

**Figure A-3**  
**ROCKWALL COUNTY'S NET POSITION**

|                                    | Governmental Activities |                      |
|------------------------------------|-------------------------|----------------------|
|                                    | 2016                    | 2015                 |
| <b>REVENUES</b>                    |                         |                      |
| 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>    |
| <b>EXPENSES</b>                    |                         |                      |
| 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>    |
| <b>INCREASE IN NET POSITION</b>    | ( 5,995,658)            | 1,245,364            |
| <b>NET POSITION, BEGINNING</b>     | 22,576,815              | 20,894,849           |
| <b>PRIOR PERIOD ADJUSTMENT</b>     | <u>( 2,695,151)</u>     | <u>436,602</u>       |
| <b>NET POSITION, ENDING</b>        | <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.