expenditures					
Current					
General administration	-	-	-	-	985,835
Judicial	-	437,709	-	-	-
Legal	-	-	-	-	-
Public facilities	-	-	-	-	-
Public safety	-	-	-	-	-
Public transportation	-	-	-	-	-
Culture and recreation	-	-	791	-	-
Capital outlay	-	-	-	-	5,625
Total expenditures	-	437,709	791	-	991,460
Excess (deficiency) of revenues over (under) expenditures	-	368,533	898	16	883,192
Other financing sources (uses)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balances	-	368,533	898	16	883,192
Fund balances - beginning	3	4,906,193	11,104	2,848	15,002,183
Fund balances - ending	$ 3	$ 5,274,726	$ 12,002	$ 2,864	$ 15,885,375

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2025

	District Clerk Records Management and Preservation	Juvenile Delinquency Prevention	Justice Court Technology	Economic Development	Dangerous Wild Animal
Revenues					
Property taxes	$ -	$ -	$ -	$ -	$ -
Federal and state funds	-	-	-	95,081	-
Fees and charges for services	559,769	-	118,991	-	-
Fines and forfeitures	-	-	-	-	-
Interest and unrealized gains (losses)	-	-	-	35,565	-
Miscellaneous	-	-	-	-	-
Total revenues	559,769	-	118,991	130,646	-
Expenditures					
Current					
General administration	-	-	-	100,000	-
Judicial	301,690	-	12,064	-	-
Legal	-	-	-	-	-
Public facilities	-	-	-	-	-
Public safety	-	-	-	-	-
Public transportation	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Capital outlay	5,338	-	-	-	-
Total expenditures	307,028	-	12,064	100,000	-
Excess (deficiency) of revenues over (under) expenditures	252,741	-	106,927	30,646	-
Other financing sources (uses)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balances	252,741	-	106,927	30,646	-
Fund balances - beginning	1,119,666	3,239	665,381	873,937	7,944
Fund balances - ending	$ 1,372,407	$ 3,239	$ 772,308	$ 904,583	$ 7,944

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2025

	Contract Elections	Election Equipment	Sheriff State Forfeiture	District Attorney State Forfeiture	District Attorney Service Fee
Revenues					
Property taxes	$ -	$ -	$ -	$ -	$ -
Federal and state funds	-	-	-	-	-
Fees and charges for services	3,020,680	-	-	-	1,687
Fines and forfeitures	-	-	7,267	86,004	-
Interest and unrealized gains (losses)	190,437	81	1,389	62,173	-
Miscellaneous	-	-	-	-	-
Total revenues	3,211,117	81	8,656	148,177	1,687
Expenditures					
Current					
General administration	2,297,695	-	-	-	-
Judicial	-	-	-	-	-
Legal	-	-	-	65,171	7,567
Public facilities	-	-	-	-	-
Public safety	-	-	2,561	-	-
Public transportation	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Capital outlay	299,586	-	-	-	-
Total expenditures	2,597,281	-	2,561	65,171	7,567
Excess (deficiency) of revenues over (under) expenditures	613,836	81	6,095	83,006	(5,880)
Other financing sources (uses)					
Transfers in	-	-	-	-	-
Transfers out	(6,413)	-	-	-	-
Total other financing sources (uses)	(6,413)	-	-	-	-
Net change in fund balances	607,423	81	6,095	83,006	(5,880)
Fund balances - beginning	3,226,752	14,222	6,357	1,348,216	253,056
Fund balances - ending	$ 3,834,175	$ 14,303	$ 12,452	$ 1,431,222	$ 247,176

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2025

	Myers Park Foundation	Child Abuse Prevention	County Records Management and Preservation	District Records Management and Preservation	Juvenile Case Manager
Revenues					
Property taxes	$ -	$ -	$ -	$ -	$ -
Federal and state funds	-	-	-	-	-
Fees and charges for services	-	4,102	241,626	17,637	3,560
Fines and forfeitures	-	-	-	-	-
Interest and unrealized gains (losses)	60	-	-	10,138	-
Miscellaneous	500	-	-	-	-
Total revenues	560	4,102	241,626	27,775	3,560
Expenditures					
Current					
General administration	-	-	-	-	-
Judicial	-	-	-	-	1,057
Legal	-	-	-	-	-
Public facilities	-	-	-	-	-
Public safety	-	-	-	-	-
Public transportation	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	-	-	-	-	1,057
Excess (deficiency) of revenues over (under) expenditures	560	4,102	241,626	27,775	2,503
Other financing sources (uses)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balances	560	4,102	241,626	27,775	2,503
Fund balances - beginning	1,667	57,597	852,270	290,932	472,989
Fund balances - ending	$ 2,227	$ 61,699	$ 1,093,896	$ 318,707	$ 475,492

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2025

	Court Initiated Guardianship	Alternative Dispute Resolution	District Attorney Pretrial Intervention Program	Specialty Court	SCAAP
Revenues					
Property taxes	$ -	$ -	$ -	$ -	$ -
Federal and state funds	-	-	-	-	79,615
Fees and charges for services	68,490	382,667	208,943	70,561	-
Fines and forfeitures	-	-	-	-	-
Interest and unrealized gains (losses)	-	8,830	-	-	352
Miscellaneous	-	-	-	705	-
Total revenues	68,490	391,497	208,943	71,266	79,967
Expenditures					
Current					
General administration	-	-	-	-	-
Judicial	-	143,765	-	26,074	-
Legal	-	-	184,670	-	-
Public facilities	-	-	-	-	-
Public safety	-	-	-	-	79,615
Public transportation	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	-	143,765	184,670	26,074	79,615
Excess (deficiency) of revenues over (under) expenditures	68,490	247,732	24,273	45,192	352
Other financing sources (uses)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balances	68,490	247,732	24,273	45,192	352
Fund balances - beginning	707,009	670	1,043,467	261,042	3,102
Fund balances - ending	$ 775,499	$ 248,402	$ 1,067,740	$ 306,234	$ 3,454

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2025

	County Courts Technology	District Courts Technology	Probate Contributions	County Court - at-Law Clerks Court Records Preservation	District Clerk Court Records Preservation
Revenues					
Property taxes	$ -	$ -	$ -	$ -	$ -
Federal and state funds	-	-	242,215	-	-
Fees and charges for services	65,358	83,373	-	10	303
Fines and forfeitures	-	-	-	-	-
Interest and unrealized gains (losses)	-	-	37,011	-	-
Miscellaneous	-	-	-	-	-
Total revenues	65,358	83,373	279,226	10	303
Expenditures					
Current					
General administration	-	-	-	-	-
Judicial	4,424	12,833	137,483	-	136,016
Legal	-	-	-	-	-
Public facilities	-	-	-	-	-
Public safety	-	-	-	-	-
Public transportation	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	4,424	12,833	137,483	-	136,016
Excess (deficiency) of revenues over (under) expenditures	60,934	70,540	141,743	10	(135,713)
Other financing sources (uses)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balances	60,934	70,540	141,743	10	(135,713)
Fund balances - beginning	710,674	700,301	855,204	688,874	483,261
Fund balances - ending	$ 771,608	$ 770,841	$ 996,947	$ 688,884	$ 347,548

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2025

	District Attorney Apportionment	Justice Court Building Security	District Attorney Federal Treasury Forfeiture	Truancy Prevention & Diversion - Youth Diversion	District Attorney Federal Justice Forfeiture
Revenues					
Property taxes	$ -	$ -	$ -	$ -	$ -
Federal and state funds	22,500	-	-	-	-
Fees and charges for services	-	19,480	-	78,250	-
Fines and forfeitures	-	-	-	-	-
Interest and unrealized gains (losses)	4,836	-	85,258	12,877	732
Miscellaneous	-	-	1,545	-	-
Total revenues	27,336	19,480	86,803	91,127	732
Expenditures					
Current					
General administration	-	-	-	-	-
Judicial	-	6,257	-	-	-
Legal	32,854	-	5,600	-	-
Public facilities	-	-	-	-	-
Public safety	-	-	-	-	-
Public transportation	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	32,854	6,257	5,600	-	-
Excess (deficiency) of revenues over (under) expenditures	(5,518)	13,223	81,203	91,127	732
Other financing sources (uses)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balances	(5,518)	13,223	81,203	91,127	732
Fund balances - beginning	101,636	302,939	1,877,341	340,693	127,906
Fund balances - ending	$ 96,118	$ 316,162	$ 1,958,544	$ 431,820	$ 128,638

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2025

	Constable Precinct 3 Forfeiture	Sheriff Federal Justice Forfeiture	Sheriff Federal Treasury Forfeiture	Trails of Blue Ridge Special Road District	Court Facility Fee
Revenues					
Property taxes	$ -	$ -	$ -	$ 98,640	$ -
Federal and state funds	-	-	-	-	-
Fees and charges for services	-	-	-	-	452,226
Fines and forfeitures	-	11,856	207,016	-	-
Interest and unrealized gains (losses)	6	2,853	10,598	11,274	54,502
Miscellaneous	-	-	-	-	-
Total revenues	6	14,709	217,614	109,914	506,728
Expenditures					
Current					
General administration	-	-	-	-	-
Judicial	-	-	-	-	-
Legal	-	-	-	-	-
Public facilities	-	-	-	-	16,000
Public safety	-	689	8,444	-	-
Public transportation	-	-	-	550,379	-
Culture and recreation	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	-	689	8,444	550,379	16,000
Excess (deficiency) of revenues over (under) expenditures	6	14,020	209,170	(440,465)	490,728
Other financing sources (uses)					
Transfers in	-	-	-	255,000	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	255,000	-
Net change in fund balances	6	14,020	209,170	(185,465)	490,728
Fund balances - beginning	979	49,833	158,021	223,682	1,019,197
Fund balances - ending	$ 985	$ 63,853	$ 367,191	$ 38,217	$ 1,509,925

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2025

	Opioid Abatement	Sheriff Forfeiture Inter Local	Veterans Court Program	Total
Revenues				
Property taxes	$ -	$ -	$ -	$ 98,640
Federal and state funds	377,403	-	-	953,844
Fees and charges for services	-	-	-	8,541,679
Fines and forfeitures	-	-	-	312,143
Interest and unrealized gains (losses)	10,334	-	1,307	641,114
Miscellaneous	-	10,194	8,610	240,715
Total revenues	387,737	10,194	9,917	10,788,135
Expenditures				
Current				
General administration	-	-	-	3,383,530
Judicial	-	-	12,417	1,738,848
Legal	-	-	-	300,175
Public facilities	-	-	-	16,000
Public safety	-	-	-	111,438
Public transportation	-	-	-	550,379
Culture and recreation	-	-	-	791
Capital outlay	-	-	-	310,549
Total expenditures	-	-	12,417	6,411,710
Excess (deficiency) of revenues over (under) expenditures	387,737	10,194	(2,500)	4,376,425
Other financing sources (uses)				
Transfers in	-	-	-	255,000
Transfers out	-	-	-	(6,413)
Total other financing sources (uses)	-	-	-	248,587
Net change in fund balances	387,737	10,194	(2,500)	4,625,012
Fund balances - beginning	54,071	-	30,157	41,560,696
Fund balances - ending	$ 441,808	$ 10,194	$ 27,657	$ 46,185,708

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, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Revenues				
Interest and unrealized gains (losses)	$ 1,000	$ 1,000	$ 1,107	$ 107
Total revenues	1,000	1,000	1,107	107
Expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	1,000	1,000	1,107	107
Net change in fund balances	1,000	1,000	1,107	107
Fund balances - beginning	24,178	24,178	24,178	-
Fund balances - ending	$ 25,178	$ 25,178	$ 25,285	$ 107

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, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Revenues				
Federal and state funds	$ 61,000	$ 61,000	$ 62,083	$ 1,083
Interest and unrealized gains (losses)	77,000	77,000	72,118	(4,882)
Total revenues	138,000	138,000	134,201	(3,799)
Expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	138,000	138,000	134,201	(3,799)
Net change in fund balances	138,000	138,000	134,201	(3,799)
Fund balances - beginning	1,511,688	1,511,688	1,511,688	-
Fund balances - ending	$ 1,649,688	$ 1,649,688	$ 1,645,889	$ (3,799)

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, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Revenues				
Fees and charges for services	$ 91,000	$ 91,000	$ 113,083	$ 22,083
Interest and unrealized gains (losses)	23,000	23,000	22,078	(922)
Total revenues	114,000	114,000	135,161	21,161
Expenditures				
Current				
Judicial	79,000	105,760	105,760	-
Total expenditures	79,000	105,760	105,760	-
Excess (deficiency) of revenues over (under) expenditures	35,000	8,240	29,401	21,161
Net change in fund balances	35,000	8,240	29,401	21,161
Fund balances - beginning	483,826	483,826	483,826	-
Fund balances - ending	$ 518,826	$ 492,066	$ 513,227	$ 21,161

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, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Revenues				
Fees and charges for services	$ 440,000	$ 440,000	$ 567,530	$ 127,530
Total revenues	440,000	440,000	567,530	127,530
Expenditures				
Current				
Judicial				
Substitute Court Reporters	357,140	401,301	401,299	2
Total judicial	357,140	401,301	401,299	2
Total expenditures	357,140	401,301	401,299	2
Excess (deficiency) of revenues over (under) expenditures	82,860	38,699	166,231	127,532
Net change in fund balances	82,860	38,699	166,231	127,532
Fund balances - beginning	603,009	603,009	603,009	-
Fund balances - ending	$ 685,869	$ 641,708	$ 769,240	$ 127,532

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, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Revenues				
Fees and charges for services	$ 621,000	$ 621,000	$ 791,580	$ 170,580
Miscellaneous	15,500	15,500	14,662	(838)
Total revenues	636,500	636,500	806,242	169,742
Expenditures				
Current				
Judicial	470,040	475,926	437,709	38,217
Total expenditures	470,040	475,926	437,709	38,217
Excess (deficiency) of revenues over (under) expenditures	166,460	160,574	368,533	207,959
Net change in fund balances	166,460	160,574	368,533	207,959
Fund balances - beginning	4,906,193	4,906,193	4,906,193	-
Fund balances - ending	$ 5,072,653	$ 5,066,767	$ 5,274,726	$ 207,959

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, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Revenues				
Interest and unrealized gains (losses)	$ -	$ -	$ 69	$ 69
Miscellaneous	-	-	1,620	1,620
Total revenues	-	-	1,689	1,689
Expenditures				
Current				
Culture and recreation	-	795	791	4
Total expenditures	-	795	791	4
Excess (deficiency) of revenues over (under) expenditures	-	(795)	898	1,693
Net change in fund balances	-	(795)	898	1,693
Fund balances - beginning	11,104	11,104	11,104	-
Fund balances - ending	$ 11,104	$ 10,309	$ 12,002	$ 1,693

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, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Revenues				
Interest and unrealized gains (losses)	$ -	$ -	$ 16	$ 16
Total revenues	-	-	16	16
Expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	16	16
Net change in fund balances	-	-	16	16
Fund balances - beginning	2,848	2,848	2,848	-
Fund balances - ending	$ 2,848	$ 2,848	$ 2,864	$ 16

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, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Revenues				
Fees and charges for services	$ 1,701,000	$ 1,701,000	$ 1,671,773	$ (29,227)
Miscellaneous	-	-	202,879	202,879
Total revenues	1,701,000	1,701,000	1,874,652	173,652
Expenditures				
Current				
General administration	2,433,413	5,472,799	985,835	4,486,964
Capital outlay				
General administration	-	168,000	5,625	162,375
Total capital outlay	-	168,000	5,625	162,375
Total expenditures	2,433,413	5,640,799	991,460	4,649,339
Excess (deficiency) of revenues over (under) expenditures	(732,413)	(3,939,799)	883,192	4,822,991
Net change in fund balances	(732,413)	(3,939,799)	883,192	4,822,991
Fund balances - beginning	15,002,183	15,002,183	15,002,183	-
Fund balances - ending	$ 14,269,770	$ 11,062,384	$ 15,885,375	$ 4,822,991

