Rockwall County, Texas

Annual Comprehensive Financial Report

For The Fiscal Year Ended
September 30, 2024

Lisa Constant Wylie
County Auditor

ROCKWALL COUNTY, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

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LISA CONSTANT WYLIE
County Auditor

March 28, 2025

The Honorable District Judges;
The Honorable Members of the Rockwall County, Texas Commissioners Court; and
The Citizens of Rockwall County

Ladies and Gentlemen:

Local Government Code of the State of Texas requires that Rockwall County publish within six months of the close of each fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Per that requirement, we hereby issue the annual comprehensive financial report of Rockwall County for the fiscal year ended September 30, 2024.

This report consists of management's representations concerning the finances of Rockwall County. Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed the anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements. As financial management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Pattillo, Brown & Hill, L.L.P., a firm of licensed certified public accountants, has audited Rockwall County financial statements. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended September 30th are free of material misstatements. The independent audit involves examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing principles used and significant estimates made by management; and evaluating the overall financial presentation. Pattillo, Brown & Hill has issued an unmodified ("clean") opinion on Rockwall County's financial statements for the year ended September 30, 2024. The independent auditor's report is located at the front of the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

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lconstantwylie@rockwallcountytexas.co

Profile of the Government

Rockwall County was organized in 1873 and is located approximately 25 miles east of the City of Dallas, on the eastern shore of Lake Ray Hubbard. The County has a land area of approximately 149 square miles. The City of Rockwall is the County Seat.
In 2023, the County celebrated its 150th year anniversary. According to the Dallas Business Journal, Rockwall County is the second fastest growing county in Texas.–Over the last 20 years, between 2000 and 2023, the population of Rockwall County increased by approximately 88,000 citizens. The figures suggest that the population has not reached its peak yet and is showing a trend of further growth.

Rockwall County operates as specified under the Constitution of the State of Texas and its statutes which provide for a Commissioners Court consisting of the County Judge and four Commissioners, one for each of four geographical commissioners precincts. The County Judge is elected for a term of four years and the Commissioners for four year staggered terms. Other major County elected officers include the County Clerk and the County Treasurer. The County Auditor is appointed for a term of two years by and serves at the will of the District Judges whose courts are located in Rockwall County.

Rockwall County provides essential elements that make our communities livable: county roads and bridges, public improvements, juvenile probation and education, law enforcement and corrections, a court system to protect our legal rights, secure storage of our important public records and protection against threats to public health, to include providing health care to the indigent.

The County Judge serves as budget officer for the Commissioners Court of the county. The County Judge is responsible for preparing an annual budget for all funds. The County Judge assisted by the County Auditor shall prepare a budget to cover all proposed expenditures of the county government for the succeeding fiscal year. The annual budget serves as the foundation for the County of Rockwall's financial planning and control. All County funds, including special revenue funds, are annually appropriated and have their budgets adopted. The budget is prepared by fund, function (e.g., public safety) and department (e.g., County Sheriff). The budget must show as definitively as possible the purpose of each expenditure and the amount of money to be spent. Rockwall County's budget is adopted on a basis consistent with generally accepted accounting principles. The totals for Personnel Services, Operating Costs, Other Services and Charges, Travel & Training, Capital Outlay and Debt Service are considered budget line items and over-expenditures of these line items will not occur.

In preparing the budget, the County Judge and County Auditor estimate the revenue to be derived from taxes that will be levied and collected in the succeeding fiscal year and shall include that revenue in the estimate of funds available to cover the proposed budget.

When the County Judge has completed the preparation of the budget, the Judge files a copy of the proposed draft budget with the County Clerk. The copy is available for inspection by any person. The proposed draft budget shall also be available on the county's internet website.

The Commissioners Court will hold a public hearing to allow any taxpayer of the County to attend and participate in the hearing. The Commissioners Court may make any changes in the proposed budget that it considers warranted by law and required in the best interest of the taxpayers. The Commissioners Court may levy taxes only in accordance with the budget. After final approval of the budget, the County Auditor shall file the budget with the County Clerk. Expenditures of county funds will be made only in strict compliance with the budget, unless an emergency is authorized. The Commissioners Court may

authorize an emergency expenditure as an amendment to the original budget only in a case of grave public necessity to meet an unusual and unforeseen condition that could not have been included in the original budget through the use of reasonably diligent thought and attention. If the Court amends the original budget to meet an emergency, the Court files a copy of its order amending the budget with the County Clerk. The clerk attaches the copy to the original budget.
The Commissioners Court, by order, may transfer an amount budgeted for one item to another budgeted item or department. However, the legal level of control is the department level within a fund, meaning that the level at which charges to appropriations may not legally exceed appropriations.

State law requires counties to adopt a budget before they adopt a tax rate. Chapter 26 of the Property Tax Code requires taxing units to comply with truth in taxation laws in setting the tax rates. This law has two purposes: to make the taxpayers more knowledgeable about tax rate proposals and, in certain cases, to allow taxpayers to roll back or limit a tax increase.

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which Rockwall County operates.

Local Economy. Rockwall County includes the cities of Rockwall, Heath, Fate, McLendon-Chisholm, and portions of the cities of Royse City, Rowlett and Wylie.

Rockwall County's growth has been fueled by its location on I-30 and close proximity to Dallas, Texas, a major urban metroplex. S&P Global Ratings overviewed that the combination of a growing tax base and prudent budget management, the County has grown its reserves to very strong levels therefore S&P Global Ratings raised its rating to AA+ from AA based on continued economic expansion and consistent and sustained strong reserves. In 2024, Fitch Ratings upgraded Rockwall County, TX ratings to AAA from AA. Fitch Rating's upgrade stems from Rockwall's strong demographic and economic level metrics, particularly it's high educational attainment and median household income and population trend measured within "strongest" assessment category.

Long-Term Financial Planning

Rockwall County continues to address mobility improvements necessary to adapt to the County's growth. The Commissioners Court has been an integral part of a countywide consortium of all the cities within the county and the County itself to complete a prioritized list of road projects. In 2004 ($17,250,000) and in 2008 ($100,000,000) bond programs were overwhelmingly approved by our voters. In November 2021 the voters again approved of another $150,000,000 for additional road improvements in the County.

The County received federal funding via the American Rescue Plan Act of approximately $20.4 million. The Court voted to build an annex building on County property adjacent to the Courthouse to provide a large assembly room for the citizens and office space for County staff. The project broke ground in May 2024 and plans for completion will be July 2025.

The Commissioners Court voted to add funding to the annual budget to hire a consulting firm to help draft a County Strategic Plan 2050. A collaboration with citizens, County officials and a consulting firm have designed a strategic plan to guide the County's growth and development over the next quartercentury, ensuring that future generations benefit from a vibrant, safe and sustainable community. The plan will be presented to the Commissioners Court in the spring of 2025.

Relevant Financial Policies

The Rockwall County Commissioners Court ensures financial stability within the county government by adopting conservative and responsible policies that allow the County to meet the necessary needs of the county but to also continue to increase capacity and grow fund balance.

The County's Debt Management Policy was adopted to ensure that all debt financing required to provide capital needed for equipment and infrastructure improvements will be undertaken only after careful consideration of the following:

- the need is a priority,
- the impact of the funding requirements on the debt capacity,
- the requirement for major infrastructure needs have been communicated to the taxpaying public,
- the forecast amortization of the debt does not disrupt the relationship between the maintenance & operation and debt service portions of the overall tax rate,
- the obligations have been timed for issuance and delivery so that proceeds are spent in an efficient manner and,
- the factors are taken into consideration as to arbitrage and,
- an existence of a climate favorable to the issuance of long term and/or short-term debt is present.

The County's Financial Reserve Policy was adopted as a policy to maintain an appropriate yet conservative level of fund balance. The County's governing body has set this policy to achieve and maintain a reserve balance providing for four to six months of its annual budgeted expenditures. The use of available funds in the reserve shall be determined by deliberative action of the Commissioners Court based upon consideration of the current and economic environment at the time the expenditure is established, the impact of the projected operating and capital expenditures on the cash needs of the County, the acknowledgement of the difference between operating and capital needs, the methods of alternative financing and lastly to manage the tax rate so as to avoid undue financial hardship on the County's taxpayers.

The County's Tax Abatement Policy was established due to the rapid growth of the County which placed current and future operating and capital demands on the County's resources. Since the County is committed to the promotion of high quality development in all parts of the County and the County is committed to the ongoing improvement of the quality of life for its citizens, the governing body is careful to consider the pros and cons of each application for tax abatement. The maximum term for any tax abatement agreement granted by the County shall be ten years and any agreement granted shall be subject to review and evaluation over its duration to ensure that the proposed benefits are achieved.

The County's Investment Policy directs that funds of the County will be invested in accordance with federal and state laws. The County will follow investment strategies appropriate to each type of fund. Safety of principal is the primary objective of any investment transaction. The County's investment portfolio must be structured in conformance with an asset/liability management plan that provides for the liquidity necessary to pay obligations as they become due. The County will also diversify its portfolio to eliminate the risk of loss resulting from over concentration of assets in a specific maturity, a specific issuer or a specific class of investments. The investment officer shall always select investments that provide for stability of income and reasonable liquidity. It will also be an objective of the County to earn the maximum rate of return allowed on its investments within the policy and that the portfolio maturity will be structured to meet the obligations of the County first and then to achieve the highest return of interest.

Awards and Acknowledgements

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Rockwall County for its annual comprehensive financial report (ACFR) for the fiscal year ended September 30, 2023. This was the tenth consecutive year that Rockwall County has received this prestigious award.

