

Figure A-3
ROCKWALL COUNTY'S NET POSITION

	Governmental Activities	
	2016	2015
REVENUES		
Program revenues:		
Charges for services	\$ 5,918,973	\$ 5,683,387
Operating grants and contributions	2,114,793	4,738,006
Capital grants and contributions	50,401	43,746
General revenues:		
Property taxes	33,387,602	31,420,182
Mixed drink taxes	332,097	310,873
Sales tax	1,510,563	1,458,919
Investment earnings	299,040	152,083
Gain on sale of assets	37,715	51,075
Miscellaneous	127,245	363,904
Total revenues	<u>43,778,429</u>	<u>44,222,175</u>
EXPENSES		
General government	5,636,027	5,874,990
Financial administration	1,944,700	1,845,403
Roads and bridges	14,295,237	8,930,465
Public safety	12,607,729	12,097,895
Public services	577,138	554,909
Public facilities	1,360,462	1,177,026
Judicial	4,012,060	3,561,402
Legal	2,360,870	2,187,226
Culture and recreation	1,615,482	1,514,662
Health and welfare	1,278,773	1,274,482
Conservation	106,645	89,661
Interest on long-term debt	3,978,964	3,868,690
Total expenditures	<u>49,774,087</u>	<u>42,976,811</u>
INCREASE IN NET POSITION	(5,995,658)	1,245,364
NET POSITION, BEGINNING	22,576,815	20,894,849
PRIOR PERIOD ADJUSTMENT	(2,695,151)	436,602
NET POSITION, ENDING	<u>\$ 13,886,006</u>	<u>\$ 22,576,815</u>

Governmental-type Activities – Governmental-type activities decreased the County's net position \$8,690,809 . The decrease in net assets of \$8,690,809 was caused by a couple of things. The first was that the County continued to work on state and federal highway projects that run through the County. The expenditures for those items were over \$5 million more than FY 2015. In addition to that increase, there was also a reduction in the amount of grant revenue that the County earned on the expenditure of these funds. The decrease in grant revenue was due to the County maximizing the amount of these projects that will be reimbursed by the State Department of Transportation. All other revenues and expenditures remained consistent with that of prior year. However, the effects of the highway projects was the main reason for the decrease in net assets in FY 2016.