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, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Revenues				
Fees and charges for services	$ 436,000	$ 436,000	$ 559,769	$ 123,769
Total revenues	436,000	436,000	559,769	123,769
Expenditures				
Current				
Judicial	298,042	302,898	301,690	1,208
Capital outlay				
Judicial	21,990	21,990	5,338	16,652
Total capital outlay	21,990	21,990	5,338	16,652
Total expenditures	320,032	324,888	307,028	17,860
Excess (deficiency) of revenues over (under) expenditures	115,968	111,112	252,741	141,629
Net change in fund balances	115,968	111,112	252,741	141,629
Fund balances - beginning	1,119,666	1,119,666	1,119,666	-
Fund balances - ending	$ 1,235,634	$ 1,230,778	$ 1,372,407	$ 141,629

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, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Revenues	$ -	$ -	$ -	$ -
Expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
Other financing sources (uses)	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balances - beginning	3,239	3,239	3,239	-
Fund balances - ending	$ 3,239	$ 3,239	$ 3,239	$ -

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, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Revenues				
Fees and charges for services	$ 101,000	$ 101,000	$ 118,991	$ 17,991
Total revenues	101,000	101,000	118,991	17,991
Expenditures				
Current				
Judicial	151,068	153,222	12,064	141,158
Total expenditures	151,068	153,222	12,064	141,158
Excess (deficiency) of revenues over (under) expenditures	(50,068)	(52,222)	106,927	159,149
Net change in fund balances	(50,068)	(52,222)	106,927	159,149
Fund balances - beginning	665,381	665,381	665,381	-
Fund balances - ending	$ 615,313	$ 613,159	$ 772,308	$ 159,149

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, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Revenues				
Federal and state funds	$ -	$ -	$ 95,081	$ 95,081
Interest and unrealized gains (losses)	27,000	27,000	35,565	8,565
Total revenues	27,000	27,000	130,646	103,646
Expenditures				
Current				
General administration	100,000	100,000	100,000	-
Total expenditures	100,000	100,000	100,000	-
Excess (deficiency) of revenues over (under) expenditures	(73,000)	(73,000)	30,646	103,646
Net change in fund balances	(73,000)	(73,000)	30,646	103,646
Fund balances - beginning	873,937	873,937	873,937	-
Fund balances - ending	$ 800,937	$ 800,937	$ 904,583	$ 103,646

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, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Revenues				
Fees and charges for services	$ 500	$ 500	$ -	$ (500)
Total revenues	500	500	-	(500)
Expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	500	500	-	(500)
Net change in fund balances	500	500	-	(500)
Fund balances - beginning	7,944	7,944	7,944	-
Fund balances - ending	$ 8,444	$ 8,444	$ 7,944	$ (500)

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, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Revenues				
Fees and charges for services	$ 1,500,000	$ 1,500,000	$ 3,020,680	$ 1,520,680
Interest and unrealized gains (losses)	205,000	205,000	190,437	(14,563)
Total revenues	1,705,000	1,705,000	3,211,117	1,506,117
Expenditures				
Current				
General administration	1,849,561	2,486,698	2,297,695	189,003
Capital outlay				
General administration	-	300,500	299,586	914
Total capital outlay	-	300,500	299,586	914
Total expenditures	1,849,561	2,787,198	2,597,281	189,917
Excess (deficiency) of revenues over (under) expenditures	(144,561)	(1,082,198)	613,836	1,696,034
Other financing sources (uses)				
Transfers out	-	(6,413)	(6,413)	-
Total other financing sources (uses)	-	(6,413)	(6,413)	-
Net change in fund balances	(144,561)	(1,088,611)	607,423	1,696,034
Fund balances - beginning	3,226,752	3,226,752	3,226,752	-
Fund balances - ending	$ 3,082,191	$ 2,138,141	$ 3,834,175	$ 1,696,034

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, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Revenues				
Interest and unrealized gains (losses)	$ -	$ -	$ 81	$ 81
Total revenues	-	-	81	81
Expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	81	81
Net change in fund balances	-	-	81	81
Fund balances - beginning	14,222	14,222	14,222	-
Fund balances - ending	$ 14,222	$ 14,222	$ 14,303	$ 81

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, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Revenues				
Fines and forfeitures	$ -	$ -	$ 7,267	$ 7,267
Interest and unrealized gains (losses)	-	-	1,389	1,389
Total revenues	-	-	8,656	8,656
Expenditures				
Current				
Public safety	-	2,561	2,561	-
Total expenditures	-	2,561	2,561	-
Excess (deficiency) of revenues over (under) expenditures	-	(2,561)	6,095	8,656
Net change in fund balances	-	(2,561)	6,095	8,656
Fund balances - beginning	6,357	6,357	6,357	-
Fund balances - ending	$ 6,357	$ 3,796	$ 12,452	$ 8,656

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, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Revenues				
Fines and forfeitures	$ -	$ -	$ 86,004	$ 86,004
Interest and unrealized gains (losses)	-	-	62,173	62,173
Total revenues	-	-	148,177	148,177
Expenditures				
Current				
Legal	165,000	165,000	65,171	99,829
Total expenditures	165,000	165,000	65,171	99,829
Excess (deficiency) of revenues over (under) expenditures	(165,000)	(165,000)	83,006	248,006
Net change in fund balances	(165,000)	(165,000)	83,006	248,006
Fund balances - beginning	1,348,216	1,348,216	1,348,216	-
Fund balances - ending	$ 1,183,216	$ 1,183,216	$ 1,431,222	$ 248,006

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, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Revenues				
Interest and unrealized gains (losses)	$ -	$ -	$ 60	$ 60
Miscellaneous	-	-	500	500
Total revenues	-	-	560	560
Expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	560	560
Net change in fund balances	-	-	560	560
Fund balances - beginning	1,667	1,667	1,667	-
Fund balances - ending	$ 1,667	$ 1,667	$ 2,227	$ 560

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, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Revenues				
Fees and charges for services	$ 3,300	$ 3,300	$ 4,102	$ 802
Total revenues	3,300	3,300	4,102	802
Expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	3,300	3,300	4,102	802
Net change in fund balances	3,300	3,300	4,102	802
Fund balances - beginning	57,597	57,597	57,597	-
Fund balances - ending	$ 60,897	$ 60,897	$ 61,699	$ 802

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, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Revenues				
Fees and charges for services	$ 193,300	$ 193,300	$ 241,626	$ 48,326
Total revenues	193,300	193,300	241,626	48,326
Expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	193,300	193,300	241,626	48,326
Net change in fund balances	193,300	193,300	241,626	48,326
Fund balances - beginning	852,270	852,270	852,270	-
Fund balances - ending	$ 1,045,570	$ 1,045,570	$ 1,093,896	$ 48,326

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, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Revenues				
Fees and charges for services	$ 4,500	$ 4,500	$ 17,637	$ 13,137
Interest and unrealized gains (losses)	3,500	3,500	10,138	6,638
Total revenues	8,000	8,000	27,775	19,775
Expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	8,000	8,000	27,775	19,775
Net change in fund balances	8,000	8,000	27,775	19,775
Fund balances - beginning	290,932	290,932	290,932	-
Fund balances - ending	$ 298,932	$ 298,932	$ 318,707	$ 19,775

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, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Revenues				
Fees and charges for services	$ 62,000	$ 62,000	$ 68,490	$ 6,490
Total revenues	62,000	62,000	68,490	6,490
Expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	62,000	62,000	68,490	6,490
Net change in fund balances	62,000	62,000	68,490	6,490
Fund balances - beginning	707,009	707,009	707,009	-
Fund balances - ending	$ 769,009	$ 769,009	$ 775,499	$ 6,490

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, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Revenues				
Fees and charges for services	$ 276,200	$ 276,200	$ 382,667	$ 106,467
Interest and unrealized gains (losses)	-	-	8,830	8,830
Total revenues	276,200	276,200	391,497	115,297
Expenditures				
Current				
Judicial	-	243,931	143,765	100,166
Total expenditures	-	243,931	143,765	100,166
Excess (deficiency) of revenues over (under) expenditures	276,200	32,269	247,732	215,463
Other financing sources (uses)				
Transfers in	-	264,931	-	(264,931)
Total other financing sources (uses)	-	264,931	-	(264,931)
Net change in fund balances	276,200	297,200	247,732	(49,468)
Fund balances - beginning	670	670	670	-
Fund balances - ending	$ 276,870	$ 297,870	$ 248,402	$ (49,468)

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, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Revenues				
Fees and charges for services	$ 195,000	$ 195,000	$ 208,943	$ 13,943
Total revenues	195,000	195,000	208,943	13,943
Expenditures				
Current				
Legal	204,986	292,300	184,670	107,630
Total expenditures	204,986	292,300	184,670	107,630
Excess (deficiency) of revenues over (under) expenditures	(9,986)	(97,300)	24,273	121,573
Net change in fund balances	(9,986)	(97,300)	24,273	121,573
Fund balances - beginning	1,043,467	1,043,467	1,043,467	-
Fund balances - ending	$ 1,033,481	$ 946,167	$ 1,067,740	$ 121,573

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, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Revenues				
Fees and charges for services	$ 60,050	$ 60,050	$ 70,561	$ 10,511
Miscellaneous	350	350	705	355
Total revenues	60,400	60,400	71,266	10,866
Expenditures				
Current				
Judicial				
Substitute Court Reporters	-	247,639	26,074	221,565
Total judicial	-	247,639	26,074	221,565
Total expenditures	-	247,639	26,074	221,565
Excess (deficiency) of revenues over (under) expenditures	60,400	(187,239)	45,192	232,431
Net change in fund balances	60,400	(187,239)	45,192	232,431
Fund balances - beginning	261,042	261,042	261,042	-
Fund balances - ending	$ 321,442	$ 73,803	$ 306,234	$ 232,431

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual SCAAP Special Revenue Fund For The Year Ended September 30, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Revenues				
Federal and state funds	$ -	$ 79,615	$ 79,615	$ -
Interest and unrealized gains (losses)	-	-	352	352
Total revenues	-	79,615	79,967	352
Expenditures				
Current				
Public safety				
Information Technology GIS	-	79,615	79,615	-
Total public safety	-	79,615	79,615	-
Total expenditures	-	79,615	79,615	-
Excess (deficiency) of revenues over (under) expenditures	-	-	352	352
Net change in fund balances	-	-	352	352
Fund balances - beginning	3,102	3,102	3,102	-
Fund balances - ending	$ 3,102	$ 3,102	$ 3,454	$ 352

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, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Revenues				
Fees and charges for services	$ 59,000	$ 59,000	$ 65,358	$ 6,358
Total revenues	59,000	59,000	65,358	6,358
Expenditures				
Current				
Judicial				
Substitute Court Reporters	2,798	6,798	4,424	2,374
Total judicial	2,798	6,798	4,424	2,374
Total expenditures	2,798	6,798	4,424	2,374
Excess (deficiency) of revenues over (under) expenditures	56,202	52,202	60,934	8,732
Net change in fund balances	56,202	52,202	60,934	8,732
Fund balances - beginning	710,674	710,674	710,674	-
Fund balances - ending	$ 766,876	$ 762,876	$ 771,608	$ 8,732

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, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Revenues				
Fees and charges for services	$ 71,300	$ 71,300	$ 83,373	$ 12,073
Total revenues	71,300	71,300	83,373	12,073
Expenditures				
Current				
Judicial	2,016	13,016	12,833	183
Total expenditures	2,016	13,016	12,833	183
Excess (deficiency) of revenues over (under) expenditures	69,284	58,284	70,540	12,256
Net change in fund balances	69,284	58,284	70,540	12,256
Fund balances - beginning	700,301	700,301	700,301	-
Fund balances - ending	$ 769,585	$ 758,585	$ 770,841	$ 12,256

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, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Revenues				
Federal and state funds	$ 84,000	$ 84,000	$ 242,215	$ 158,215
Interest and unrealized gains (losses)	-	-	37,011	37,011
Total revenues	84,000	84,000	279,226	195,226
Expenditures				
Current				
Judicial				
Substitute Court Reporters	287,120	287,120	137,483	149,637
Total judicial	287,120	287,120	137,483	149,637
Total expenditures	287,120	287,120	137,483	149,637
Excess (deficiency) of revenues over (under) expenditures	(203,120)	(203,120)	141,743	344,863
Net change in fund balances	(203,120)	(203,120)	141,743	344,863
Fund balances - beginning	855,204	855,204	855,204	-
Fund balances - ending	$ 652,084	$ 652,084	$ 996,947	$ 344,863

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, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Revenues				
Fees and charges for services	$ -	$ -	$ 10	$ 10
Total revenues	-	-	10	10
Expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	10	10
Net change in fund balances	-	-	10	10
Fund balances - beginning	688,874	688,874	688,874	-
Fund balances - ending	$ 688,874	$ 688,874	$ 688,884	$ 10

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, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Revenues				
Fees and charges for services	$ 1,000	$ 1,000	$ 303	$ (697)
Total revenues	1,000	1,000	303	(697)
Expenditures				
Current				
Judicial	100,000	300,000	136,016	163,984
Total expenditures	100,000	300,000	136,016	163,984
Excess (deficiency) of revenues over (under) expenditures	(99,000)	(299,000)	(135,713)	163,287
Net change in fund balances	(99,000)	(299,000)	(135,713)	163,287
Fund balances - beginning	483,261	483,261	483,261	-
Fund balances - ending	$ 384,261	$ 184,261	$ 347,548	$ 163,287

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, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Revenues				
Fees and charges for services	$ 14,500	$ 14,500	$ 19,480	$ 4,980
Total revenues	14,500	14,500	19,480	4,980
Expenditures				
Current				
Judicial	-	33,200	6,257	26,943
Total expenditures	-	33,200	6,257	26,943
Excess (deficiency) of revenues over (under) expenditures	14,500	(18,700)	13,223	31,923
Net change in fund balances	14,500	(18,700)	13,223	31,923
Fund balances - beginning	302,939	302,939	302,939	-
Fund balances - ending	$ 317,439	$ 284,239	$ 316,162	$ 31,923

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, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Revenues				
Interest and unrealized gains (losses)	$ -	$ -	$ 85,258	$ 85,258
Miscellaneous	-	-	1,545	1,545
Total revenues	-	-	86,803	86,803
Expenditures				
Current				
Legal	207,000	207,000	5,600	201,400
Total expenditures	207,000	207,000	5,600	201,400
Excess (deficiency) of revenues over (under) expenditures	(207,000)	(207,000)	81,203	288,203
Net change in fund balances	(207,000)	(207,000)	81,203	288,203
Fund balances - beginning	1,877,341	1,877,341	1,877,341	-
Fund balances - ending	$ 1,670,341	$ 1,670,341	$ 1,958,544	$ 288,203

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, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Revenues				
Fees and charges for services	$ 59,200	$ 59,200	$ 78,250	$ 19,050
Interest and unrealized gains (losses)	-	-	12,877	12,877
Total revenues	59,200	59,200	91,127	31,927
Expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	59,200	59,200	91,127	31,927
Net change in fund balances	59,200	59,200	91,127	31,927
Fund balances - beginning	340,693	340,693	340,693	-
Fund balances - ending	$ 399,893	$ 399,893	$ 431,820	$ 31,927