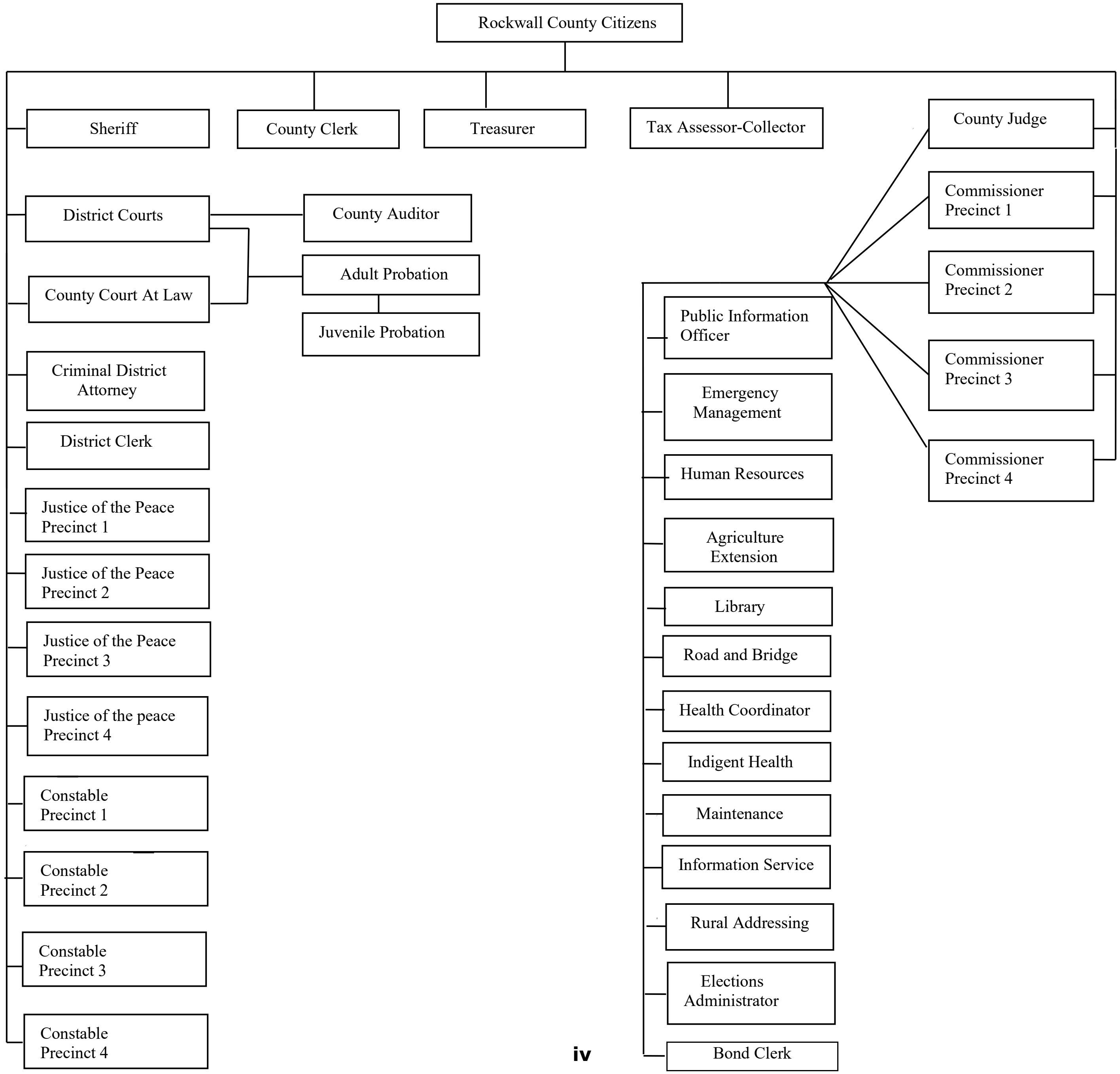
I would like to extend my gratitude to our outside audit firm, Pattillo, Brown & Hill for their efficient and dedicated service to Rockwall County. In addition, I would like to express my appreciation to the Commissioners Court for providing the resources necessary to maintain the integrity of the County's financial affairs. And lastly, to all the elected officials and our County employees for their cooperation and efforts toward another successful year of service for our citizens.

Respectfully submitted,

Lisa Constant Wylie

Lisa Constant Wylie
County Auditor
Rockwall County, Texas

Rockwall County Organizational Chart – 2024



ROCKWALL COUNTY, TEXAS

PRINCIPAL OFFICIALS

SEPTEMBER 30, 2024

Name	Title
Commissioners' Court:	
Frank New	County Judge
Cliff Sevier	Commissioner, Precinct 1
Dana Macalik	Commissioner, Precinct 2
Dennis Bailey	Commissioner, Precinct 3
John Stacy	Commissioner, Precinct 4
Board of District Judges:	
Brett Hall	382nd District Court
David Rakow	439th District Court
County Judges:	
Brian Williams	County Court at Law #1
Stephani Woodward	County Court at Law #2
Tony Norton	Justice of the Peace, Precinct 1
Bernard Massar	Justice of the Peace, Precinct 2
Mark Russo	Justice of the Peace, Precinct 3
Lianna Whitten	Justice of the Peace, Precinct 4
Law Enforcement:	
Terry Garrett	Sheriff
Kenda Culpepper	District Attorney
Robert Boedeker	Director, Juvenile Probation
Ashley Bellows	Director, Adult Probation
John Benedetto	Constable, Precinct 1
Trey Chaney	Constable, Precinct 2
Dan Otto	Constable, Precinct 3
Randy Parks	Constable, Precinct 4
Administrative Officials:	
Lisa Constant Wylie	County Auditor
Kim Sweet	Tax Assessor-Collector
Brian Crenshaw	Information Systems
David Peek	Treasurer
Kami Webb	Director, Human Resources
Ron Merritt	Health Coordinator
Dayna Foreman	Director, Indigent Health
Wayne Hensley	Road & Bridge Administrator
Barry Compton	Maintenance Administrator
Recording Officials:	
Jennifer Fogg	County Clerk
Lea Carlson	District Clerk

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Rockwall County
Texas

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2023

Christopher P. Morrill

Executive Director/CEO

FINANCIAL SECTION

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PATTILLO, BROWN & HILL, L.L.P.
401 West State Highway 6
Waco, Texas 76710
254.772.4901 | pbhcpa.com

INDEPENDENT AUDITOR'S REPORT

Honorable County Judge and
Members of the Commissioners' Court
Rockwall County, Texas

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Rockwall County, Texas, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Rockwall County, Texas' basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Rockwall County, Texas, as of September 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Rockwall County, Texas and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Rockwall County, Texas' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Rockwall County, Texas' internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Rockwall County, Texas' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and pension and OPEB information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Rockwall County, Texas' basic financial statements. The combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual comprehensive financial report (ACFR). The other information comprises the introductory and statistical sections, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 28, 2025, on our consideration of Rockwall County, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Rockwall County, Texas' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Rockwall County, Texas' internal control over financial reporting and compliance.

Pattillo, Brown & Hill, L.L.P.

Waco, Texas
March 28, 2025

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MANAGEMENT'S
DISCUSSION AND ANALYSIS

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MANAGEMENT’S DISCUSSION AND ANALYSIS

The *Management’s Discussion and Analysis* of the County of Rockwall, Texas’ (the “County”) Annual Comprehensive Financial Report presents a discussion and analysis of the County’s financial performance during the fiscal year that ended September 30, 2024. Readers should consider the information in this section when reading the overall report, including the transmittal letter, financial statements and accompanying notes.

FINANCIAL HIGHLIGHTS

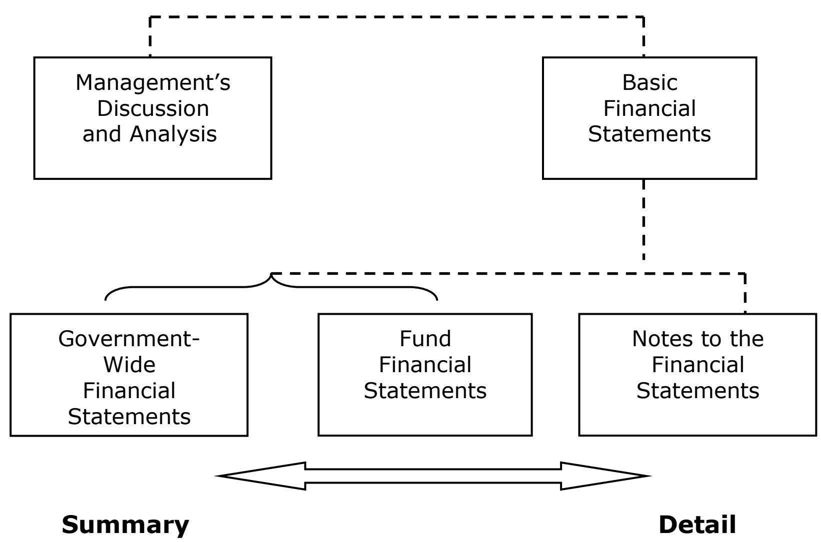
As illustrated in Figure A-1, the government-wide financial statements provide information about the County as a whole using the economic resources measurement focus and accrual basis of accounting.

