

Analysis of the County's Operations – Figure A-3 provides a summary of the County's operations for the year ended September 30, 2013, and comparative data from 2012.

Figure A-3
ROCKWALL COUNTY'S NET POSITION

	Governmental Activities	
	2013	2012
REVENUES		
Program revenues:		
Charges for services	\$ 6,841,008	\$ 5,879,306
Operating grants and contributions	4,812,739	858,739
Capital grants and contributions	7,320	29,600
General revenues:		
Property taxes	27,043,675	26,849,646
Mixed drink taxes	227,299	202,896
Sales tax	347,819	269,863
Investment earnings	89,062	160,606
Gain on sale of assets	843,545	194,210
Miscellaneous	41,706	39,748
Total revenues	<u>40,254,173</u>	<u>34,484,614</u>
EXPENSES		
General government	5,522,225	5,423,438
Financial administration	1,687,204	1,752,080
Roads and bridges	20,193,170	9,061,497
Public safety	11,698,310	11,462,939
Public services	560,015	763,569
Public facilities	585,122	706,107
Judicial	3,257,514	2,994,833
Legal	1,838,282	1,776,835
Culture and recreation	1,517,513	1,520,272
Health and welfare	980,619	1,143,843
Conservation	89,046	107,024
Interest on long-term debt	3,434,549	2,579,739
Total expenditures	<u>51,363,568</u>	<u>39,292,176</u>
INCREASE IN NET POSITION	(11,109,395)	(4,807,562)
NET POSITION, BEGINNING	40,980,480	53,969,906
PRIOR PERIOD ADJUSTMENT	-	(8,181,864)
NET POSITION, ENDING	<u>\$ 29,871,085</u>	<u>\$ 40,980,480</u>

Governmental-type Activities – Governmental-type activities decreased the County's net position \$(11,109,395). This decrease was mainly influenced by several highway projects being participated in by Rockwall County, Texas. The County is participating with the state and federal government in several road projects within the County. The main projects are IH-30 at FM 551, SH 66 and IH-30 at FM 3549. These three projects had \$17,129,408 of expenses in FY 2013. Since these projects are for state and federal highways, the County expenses these items as the roads that are being constructed will not be maintained by the County. Although the County did receive \$4,418,000 of highway department grant funding, the increase in road and bridge expenses in FY 2013 over FY 2012 was \$11,131,673. The County will ultimately receive \$20,792,000 inclusive of the \$4,418,000 recorded in the current fiscal year.