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, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Revenues				
Interest and unrealized gains (losses)	$ -	$ -	$ 732	$ 732
Total revenues	-	-	732	732
Expenditures				
Current				
Legal	16,500	16,500	-	16,500
Total expenditures	16,500	16,500	-	16,500
Excess (deficiency) of revenues over (under) expenditures	(16,500)	(16,500)	732	17,232
Net change in fund balances	(16,500)	(16,500)	732	17,232
Fund balances - beginning	127,906	127,906	127,906	-
Fund balances - ending	$ 111,406	$ 111,406	$ 128,638	$ 17,232

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, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Revenues				
Interest and unrealized gains (losses)	$ -	$ -	$ 6	$ 6
Total revenues	-	-	6	6
Expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	6	6
Net change in fund balances	-	-	6	6
Fund balances - beginning	979	979	979	-
Fund balances - ending	$ 979	$ 979	$ 985	$ 6

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, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Revenues				
Fines and forfeitures	$ -	$ -	$ 11,856	$ 11,856
Interest and unrealized gains (losses)	-	-	2,853	2,853
Total revenues	-	-	14,709	14,709
Expenditures				
Current				
Public safety	-	689	689	-
Total expenditures	-	689	689	-
Excess (deficiency) of revenues over (under) expenditures	-	(689)	14,020	14,709
Net change in fund balances	-	(689)	14,020	14,709
Fund balances - beginning	49,833	49,833	49,833	-
Fund balances - ending	$ 49,833	$ 49,144	$ 63,853	$ 14,709

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, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Revenues				
Fines and forfeitures	$ -	$ -	$ 207,016	$ 207,016
Interest and unrealized gains (losses)	-	-	10,598	10,598
Total revenues	-	-	217,614	217,614
Expenditures				
Current				
Public safety	-	46,524	8,444	38,080
Capital outlay				
Public safety	-	5,471	-	5,471
Total capital outlay	-	5,471	-	5,471
Total expenditures	-	51,995	8,444	43,551
Excess (deficiency) of revenues over (under) expenditures	-	(51,995)	209,170	261,165
Net change in fund balances	-	(51,995)	209,170	261,165
Fund balances - beginning	158,021	158,021	158,021	-
Fund balances - ending	$ 158,021	$ 106,026	$ 367,191	$ 261,165

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, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Revenues				
Property taxes	$ 98,329	$ 98,329	$ 98,640	$ 311
Interest and unrealized gains (losses)	7,000	7,000	11,274	4,274
Total revenues	105,329	105,329	109,914	4,585
Expenditures				
Current				
Public transportation	646	633,288	550,379	82,909
Total expenditures	646	633,288	550,379	82,909
Excess (deficiency) of revenues over (under) expenditures	104,683	(527,959)	(440,465)	87,494
Other financing sources (uses)				
Transfers in	-	-	255,000	255,000
Total other financing sources (uses)	-	-	255,000	255,000
Net change in fund balances	104,683	(527,959)	(185,465)	342,494
Fund balances - beginning	223,682	223,682	223,682	-
Fund balances - ending	$ 328,365	$ (304,277)	$ 38,217	$ 342,494

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, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Revenues				
Fees and charges for services	$ 338,000	$ 338,000	$ 452,226	$ 114,226
Interest and unrealized gains (losses)	-	-	54,502	54,502
Total revenues	338,000	338,000	506,728	168,728
Expenditures				
Current				
Public facilities	-	16,000	16,000	-
Capital outlay				
Public facilities	10,000	107,400	-	107,400
Total capital outlay	10,000	107,400	-	107,400
Total expenditures	10,000	123,400	16,000	107,400
Excess (deficiency) of revenues over (under) expenditures	328,000	214,600	490,728	276,128
Net change in fund balances	328,000	214,600	490,728	276,128
Fund balances - beginning	1,019,197	1,019,197	1,019,197	-
Fund balances - ending	$ 1,347,197	$ 1,233,797	$ 1,509,925	$ 276,128

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, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Revenues				
Federal and state funds	$ -	$ 377,403	$ 377,403	$ -
Interest and unrealized gains (losses)	-	-	10,334	10,334
Total revenues	-	377,403	387,737	10,334
Expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	377,403	387,737	10,334
Net change in fund balances	-	377,403	387,737	10,334
Fund balances - beginning	54,071	54,071	54,071	-
Fund balances - ending	$ 54,071	$ 431,474	$ 441,808	$ 10,334

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual
Sheriff Forfeiture Inter Local
Special Revenue Fund
For The Year Ended September 30, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Revenues				
Miscellaneous	$ -	$ -	$ 10,194	$ 10,194
Total revenues	-	-	10,194	10,194
Expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	10,194	10,194
Net change in fund balances	-	-	10,194	10,194
Fund balances - beginning	-	-	-	-
Fund balances - ending	$ -	$ -	$ 10,194	$ 10,194

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, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Revenues				
Interest and unrealized gains (losses)	$ -	$ -	$ 1,307	$ 1,307
Miscellaneous	-	-	8,610	8,610
Total revenues	-	-	9,917	9,917
Expenditures				
Current				
Judicial	-	30,157	12,417	17,740
Total expenditures	-	30,157	12,417	17,740
Excess (deficiency) of revenues over (under) expenditures	-	(30,157)	(2,500)	27,657
Net change in fund balances	-	(30,157)	(2,500)	27,657
Fund balances - beginning	30,157	30,157	30,157	-
Fund balances - ending	$ 30,157	$ -	$ 27,657	$ 27,657

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 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 issued 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. The total issued was in the amount of $66,576,806.

Series 2001: $1,056,806 issued August 1, 2001
Series 2001A: $4,500,000 issued August 1, 2001
Series 2002: $8,000,000 issued August 15, 2002
Series 2004: $12,000,000 issued August 1, 2004
Series 2006: $15,000,000 issued March 15, 2006
Series 2018: $18,100,000 issued July 17, 2018
Series 2025: $7,920,000 issued July 1, 2025

Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Capital Projects Funds
September 30, 2025

	1999 Permanent Improvement Bond	2001 Permanent Improvement Bond	2003 Permanent Improvement Bond	2007 Permanent Improvement Bond	1995 Road Bond
Assets					
Cash	$ 285	$ 453	$ 1,082	$ 5,496	$ 204
Investments	61,194	113,282	43,609	5,970,699	162,996
Total assets	$ 61,479	$ 113,735	$ 44,691	$ 5,976,195	$ 163,200
Liabilities					
Accounts payable	$ 6,350	$ -	$ 430	$ 100,510	$ 2,041
Total liabilities	6,350	-	430	100,510	2,041
Fund balances					
Restricted	55,129	113,735	44,261	5,875,685	161,159
Total fund balances	55,129	113,735	44,261	5,875,685	161,159
Total liabilities, deferred inflows of resources and fund balances	$ 61,479	$ 113,735	$ 44,691	$ 5,976,195	$ 163,200

Combining Balance Sheet
Nonmajor Governmental Funds
Nonmajor Capital Projects Funds
September 30, 2025

	1999 Road Bond	2003 Road Bond	2007 Road Bond	Tax Notes	Total
Assets					
Cash	$ 1,375	$ 2,474	$ 4,153	$ 1,591,609	$ 1,607,131
Investments	2,183,703	1,002,480	30,085,419	15,063,622	54,687,004
Total assets	$ 2,185,078	$ 1,004,954	$ 30,089,572	$ 16,655,231	$ 56,294,135
Liabilities					
Accounts payable	$ 344	$ 221,158	$ 2,957,600	$ 1,438,348	$ 4,726,781
Total liabilities	344	221,158	2,957,600	1,438,348	4,726,781
Fund balances					
Restricted	2,184,734	783,796	27,131,972	15,216,883	51,567,354
Total fund balances	2,184,734	783,796	27,131,972	15,216,883	51,567,354
Total liabilities, deferred inflows of resources and fund balances	$ 2,185,078	$ 1,004,954	$ 30,089,572	$ 16,655,231	$ 56,294,135

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
Nonmajor Capital Projects Funds
For The Year Ended September 30, 2025

	1999 Permanent Improvement Bond	2001 Permanent Improvement Bond	2003 Permanent Improvement Bond	2007 Permanent Improvement Bond	1995 Road Bond
Revenues					
Other local government funds	$ -	$ -	$ -	$ -	$ -
Interest and unrealized gains (losses)	3,523	8,533	1,646	356,391	7,184
Miscellaneous	-	-	-	-	-
Total revenues	3,523	8,533	1,646	356,391	7,184
Expenditures					
Capital outlay					
General administration	-	-	-	-	-
Public facilities	-	122,424	-	1,526,748	-
Public transportation	-	-	-	-	6,916
Culture and recreation	44,042	-	1,204	371,732	-
Total expenditures	44,042	122,424	1,204	1,898,480	6,916
Excess (deficiency) of revenues over (under) expenditures	(40,519)	(113,891)	442	(1,542,089)	268
Other financing sources (uses)					
Transfers in	3,628	-	6,927	-	-
Transfers out	(3,628)	-	(6,927)	-	-
Issuance of bonds	-	-	-	-	-
Premium (discount) on sale of bonds	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balances	(40,519)	(113,891)	442	(1,542,089)	268
Fund balances - beginning, as previously stated	95,648	227,626	43,819	7,417,774	160,891
Fund balances - beginning, as adjusted	95,648	227,626	43,819	7,417,774	160,891
Fund balances - ending	$ 55,129	$ 113,735	$ 44,261	$ 5,875,685	$ 161,159

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
Nonmajor Capital Projects Funds
For The Year Ended September 30, 2025

	1999 Road Bond	2003 Road Bond	2007 Road Bond	Tax Notes	Total
Revenues					
Other local government funds	$ -	$ -	$ 975,010	$ -	$ 975,010
Interest and unrealized gains (losses)	95,054	53,339	1,638,711	415,680	2,580,061
Miscellaneous	-	-	-	465	465
Total revenues	95,054	53,339	2,613,721	416,145	3,555,536
Expenditures					
Capital outlay					
General administration	-	-	-	917,231	917,231
Public facilities	-	-	-	-	1,649,172
Public transportation	506	805,547	19,251,735	-	20,064,704
Culture and recreation	-	-	-	-	416,978
Total expenditures	506	805,547	19,251,735	917,231	23,048,085
Excess (deficiency) of revenues over (under) expenditures	94,548	(752,208)	(16,638,014)	(501,086)	(19,492,549)
Other financing sources (uses)					
Transfers in	-	186	529	-	11,270
Transfers out	(1,340,558)	(14,685)	(9,735,421)	(397,171)	(11,498,390)
Issuance of bonds	-	-	-	7,920,000	7,920,000
Premium (discount) on sale of bonds	-	-	-	170,455	170,455
Total other financing sources (uses)	(1,340,558)	(14,499)	(9,734,892)	7,693,284	(3,396,665)
Net change in fund balances	(1,246,010)	(766,707)	(26,372,906)	7,192,198	(22,889,214)
Fund balances - beginning, as previously stated	3,430,744	1,550,503	53,504,878	8,024,685	74,456,568
Fund balances - beginning, as adjusted	3,430,744	1,550,503	53,504,878	8,024,685	74,456,568
Fund balances - ending	$ 2,184,734	$ 783,796	$ 27,131,972	$ 15,216,883	$ 51,567,354

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual 1999 Permanent Improvement Bond Capital Projects Fund For the Year Ended September 30, 2025

	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Revenues			
Interest and unrealized gains (losses)	$ -	$ 3,523	$ 3,523
Total revenues	-	3,523	3,523
Expenditures			
Capital outlay			
Culture and recreation	49,123	44,042	5,081
Total expenditures	49,123	44,042	5,081
Excess (deficiency) of revenues over (under) expenditures	(49,123)	(40,519)	8,604
Other financing sources (uses)			
Transfers in	-	3,628	3,628
Transfers out	-	(3,628)	(3,628)
Total other financing sources (uses)	-	-	-
Net change in fund balances	(49,123)	(40,519)	8,604
Fund balances - beginning	95,648	95,648	-
Fund balances - ending	$ 46,525	$ 55,129	$ 8,604

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual 2001 Permanent Improvement Bond Capital Projects Fund For the Year Ended September 30, 2025

	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Revenues			
Interest and unrealized gains (losses)	$ -	$ 8,533	$ 8,533
Total revenues	-	8,533	8,533
Expenditures			
Capital outlay			
Public facilities	505,504	122,424	383,080
Total expenditures	505,504	122,424	383,080
Excess (deficiency) of revenues over (under) expenditures	(505,504)	(113,891)	391,613
Net change in fund balances	(505,504)	(113,891)	391,613
Fund balances - beginning	227,626	227,626	-
Fund balances - ending	$ (277,878)	$ 113,735	$ 391,613

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual 2003 Permanent Improvement Bond Capital Projects Fund For the Year Ended September 30, 2025

	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Revenues			
Interest and unrealized gains (losses)	$ -	$ 1,646	$ 1,646
Total revenues	-	1,646	1,646
Expenditures			
Capital outlay			
Culture and recreation	7,690	1,204	6,486
Total expenditures	7,690	1,204	6,486
Excess (deficiency) of revenues over (under) expenditures	(7,690)	442	8,132
Other financing sources (uses)			
Transfers in	-	6,927	6,927
Transfers out	-	(6,927)	(6,927)
Total other financing sources (uses)	-	-	-
Net change in fund balances	(7,690)	442	8,132
Fund balances - beginning	43,819	43,819	-
Fund balances - ending	$ 36,129	$ 44,261	$ 8,132

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual
2007 Permanent Improvement Bond Capital Projects Fund
For the Year Ended September 30, 2025

	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Revenues			
Interest and unrealized gains (losses)	$ -	$ 356,391	$ 356,391
Total revenues	-	356,391	356,391
Expenditures			
Capital outlay			
Public facilities	46,881,880	1,526,748	45,355,132
Culture and recreation	873,777	371,732	502,045
Total expenditures	47,755,657	1,898,480	45,857,177
Excess (deficiency) of revenues over (under) expenditures	(47,755,657)	(1,542,089)	46,213,568
Net change in fund balances	(47,755,657)	(1,542,089)	46,213,568
Fund balances - beginning	7,417,774	7,417,774	-
Fund balances - ending	$ (40,337,883)	$ 5,875,685	$ 46,213,568

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual
1995 Road Bond Capital Projects Fund
For the Year Ended September 30, 2025

	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Revenues			
Interest and unrealized gains (losses)	$ -	$ 7,184	$ 7,184
Total revenues	-	7,184	7,184
Expenditures			
Capital outlay			
Public transportation	520,614	6,916	513,698
Total expenditures	520,614	6,916	513,698
Excess (deficiency) of revenues over (under) expenditures	(520,614)	268	520,882
Net change in fund balances	(520,614)	268	520,882
Fund balances - beginning	160,891	160,891	-
Fund balances - ending	$ (359,723)	$ 161,159	$ 520,882

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual
1999 Road Bond Capital Projects Fund
For the Year Ended September 30, 2025

	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Revenues			
Interest and unrealized gains (losses)	$ -	$ 95,054	$ 95,054
Total revenues	-	95,054	95,054
Expenditures			
Capital outlay			
Public transportation	2,608,208	506	2,607,702
Total expenditures	2,608,208	506	2,607,702
Excess (deficiency) of revenues over (under) expenditures	(2,608,208)	94,548	2,702,756
Other financing sources (uses)			
Transfers out	-	(1,340,558)	(1,340,558)
Total other financing sources (uses)	-	(1,340,558)	(1,340,558)
Net change in fund balances	(2,608,208)	(1,246,010)	1,362,198
Fund balances - beginning	3,430,744	3,430,744	-
Fund balances - ending	$ 822,536	$ 2,184,734	$ 1,362,198