- The assets and deferred outflows of resources of Rockwall County, Texas exceeded its liabilities and deferred inflows of resources at the close of the fiscal year by $62,098,194 (net position).
- The County’s total net position increased by $15,792,303.
- As of the close of the current fiscal year, Rockwall County’s governmental funds reported combined ending fund balances of $80,425,992, a increase of $2,223,958, in comparison with the prior year. Of this amount, $27,321,900 is available for spending at the County’s discretion (unassigned fund balance).
- At the end of the current fiscal year, the unassigned fund balance for the General Fund was $27,441,230, or 57% of total General Fund expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County’s basic financial statements. The County’s basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements and (3) notes to the financial statements. The basic financial statements present two different views of the County through the use of government-wide statements and fund financial statements. In addition to the basic financial statements, this report contains other supplemental information that will enhance the reader’s understanding of the financial condition of Rockwall County.

Figure A-1
Required Components of
Rockwall County’s Annual Comprehensive Financial Report



Basic Financial Statements

The first two statements in the basic financial statements are the *government-wide financial statements*. They provide both short and long-term information about the County's financial status.

The next statements are *fund financial statements*. These statements focus on the activities of the individual parts of the County's government. These statements provide more detail than the government-wide statements. After the notes, *supplemental information* is provided to show details about the County's individual funds. Budgetary information required by the general statutes also can be found in this part of the statements.

Government-wide Financial Statements – The government-wide financial statements, are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business. The government-wide statements provide short and long-term information about the County's financial status as a whole.

The two government-wide statements report the County's net position and how they have changed. Net position is the difference between the County's total assets and total liabilities. Measuring net position is one way to gauge the County's financial condition.

The Statement of Net Position represents the difference between assets, deferred outflows (inflows) of resources and liabilities. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The Statement of Activities presents information showing how the County's net position changed during the fiscal year. All changes in net position are reported when the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in the future fiscal periods (e.g., uncollected taxes and earned but unused compensated absences).

Both the government-wide financial statements distinguish functions of Rockwall County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business activities). The governmental activities of the County include general government, public safety, judicial, and community services.

Fund Financial Statements – The fund financial statements provide a more detailed look at the County's most significant activities. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Rockwall County, like all other governmental entities in Texas, uses fund accounting to ensure and reflect compliance (or noncompliance) with finance-related legal requirements, such as the general statutes or the County's budget ordinance. All of the funds of the County can be divided into two categories: governmental funds and proprietary funds.

Governmental Funds – Governmental funds are used to account for those functions reported as governmental activities in the government-wide financial statements. Most of the County's basic services are accounted for in governmental funds. These funds focus on how assets can readily be converted into cash flow in and out, and what monies are left at year-end that will be available for spending in the next year. Governmental funds are reported using an accounting method called *modified accrual accounting* which provides a short-term spending focus. As a result, the governmental fund financial statements give the reader a detailed short-term view that helps him or her determine if there are more or less financial resources available to finance the County's programs. The relationship between government activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is described in a reconciliation that is a part of the fund financial statements.

Rockwall County, Texas adopts an annual budget for its General Fund, as required by the general statutes. The budget is a legally adopted document that incorporates input from the citizens of the County, the management of the County, and the decisions of the Commissioners' Court about which services to provide and how to pay for them. It also authorizes the County to obtain funds from identified sources to finance these current period activities. The budgetary schedule provided for the General Fund demonstrates how well the County complied with the budget ordinance and whether or not the County succeeded in providing the services as planned when the budget was adopted. The budgetary comparison schedule uses the budgetary basis of accounting and is presented using the same format, language, and classifications as the legal budget document.

Proprietary Funds – Rockwall County, Texas maintain one type of proprietary fund. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among Rockwall County's various functions. Rockwall County, Texas uses internal service funds to account for the management of its self-insured health insurance plan. Because this service predominantly benefits governmental rather than business-type functions, it has been included within *governmental activities* in the government-wide financial statements.

Trust and Custodial Funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are *not* available to support Rockwall County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

Notes to the Financial Statements – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information – In addition to the basic financial statements and accompanying notes, this report includes certain required supplementary information concerning the County's progress in funding its obligation to provide pension benefits to its employees, progress in funding its post-retirement health care benefit plan and budget to actual schedule for the General Fund.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information.

GOVERNMENTAL-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as one useful indicator of a government's financial condition; Figure A-2 provides a one-year comparison. The total assets and deferred outflows of Rockwall County exceeded its liabilities and deferred inflows by $62,098,194 as of September 30, 2024. The County's net position increased by $15,792,303 for the fiscal year ended September 30, 2024. However, a large portion, 30.0%, reflects the County's investment in capital assets (e.g. land, buildings, machinery and equipment) less any related debt still outstanding that was issued to acquire those items. Rockwall County uses these capital assets to provide services to citizens: consequently, these assets are not available for future spending. Although Rockwall County's investment in its capital assets is reported net of the outstanding related debt, the resources needed to repay that debt must be provided by other sources, since the capital assets cannot be used to liquidate these liabilities.

Figure A-2
ROCKWALL COUNTY'S NET POSITION

	Governmental Activities	
	2024	2023
Current and other assets	$ 124,257,787	$ 122,712,842
Capital assets	117,260,251	112,514,637
Total assets	241,518,038	235,227,479
Deferred outflow of resources	4,747,077	7,053,082
Total deferred outflow of resources	4,747,077	7,053,082
Long-term liabilities	151,623,966	163,945,173
Other liabilities	24,222,546	25,167,316
Total liabilities	175,846,512	189,112,489
Deferred inflow of resources	8,320,409	6,862,181
Total deferred inflow of resources	8,320,409	6,862,181
Net position:		
Net investment in capital assets	18,652,221	7,247,521
Restricted	49,459,881	49,217,424
Unrestricted	(6,013,908)	(10,159,054)
Total net position	$ 62,098,194	$ 46,305,891

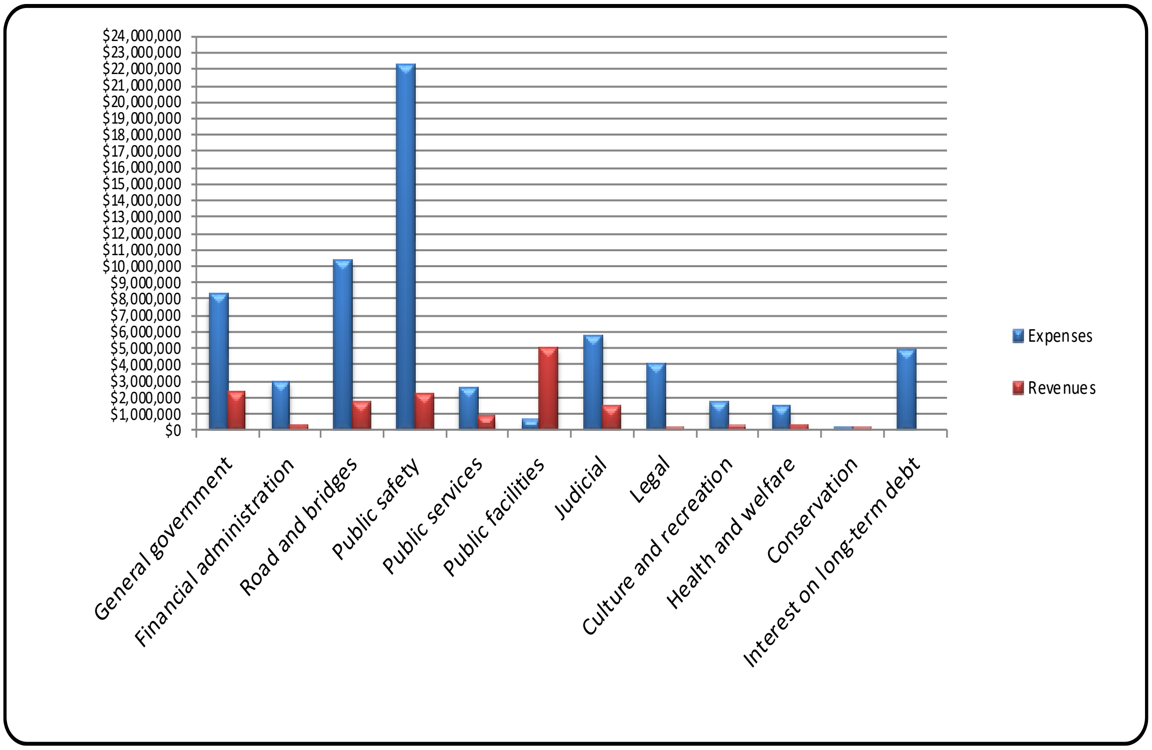
Analysis of the County's Operations – Figure A-3 provides a summary of the County's operations for the year ended September 30, 2024, and comparative data from 2023.

