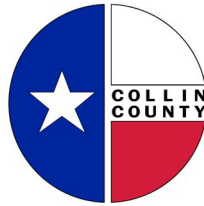


Robert D. Cone
Collin County Auditor



Office of the Collin County Auditor

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To: County Judge and Commissioners Court

From: Robert D. Cone, County Auditor

Date: June 8th, 2026

Re: Revenue Reallocation

The Auditor's Office performs frequent and systematic reviews of County revenue sources as part of its ongoing financial oversight responsibilities. During a recent review, it was identified that two revenue sources historically budgeted within the Road & Bridge Fund were being deposited directly into that fund rather than first being recorded in the General Fund as required by state law.

Texas Tax Code §152.123 requires the County's commission from Motor Vehicle Sales Tax collections to be deposited into the General Fund. Transportation Code §501.138 likewise requires the County's share of Vehicle Title Application Fees to first be deposited into the General Fund.

Accordingly, the Auditor's Office has redirected these revenue streams to the General Fund in compliance with the applicable statutory requirements.

Because these revenues were included as budgeted revenue within the FY 2026 Road & Bridge Fund budget adopted by Commissioners Court through CO 2025-874-08-25, staff requests approval of the attached Court Order authorizing the transfer of these funds from the General Fund to the Road & Bridge Fund in order to align with the intent of the FY 2026 Adopted Budget.

The requested transfer totals \$18,663,622, consisting of \$17,868,542 in Tax Code §152.123 revenue and \$795,080 in Transportation Code §501.138 revenue.