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual
2003 Road Bond Capital Projects Fund
For the Year Ended September 30, 2025

	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Revenues			
Interest and unrealized gains (losses)	$ -	$ 53,339	$ 53,339
Total revenues	-	53,339	53,339
Expenditures			
Capital outlay			
Public transportation	1,284,832	805,547	479,285
Total expenditures	1,284,832	805,547	479,285
Excess (deficiency) of revenues over (under) expenditures	(1,284,832)	(752,208)	532,624
Other financing sources (uses)			
Transfers in	-	186	186
Transfers out	-	(14,685)	(14,685)
Total other financing sources (uses)	-	(14,499)	(14,499)
Net change in fund balances	(1,284,832)	(766,707)	518,125
Fund balances - beginning	1,550,503	1,550,503	-
Fund balances - ending	$ 265,671	$ 783,796	$ 518,125

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual
2007 Road Bond Capital Projects Fund
For the Year Ended September 30, 2025

	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Revenues			
Other local government funds	$ -	$ 975,010	$ 975,010
Interest and unrealized gains (losses)	-	1,638,711	1,638,711
Total revenues	-	2,613,721	2,613,721
Expenditures			
Capital outlay			
Public transportation	105,029,326	19,251,735	85,777,591
Total expenditures	105,029,326	19,251,735	85,777,591
Excess (deficiency) of revenues over (under) expenditures	(105,029,326)	(16,638,014)	88,391,312
Other financing sources (uses)			
Transfers in	-	529	529
Transfers out	-	(9,735,421)	(9,735,421)
Total other financing sources (uses)	-	(9,734,892)	(9,734,892)
Net change in fund balances	(105,029,326)	(26,372,906)	78,656,420
Fund balances - beginning	53,504,878	53,504,878	-
Fund balances - ending	$ (51,524,448)	$ 27,131,972	$ 78,656,420

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual
Tax Notes Capital Projects Fund
For the Year Ended September 30, 2025

	Final Budget	Actual Amounts	Variance with Final Budget positive (negative)
Revenues			
Interest and unrealized gains (losses)	$ -	$ 415,680	$ 415,680
Miscellaneous	-	465	465
Total revenues	-	416,145	416,145
Expenditures			
Capital outlay			
General administration	22,313,285	917,231	21,396,054
Total expenditures	22,313,285	917,231	21,396,054
Excess (deficiency) of revenues over (under) expenditures	(22,313,285)	(501,086)	21,812,199
Other financing sources (uses)			
Transfers out	-	(397,171)	(397,171)
Issuance of bonds	-	7,920,000	7,920,000
Premium (discount) on sale of bonds	-	170,455	170,455
Total other financing sources (uses)	-	7,693,284	7,693,284
Net change in fund balances	(22,313,285)	7,192,198	29,505,483
Fund balances - beginning	8,024,685	8,024,685	-
Fund balances - ending	$ (14,288,600)	$ 15,216,883	$ 29,505,483

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.

Combining Statement of Net Position
Internal Service Funds
September 30, 2025

	County Insurance	Workers Compensation Insurance	Flexible Benefits	Unemployment Assessment
Assets				
Current assets				
Cash	$ 31,160	$ 110,138	$ 57,728	$ 26,184
Investments	11,489,688	7,971,490	261,469	1,738,468
Receivables				
Miscellaneous receivables	1,689	-	-	-
Total current assets	11,522,537	8,081,628	319,197	1,764,652
Total assets	11,522,537	8,081,628	319,197	1,764,652
Liabilities				
Current liabilities				
Accounts payable	88,365	623	-	44,361
Payroll payable	-	-	-	-
Claims payable	446,232	637,974	-	-
Total current liabilities	534,597	638,597	-	44,361
Total liabilities	534,597	638,597	-	44,361
Net position				
Unrestricted	10,987,940	7,443,031	319,197	1,720,291
Total net position	$ 10,987,940	$ 7,443,031	$ 319,197	$ 1,720,291

Combining Statement of Net Position
Internal Service Funds
September 30, 2025

	Employee Insurance	Employee Paid Benefits	Total
Assets			
Current assets			
Cash	$ 8,433,371	$ 44,609	$ 8,703,190
Investments	3,269,500	-	24,730,615
Receivables			
Miscellaneous receivables	-	1,572	3,261
Total current assets	11,702,871	46,181	33,437,066
Total assets	11,702,871	46,181	33,437,066
Liabilities			
Current liabilities			
Accounts payable	973,531	46,181	1,153,061
Payroll payable	13,734	-	13,734
Claims payable	855,183	-	1,939,389
Total current liabilities	1,842,448	46,181	3,106,184
Total liabilities	1,842,448	46,181	3,106,184
Net position			
Unrestricted	9,860,423	-	30,330,882
Total net position	$ 9,860,423	$ -	$ 30,330,882

Combining Statement of Revenues, Expenses, and Changes in Net Position
Internal Service Funds
For The Year Ended September 30, 2025

	County Insurance	Workers Compensation Insurance	Flexible Benefits	Unemployment Assessment
Operating revenues				
Premiums	$ 1,695,000	$ 885,000	$ 5,082,705	$ 160,801
Other	44,297	-	-	-
Total operating revenues	1,739,297	885,000	5,082,705	160,801
Operating expenses				
Administration	-	73,103	-	-
Benefits	2,071,110	367,017	5,095,390	107,549
Total operating expenses	2,071,110	440,120	5,095,390	107,549
Operating income (loss)	(331,813)	444,880	(12,685)	53,252
Nonoperating revenues (expenses)				
Interest income	532,536	354,651	491	74,022
Total nonoperating revenues (expenses)	532,536	354,651	491	74,022
Income (loss) before transfers and capital contributions	200,723	799,531	(12,194)	127,274
Change in net position	200,723	799,531	(12,194)	127,274
Total net position - beginning	10,787,217	6,643,500	331,391	1,593,017
Total net position - ending	$ 10,987,940	$ 7,443,031	$ 319,197	$ 1,720,291

Combining Statement of Revenues, Expenses, and Changes in Net Position
Internal Service Funds
For The Year Ended September 30, 2025

	Employee Insurance	Employee Paid Benefits	Total
Operating revenues			
Premiums	$ 44,569,539	$ 549,470	$ 52,942,515
Other	7,574,791	-	7,619,088
Total operating revenues	52,144,330	549,470	60,561,603
Operating expenses			
Administration	9,661,215	-	9,734,318
Benefits	37,965,974	556,866	46,163,906
Total operating expenses	47,627,189	556,866	55,898,224
Operating income (loss)	4,517,141	(7,396)	4,663,379
Nonoperating revenues (expenses)			
Interest income	79,681	223	1,041,604
Total nonoperating revenues (expenses)	79,681	223	1,041,604
Income (loss) before transfers and capital contributions	4,596,822	(7,173)	5,704,983
Change in net position	4,596,822	(7,173)	5,704,983
Total net position - beginning	5,263,601	7,173	24,625,899
Total net position - ending	$ 9,860,423	$ -	$ 30,330,882

Combining Statement of Cash Flows
Internal Service Funds
For The Year Ended September 30, 2025

	County Insurance	Workers Compensation Insurance	Flexible Benefits	Unemployment Assessment
Cash flows from operating activities:				
Receipts from customers and users	$ 1,695,000	$ 885,000	$ 5,082,705	$ 160,801
Insurance recovery	44,297	-	-	-
Administration costs	-	(72,918)	-	-
Benefits paid	(1,991,824)	(367,017)	(5,095,390)	(89,059)
Net cash provided by (used for) operating activities	(252,527)	445,065	(12,685)	71,742
Cash flows from investing activities:				
Purchases of investments	(294,898)	(800,189)	(29,000)	(154,831)
Interest income	532,536	354,652	491	74,023
Net cash provided (used) by investing activities	237,638	(445,537)	(28,509)	(80,808)
Net decrease in cash and cash equivalents	(14,889)	(472)	(41,194)	(9,066)
Cash and cash equivalents at beginning of year	46,049	110,610	98,922	35,250
Cash and cash equivalents at end of year	$ 31,160	$ 110,138	$ 57,728	$ 26,184
Reconciliation of operating gain(loss) to net cash provided (used) by operating activities:				
Operating gain(loss)	$ (331,813)	$ 444,880	$ (12,685)	$ 53,252
Adjustments to reconcile operating gain(loss) to net cash provided (used) by operating activities:				
Change in intergovernmental receivable	-	-	-	-
Change in accounts payable	79,286	185	-	18,490
Change in payroll payable	-	-	-	-
Total adjustments to reconcile operating gain(loss) to net cash provided (used) by operating activities:	79,286	185	-	18,490
Net cash provided by (used for) operating activities	$ (252,527)	$ 445,065	$ (12,685)	$ 71,742

Combining Statement of Cash Flows
Internal Service Funds
For The Year Ended September 30, 2025

	Employee Insurance	Employee Paid Benefits	Total
Cash flows from operating activities:			
Receipts from customers and users	$ 44,569,539	$ 547,898	$ 52,940,943
Insurance recovery	7,574,791	-	7,619,088
Administration costs	(9,590,916)	-	(9,663,834)
Benefits paid	(37,965,974)	(555,039)	(46,064,303)
Net cash provided by (used for) operating activities	4,587,440	(7,141)	4,831,894
Cash flows from investing activities:			
Purchases of investments	(1,146,431)	-	(2,425,349)
Interest income	79,682	223	1,041,607
Net cash provided (used) by investing activities	(1,066,749)	223	(1,383,742)
Net increase (decrease) in cash and cash equivalents	3,520,691	(6,918)	3,448,152
Cash and cash equivalents at beginning of year	4,912,680	51,527	5,255,038
Cash and cash equivalents at end of year	$ 8,433,371	$ 44,609	$ 8,703,190
Reconciliation of operating gain(loss) to net cash provided (used) by operating activities:			
Operating gain(loss)	$ 4,517,141	$ (7,396)	$ 4,663,379
Adjustments to reconcile operating gain(loss) to net cash provided (used) by operating activities:			
Change in intergovernmental receivable	-	(1,572)	(1,572)
Change in accounts payable	68,951	1,827	168,739
Change in payroll payable	1,348	-	1,348
Total adjustments to reconcile operating gain(loss) to net cash provided (used) by operating activities:	70,299	255	168,515
Net cash provided by (used for) operating activities	$ 4,587,440	$ (7,141)	$ 4,831,894

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.

Combining Statement of Fiduciary Net Position
Investment Trust Funds
September 30, 2025

	County Clerk - Trust	District Clerk - Trust	Total
Assets			
Cash	$ 38,466,559	$ 8,663,883	$ 47,130,442
Investments	3,146,208	2,670,017	5,816,225
Total assets	41,612,767	11,333,900	52,946,667
Net position			
Restricted for:			
Individuals, organizations, other governments	41,612,767	11,333,900	52,946,667
Total net position	$ 41,612,767	$ 11,333,900	$ 52,946,667

Combining Statement of Changes in Fiduciary Net Position
Investment Trust Funds
For The Year Ended September 30, 2025

	County Clerk - Trust	District Clerk - Trust	Total
Additions			
Investment earnings			
Interests	$ 310,989	$ 74,431	$ 385,420
Total investment earnings	310,989	74,431	385,420
Revenues			
Collections for individuals and other entities	92,640,478	10,391,018	103,031,496
Total revenues	92,640,478	10,391,018	103,031,496
Total additions	92,951,467	10,465,449	103,416,916
Deductions			
Payments to individuals and other entities	154,352,986	12,826,856	167,179,842
Total deductions	154,352,986	12,826,856	167,179,842
Net decrease in fiduciary net position	(61,401,519)	(2,361,407)	(63,762,926)
Net position - beginning of year	103,014,286	13,695,307	116,709,593
Net position - end of year	$ 41,612,767	$ 11,333,900	$ 52,946,667

Combining Statement of Fiduciary Net Position
Custodial Funds
September 30, 2025

	Community Supervision and Corrections - Operating	State Fees	Unclaimed Holdings	Bail Security	District Attorney Seized Fund Registry
Assets					
Cash	$ 1,558,685	$ 211,774	$ 3,536	$ 333,001	$ 39,398
Investments	3,088,240	704,770	567,778	-	-
Accounts receivable, net	-	-	-	2,539,760	-
Total assets	4,646,925	916,544	571,314	2,872,761	39,398
Liabilities					
Due to others/vouchers payable	413,591	-	5,000	-	-
Due to other governments	-	916,544	-	-	-
Total liabilities	413,591	916,544	5,000	-	-
Net position					
Restricted for:					
Individuals, organizations, other governments	4,233,334	-	566,314	2,872,761	39,398
Total net position	$ 4,233,334	$ -	$ 566,314	$ 2,872,761	$ 39,398

Combining Statement of Fiduciary Net Position
Custodial Funds
September 30, 2025

	County Clerk - Other	District Clerk - Other	Juvenile Probation Restitution	Justice of the Peace, Precinct 1	Justice of the Peace, Precinct 2
Assets					
Cash	$ 3,701,879	$ 3,056,705	$ 6,560	$ 42,474	$ 20,954
Investments	-	-	-	-	-
Accounts receivable, net	-	-	-	-	-
Total assets	3,701,879	3,056,705	6,560	42,474	20,954
Liabilities					
Due to others/vouchers payable	21,893	136,130	648	30,495	11,908
Due to other governments	-	-	-	-	-
Total liabilities	21,893	136,130	648	30,495	11,908
Net position					
Restricted for:					
Individuals, organizations, other governments	3,679,986	2,920,575	5,912	11,979	9,046
Total net position	$ 3,679,986	$ 2,920,575	$ 5,912	$ 11,979	$ 9,046

Combining Statement of Fiduciary Net Position
Custodial Funds
September 30, 2025

	Justice of the Peace, Precinct 3	Justice of the Peace, Precinct 4	Jail Case Coordinator	Jail Commissary	Inmate Escrow
Assets					
Cash	$ 108,874	$ 125,287	$ 16,825	$ 3,434,400	$ 157,525
Investments	-	-	-	-	-
Accounts receivable, net	-	-	-	-	-
Total assets	108,874	125,287	16,825	3,434,400	157,525
Liabilities					
Due to others/vouchers payable	41,173	59,776	16,825	300,000	-
Due to other governments	-	-	-	-	-
Total liabilities	41,173	59,776	16,825	300,000	-
Net position					
Restricted for:					
Individuals, organizations, other governments	67,701	65,511	-	3,134,400	157,525
Total net position	$ 67,701	$ 65,511	$ -	$ 3,134,400	$ 157,525

Combining Statement of Fiduciary Net Position
Custodial Funds
September 30, 2025

	Sheriff	Detention Bonds	District Attorney Hot Check	Constable, Precinct 2
Assets				
Cash	$ 18,543	$ 12,450	$ 27,167	$ 2,789
Investments	-	-	-	-
Accounts receivable, net	-	-	-	-
Total assets	18,543	12,450	27,167	2,789
Liabilities				
Due to others/vouchers payable	18,543	-	-	2,311
Due to other governments	-	-	-	-
Total liabilities	18,543	-	-	2,311
Net position				
Restricted for:				
Individuals, organizations, other governments	-	12,450	27,167	478
Total net position	$ -	$ 12,450	$ 27,167	$ 478