Figure A-3
ROCKWALL COUNTY'S NET POSITION

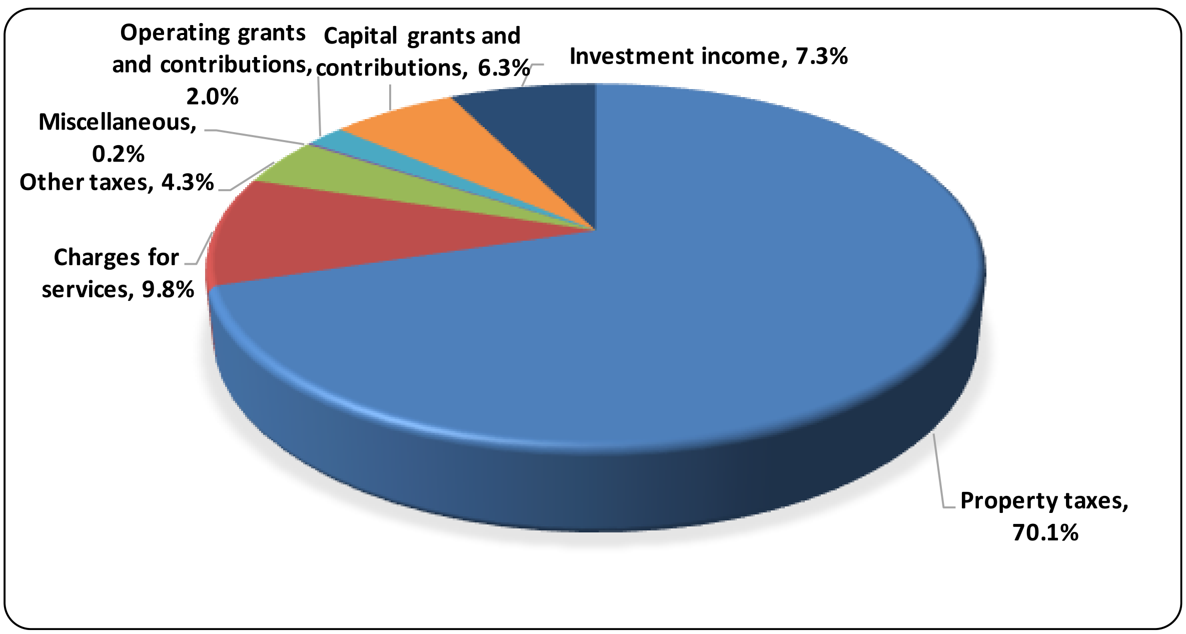
	Governmental Activities	
	2024	2023
REVENUES		
Program revenues:		
Charges for services	$ 7,946,266	$ 7,332,046
Operating grants and contributions	1,579,473	1,333,278
Capital grants and contributions	5,111,129	137,031
General revenues:		
Property taxes	56,748,870	52,322,574
Mixed drink taxes	665,577	634,341
Sales tax	2,778,768	2,753,656
Investment earnings	5,948,699	3,922,894
Gain on sale of assets	51,568	26,271
Miscellaneous	143,836	197,906
Total revenues	80,974,186	68,659,997
EXPENSES		
General government	8,261,114	7,991,090
Financial administration	2,963,208	2,778,965
Roads and bridges	10,387,209	7,238,623
Public safety	22,243,314	22,715,283
Public services	2,626,150	1,779,596
Public facilities	615,111	2,173,296
Judicial	5,800,270	6,272,167
Legal	4,058,656	4,082,449
Culture and recreation	1,669,646	1,747,066
Health and welfare	1,523,484	1,498,178
Conservation	151,806	150,168
Interest on long-term debt	4,881,915	4,564,319
Total expenditures	65,181,883	62,991,200
INCREASE IN NET POSITION	15,792,303	5,668,797
NET POSITION, BEGINNING	46,305,891	40,128,737
PRIOR PERIOD ADJUSTMENT	-	508,357
NET POSITION, BEGINNING, AS RESTATED	46,305,891	40,637,094
NET POSITION, ENDING	$ 62,098,194	$ 46,305,891

Governmental-type Activities – Governmental-type activities increased the County's net position by $15,792,303. The increase in net position of $15,792,303 was mostly caused by the increased collection of property taxes. Tax revenues for the year increased primarily due to increased property tax revenue which grew as a result of an average increase of approximately 26% in the taxable property values, driven by increased local real estate market values.

Expenses and Program Revenues – Governmental Activities



Revenues by Source – Governmental Activities



FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, Rockwall County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds – The focus of the Rockwall County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. Specifically, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The General Fund is the chief operating fund of Rockwall County. At the end of the current fiscal year, unassigned fund balance of the General Fund was $27,441,230. As a measure of the General Fund's liquidity, it may be useful to compare the unassigned fund balance to total fund expenditures. Unassigned fund balance represents 57% of total General Fund expenditures.

The County maintains individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the following major funds:

- General Fund
- Road Improvements Bond Programs Fund
- Debt Service Fund
- American Rescue Plan

Each of these funds is considered to be a major fund. Financial results from the other government funds are combined into a single, aggregated presentation and included in the total. Individual fund data for each of these nonmajor governmental funds are provided in the combining and individual fund statements and schedules.

A budgetary comparison statement is provided for County governmental funds, where a budget is adopted, to demonstrate compliance with the approved budget. Budgetary comparison statements for major governmental funds are presented as required supplementary information in the basic financial statements.

The General Fund had increases in property and sales taxes of $4,451,408 over FY 2023, the total fund balance increased by $2,767,341. This was mainly due to an increase of tax collections and intergovernmental revenue. Property taxes increased due to increases in appraised values and new construction. Sales taxes increased because of a continued strong economy and commercial growth.

The Road Improvements Bond Programs Fund had a decrease of fund balance of $5,399,030. This was due to ongoing contracts for engineering services.

The Debt Service Fund had an increase of fund balance of $452,370 due to an increase of tax collections.

The American Rescue Plan Fund, is the accumulation of all federal funding related to Covid-19 related expenditures.

General Fund Budgetary Highlights – During the fiscal year, the County revised the budget on several occasions. Generally, budget amendments fall into one of three categories: (1) amendments made to adjust the estimates that are used to prepare the original budget ordinance once exact information is available; (2) amendments made to recognize new funding amounts from external sources, such as federal and state grants; and (3) increases in appropriations that become necessary to maintain services. Revenues were less than the budgeted amount in the area of fines and forfeitures. However, expenditures were generally in line with or less than budgeted amounts.

Proprietary Funds – Currently, the County has only one type of proprietary fund – an Internal Service fund. Internal Service Funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The services provided benefit the various government functions they support, which is why they have been included within governmental activities in the government-wide financial statements. The County uses Internal Service funds to account for the following activities:

- Insurance Claims
- Employee Benefits Paid

Proprietary funds provide the same type of information as the government-wide financial statements, but with more detail. Internal Service Funds are combined into a single aggregated presentation in the proprietary fund financial statements. Individual fund data for the Internal Service Fund is provided in the combining and individual fund statements and schedules.

Fiduciary Funds – The County's fiduciary fund consists of several trust funds and custodial funds. The custodial funds are separate accounts and transactions related to money received that is collected for and remitted to another entity. For example, the County collects traffic fines; a portion of the fines belong to the state. After collection, the monies owed to the other entities are remitted to those entities on a periodic basis.

Notes to the Financial Statements – The notes to the financial statements provide additional information essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes disclose other pertinent information that, when taken in whole with the financial statements, provide a more detailed picture of the state of the finances of the County.

Other Information – In addition to the basic financial statements accompanying notes to those financial statements, also presented in this report are certain required supplementary information schedules with additional information regarding the results of the County's financial activities.

The combining statements and individual fund schedules are presented immediately following the required supplementary information.

CAPITAL ASSETS

Rockwall County's investment in capital assets for its governmental activities as of September 30, 2024, totals $117,260,251 (net of accumulated depreciation). These assets include buildings, roads and bridges, land, machinery and equipment.

Major capital asset transactions during the year include the following events:

- Continued progress on the integrated judicial system software, jail expansion, and 3rd floor Courthouse courtroom renovation project.
- Purchased several new vehicles and pieces of equipment mainly including sheriff vehicles, and jail expansion.
- Early phases of County jail expansion and remodel.

ROCKWALL COUNTY'S CAPITAL ASSETS AT YEAR-END

	Governmental Activities	
	2024	2023
Land and improvements	$ 6,246,813	$ 6,246,813
Machinery and equipment	26,238,322	24,730,487
Buildings	60,825,492	60,728,405
Infrastructure	5,232,656	5,232,656
Construction in progress	56,029,056	49,464,965
Right to use - equipment	626,005	526,187
Right to use - SBITAs	3,081,230	2,583,012
Less: accumulated depreciation	(41,019,323)	(36,997,888)
Total	$ 117,260,251	$ 112,514,637

Additional information on the County's capital assets can be found in Note C in the notes to the financial statements.

DEBT ADMINISTRATION

Long-term Debt – As of September 30, 2024, Rockwall County had total bonded debt outstanding of $130,695,000.

ROCKWALL COUNTY'S OUTSTANDING BONDS AS OF SEPTEMBER 30, 2024

	Beginning Balance	Additions	Reductions	Ending Balance
Tax Notes	$ 32,125,000	$ -	$ 1,490,000	$ 30,635,000
Refunding Bond	105,200,000	-	5,140,000	100,060,000
	$ 137,325,000	$ -	$ 6,630,000	$ 130,695,000

Rockwall County's bonded debt decreased by $6,630,000, or 4.83%, during the current fiscal year.

Additional information or the County's long-term debt can the found in Note E in the notes to the financial statements.

NEXT YEAR'S BUDGETS AND RATES

Governmental Activities – In preparation for the fiscal year 2025 budget, the County lowered the ad valorem tax rate from $0.2760 to $0.2547 per $100 assessed value. The M&O rate went from $0.2147 to $0.1989, and the debt service rate went from $0.0613 to $0.0558. Total budgeted revenues for FY2025 in the General Fund are $55,479,016. This included a budgeted use of existing fund balance of $2,000,000. Total budgeted expenditures for fiscal year 2025 are $55,479,016.

REQUESTS FOR INFORMATION

This report is designed to provide an overview of the County's finances for those with an interest in this area. Questions concerning the information found in this report or requests for additional information should be directed to the Treasurer, or County Auditor, in Rockwall County, Texas.

