

ROCKWALL COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	General	Road Improvements Bond 2008	Debt Service	Other Governmental Funds	Total Governmental
REVENUES					
Property taxes	\$ 25,085,235	\$ -	\$ 8,229,288	\$ 8,421	\$ 33,322,944
Beverage taxes	332,097	-	-	-	332,097
Fines and forfeitures	803,422	-	-	332,027	1,135,449
Sales taxes	1,166,553	-	-	344,010	1,510,563
Fees and commissions	1,892,785	-	-	2,579,761	4,472,546
Intergovernmental	580,231	1,068,737	-	526,725	2,175,693
Election	-	-	-	130,766	130,766
Investment earnings	209,910	53,369	13,256	20,654	297,189
Miscellaneous	71,939	-	-	71,943	143,882
Total revenues	<u>30,142,172</u>	<u>1,122,106</u>	<u>8,242,544</u>	<u>4,014,307</u>	<u>43,521,129</u>
EXPENDITURES					
Current:					
General government	3,388,564	-	-	437,199	3,825,763
Financial administration	1,919,603	-	-	-	1,919,603
Commissioner expenses	437,242	-	-	-	437,242
Roads and bridges	-	12,313,196	-	1,647,843	13,961,039
Public safety	11,058,643	-	-	1,104,602	12,163,245
Public facilities	573,034	-	-	-	573,034
Public services	675,587	-	-	657,821	1,333,408
Judicial	3,898,563	-	-	78,591	3,977,154
Legal	2,282,282	-	-	35,986	2,318,268
Culture and recreation	1,142,632	-	-	135,336	1,277,968
Health and welfare	1,273,064	-	-	-	1,273,064
Conservation	101,404	-	-	-	101,404
Capital outlay	1,105,595	-	-	2,548,781	3,654,376
Debt service:					
Principal	-	-	4,120,000	-	4,120,000
Interest and fiscal charges	-	-	3,905,829	-	3,905,829
Bond issuance cost and fees	-	69,550	72,194	-	141,744
Total expenditures	<u>27,856,213</u>	<u>12,382,746</u>	<u>8,098,023</u>	<u>6,646,159</u>	<u>54,983,141</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>2,285,959</u>	<u>(11,260,640)</u>	<u>144,521</u>	<u>(2,631,852)</u>	<u>(11,462,012)</u>
OTHER FINANCING SOURCES (USES)					
Issuance of long-term debt	-	14,010,000	7,370,000	-	21,380,000
Transfers in	-	-	-	239,262	239,262
Transfers out	(534,262)	-	-	-	(534,262)
Premium on issuance of bonds	-	1,144,249	-	-	1,144,249
Payment to bond refunding escrow agent	-	-	(7,297,806)	-	(7,297,806)
Sale of capital assets	37,715	-	-	-	37,715
Total other financing sources and uses	<u>(496,547)</u>	<u>15,154,249</u>	<u>72,194</u>	<u>239,262</u>	<u>14,969,158</u>
NET CHANGE IN FUND BALANCES	1,789,412	3,893,609	216,715	(2,392,590)	3,507,146
FUND BALANCES, BEGINNING	<u>16,649,652</u>	<u>7,084,179</u>	<u>703,049</u>	<u>10,309,272</u>	<u>34,746,152</u>
FUND BALANCES, ENDING	<u>\$ 18,439,064</u>	<u>\$ 10,977,788</u>	<u>\$ 919,764</u>	<u>\$ 7,916,682</u>	<u>\$ 38,253,298</u>

The accompanying notes are an integral part of these financial statements.