Combining Statement of Fiduciary Net Position
Custodial Funds
September 30, 2025

	Constable, Precinct 4	Tax Assessor / Collector	Community Supervision and Corrections	Total
Assets				
Cash	$ 8,605	$ 14,387,922	$ 282,313	$ 27,557,666
Investments	-	11,289,902	-	15,650,690
Accounts receivable, net	-	-	-	2,539,760
Total assets	8,605	25,677,824	282,313	45,748,116
Liabilities				
Due to others/vouchers payable	6,852	540,648	49,126	1,654,919
Due to other governments	-	-	-	916,544
Total liabilities	6,852	540,648	49,126	2,571,463
Net position				
Restricted for:				
Individuals, organizations, other governments	1,753	25,137,176	233,187	43,176,653
Total net position	$ 1,753	$ 25,137,176	$ 233,187	$ 43,176,653

Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended September 30, 2025

	Community Supervision and Corrections - Operating	State Fees	Unclaimed Holdings	Bail Security	District Attorney Seized Fund Registry
Additions					
Investment earnings					
Interests	$ 124,522	$ -	$ -	$ -	$ 146
Total investment earnings	124,522	-	-	-	146
Revenues					
Tax collections for other governments	-	-	-	-	-
License, fees. and fines collected for other governments	12,278,277	3,590,291	-	-	-
Collections for individuals and other entities	-	-	362,833	81,758	38,666
Total revenues	12,278,277	3,590,291	362,833	81,758	38,666
Total additions	12,402,799	3,590,291	362,833	81,758	38,812
Deductions					
Payments to other governments	11,355,240	3,590,291	50,719	-	-
Payments to individuals and other entities	-	-	275,052	55,173	14,000
Total deductions	11,355,240	3,590,291	325,771	55,173	14,000
Net increase in fiduciary net position	1,047,559	-	37,062	26,585	24,812
Net position - beginning of year	3,185,775	-	529,252	2,846,176	14,586
Net position - end of year	$ 4,233,334	$ -	$ 566,314	$ 2,872,761	$ 39,398

Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended September 30, 2025

	County Clerk - Other	District Clerk - Other	Juvenile Probation Restitution	Justice of the Peace, Precinct 1	Justice of the Peace, Precinct 2
Additions					
Investment earnings					
Interests	$ -	$ -	$ -	$ -	$ -
Total investment earnings	-	-	-	-	-
Revenues					
Tax collections for other governments	-	-	-	-	-
License, fees. and fines collected for other governments	1,256,646	908,451	40	438,398	180,271
Collections for individuals and other entities	3,188,587	2,995,000	58,264	169,286	31,987
Total revenues	4,445,233	3,903,451	58,304	607,684	212,258
Total additions	4,445,233	3,903,451	58,304	607,684	212,258
Deductions					
Payments to other governments	1,256,535	899,895	-	451,654	179,120
Payments to individuals and other entities	2,746,913	2,828,175	52,902	181,453	31,380
Total deductions	4,003,448	3,728,070	52,902	633,107	210,500
Net increase (decrease) in fiduciary net position	441,785	175,381	5,402	(25,423)	1,758
Net position - beginning of year	3,238,201	2,745,194	510	37,402	7,288
Net position - end of year	$ 3,679,986	$ 2,920,575	$ 5,912	$ 11,979	$ 9,046

Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended September 30, 2025

	Justice of the Peace, Precinct 3	Justice of the Peace, Precinct 4	Jail Commissary	Inmate Escrow
Additions				
Investment earnings				
Interests	$ -	$ -	$ -	$ -
Total investment earnings	-	-	-	-
Revenues				
Tax collections for other governments	-	-	-	-
License, fees. and fines collected for other governments	251,160	646,496	-	-
Collections for individuals and other entities	52,506	219,764	1,061,008	3,688,797
Total revenues	303,666	866,260	1,061,008	3,688,797
Total additions	303,666	866,260	1,061,008	3,688,797
Deductions				
Payments to other governments	254,409	641,875	-	-
Payments to individuals and other entities	51,083	215,239	1,113,462	3,653,560
Total deductions	305,492	857,114	1,113,462	3,653,560
Net increase (decrease) in fiduciary net position	(1,826)	9,146	(52,454)	35,237
Net position - beginning of year	69,527	56,365	3,186,854	122,288
Net position - end of year	$ 67,701	$ 65,511	$ 3,134,400	$ 157,525

Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended September 30, 2025

	Sheriff	Detention Bonds	District Attorney Hot Check	Constable, Precinct 1	Constable, Precinct 2
Additions					
Investment earnings					
Interests	$ -	$ -	$ -	$ -	$ -
Total investment earnings	-	-	-	-	-
Revenues					
Tax collections for other governments	-	-	-	-	-
License, fees. and fines collected for other governments	-	-	-	-	-
Collections for individuals and other entities	5,161	7,338,097	94,183	168,305	18,594
Total revenues	5,161	7,338,097	94,183	168,305	18,594
Total additions	5,161	7,338,097	94,183	168,305	18,594
Deductions					
Payments to other governments	-	-	-	-	-
Payments to individuals and other entities	5,408	7,335,802	91,805	168,305	18,456
Total deductions	5,408	7,335,802	91,805	168,305	18,456
Net increase (decrease) in fiduciary net position	(247)	2,295	2,378	-	138
Net position - beginning of year	247	10,155	24,789	-	340
Net position - end of year	$ -	$ 12,450	$ 27,167	$ -	$ 478

Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended September 30, 2025

	Constable, Precinct 3	Constable, Precinct 4	Tax Assessor / Collector	Community Supervision and Corrections	Total
Additions					
Investment earnings					
Interests	$ -	$ -	$ -	$ -	$ 124,668
Total investment earnings	-	-	-	-	124,668
Revenues					
Tax collections for other governments	-	-	34,744,476	-	34,744,476
License, fees. and fines collected for other governments	-	-	4,552,760,779	5,515	4,572,316,324
Collections for individuals and other entities	48,221	171,815	32,193,741	1,531,663	53,518,236
Total revenues	48,221	171,815	4,619,698,996	1,537,178	4,660,579,036
Total additions	48,221	171,815	4,619,698,996	1,537,178	4,660,703,704
Deductions					
Payments to other governments	-	-	4,582,221,106	5,246	4,600,906,090
Payments to individuals and other entities	48,221	195,693	31,493,721	2,069,019	52,644,822
Total deductions	48,221	195,693	4,613,714,827	2,074,265	4,653,550,912
Net increase (decrease) in fiduciary net position	-	(23,878)	5,984,169	(537,087)	7,152,792
Net position - beginning of year	-	25,631	19,153,007	770,274	36,023,861
Net position - end of year	$ -	$ 1,753	$ 25,137,176	$ 233,187	$ 43,176,653



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COLLIN COUNTY, TEXAS
YEAR ENDED SEPTEMBER 30, 2025

Statistical Section

ANNUAL COMPREHENSIVE FINANCIAL REPORT

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

Table 1.1 - Net Position by Component
Last Ten Fiscal Years [1]
(amounts expressed in thousands)

	2016	2017	2018	2019	2020
Governmental activities					
Net investment in capital assets	$ 250,280	$ 210,025	$ 194,822	$ 209,752	$ 207,833
Restricted	77,875	88,056	100,055	93,757	101,497
Unrestricted	187,959	232,434	289,163	339,389	405,975
Total governmental activities net position	$ 516,114	$ 530,515	$ 584,040	$ 642,898	$ 715,305
Business-type activities [2]					
Net investment in capital assets	$ 23,226	$ 46,882	$ 59,768	$ 77,446	$ 97,426
Unrestricted	(19,836)	(34,376)	(47,880)	(66,067)	(86,701)
Total business-type activities net position	$ 3,390	$ 12,506	$ 11,888	$ 11,379	$ 10,725
Primary government					
Net investments in capital assets	$ 273,506	$ 256,907	$ 254,590	$ 287,198	$ 305,259
Restricted	77,875	88,056	100,055	93,757	101,497
Unrestricted	168,123	198,058	241,283	273,322	319,274
Total primary government net position	$ 519,504	$ 543,021	$ 595,928	$ 654,277	$ 726,030

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

In FY2025, the County reclassified the Collin County Toll Road Authority (CCTRA) from business-type activities to governmental activities. Prior year data has not been restated.

Table 1.1 - Net Position by Component
Last Ten Fiscal Years [1]
(amounts expressed in thousands)

	2021	2022	2023	2024	2025
Governmental activities					
Net investment in capital assets	$ 136,699	$ 198,962	$ 148,491	$ 125,397	$ 422,764
Restricted	109,186	118,398	155,783	205,750	233,887
Unrestricted	552,540	563,369	661,254	811,147	680,798
Total governmental activities net position	$ 798,425	$ 880,729	$ 965,528	$ 1,142,294	$ 1,337,449
Business-type activities [2]					
Net investment in capital assets	$ 115,280	$ 134,867	$ 143,278	$ 173,402	$ 1,394
Unrestricted	(105,039)	(125,175)	(135,173)	(167,513)	2,643
Total business-type activities net position	$ 10,241	$ 9,692	$ 8,105	$ 5,889	$ 4,037
Primary government					
Net investments in capital assets	$ 251,979	$ 333,829	$ 291,769	$ 298,799	$ 424,158
Restricted	109,186	118,398	155,783	205,750	233,887
Unrestricted	447,501	438,194	526,081	643,634	683,441
Total primary government net position	$ 808,666	$ 890,421	$ 973,633	$ 1,148,183	$ 1,341,486

Table 1.2 - Changes in Net Position
Last Ten Fiscal Years [1]
(amounts expressed in thousands)

	2016	2017	2018	2019	2020
Expenses					
Governmental activities:					
General Administration	$ 36,382	$ 38,061	$ 38,834	$ 40,690	$ 59,751
Judicial	19,722	21,617	21,629	23,554	22,571
Financial Administration	11,878	12,951	13,723	14,113	13,479
Legal	12,650	13,781	13,311	16,296	14,944
Public facilities	20,106	20,740	21,002	20,321	19,424
Equipment services	2,539	2,828	3,152	3,364	3,047
Public safety	61,914	69,396	69,740	77,985	49,339
Public transportation	48,460	67,506	37,649	48,415	54,013
Health and welfare	23,104	23,911	25,345	26,310	124,584
Culture and recreation	3,305	2,033	2,982	3,503	3,281
Conservation	239	245	261	224	244
Debt service, interest and fiscal charges	15,626	13,115	11,171	7,477	12,998
Total governmental activities expenses	255,925	286,184	258,799	282,252	377,675
Business-type Activities:					
Public safety	1,326	1,330	1,439	1,498	1,557
Public transportation	-	74	887	887	887
Total business-type activities expenses	1,326	1,404	2,326	2,385	2,444
Total primary government expenses	$ 257,251	$ 287,588	$ 261,125	$ 284,637	$ 380,119
Program Revenues					
Governmental activities:					
Charges for service:					
General Administration	$ 11,252	$ 11,580	$ 10,543	$ 9,809	$ 12,092
Judicial	4,905	5,262	5,688	6,035	5,693
Financial Administration	3,213	2,913	2,995	3,204	2,954
Legal	287	281	332	316	153
Public safety	11,461	8,822	8,593	10,250	8,859
Public transportation	19,090	19,634	20,385	21,063	20,906
Health and welfare	183	202	201	207	160
Culture and Recreation	6	5	8	6	4
Operating grants and contributions	11,270	14,193	16,229	18,009	119,249
Capital grants and contributions	708	816	387	45	6,652
Total governmental activities program revenues	62,375	63,708	65,361	68,944	176,722
Business-type Activities:					
Charges for service:					
Public safety	1,293	1,383	1,648	1,805	1,752
Public transportation	-	8,995	-	-	-
Total business-type activities revenues	1,293	10,378	1,648	1,805	1,752
Total primary government program revenues	$ 63,668	$ 74,086	$ 67,009	$ 70,749	$ 178,474
Net (Expense)Revenue					
Governmental activities:					
Primary government	$ (193,550)	$ (222,476)	$ (193,438)	$ (213,308)	$ (200,953)
Business-type activities	(33)	8,974	(678)	(580)	(692)
Total governmental activities	$ (193,583)	$ (213,502)	$ (194,116)	$ (213,888)	$ (201,645)
General revenue and other changes in net position					
Governmental activities:					
Property taxes	$ 218,979	$ 228,428	$ 238,546	$ 249,135	$ 258,529
Mixed beverage tax	4,204	4,250	4,836	5,120	3,913
Unrestricted investment earnings	3,056	4,063	6,147	17,592	9,383
Miscellaneous	1,542	137	359	319	1,536
Gain on sale of capital assets	-	-	-	-	-
Total governmental activities:	$ 227,781	$ 236,878	$ 249,888	$ 272,166	$ 273,361
Business-Type Activities					
Unrestricted investment earnings	100	142	60	71	38
Miscellaneous	-	-	-	-	-
Gain on sale of capital assets	-	-	-	-	-
Total business-type activities	100	142	60	71	38
Total primary government	$ 227,881	$ 237,020	$ 249,948	$ 272,237	$ 273,399
Transfers					
Governmental activities:					
Transfers	$ -	$ -	$ -	$ -	$ -
Total governmental activities:	$ -	$ -	$ -	$ -	$ -
Business-Type Activities					
Transfers	-	-	-	-	-

Total business-type activities	-	-	-	-	-
Total primary government	$ -	$ -	$ -	$ -	$ -
Changes in Net Position					
Primary government	$ 34,231	$ 14,402	$ 56,450	$ 58,858	$ 72,408
Business-type activities	67	9,116	(618)	(509)	(654)
Total Changes in Net Position	$ 34,298	$ 23,518	$ 55,832	$ 58,349	$ 71,754

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

Table 1.2 - Changes in Net Position
Last Ten Fiscal Years [1]
(amounts expressed in thousands)

	2021	2022	2023	2024	2025
Expenses					
Governmental activities:					
General Administration	$ 44,534	$ 58,607	$ 69,805	$ 53,362	$ 54,812
Judicial	24,756	21,831	26,056	30,963	34,145
Financial Administration	14,180	12,740	15,096	17,399	18,458
Legal	16,400	13,406	15,644	17,843	19,662
Public facilities	20,043	19,288	23,704	20,306	24,725
Equipment services	3,477	3,968	3,285	3,900	4,638
Public safety	63,115	67,292	84,449	103,292	114,360
Public transportation	48,878	52,761	63,666	76,028	100,978
Health and welfare	113,968	29,447	34,824	144,030	302,216
Culture and recreation	3,150	2,095	2,334	2,842	2,660
Conservation	257	229	272	307	324
Debt service, interest and fiscal charges	13,340	14,908	17,241	27,461	39,055
Total governmental activities expenses	366,098	296,572	356,376	497,733	716,033
Business-type Activities:					
Public safety	1,491	1,608	2,671	2,818	2,738
Public transportation	887	887	1,045	1,701	172,004
Total business-type activities expenses	2,378	2,495	3,716	4,519	174,742
Total primary government expenses	$ 368,476	$ 299,067	$ 360,092	$ 502,252	$ 890,775
Program Revenues					
Governmental activities:					
Charges for service:					
General Administration	$ 17,184	$ 13,120	$ 10,705	$ 10,655	$ 13,202
Judicial	5,967	7,626	8,633	8,798	10,072
Financial Administration	3,145	3,588	3,504	3,353	3,384
Legal	159	141	149	257	240
Public safety	10,044	10,552	11,427	12,629	11,856
Public transportation	23,154	24,576	26,476	29,818	30,544
Health and welfare	170	333	410	190	246
Culture and Recreation	10	15	13	13	10
Operating grants and contributions	114,444	28,360	30,256	201,947	405,456
Capital grants and contributions	4,133	10,355	3,764	19,820	186,212
Total governmental activities program revenues	178,410	98,666	95,337	287,480	661,222
Business-type Activities:					
Charges for service:					
Public safety	1,866	1,921	1,943	2,120	2,963
Public transportation	-	-	-	-	-
Total business-type activities revenues	1,866	1,921	1,943	2,120	2,963
Total primary government program revenues	$ 180,276	$ 100,587	$ 97,280	$ 289,600	$ 664,185
Net (Expense)Revenue					
Governmental activities:					
Primary government	$ (187,688)	$ (197,906)	$ (261,039)	$ (210,253)	$ (54,812)
Business-type activities	(512)	(574)	(1,773)	(2,399)	(171,779)
Total governmental activities	$ (188,200)	$ (198,480)	$ (262,812)	$ (212,652)	$ (226,591)
General revenue and other changes in net position					
Governmental activities:					
Property taxes	$ 268,922	$ 278,367	$ 296,428	$ 329,786	$ 361,264
Mixed beverage tax	4,842	6,210	7,251	6,733	6,669
Unrestricted investment earnings	1,192	(4,858)	40,926	49,563	51,181
Miscellaneous	205	491	1,234	936	638
Gain on sale of capital assets	-	-	-	-	-
Total governmental activities:	$ 275,161	$ 280,210	$ 345,839	$ 387,018	$ 419,752
Business-Type Activities					
Unrestricted investment earnings	4	24	186	183	124
Miscellaneous	24	1	-	-	-
Gain on sale of capital assets	-	-	-	-	17
Total business-type activities	28	25	186	183	141
Total primary government	$ 275,189	$ 280,235	$ 346,025	$ 387,201	$ 419,893
Transfers					
Governmental activities:					
Transfers	$ -	$ -	$ -	$ -	$ (169,785)
Total governmental activities:	$ -	$ -	$ -	$ -	$ (169,785)
Business-Type Activities					
Transfers	-	-	-	-	169,785
Total business-type activities	-	-	-	-	169,785