BASIC
FINANCIAL STATEMENTS

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ROCKWALL COUNTY, TEXAS

STATEMENT OF NET POSITION

SEPTEMBER 30, 2024

ASSETS	
Cash and investments	$ 102,465,747
Receivables (net of allowance for uncollectibles)	19,805,175
Prepaid items	816,672
Due from others	127,551
Net pension asset	1,042,642
Capital assets:	
Non-depreciable	62,275,869
Depreciable (net)	54,984,382
Total assets	241,518,038
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	3,628,966
Deferred outflows related to OPEB	1,118,111
Total deferred outflows of resources	4,747,077
LIABILITIES	
Accounts payable	6,333,014
Claims payable	699,817
Accrued liabilities	1,243,853
Unearned revenue	14,941,174
Interest payable	1,004,688
Noncurrent liabilities:	
Due within one year:	
Tax notes	2,570,305
Refunding bonds	5,575,000
Compensated absences	234,349
Leases	138,073
SBITAs	744,486
Total OPEB liability	233,107
Due in more than one year:	
Tax notes	42,742,088
Refunding bonds	94,485,000
Compensated absences	937,398
Leases	164,054
SBITAs	534,417
Total OPEB liability	3,265,689
Total liabilities	175,846,512
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	200,161
Deferred inflows related to OPEB	8,120,248
Total deferred inflows of resources	8,320,409
NET POSITION	
Net investment in capital assets	18,652,221
Restricted for:	
Capital acquisition and construction	7,758,716
Debt service	1,630,646
Records preservation and management	3,718,587
Court security and technology	419,328
Legal	916,653
Public safety	2,720,026
Judicial	188,465
Culture and recreation	118,031
Roads and bridges	30,880,563
Elections assistance and administration	66,224
Net pension asset	1,042,642
Unrestricted	(6,013,908)
Total net position	$ 62,098,194

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

ROCKWALL COUNTY, TEXAS

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2024

		Program Revenue	
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions
Primary government			
Governmental activities:			
General government	$ 8,261,114	$ 1,888,243	$ 461,386
Financial administration	2,963,208	298,638	-
Roads and bridges	10,387,209	1,698,444	-
Public safety	22,243,314	2,074,882	149,229
Public services	2,626,150	41,204	805,514
Public facilities	615,111	-	-
Judicial	5,800,270	1,417,425	60,585
Legal	4,058,656	-	71,989
Culture and recreation	1,669,646	200,474	-
Health and welfare	1,523,484	272,356	30,770
Conservation	151,806	54,600	-
Interest on long-term debt	4,881,915	-	-
Total governmental activities	65,181,883	7,946,266	1,579,473
Total primary government	$ 65,181,883	$ 7,946,266	$ 1,579,473

General revenues:
Taxes:
Property
Beverage
Sales
Investment earnings (loss)
Miscellaneous
Gain on sale of assets
Total general revenues

Change in net position

Net position - beginning

Net position - ending

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

Program Revenue	Net (Expense) Revenues and Changes in Net Position
Capital Grants and Contributions	Governmental Activities
$ -	$ (5,911,485)
-	(2,664,570)
-	(8,688,765)
-	(20,019,203)
-	(1,779,432)
5,062,872	5,294,479
-	(4,322,260)
-	(3,986,667)
48,257	(1,420,915)
-	(1,220,358)
-	(97,206)
-	(4,881,915)
5,111,129	(50,545,015)
$ 5,111,129	(50,545,015)
	56,748,870
	665,577
	2,778,768
	5,948,699
	143,836
	51,568
	66,337,318
	15,792,303
	46,305,891
	$ 62,098,194

ROCKWALL COUNTY, TEXAS

BALANCE SHEET
GOVERNMENTAL FUNDS

SEPTEMBER 30, 2024

	General	Road Improvements Bond Programs	Debt Service
ASSETS			
Cash and investments	$ 31,445,191	$ 32,779,809	$ 2,525,588
Receivables (net of allowances for uncollectibles):			
Taxes	525,916	-	125,274
Accounts	3,373,465	15,086,205	-
Due from other funds	426,886	-	-
Due from other governments	127,551	-	-
Prepaid items	494,380	-	-
Total assets	36,393,389	47,866,014	2,650,862
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
Accounts payable	1,808,442	2,584,576	-
Accrued liabilities	1,156,709	-	-
Unearned revenue	-	-	-
Due to other funds	-	-	-
Total liabilities	2,965,151	2,584,576	-
Deferred inflows of resources:			
Unavailable revenue - property taxes	327,968	-	99,115
Unavailable revenue - court fines	3,160,677	-	-
Unavailable revenue - grant receivable	3,983	15,086,207	-
Unavailable revenue - lien assessments	-	-	-
Total deferred inflows of resources	3,492,628	15,086,207	99,115
Fund balances:			
Nonspendable:			
Prepaids	494,380	-	-
Restricted:			
Capital acquisition and construction	-	-	-
Debt service	-	-	2,551,747
Records preservation and management	-	-	-
Court security and technology	-	-	-
Legal	-	-	-
Public safety	-	-	-
Judicial	-	-	-
Culture and recreation	-	-	-
Roads and bridges	-	30,195,231	-
Elections assistance and administration	-	-	-
Assigned			
Subsequent year's budget	2,000,000	-	-
Unassigned	27,441,230	-	-
Total fund balances	29,935,610	30,195,231	2,551,747
Total liabilities, deferred inflows of resources, and fund balances	$ 36,393,389	$ 47,866,014	$ 2,650,862

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

American Rescue Plan	Other Governmental Funds	Total
$ 18,264,934	$ 16,174,844	$ 101,190,366
-	123,192	774,382
-	571,123	19,030,793
-	-	426,886
-	-	127,551
-	232,835	727,215
18,264,934	17,101,994	122,277,193
1,526,110	387,259	6,306,387
-	87,144	1,243,853
14,669,192	271,982	14,941,174
-	426,886	426,886
16,195,302	1,173,271	22,918,300
-	-	427,083
-	-	3,160,677
-	-	15,090,190
-	254,951	254,951
-	254,951	18,932,901
-	232,835	727,215
2,069,632	6,727,621	8,797,253
-	-	2,551,747
-	3,718,587	3,718,587
-	419,328	419,328
-	916,653	916,653
-	2,720,026	2,720,026
-	188,465	188,465
-	118,031	118,031
-	685,332	30,880,563
-	66,224	66,224
-	-	2,000,000
-	(119,330)	27,321,900
2,069,632	15,673,772	80,425,992
$ 18,264,934	$ 17,101,994	$ 122,277,193

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ROCKWALL COUNTY, TEXAS

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION

SEPTEMBER 30, 2024

Total fund balances - governmental funds balance sheet		$ 80,425,992
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.		117,260,251
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds.		18,932,901
Long-term liabilities, (such as notes payable, compensated absences, net pension liability and OPEB payable), are not due and payable in the current period and are therefore not reported in the funds. Balances at year-end are:		
Deferred outflows of pension	3,628,966	
Deferred outflows of OPEB	1,118,111	
Deferred inflows of pension	(200,161)	
Deferred inflows of OPEB	(8,120,248)	
Net pension asset	1,042,642	
Net OPEB obligation	(3,498,796)	
Tax notes	(45,312,393)	
Refunding bond	(100,060,000)	
Leases	(302,127)	
SBITAs	(1,278,903)	
Compensated absences	(1,171,747)	
Interest payable	(1,004,688)	
		(155,159,344)
Internal Service Funds are used by management to charge the costs of health insurance to individual funds. The assets and liabilities of the Internal Service Funds are included in governmental activities in the Statement of Net Position.		638,394
Net Position of governmental activities in the Statement of Net Position		$ 62,098,194

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

ROCKWALL COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES-
GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	General	Road Improvements Bond Programs	Debt Service
REVENUES			
Property taxes	$ 44,074,363	$ -	$ 12,592,764
Beverage taxes	665,577	-	-
Fines and forfeitures	734,312	-	-
Sales taxes	2,053,115	-	-
Fees and commissions	2,545,093	-	-
Intergovernmental	1,247,197	1,290,901	-
Election	-	-	-
Investment earnings (loss)	2,530,632	1,903,535	137,527
Donations	-	-	-
Miscellaneous	62,720	-	-
Total revenues	53,913,009	3,194,436	12,730,291
EXPENDITURES			
Current:			
General government	4,932,028	-	-
Financial administration	3,074,757	-	-
Commissioner expenses	574,507	-	-
Roads and bridges	-	8,593,466	-
Public safety	20,991,184	-	-
Public facilities	1,355,017	-	-
Public services	1,785,008	-	-
Judicial	5,788,316	-	-
Legal	4,243,588	-	-
Culture and recreation	1,246,319		-
Health and welfare	1,550,826	-	-
Conservation	155,171	-	-
Capital outlay	1,632,170	-	-
Debt service:			
Principal	847,734	-	6,630,000
Interest and fiscal charges	55,439	-	5,647,921
Total expenditures	48,232,064	8,593,466	12,277,921
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	5,680,945	(5,399,030)	452,370
OTHER FINANCING SOURCES (USES)			
Transfers in	25,000	-	
Transfers out	(3,435,000)	-	-
Sale of capital assets	7,744	-	-
Leases issued	-	-	-
SBITAs issued	488,652	-	-
Total other financing sources and uses	(2,913,604)	-	-
NET CHANGE IN FUND BALANCES	2,767,341	(5,399,030)	452,370
FUND BALANCES, BEGINNING	27,168,269	35,594,261	2,099,377
FUND BALANCES, ENDING	$ 29,935,610	$ 30,195,231	$ 2,551,747