Total primary government	$ -	$ -	$ -	$ -	$ -
Changes in Net Position					
Primary government	$ 87,473	$ 82,304	$ 84,800	$ 176,765	$ 195,155
Business-type activities	(484)	(549)	(1,587)	(2,216)	(1,852)
Total Changes in Net Position	$ 86,989	$ 81,755	$ 83,213	$ 174,549	$ 193,303

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

	2016	2017	2018	2019	2020
General Fund:					
Nonspendable	$ 37,782	$ 37,818	$ 48,988	$ 714	$ 61,824
Restricted	7,240	8,942	11,319	112,879	64,583
Committed	75,556	47,697	75,694	17,231	33,714
Unassigned	129,761	178,225	154,032	170,245	161,438
Total general fund	$ 250,339	$ 272,682	$ 290,033	$ 301,069	$ 321,559
All Other Governmental Funds:					
Nonspendable	4,509	5,244	6,964	3,577	3,506
Restricted	250,853	228,154	245,307	372,607	515,730
Total all other governmental funds	$ 255,362	$ 233,398	$ 252,271	$ 376,184	$ 519,236

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

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

	2021	2022	2023	2024	2025
General Fund:					
Nonspendable	$ 61,736	$ 61,924	$ 62,084	$ 62,205	$ 536
Restricted	15,962	18,198	19,881	19,635	19,487
Committed	85,492	76,809	65,455	64,797	42,037
Unassigned	185,873	182,578	199,846	236,886	277,247
Total general fund	$ 349,063	$ 339,509	$ 347,266	$ 383,523	$ 339,307
All Other Governmental Funds:					
Nonspendable	3,197	3,116	5,813	5,561	4,811
Restricted	612,482	644,428	878,192	1,069,305	1,157,871
Total all other governmental funds	$ 615,679	$ 647,544	$ 884,005	$ 1,074,866	$ 1,162,682

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

	2016	2017	2018	2019	2020
Revenues					
Taxes	$ 219,544	$ 228,330	$ 238,378	$ 249,262	$ 258,502
Licenses and permits	630	617	765	594	599
Federal and State funds	13,386	16,074	14,945	16,206	119,109
Fees and Charges for services	44,525	45,976	46,613	48,060	48,517
Fines and forfeitures	3,541	3,066	3,466	2,615	3,663
Other local government funds	227	461	3,683	4,354	333
Rental revenues	1,401	1,436	1,437	1,470	1,365
Investment earnings	3,022	3,962	5,933	17,293	9,211
Miscellaneous	2,181	757	915	1,462	2,469
Total Revenues	288,457	300,679	316,135	341,316	443,768
Expenditures					
General administration	32,667	31,987	35,610	35,772	55,165
Judicial	19,385	19,999	20,727	22,767	24,172
Financial administration	11,729	12,033	13,132	13,665	14,365
Legal	12,420	12,683	13,544	14,740	15,960
Public facilities	10,743	10,367	10,621	11,200	11,205
Equipment services	1,621	1,718	1,886	2,021	1,945
Public safety	60,438	63,214	67,545	72,402	53,225
Public transportation	16,037	14,839	12,331	14,907	19,821
Health and welfare	22,999	23,430	25,335	25,834	126,846
Culture and recreation	940	868	836	954	934
Conservation	236	224	208	263	265
Capital Outlay	40,488	50,359	42,824	76,327	77,625
Debt service					
Principal	35,840	43,210	50,770	78,150	59,415
Interest	16,413	16,178	14,471	12,414	17,003
Bond issuance costs	251	-	54	491	3,606
Advance refunding Escrow	1,466	-	-	-	-
Total Expenditures	283,673	301,109	309,894	381,907	481,552
Excess of revenues over (under) expenditures	4,784	(430)	6,241	(40,591)	(37,784)
Other Financing Sources (Uses)					
Bonds issued	55,870	-	18,100	151,005	199,045
Bond issuance costs	-	-	-	-	-
Refunding bonds issued	-	-	-	-	-
Payments to escrow agent	(27,235)	-	-	-	(44,790)
Other refunding payments	-	-	-	-	-
Premiums on sale of bonds	6,185	-	-	5,949	25,701
Sale of capital assets	673	809	11,883	18,586	21,370
Issuance of leases	-	-	-	-	-
Issuance of SBITA	-	-	-	-	-
Transfers in	656	1,491	3,764	2,241	6,554
Transfers out	(656)	(1,491)	(3,764)	(2,241)	(6,554)
Total other financing sources (uses)	35,493	809	29,983	175,540	201,326
Net change in fund balances	$ 40,277	$ 379	$ 36,224	$ 134,949	$ 163,542
Debt Service as a percentage of noncapital expenditures	20.10%	20.45%	23.63%	28.21%	18.54%

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

	2021	2022	2023	2024	2025
Revenues					
Taxes	$ 268,673	$ 278,410	$ 295,089	$ 329,641	$ 361,853
Licenses and permits	776	725	647	812	747
Federal and State funds	103,986	27,981	34,203	206,533	406,541
Fees and Charges for services	54,683	57,081	58,524	62,422	66,446
Fines and forfeitures	2,420	2,441	2,192	2,090	2,571
Other local government funds	13,131	4,026	1,118	4	1,849
Rental revenues	1,404	1,452	1,452	1,428	1,407
Investment earnings	1,167	(4,958)	39,963	62,790	58,922
Miscellaneous	2,942	1,393	1,919	2,014	2,651
Total Revenues	449,182	368,551	435,107	667,734	902,987
Expenditures					
General administration	39,656	59,029	63,280	45,090	48,246
Judicial	25,183	25,897	27,861	32,160	36,068
Financial administration	14,490	14,996	15,826	18,065	19,518
Legal	16,779	16,622	16,817	18,760	20,697
Public facilities	11,382	11,507	12,591	14,529	15,835
Equipment services	2,127	3,141	2,388	2,683	2,707
Public safety	63,664	81,362	89,110	106,486	119,823
Public transportation	17,907	17,835	23,334	24,166	32,588
Health and welfare	114,135	30,710	35,147	144,284	302,506
Culture and recreation	911	925	1,006	1,115	1,227
Conservation	263	291	292	322	342
Capital Outlay	64,267	106,282	95,719	186,739	217,343
Debt service					
Principal	62,125	66,507	66,337	65,129	69,171
Interest	18,773	18,511	19,495	29,697	42,503
Bond issuance costs	505	269	1,792	671	755
Advance refunding Escrow	-	-	-	-	-
Total Expenditures	452,167	453,884	470,995	689,896	929,329
Excess of revenues over (under) expenditures	(2,985)	(85,333)	(35,888)	(22,162)	(26,342)
Other Financing Sources (Uses)					
Bonds issued	100,300	82,870	243,395	184,660	208,510
Bond issuance costs	-	-	-	-	-
Refunding bonds issued	32,150	-	-	14,065	19,690
Payments to escrow agent	(32,159)	-	-	(15,370)	(21,540)
Other refunding payments	-	-	-	-	-
Premiums on sale of bonds	11,357	3,435	24,855	16,113	15,708
Sale of capital assets	19,638	21,339	9,859	47,979	9,402
Issuance of leases	-	-	585	9	-
Issuance of SBITA	-	-	1,412	1,824	7,956
Transfers in	3,247	2,700	3,663	11,357	2,715
Transfers out	(3,247)	(2,700)	(3,663)	(11,357)	(172,500)
Total other financing sources (uses)	131,286	107,644	280,106	249,280	69,941
Net change in fund balances	$ 128,301	$ 22,311	$ 244,218	$ 227,118	$ 43,600
Debt Service as a percentage of noncapital expenditures	20.25%	24.17%	22.94%	18.15%	21.44%

REVENUE CAPACITY

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

	Estimated Market Value							
Fiscal Year	Land	City Property	Personal Property	Telegraph, Telephone, Pipe Lines, Railroads	Total Estimated Market Value	Total Direct Tax Rate	Total Taxable Assessed Value	Ratio of Assessed to Estimated Actual Value
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%
2025	19,806,918	268,508,869	20,660,681	2,346,549	311,323,017	0.1493	270,998,282	87.05%

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.

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	2016	2017	2018	2019	2020
Collin County	100.00%	0.20840	0.19225	0.18079	0.17495	0.17253
Cities:						
Allen	100.00%	0.52000	0.51000	0.49800	0.48900	0.48500
Anna	100.00%	0.62900	0.60129	0.59129	0.59129	0.58300
Blue Ridge	100.00%	0.53865	0.50808	0.59411	0.56500	0.55825
Carrollton	0.45%	0.60370	0.59970	0.59497	0.58997	0.58750
Celina	89.00%	0.64500	0.64500	0.64500	0.64500	0.64500
Dallas	3.04%	0.78250	0.78040	0.77670	0.77660	0.77630
Fairview	100.00%	0.36000	0.36000	0.34971	0.34716	0.34716
Farmersville	99.98%	0.78756	0.78000	0.75000	0.75000	0.71204
Frisco	62.00%	0.45000	0.44660	0.44660	0.44660	0.44660
Garland	0.86%	0.70460	0.70460	0.70460	0.76960	0.76960
Josephine	93.00%	0.58000	0.54000	0.58000	0.57500	0.55908
Lavon	100.00%	0.45570	0.45570	0.45570	0.47896	0.47896
Lowry Crossing	100.00%	0.22954	0.22899	0.21412	0.19621	0.19101
Lucas	100.00%	0.31795	0.31795	0.30322	0.30322	0.29980
McKinney	100.00%	0.57300	0.54020	0.52517	0.51560	0.50865
Melissa	100.00%	0.61000	0.61000	0.60954	0.60954	0.60924
Murphy	100.00%	0.51000	0.50000	0.49000	0.49500	0.49500
Nevada	100.00%	0.19115	0.18500	0.17927	0.17927	0.17444
New Hope	100.00%	0.19600	0.19600	0.19600	0.23000	0.25000
Parker	100.00%	0.36598	0.36598	0.36598	0.36598	0.36598
Plano	96.00%	0.47860	0.46860	0.46030	0.44820	0.44820
Princeton	100.00%	0.68989	0.68989	0.68882	0.67630	0.65122
Prosper	72.00%	0.52000	0.52000	0.52000	0.52000	0.52000
Richardson	35.00%	0.62516	0.62516	0.62516	0.62516	0.62516
Royse City	33.00%	0.67710	0.62150	0.62150	0.62150	0.62150
Sachse	24.00%	0.75728	0.74728	0.72000	0.72000	0.72000
St. Paul	100.00%	0.36900	0.33289	0.31731	0.29298	0.28155
Weston	100.00%	0.36000	0.36000	0.36000	0.36000	0.36000
Wylie	97.00%	0.84890	0.78100	0.72585	0.68845	0.67198
School Districts:						
Allen I.S.D.	100.00%	1.59000	1.57000	1.55000	1.45890	1.43250
Anna I.S.D.	100.00%	1.67000	1.67000	1.67000	1.56835	1.47460
Bland I.S.D	11.45%	1.48800	1.42710	1.36400	1.31000	1.15270
Blue Ridge I.S.D.	100.00%	1.57149	1.57149	1.57149	1.56835	1.52400
Celina I.S.D.	100.00%	1.64000	1.64000	1.64000	1.54890	1.48320
Community I.S.D.	94.45%	1.62500	1.62500	1.67000	1.56835	1.48620
Farmersville I.S.D.	99.98%	1.39000	1.32000	1.32000	1.20943	1.14300
Frisco I.S.D.	67.00%	1.46000	1.46000	1.44000	1.33830	1.31020
Gunter I.S.D.	0.52%	1.62000	1.62000	1.62000	1.51834	1.50470
Leonard I.S.D.	10.98%	1.26620	1.25906	1.17000	1.06835	0.98010
Lovejoy I.S.D.	100.00%	1.67000	1.67000	1.67000	1.56835	1.55470
McKinney I.S.D.	100.00%	1.62000	1.62000	1.59000	1.48835	1.47470
Melissa I.S.D.	100.00%	1.67000	1.67000	1.67000	1.56835	1.46300
Plano I.S.D.	100.00%	1.43900	1.43900	1.43900	1.33735	1.32375
Princeton I.S.D.	100.00%	1.62000	1.62000	1.62000	1.56835	1.46980
Prosper I.S.D.	78.98%	1.67000	1.67000	1.67000	1.56835	1.49270
Rockwall I.S.D.	0.02%	1.46500	1.44000	1.43000	1.35000	1.31000
Royse City I.S.D.	100.00%	1.67000	1.67000	1.67000	1.56835	1.46480
Trenton I.S.D.	3.29%	1.46000	1.46000	1.42000	1.26835	1.17490
Van Alstyne I.S.D.	13.60%	1.52000	1.62000	1.62000	1.53590	1.45000
Whitewright I.S.D.	1.93%	1.35000	1.35000	1.32000	1.24535	1.16976
Wylie I.S.D.	100.00%	1.64000	1.64000	1.64000	1.53840	1.52050
Collin College	100.00%	0.08122	0.07981	0.08122	0.08122	0.08122

(Continued)

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

Governmental Subdivision	2021	2022	2023	2024	2025
Collin County	0.16809	0.15244	0.14934	0.14934	0.14934
Cities:					
Allen	0.47000	0.42120	0.42050	0.41175	0.41540
Anna	0.56950	0.53975	0.51072	0.50720	0.52507
Blue Ridge	0.52515	0.47225	0.50000	0.52855	0.42961
Carrollton	0.58250	0.56250	0.55375	0.53875	0.53750
Celina	0.64500	0.63476	0.61215	0.59817	0.57640
Dallas	0.77330	0.74580	0.73570	0.70470	0.69880
Fairview	0.34558	0.32158	0.31168	0.31028	0.31666
Farmersville	0.71204	0.71240	0.71240	0.67677	0.72500
Frisco	0.44660	0.44660	0.43221	0.42552	0.42552
Garland	0.75697	0.71669	0.68975	0.68975	0.68975
Josephine	0.51670	0.49156	0.46810	0.46810	0.46810
Lavon	0.47896	0.43000	0.42000	0.42000	0.42000
Lowry Crossing	0.17698	0.17396	0.15250	0.14700	0.20000
Lucas	0.28840	0.26802	0.25676	0.23905	0.25546
McKinney	0.49766	0.45749	0.42751	0.41551	0.41228
Melissa	0.56816	0.45617	0.45473	0.45412	0.45412
Murphy	0.49500	0.46500	0.40805	0.36253	0.35751
Nevada	0.26608	0.23019	0.32000	0.21504	0.22146
New Hope	0.23311	0.20783	0.18275	0.18275	0.20064
Parker	0.36598	0.32929	0.32268	0.31044	0.31044
Plano	0.44650	0.41760	0.41760	0.41760	0.43760
Princeton	0.60255	0.53454	0.44023	0.44023	0.44023
Prosper	0.51000	0.51000	0.51000	0.50500	0.50500
Richardson	0.61516	0.56095	0.56095	0.54218	0.54218
Royse City	0.62150	0.60500	0.58400	0.57800	0.57800
Sachse	0.70073	0.65042	0.65042	0.65042	0.65042
St. Paul	0.26597	0.26597	0.25000	0.22460	0.20801
Weston	0.29500	0.29500	0.36000	0.36000	0.36000
Wylie	0.64375	0.56233	0.53888	0.53430	0.54344
School Districts:					
Allen I.S.D.	1.40680	1.33040	1.14120	1.12580	1.12580
Anna I.S.D.	1.46030	1.44290	1.25750	1.25520	1.23990
Bland I.S.D	1.11200	1.02570	0.86940	0.87232	0.85693
Blue Ridge I.S.D.	1.46030	1.44290	1.25750	1.25520	1.24520
Celina I.S.D.	1.44090	1.42350	1.23810	1.23580	1.20890
Community I.S.D.	1.46030	1.44290	1.25750	1.25520	1.20770
Farmersville I.S.D.	1.35330	1.28865	1.18170	1.23940	1.21500
Frisco I.S.D.	1.26720	1.21290	1.02750	1.02520	1.01940
Gunter I.S.D.	1.46860	-	-	-	-
Leonard I.S.D.	0.96030	0.94290	1.22750	1.22520	1.22520
Lovejoy I.S.D.	1.50500	1.44290	1.25750	1.25520	1.25520
McKinney I.S.D.	1.37670	1.31290	1.12750	1.12520	1.10430
Melissa I.S.D.	1.46030	1.44290	1.25750	1.25520	1.22450
Plano I.S.D.	1.32075	1.25975	1.07785	1.04245	1.03955
Princeton I.S.D.	1.46030	1.44290	1.25750	1.25520	1.20720
Prosper I.S.D.	1.46030	1.44290	1.25750	1.25520	1.21410
Rockwall I.S.D.	1.27360	1.21460	1.01920	1.02690	1.06690
Royse City I.S.D.	1.46030	1.44290	1.25750	1.25520	1.25520
Trenton I.S.D.	1.14030	1.12290	1.25750	1.25520	1.20720
Van Alstyne I.S.D.	1.42790	1.41050	1.22510	1.22280	1.17480
Whitewright I.S.D.	1.11160	1.17990	0.98630	0.98630	0.97810
Wylie I.S.D.	1.45980	1.39790	1.21250	1.21020	1.17520
Collin College	0.08122	0.08122	0.08122	0.08122	0.08122

(Continued)

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	2016	2017	2018	2019	2020
Special Districts:						
Blue Meadow M.U.D. #3	100.00%	-	-	-	-	-
Celina MMD #2	100.00%	-	-	-	-	-
Chambers Grove M.U.D #1	100.00%	-	-	-	-	-
Collin County:						
M.U.D. #1	100.00%	1.05000	1.05000	1.05000	1.05000	1.05000
M.U.D. #2	100.00%	-	-	-	1.00000	1.00000
M.U.D. #4	100.00%	-	-	-	-	-
M.U.D. #5	100.00%	-	-	-	-	-
M.U.D. #6	100.00%	-	-	-	-	-
M.U.D. #10	100.00%	-	-	-	-	-
M.U.D. CR412	100.00%	-	-	-	-	-
Road District Trails of Blue Ridge	100.00%	-	-	-	-	0.15000
Elevon M.U.D. #1A	100.00%	-	-	-	-	-
Lakehaven M.U.D.	100.00%	-	-	-	-	-
LC M.U.D. #1	100.00%	-	-	-	-	-
Magnolia Pointe M.U.D. #1	100.00%	-	-	1.00000	1.00000	1.00000
McKinney:						
M.U.D. #1	100.00%	1.05000	1.05000	1.05000	1.05000	1.05000
M.U.D. #2	100.00%	-	-	-	-	-
North Collin County M.U.D #1	100.00%	-	-	-	-	-
North Parkway MMD#1	100.00%	-	-	-	-	-
Raintree MUD #1	100.00%	-	-	-	-	-
Rainwater Crossing MMD	100.00%	-	-	-	-	-
Riverfield MUD #1	100.00%	-	-	-	-	-
Seis Lagos Utility District	100.00%	0.26573	0.26924	0.27515	0.28220	0.29429
Uptown M.U.D. #1	100.00%	-	-	-	-	-
Van Alstyne:						
M.U.D. #2	100.00%	-	-	-	-	-
M.U.D. #3	100.00%	-	-	-	-	-
West Preston M.U.D #1	100.00%	-	-	-	-	-
Direct Rate Applied by Collin County		0.20840	0.19225	0.18079	0.17495	0.17253

Source: Central Appraisal District

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

Governmental Subdivision	2021	2022	2023	2024	2025
Special Districts:					
Blue Meadow M.U.D. #3	-	-	-	1.00000	1.00000
Celina MMD #2	-	-	-	-	0.77000
Chambers Grove M.U.D #1	-	-	-	-	1.20000
Collin County:					
M.U.D. #1	1.05000	1.00145	0.94817	0.92840	0.89000
M.U.D. #2	1.00000	1.00000	1.00000	1.00000	1.00000
M.U.D. #4	-	1.00000	1.00000	1.00000	1.00000
M.U.D. #5	-	-	1.10000	1.10000	1.10000
M.U.D. #6	-	-	-	-	1.20000
M.U.D. #10	-	-	-	1.00000	1.00000
M.U.D. CR412	-	1.00000	1.00000	1.00000	1.00000
Road District Trails of Blue Ridge	0.15000	0.15000	0.15000	0.15000	0.15000
Elevon M.U.D. #1A	-	1.20000	1.20000	1.20000	1.20000
Lakehaven M.U.D.	-	1.20000	1.20000	1.20000	1.20000
LC M.U.D. #1	-	-	1.00000	1.00000	1.00000
Magnolia Pointe M.U.D. #1	1.00000	1.00000	0.95000	0.95000	0.95000
McKinney:					
M.U.D. #1	1.03000	1.01900	0.99253	0.98753	0.98475
M.U.D. #2	-	1.05000	0.10500	1.05000	1.05000
North Collin County M.U.D #1	-	-	-	-	1.20000
North Parkway MMD#1	-	-	0.40800	0.40800	0.40800
Raintree MUD #1	-	-	1.20000	1.20000	1.20000
Rainwater Crossing MMD	-	-	-	-	0.80000
Riverfield MUD #1	-	-	1.00000	1.00000	1.00000
Seis Lagos Utility District	0.28079	0.22064	0.19885	0.18332	0.17476
Uptown M.U.D. #1	-	0.80000	0.80000	0.80000	0.80000
Van Alstyne:					
M.U.D. #2	1.00000	1.00000	1.00000	1.00000	1.00000
M.U.D. #3	-	-	1.00000	1.00000	1.00000
West Preston M.U.D #1	-	-	-	-	0.80000
Direct Rate Applied by Collin County	0.16809	0.15244	0.14934	0.14934	0.14934

Source: Central Appraisal District

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

Name of Taxpayer	Nature of Property	Fiscal Year 2025 Taxable Assessed Value	Fiscal Year 2025 Percent of Total Taxable Assessed Value	Fiscal Year 2016 Taxable Assessed Value	Fiscal Year 2016 Percent of Total Taxable Assessed Value
Oncor Electric	Utility	803,351	0.30%	543,516	0.56%
Toyota Motor North America Inc	Manufacturer	631,000	0.23%	-	-%
Texas Instruments Inc	Manufacturer	616,138	0.23%	-	-%
JP Morgan Chase Bank NA	Commercial	612,013	0.23%	-	-%
Legacy West Investors LP	Investment	476,809	0.18%	-	-%
CoreWeave Inc	Commercial	441,214	0.16%	-	-%
Atmos Energy	Utility	435,529	0.16%	-	-%
JFSF Edgewood 1-3 LLC	Commercial	427,855	0.16%	-	-%
Bank of America NA	Commercial	382,899	0.14%	252,609	0.26%
Liberty Mutual Plano LLC	Commercial	373,704	0.14%	-	-%
No longer eligible for listing		347,732	0.13%	1,653,409	1.71%
Total		$ 5,548,244	2.06%	$ 2,449,534	2.53%
Total Assessed Value and Percentage of Total		$ 270,998,282	100.00%	$ 96,807,570	100.00%

Source: Central Appraisal District

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

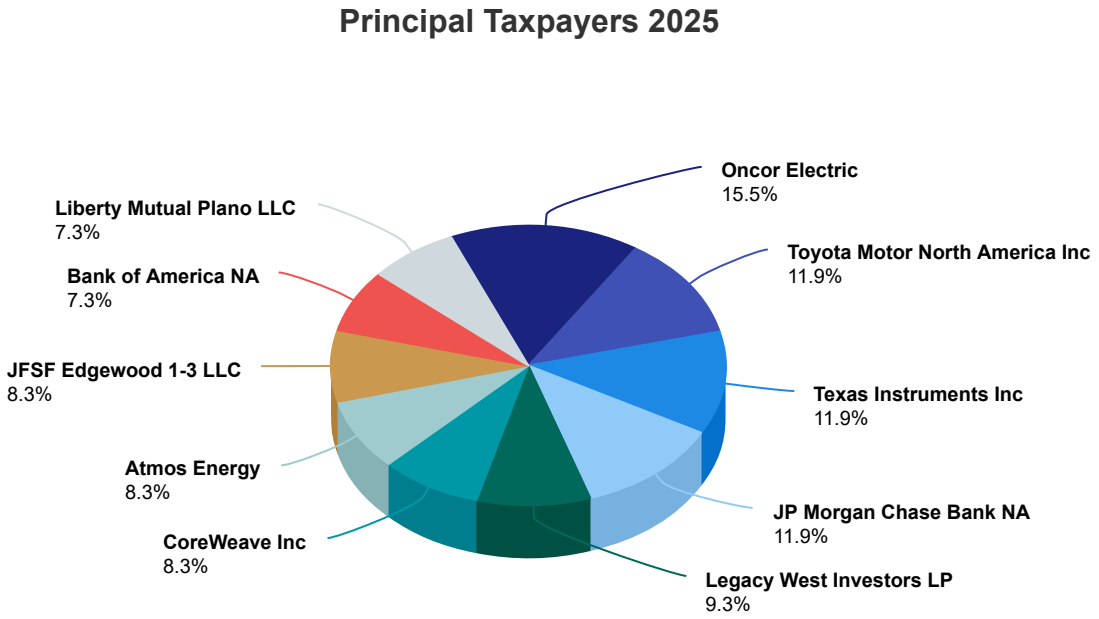


Table 2.4 - Property Tax Levies and Collections
Last Ten Fiscal Years
(Amounts expressed in thousands)

					Collected within the Fiscal Year of the Levy			Total Collections to Date			
Fiscal Year	Tax Year	Original Levy [1]	Adjustments to Original Levy [1]	Adjusted Original Levy [1]	Amount	% of Adjusted Levy	Collections in Subsequent Years	Amount	% of Adjusted Levy	Outstanding Delinquent Taxes 9/30/2025	% of Delinquent Taxes to Total Adjusted Levy
2016	2015	212,130	4,949	217,079	215,046	99.06%	1,907	216,953	99.94%	126	0.06%
2017	2016	219,829	5,402	225,231	223,814	99.37%	1,276	225,090	99.94%	141	0.06%
2018	2017	232,110	3,809	235,919	234,960	99.59%	799	235,759	99.93%	160	0.07%
2019	2018	242,175	5,180	247,355	246,145	99.51%	1,038	247,183	99.93%	172	0.07%
2020	2019	251,866	6,534	258,400	256,908	99.42%	1,251	258,159	99.91%	241	0.09%
2021	2020	267,532	411	267,943	266,172	99.34%	1,532	267,704	99.91%	239	0.09%
2022	2021	273,655	4,097	277,752	276,073	99.40%	1,285	277,358	99.86%	394	0.14%
2023	2022	283,484	9,692	293,176	292,703	99.84%	(43)	292,660	99.82%	516	0.18%
2024	2023	331,516	(4,801)	326,715	327,002	100.09%	(978)	326,024	99.79%	691	0.21%
2025	2024	366,136	(5,192)	360,944	359,853	99.70%	-	359,853	99.70%	1,091	0.30%

[1] Taxes are levied on assessed property values as of January 1 of prior calendar year (i.e., in 2025, taxes are levied on calendar year 2024).

[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

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

	Governmental Activities							
Fiscal Year	General Obligation Bonds	Tax Notes	Unamortized Premium	Lease Liability	Subscription Liability	Total Primary Government	Percentage of Personal Income*	Per Capita*
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
2025	974,835	7,920	93,235	305	6,055	1,082,350	0.96%	863

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.

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
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
2025	982,755	93,235	5,990	1,070,000	0.39%	853	270,998,282	1,254,658

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

Table 3.3 - Direct and Overlapping Governmental Activities Debt
As of September 30, 2025
(amounts expressed in thousands)

Governmental Unit	Debt Outstanding	Unamortized Premium	Lease Liability	Subscription Liability	Estimated Percentage Applicable*	Estimated Share of Overlapping Debt
Debt repaid with property taxes:						
County	$ 982,755	$ 93,235	$ 305	$ 6,055	100%	$ 1,082,350
Total direct and overlapping debt						$ 1,082,350

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.

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

	2016	2017	2018	2019	2020
Debt Limit	$ 27,260,356	$ 31,008,977	$ 34,606,832	$ 37,408,069	$ 39,262,977
Total net debt applicable to limit	375,918	331,038	296,586	386,209	519,099
Legal debt margin	$ 26,884,438	$ 30,677,939	$ 34,310,246	$ 37,021,860	$ 38,743,878
Total net debt applicable to the limit as percent of debt limit.	1.38%	1.07%	0.86%	1.03%	1.32%

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

	2021	2022	2023	2024	2025
Debt Limit	$ 41,938,772	$ 49,082,070	$ 56,375,860	$ 62,777,195	$ 67,749,571
Total net debt applicable to limit	520,232	589,651	788,178	918,266	1,076,360
Legal debt margin	$ 41,418,540	$ 48,492,419	$ 55,587,682	$ 61,858,929	$ 66,673,211
Total net debt applicable to the limit as percent of debt limit.	1.24%	1.20%	1.40%	1.46%	1.59%

Total taxable assessed value			270,998,282
25% of total taxable assessed value			$ 67,749,571
Amount of debt applicable to debt limit:			
Total gross bonded debt		$ 1,082,350	
Less amount available in debt service to retire general obligation bonds and certificated of obligation		$ 5,990	
Total amount of net debt applicable to debt limit			1,076,360
Legal debt margin			$ 66,673,211

Source: Annual Report and County Report of property value filed by Tax Assessor/Collector.