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

American Rescue Plan	Other Governmental Funds	Total Governmental
$ -	$ 20,507	$ 56,687,634
-	-	665,577
-	850,123	1,584,435
-	725,653	2,778,768
-	3,135,565	5,680,658
5,062,872	873,789	8,474,759
-	11,056	11,056
1,134,901	238,948	5,945,543
-	48,257	48,257
-	18,439	81,159
6,197,773	5,922,337	81,957,846
-	336,175	5,268,203
-	-	3,074,757
-	-	574,507
-	1,509,918	10,103,384
-	1,180,398	22,171,582
5,062,872	-	6,417,889
-	867,792	2,652,800
-	231,174	6,019,490
-	42,896	4,286,484
-	186,603	1,432,922
-	234	1,551,060
-	-	155,171
-	1,423,784	3,055,954
-		
-	63,685	7,541,419
-	1,878	5,705,238
5,062,872	5,844,537	80,010,860
1,134,901	77,800	1,946,986
-	3,080,500	3,105,500
-	(25,000)	(3,460,000)
-	28,213	35,957
-	106,863	106,863
-	-	488,652
-	3,190,576	276,972
1,134,901	3,268,376	2,223,958
934,731	12,405,396	78,202,034
$ 2,069,632	$ 15,673,772	$ 80,425,992

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ROCKWALL COUNTY, TEXAS

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2024

Net change in fund balances - total governmental funds		$ 2,223,958
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.		
Capital outlay	8,933,368	
Capital asset retirements	15,611	
Depreciation expense	(4,203,365)	
		4,745,614
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Property taxes	61,236	
Grants	(1,290,901)	
Other	(10,795)	
Court Fines	202,076	
		(1,038,384)
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.		
Principal repayments	6,630,000	
Interest payable	(126,982)	
Bond discount/premium	950,305	
Leases	32,055	
SBITAs	283,849	
Compensated absences	(176,996)	
		7,592,231
Certain pension expenditures are not expended in the government-wide financial statements and recorded as deferred resource outflows or inflow. This item relates to contributions made after the measurement date. Additionally, a portion of the County's unrecognized deferred resource outflows related to the pension liability were amortized.		784,752
Certain OPEB expenditures related to employee compensation and benefits are reported in the statement of activities but do not require the use of financial resources and, therefore, are not reported as expenditures in the governmental funds.		1,095,651
Internal service funds are used by management to charge the costs of health insurance to individual funds.		388,481
Change in net position of governmental activities		$ 15,792,303

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

ROCKWALL COUNTY, TEXAS

STATEMENT OF NET POSITION - PROPRIETARY FUNDS

SEPTEMBER 30, 2024

	Governmental Activities Internal Service
ASSETS	
Current assets:	
Cash and cash equivalents	$ 1,275,381
Prepaid expenses	89,457
Total assets	1,364,838
LIABILITIES	
Current liabilities:	
Accounts payable	26,627
Claims payable	699,817
Total liabilities	726,444
NET POSITION	
Unrestricted	638,394
Total net position	$ 638,394

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

ROCKWALL COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN NET POSITION - PROPRIETARY FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Governmental Activities Internal Service
OPERATING REVENUES	
Charges for services	$ 7,485,207
Total operating revenues	7,485,207
OPERATING EXPENSES	
Insurance claims	6,001,898
Stop-loss insurance premiums	901,388
Administrative and other	551,096
Total operating expenses	7,454,382
OPERATING GAIN	30,825
NONOPERATING REVENUES	
Investment income	3,156
Total nonoperating revenues	3,156
INCOME BEFORE CONTRIBUTIONS AND TRANSFERS	33,981
Transfers in	354,500
CHANGE IN NET POSITION	388,481
NET POSITION, BEGINNING	249,913
NET POSITION, ENDING	$ 638,394

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

ROCKWALL COUNTY, TEXAS

STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Governmental Activities
	Internal Service
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from users	$ 7,485,207
Cash paid to employees	(551,096)
Cash paid to suppliers	(7,188,150)
Net cash used by operating activities	(254,039)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers	354,500
Net cash provided by investing activities	354,500
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest income	3,156
Net cash provided by investing activities	3,156
NET DECREASE IN CASH AND CASH EQUIVALENTS	103,617
CASH AND CASH EQUIVALENTS, BEGINNING	1,171,764
CASH AND CASH EQUIVALENTS, ENDING	1,275,381
RECONCILIATION OF OPERATING INCOME TO NET CASH USED BY OPERATING ACTIVITIES	
Operating gain	30,825
Change in assets and liabilities:	
Decrease (increase) in prepaids	(5,238)
Increase (decrease) in accounts payable	11,351
Increase (decrease) in claims payable	(290,977)
Total adjustments	(284,864)
Net cash used by operating activities	$ (254,039)

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

ROCKWALL COUNTY, TEXAS

STATEMENT OF FIDUCIARY NET
POSITION - FIDUCIARY FUNDS

SEPTEMBER 30, 2024

	Indigent Health Care Private-Purpose Trust	Investment Trust Funds	Custodial Funds
ASSETS			
Cash and investments	$ 55,757	$ 7,274,100	$ 3,110,905
Accounts Receivable	440	-	-
Due from other governments	1,906	-	183,538
Total assets	58,103	7,274,100	3,294,443
LIABILITIES			
Accounts payable	130	-	-
Accrued expenses	6,405	-	-
Total liabilities	6,535	-	-
NET POSITION			
Held in trust	51,568	7,274,100	-
Restricted for individuals, organizations and other governments	-	-	3,294,443
Total net position	$ 51,568	$ 7,274,100	$ 3,294,443

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

ROCKWALL COUNTY, TEXAS

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Indigent Health Care Private-Purpose Trust	Investment Trust Funds	Custodial Funds
ADDITIONS			
Taxes and fees collected on behalf of other governments	$ -	$ -	$ 45,875,253
County contributions	250,000	-	-
Contributions from other governments	-	-	101,925
Bonds received	-	6,369,810	2,022,578
Interest earnings	-	5,250	-
Trust	-	125,555	-
Total additions	250,000	6,500,615	47,999,756
DEDUCTIONS			
Disbursements on behalf of contracting entities	-	-	44,911,697
Bonds returned	-	4,174,876	2,273,421
Administrative expenses	222,307	-	-
Refund	-	186,438	-
Total deductions	222,307	4,361,314	47,185,118
CHANGES IN NET POSITION	27,693	2,139,301	814,638
NET POSITION, BEGINNING	23,875	5,134,799	2,479,805
NET POSITION, ENDING	$ 51,568	$ 7,274,100	$ 3,294,443

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Rockwall County (the "County") was founded in 1873 and operates under the laws of the State of Texas and subsequent court orders providing the following services: public safety (law enforcement and detention facilities, contracts for fire and ambulance service), public welfare (social services, public health), highways and streets, judicial administration and records, library, public improvements, and general administrative services.

The accompanying financial statements present the County and its component units, entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the County's operations. Discretely presented component units are reported in a separate column in the government-wide financial statements to emphasize they are legally separate from the County. Currently the County does not have any entities that meet the criteria of blended or discretely presented component units.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the County. For the most part, the effect of interfund activity has been removed from these statements; however interfund services that are provided and used are not eliminated in the process of consolidation. Governmental activities, which normally are supported by taxes and intergovernmental revenue, are reported separately from business-type activities, which rely, to a significant extent, on fees and charges for support. The County has no business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenue. Direct expenses are those that are clearly identifiable with a specific function or segment. Certain indirect costs have been included as part of the program expenses reported for the various functional activities. Program revenue includes 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenue are reported instead as general revenue. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide, proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Nonexchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The County considers all revenues reported in the governmental funds to be available if the revenues are collected within 60 days after year-end. The primary revenue sources susceptible to accrual are property taxes, which are recognized as deferred revenue until cash is received, and grant income, which is accrued when the legal and contractual requirements of the individual programs are met. Expenditures are recorded when incurred. However, expenditures for principal and interest on general long-term debt, compensated absences, and claims and judgments are recorded when due. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of long-term debt and acquisitions under leases are reported as other financing sources.

The County reports the following major governmental funds:

The ***General Fund*** is the County's primary operating fund. It accounts for all financial resources of the County, except those required to be accounted for in another fund.

The ***Road Improvements Bond Program Fund*** is a capital projects fund, that accounts for the planning, engineering and construction of roads within Rockwall County. Bonds will be issued to finance this project.

The ***Debt Service Fund*** accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

The ***American Rescue Plan*** accounts for the resources accumulated and payments made to expend federal funding designated for Covid related expenditures.

Additionally, the County reports the following fund types:

Special Revenue Funds account for the revenue sources that are designated to finance particular functions or activities or are legally restricted to expenditures for specified purposes.

Capital Projects Funds account for the County's acquisition and construction of major capital facilities.

Internal Service Funds account for the County's self-insurance program and employees benefit fund.

Private-Purpose Trust Fund accounts for resources legally held in trust by a not-for-profit organization devoted to providing indigent health care. All resources of the fund may be used for the organization's activities.

Investment Trust Fund accounts for resources legally held in trust by the County Clerk and District Clerk.

Custodial Funds are used to account for monies held for other and then it is disbursed to the appropriate group of held in a custodial capacity. These resources include funds for other taxing entities within the County, and the State of Texas. Fiduciary Fund Financial Statements include a Statement of Net Position. The Custodial funds are accounted for on the accrual basis of accounting. Accordingly, all assets and liabilities are included on the Statement of Net Position. Because the assets are held in an agent capacity and are not available to support County programs, these funds are not included in the government-wide statements.

D. Assets, Liabilities and Net Position or Equity

Cash and Cash Equivalents

For purposes of the statement of cash flows for the proprietary fund types, the County considers all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

Investments

Investments for the County are reported at fair value, except for the position in investment pools. The County's investment in pools are reported at the net asset value per share (which approximates fair value) even though it is calculated using the amortized cost method.

Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds." The effect of interfund activity has been eliminated from the government-wide financial statements. All trade and property tax receivables are shown net of an allowance for uncollectable.

Prepaid Items

Certain payments to vendor reflect costs applicable to future accounting period and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the governmental activities column in the government-wide financial statements. All capital assets are valued at their historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are recorded at acquisition value, which is the price that would be paid to acquire an asset with equivalent service potential at the acquisition date. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset lives are not capitalized. Improvements which extend asset lives are capitalized and depreciated over the useful lives of the related assets, as applicable. Capital assets are capitalized if they have an original cost of $5,000 or more and an expected useful life of over one year. When property or equipment is retired from service or otherwise disposed of, the cost and related accumulated depreciation are removed and any resulting gain or loss is reported in the statement of activities.

Infrastructure capital assets, such as streets, built and/or acquired since fiscal year 1960 are included.

Depreciation is computed using the straight-line method over the estimated useful lives of the assets, which range as follows:

Assets	Years
Infrastructure	10 - 40
Buildings	10 - 40
Improvements	5 - 40
Equipment	5 - 10
Right to use - equipment	3 - 5
Right to use - SBITAs	3 - 10

Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount.

For governmental fund types, bond premiums and discounts, as well as bond issuance costs, are recognized during the current period in the fund financial statements. Bond proceeds are reported as an "other financing source." Bond issuance costs, whether or not withheld from the actual net proceeds received, are reported as debt service expenditures.

Compensated Absences

A liability for unused paid time off and compensatory time for all fulltime employees is calculated and reported in the government-wide financial statements. For financial reporting, the following criteria must be met to be considered as compensated absences: a) leave or compensation is attributable to services already rendered, and b) leave or compensation is not contingent on a specific event (such as illness).

County employees earn annual leave up to a maximum of 20 days per year based on months of service. Fulltime regular employees earn 10 days of sick leave per year. There is no liability for unpaid accumulated sick leave since the County does not have a policy to pay any amounts when employees separate from service with the County. Employees who have been employed for six months or more are eligible to be paid for all unused annual leave up to the maximum allowed at their regular rate of pay upon termination of employment. Vacation pay is accrued when incurred in the government-wide and fiduciary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignation and retirements.

Leases

The County is a lessee for a noncancellable lease of equipment. The County recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements. The County recognizes lease liabilities with an initial, individual value of $5,000 or more.

At the commencement of a lease, the County initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the County determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The County uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the County generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the County is reasonably certain to exercise.

The County monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

Subscription-Based Information Technology Arrangements

The County is a lessee for subscription-based IT arrangements (SBITAs). The County recognizes liability and an intangible right-to-use asset in the government-wide financial statements.

At the commencement of a SBITA, the County initially measures the liability at the present value of payments expected to be made during the agreement term. Subsequently, the liability is reduced by the principal portion of payments made. The asset is initially measured as the initial amount of the liability, adjusted for payments made at or before the commencement date, plus certain initial direct costs. Subsequently, the asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to SBITAs include how the County determines (1) the discount rate it uses to discount the expected payments to present value, (2) agreement term, and (3) agreed upon payments.

- The County uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the County generally uses its estimated incremental borrowing rate as the discount rate.

- The agreement term includes the noncancellable period of the SBITA.

- The agreed upon payments included in the measurement of the liability are composed of fixed payments and purchase option price that the County is reasonably certain to exercise.

The County monitors changes in circumstances that would require a remeasurement of its SBITA and will remeasure the asset and liability if certain changes occur that are expected to significantly affect the amount of the liability. These right to use assets are reported with other capital assets and liabilities are reported with long- term debt on the statement of net position.

Property Taxes

Property subject to taxation is real property and certain personal property situated in the County. Certain properties of religious, educational and charitable organizations are exempt from taxation. In addition, other special exemptions are allowed by the Commissioners' Court of the County.

The County's ad valorem taxes are levied and become a legal enforceable claim, on October 1 on 100% of assessed valuation at a rate of $.2760 ($.2147 for the maintenance and operations and $.0613 for interest and sinking fund) per $100 valuation as of the preceding January 1. These taxes are due and payable from October 1 of the year in which levied until January 31 of the following year without interest or penalty. Taxes paid after February 1 of each year are subject to interest and penalty charges.

The County's taxes on real property are a lien (as of the date of levy) against such property until paid. The County may foreclose on real property upon which it has a lien for unpaid taxes. Delinquent taxes on property not otherwise collected are generally paid when there is a sale or transfer of the title to the property.

Any liens and subsequent suits against the taxpayer for payment of delinquent personal property taxes are barred unless instituted within four years from the time such taxes became delinquent. Unlike real property, the sale or transfer of most personal property does not require any evidence that taxes thereon are paid.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows our resources. This separate financial statement element, *deferred outflows of resources*, represent a consumption of net assets that applies to future periods and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has the following items that qualify for this category:

- Deferred charges on refundings – A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

- Difference in Expected and Actual Pension and OPEB Experience – This difference is deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.

- Changes in Actuarial Assumptions – This difference is deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.

- Pension Contributions After Measurement Date – These contributions are deferred and recognized in the following year.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represent an acquisition of net assets that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The County has three types of items that qualify for reporting in this category.

- Unavailable revenue is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from four sources: property taxes, court fines, grant receivable, and lien assessments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

- Difference in Expected and Actual Pension Experience – This difference is deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.

- Difference in Projected and Actual Earnings on Pension Assets – This difference is deferred and amortized over a closed five-year period.

Fund Balance

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- Nonspendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. Nonspendable items are not expected to be converted to cash or are not expected to be converted to cash within the next year.

- Restricted: This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.

- Committed: This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by the Commissioners' Court, the County's highest level of decision-making authority. These amounts cannot be used for any other purpose unless the Commissioners' Court removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

- Assigned: This classification includes amounts that are constrained by the County's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the County Auditor. This action can occur during the budget process or throughout the year in the normal course of business.

- Unassigned: This classification includes the residual fund balance for the General Fund. The unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of assigned fund balance amounts.

Net Position Flow Assumption

Sometimes the County will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied.

It is the County's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Fund Balance Flow Assumptions

Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expenses, information about the Fiduciary Net Position of the Texas County and District Retirement System (TCDRS) and additions to/deductions from TCDRS's Fiduciary Net Position have been determined on the same basis as they are reported by TCDRS. For this purpose, plan contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Other Post-Employment Benefits

Retiree Health Insurance. For purposes of measuring the total OPEB liability, OPEB related deferred outflows and inflows of resources, and OPEB expense, benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Contributions are not required but are measured as payments by the County for benefits due and payable that are not reimbursed by plan assets. Information regarding the County's total OPEB liability is obtained from a report prepared by a consulting actuary.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual amounts could differ from those estimates.

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

The County Judge serves as the budget officer for the Commissioners' Court and submits the annual budget for approval where the legal level of control is the department level within a fund. The County adopts an annual appropriated budget for its General Fund and other funds within the County. Amendments to the budget and additional appropriations must be approved by Commissioners' Court. Following is a summary of the budget calendar:

- The proposed budget is filed with the County Clerk and made available for public inspection.

- The Commissioners' Court holds a public hearing on the proposed budget and subsequently makes changes and approves the budget including the adoption of a property tax levy which is effective on October 1 preceding the beginning of the fiscal year.

- The approved budget is filed with the County Clerk.

- During the course of the budget year, it may be necessary to amend the budget. The Commissioners' Court may, by order, authorize an emergency expenditure as an amendment to the original budget only in a case of grave public necessity to meet an unusual and unforeseen condition that could not have been included in the original budget through the use of reasonable diligent thought and attention. The Commissioners' Court may issue an order to amend the budget by transferring an amount budgeted for one line item to another budgeted line item without authorizing an emergency expenditure.

B. Budgetary Information

At year-end the Cities Readiness Initiative has a deficit fund balance of $1,643. The General Fund will ultimately cover any deficits that are not made up by the funds.

III. DETAILED NOTES ON ALL FUNDS

A. Cash and Investments

State statutes authorize the County to invest in (1) obligations of the United States or its agencies and instrumentalities; (2) direct obligations of the State of Texas or its agencies; (3) other obligations, the principal of and interest on which are unconditionally guaranteed by the State of Texas or the United States; (4) obligations of states, agencies, counties, cities, and other political subdivisions of any state having been rated as investment quality by a nationally recognized investment rating firm and having received a rating of not less than A or its equivalent; (5) certificates of deposit by state and national banks domiciled in this state that are (a) guaranteed or insured by the Federal Deposit Insurance Corporation, or its successor; or (b) secured by obligations that are described by (1) – (4); (6) fully collateralized direct repurchase agreements having a defined termination date, secured by obligations described by (1), pledged with a third party selected or approved the County, and placed through a primary government securities dealer.