DEMOGRAPHIC AND ECONOMIC INFORMATION

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
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%
2025	1,254,658	112,276,655	89,488	37.7	4.00%

Source: Texas Workforce Commission & Bureau of Economic Analysis FRED Economic Data, St. Louis FED
* Unavailable
Note: Per Capita Personal income*Population=Personal Income

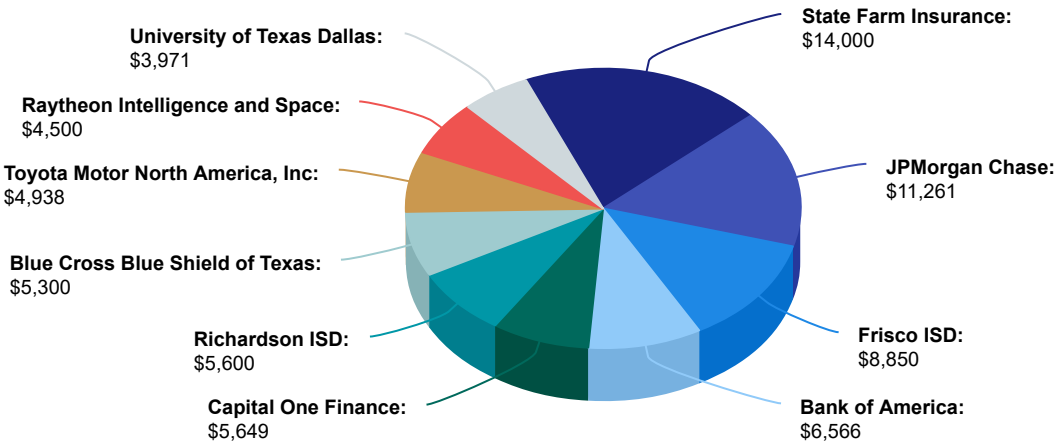
Table 4.2 - Principal Employers Current Year and Ten Years Ago (amounts expressed in thousands)

	2025		2016	
Employer	Employees	Percentage of Total County Employees	Employees	Percentage of Total County Employees
State Farm Insurance	14,000	2.06%	-	-%
JPMorgan Chase	11,261	1.66%	6,000	1.24%
Frisco ISD	8,850	1.30%	-	-%
Bank of America	6,566	0.97%	4,646	0.96%
Capital One Finance	5,649	0.83%	3,683	0.76%
Richardson ISD	5,600	0.82%	-	-%
Blue Cross Blue Shield of Texas	5,300	0.78%	3,100	0.64%
Toyota Motor North America, Inc	4,938	0.73%	4,000	0.82%
Raytheon Intelligence and Space	4,500	0.66%	-	-%
University of Texas Dallas	3,971	0.58%	3,500	0.72%
No longer eligible for listing	3,759	0.55%	27,300	5.62%
Total	74,394	10.94%	52,229	10.76%
Total Employed in the County[1]	680,301		485,601	

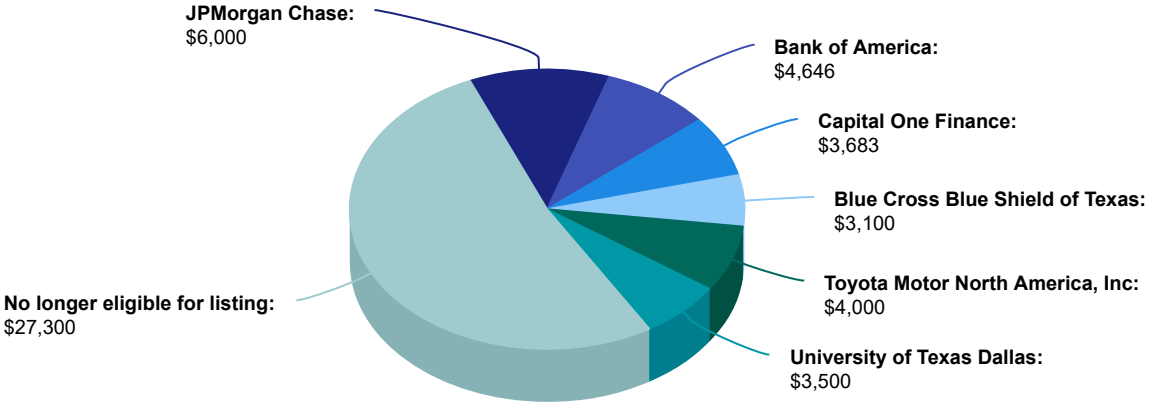
Source: City of Frisco, City of McKinney, City of Plano, City of Richardson

[1] Texas A&M University

Principal Employers 2025



Principal Employers 2016



OPERATING INFORMATION

Table 5.1 - County Employees by Function*
Last Ten Fiscal Years
September 30, 2025

Function	2016	2017	2018	2019	2020
General Administration	168	161	163	185	219
Judicial	232	231	262	286	285
Financial Administration	151	162	179	185	183
Legal	120	124	137	147	148
Public Facilities	53	53	56	55	58
Equipment Services	12	13	14	14	14
Public Safety	775	818	947	980	948
Public Transportation	90	91	105	100	104
Health and Welfare	62	64	70	78	78
Culture and Recreation	11	11	13	13	12
Conservation	6	5	6	5	7
Total County Employees	1,680	1,733	1,952	2,048	2,056

* Source - County Human Resources Management System - Position Budget

Table 5.1 - County Employees by Function*
Last Ten Fiscal Years
September 30, 2025

Function	2021	2022	2023	2024	2025
General Administration	214	171	177	183	192
Judicial	278	275	300	302	327
Financial Administration	176	181	186	180	198
Legal	147	155	145	149	142
Public Facilities	61	78	76	77	98
Equipment Services	14	14	13	14	13
Public Safety	965	975	990	1,043	1,116
Public Transportation	105	102	96	109	118
Health and Welfare	91	104	96	92	83
Culture and Recreation	15	12	11	15	14
Conservation	7	6	7	7	7
Total County Employees	2,073	2,073	2,097	2,171	2,308

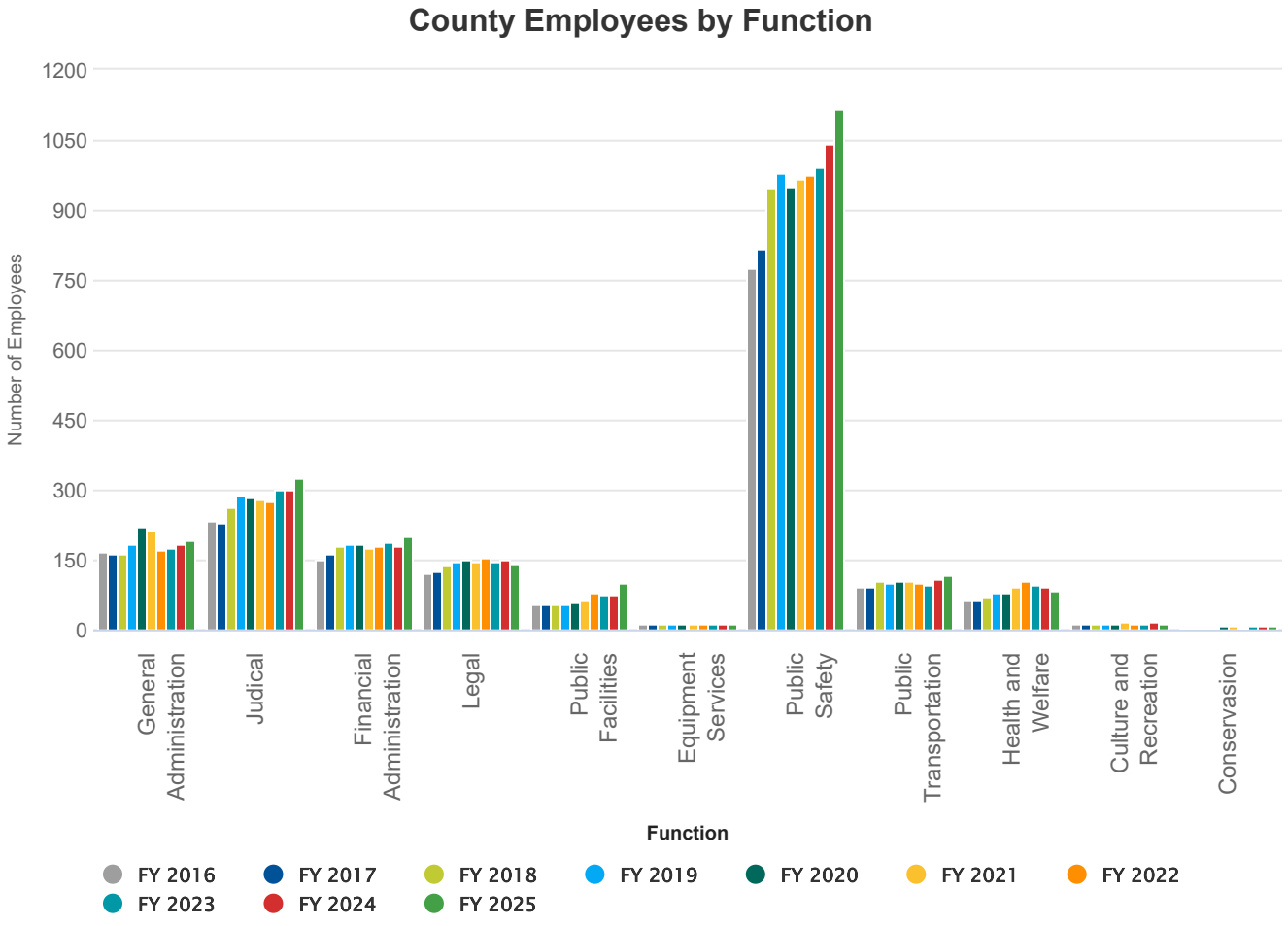


Table 5.2 - Operating Indicators by Function/Program*
Last Ten Fiscal Years
September 30, 2025

Function/Program	2016	2017	2018	2019	2020
General Administration					
Number of registered voters	540,084	549,039	573,099	600,000	636,332
Vital statistics filed	18,850	18,603	19,027	20,083	21,329
Judicial					
Number of civil cases	15,578	16,384	17,119	18,153	17,157
Number of criminal cases	5,486	5,858	6,139	7,148	6,180
Financial Administration					
Number of property tax transactions	390,034	431,538	439,838	464,708	418,751
Number of registered vehicles	906,167	857,194	903,109	930,525	907,290
Legal					
Number of new felony cases	3,836	3,934	4,166	4,787	3,544
Number of convictions	5,085	5,663	6,042	6,316	4,935
Public Facilities					
Number of work orders completed	39,263	37,428	42,511	22,057	21,831
Number of construction projects	46	44	50	35	63
Equipment Services					
Number of job orders	4,207	4,028	3,050	3,327	3,800
Public Safety					
Number of autopsies performed	373	346	337	301	296
Number of inspections	2,416	2,814	2,850	2,245	2,115
Number of emergency responses	34,836	30,736	25,074	25,093	68,021
Number of book-ins	19,680	17,150	18,534	19,103	13,890
Public Transportation					
Miles of road resurfaced	10	6	5	10	32
Health and Welfare					
Number of immunizations	12,446	13,380	15,121	15,375	13,626
Number of clinic visits	10,929	8,611	2,548	11,959	8,908
WIC participants	9,332	9,117	8,246	7,230	7,354
Substance abuse assessments	1,096	1,484	1,346	1,429	976
Culture and Recreation					
Number of events	358	394	389	359	271
Conservation					
Number of seminars	481	337	882	180	185
News releases	173	41	11	10	25
Volunteers trained	3,859	3,139	3,048	4,265	4,170
County Extension newsletters	96,216	85,785	62,728	74,274	129,933

* 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.

Table 5.2 - Operating Indicators by Function/Program*
Last Ten Fiscal Years
September 30, 2025

Function/Program	2021	2022	2023	2024	2025
General Administration					
Number of registered voters	667,187	696,712	706,388	751,832	705,100
Vital statistics filed	22,683	23,803	24,055	24,750	25,687
Judicial					
Number of civil cases	17,844	17,751	17,761	19,069	20,681
Number of criminal cases	7,366	7,005	8,719	10,466	10,127
Financial Administration					
Number of property tax transactions	450,387	502,519	511,013	502,715	534,043
Number of registered vehicles	1,002,284	1,050,451	1,075,462	1,044,768	1,094,227
Legal					
Number of new felony cases	4,794	4,204	5,948	7,098	9,857
Number of convictions	6,474	6,368	6,367	8,491	9,675
Public Facilities					
Number of work orders completed	18,944	20,331	19,557	17,803	16,553
Number of construction projects	59	51	56	74	69
Equipment Services					
Number of job orders	2,986	2,863	3,082	3,018	3,319
Public Safety					
Number of autopsies performed	661	319	309	249	307
Number of inspections	2,956	3,354	3,211	3,744	4,340
Number of emergency responses	64,033	71,914	80,098	88,019	82,471
Number of book-ins	13,528	14,645	15,179	16,350	17,485
Public Transportation					
Miles of road resurfaced	32	21	42	25	32
Health and Welfare					
Number of immunizations	12,805	17,172	14,149	13,551	9,090
Number of clinic visits	7,860	13,740	11,278	9,820	16,025
WIC participants	6,896	7,408	8,107	9,258	10,047
Substance abuse assessments	1,162	1,196	1,146	1,434	1,310
Culture and Recreation					
Number of events	326	336	340	258	270
Conservation					
Number of seminars	211	588	186	367	254
News releases	25	13	20	2,413	2,650
Volunteers trained	4,086	4,748	5,067	5,672	6,001
County Extension newsletters	97,928	145,599	125,116	161,272	183,506

Table 5.3 - Capital Assets Statistics by Function/Program*
Last Ten Fiscal Years
September 30, 2025

Function/Program	2016	2017	2018	2019	2020
General Administration					
Number of voting machines	986	1,420	1,800	2,000	2,260
Financial Administration					
Formax folder system	1	1	1	1	1
Public Facilities					
Number of county facilities	30	30	32	32	32
Equipment Services					
Number of vehicles in county fleet	329	341	329	332	337
Public Safety					
Number of patrol units	27	28	29	29	30
Number of illegal dumping surveillance cameras	6	6	6	6	6
Public Transportation					
Miles of county asphalt roads	647	648	649	645	637
Number of county bridges maintained	107	112	111	111	111
Health and Welfare					
Number of medical tables	12	12	12	15	15
Culture and Recreation					
Acres of open space	672	672	672	672	672

* Source - County departmental and court statistical reports for state and local reporting requirements.

Function/Program	2021	2022	2023	2024	2025
General Administration					
Number of voting machines	2,260	2,260	2,260	2,260	2,260
Financial Administration					
Formax folder system	1	1	1	1	1
Public Facilities					
Number of county facilities	34	34	34	34	34
Equipment Services					
Number of vehicles in county fleet	346	356	360	355	374
Public Safety					
Number of patrol units	32	32	34	19	19
Number of illegal dumping surveillance cameras	-	-	-	-	-
Public Transportation					
Miles of county asphalt roads	631	631	614	614	615
Number of county bridges maintained	111	110	110	110	109
Health and Welfare					
Number of medical tables	13	15	15	15	15
Culture and Recreation					
Acres of open space	672	672	672	672	672

Collin County, Texas

www.collincountytx.gov