	9/30/2024	Fair Value Measurement Using (Level 2)	Percent of Total Portfolio	Weighted Average Maturity (Days)
Primary government				
Cash and cash equivalents				
Cash deposits - County	$ 6,651,643	$ -	5.89%	
Cash deposits - trust and custodial	10,440,762	-	9.25%	
Total cash and cash equivalents	$ 17,092,405	$ -		
Investments measured at net asset value per share:				
Investment pools:				
Texas CLASS	$ 24,870,515	$ -	22.03%	83
TexPool	3,601,823	-	3.19%	31
TexPool Prime	5,101,699	-	4.52%	38
TexStar	3,151,077	-	2.79%	24
LOGIC	35,867,867	-	31.77%	47
Investments by fair value level:				
Debt securities:				
Federal Farm Credit Bank	494,287	494,287	0.44%	15
Fannie Mae	2,003,610	2,003,610	1.77%	74
Freddie Mac	6,982,306	6,982,306	6.18%	361
Federal Home Loan Bank	13,745,072	13,745,072	12.17%	383
Total investments	$ 95,818,256	$ 23,225,275		

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant observable inputs other than quoted market prices for similar assets; Level 3 inputs are significant unobservable inputs. Level 2 inputs were discounted expected future cash flows. The County currently has no investments valued using the Level 1 and 3 inputs. Approximately 75% of the level 2 inputs were valued using the documented trade history in exact security model and the other approximate 25% were valued using the option adjusted discounted cash flow model.

Investment pools are not categorized as to investment risk since specific securities relating to the government cannot be identified. Investments in pools are valued based upon the value of pool shares. No investments are reported at amortized cost. The County currently invests in three pools, the Texas Local Government Investment Pool (TexPool), Texas Short Term Asset Reserve Program (TexStar), and the Texas Cooperative Liquid Assets Securities System Trust (Texas CLASS).

Under the TexPool Participation Agreement, administrative and investment services to TexPool are provided by Federated Investors, Inc. through an agreement with the State of Texas Comptroller of Public Accounts. The State Comptroller is the sole officer, director, and shareholder of the Texas Treasury Safekeeping Trust Company authorized to operate TexPool.

TexPool has a redemption notice period of one day and may redeem daily. The investment pool's authority may only impose restrictions on redemptions in the event of a general suspension of trading on major securities markets, general banking moratorium or national state of emergency that affects the pool's liquidity.

J. P. Morgan Fleming Asset Management (USA), Inc. ("JPMFAM") and First Southwest Asset Management, Inc. ("FSAM") serve as co-administrators for TexStar under an agreement with the TexStar board of directors. JPMFAM provides investment service and FSAM provides participant services and marketing. Custodial, transfer agency, fund accounting and depository services are provided by J. P. Morgan Chase Bank and/or its subsidiary, J. P. Morgan Investor Services Co. TexStar bylaws provide for a five-member board of directors consisting of three representatives of participants and one member designated by each of the co-administrators.

Interest Rate Risk. As a means of minimizing risk of loss due to interest rate fluctuations, the Investment Policy requires that the maximum allowable stated maturity of any individual investment held in the General Fund shall not exceed 60 months nor shall the invested amount in such securities exceed 15% of the General Fund operating reserve. The maximum allowable stated maturity of any individual investment held in all other funds shall not exceed 24 months.

Custodial Credit Risk. In the case of deposits, this is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require that all deposits in financial institutions be fully collateralized by U. S. Government obligations or its agencies and instrumentalities or direct obligations of Texas or its agencies and instrumentalities that have a fair value of not less than the principal amount of deposits. As of September 30, 2024, the County's deposit balance was fully collateralized with securities held by the pledging financial institution in the County's name or by FDIC insurance.

Credit Risk. State law and county policy limit investments in local government investment pools to those rated no lower than AAA or an equivalent rating by at least one nationally recognized rating service. The County's investments as of September 30, 2024, were rated as follows:

Investment Type	Rating	Rating Agency
TexPool	AAAm	Standard & Poor's
TexPool Prime	AAAm	Standard & Poor's
MBIA Texas Class	AAAm	Standard & Poor's
TexStar	AAAm	Standard & Poor's
LOGIC	AAAm	Standard & Poor's
FHLB	AA+	Standard & Poor's
FFCB	AA+	Standard & Poor's
Fannie Mae	AA+	Standard & Poor's
Freddie Mac	AA+	Standard & Poor's

B. Receivables

Receivables as of year-end for the County's individual major funds and nonmajor funds including the applicable allowances for uncollectible accounts, as follows:

	Governmental Funds				
	General	Road Improvements Bond Programs	Debt Service	Nonmajor Funds	Total
Receivables:					
Taxes	$ 780,595	$ -	$ 201,549	$ 123,192	$ 1,105,336
Adjudicated fines	31,606,773	-	-	-	31,606,773
Accounts	212,788	-	-	527,241	740,029
Assessments	-	-	-	43,882	43,882
TxDOT funding	-	15,086,205	-	-	15,086,205
Gross receivables	32,600,156	15,086,205	201,549	694,315	48,582,225
Less: allowance for uncollectibles	(28,700,775)	-	(76,275)	-	(28,777,050)
Net total receivables	$ 3,899,381	$ 15,086,205	$ 125,274	$ 694,315	$ 19,805,175

C. Capital Assets

Capital assets are recorded at cost or, if donated, at acquisition cost, which is the price that would be paid to acquire an asset with equivalent service potential at the acquisition date. Infrastructure assets are valued in two ways: either actual historical cost where the amount can be determined from existing records or using current cost deflated to the year of construction. Once the historical cost is determined, regardless of how it is determined, the asset is then depreciated over its useful life.

Capital asset balances and activity for the year ended September 30, 2024, are summarized as follows:

	Beginning Balance	Increases	Decreases/ Adjustments	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	$ 6,246,813	$ -	$ -	$ 6,246,813
Construction in progress	49,464,965	6,564,091	-	56,029,056
Total assets not being depreciated	55,711,778	6,564,091	-	62,275,869
Capital assets, being depreciated:				
Buildings and improvements	60,728,405	97,087	-	60,825,492
Infrastructure	5,232,656	-	-	5,232,656
Machinery and equipment	24,717,008	1,656,850	(135,536)	26,238,322
Right to use - Equipment	526,186	106,559	(6,740)	626,005
Right to use - SBITAs	2,583,012	508,781	(10,563)	3,081,230
Total capital assets being depreciated	93,787,267	2,369,277	(152,839)	96,003,705
Less accumulated depreciation:				
Buildings and improvements	(21,636,230)	(1,617,072)	-	(23,253,302)
Infrastructure	(3,817,052)	(119,745)	1,682	(3,935,115)
Machinery and equipment	(10,643,140)	(1,469,398)	149,465	(11,963,073)
Right to use - Equipment	(191,063)	(139,096)	6,740	(323,419)
Right to use - SBITAs	(696,923)	(858,054)	10,563	(1,544,414)
Total accumulated depreciation	(36,984,408)	(4,203,365)	168,450	(41,019,323)
Total capital assets being depreciated, net	56,802,859	(1,834,088)	15,611	54,984,382
Governmental activities capital assets, net	$ 112,514,637	$ 4,730,003	$ 15,611	$ 117,260,251

Depreciation expense was charged to functions/programs of the County as follows:

Governmental activities:		
General government	$	2,565,056
Roads and bridges		314,128
Public safety		891,842
Public facilities		43,107
Public services		81,064
Legal		9,583
Culture and recreation		295,641
Health and welfare		2,944
Total depreciation expense - governmental activities	$	4,203,365

D. Interfund Receivables/Payables and Transfers

The following schedule briefly summarizes the County's interfund balance activity:

Receivable Fund	Payable Fund	Amount
General	Nonmajor governmental	$ 426,886
		$ 426,886

The following schedule briefly summarizes the County's transfer activity:

Transfers In	Transfers Out	Amount
Nonmajor governmental	General	$ 3,080,500
Internal service	General	354,500
General Fund	Nonmajor governmental	25,000
		$ 3,460,000

Transfers are used to: 1) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorization; and 2) move unrestricted revenues collected in the General Fund to nonmajor governmental funds.

Specifically, the $2,901,500 transfer into the Facilities Improvement fund was to fund a portion of the 3rd floor Courthouse courtroom renovation project and other capital improvement projects. The County has been transferring fund balance to this fund to take care of the building renovations projects. The $179,000 transfer into the Radio Interoperability fund was to pay the annual maintenance and keep all the expenses coming from the same fund for year in/year out expenses.

E. Long-term Liabilities

The County issues general obligation bonds and limited tax notes to finance major capital projects. General obligations debt, certificates of obligation and contractual obligations are generally payable from property tax revenues. All other obligations, including leases and compensated absences, are payable from revenues of the General Fund.

Tax Notes and Refunding Bonds

	Date of Issue	Interest Rate	Principal Balance	Due Within One Year
$14,845,000 limited tax refunding Series 2013	06/11/13	3.00%-4.00%	$ 8,945,000	$ 860,000
$7,370,000 permanent improvement refunding bond Series 2015 - Private Placement	12/22/15	3.00%-4.00%	2,340,000	765,000
$14,010,000 limited tax road bonds Series 2016	03/21/16	3.00%-5.00%	10,080,000	685,000
$7,620,000 unlimited tax refunding Series 2017	12/28/17	3.00%-4.00%	5,445,000	455,000
$16,710,000 limited tax refunding Series 2018	11/27/18	3.50%-5.00%	12,260,000	975,000
$17,675,000 limited tax refunding Series 2020	05/14/20	3.00%-5.00%	16,345,000	715,000
$62,490,000 permanent improvement refunding bond, Series 2020	05/14/20	3.00%-5.00%	56,230,000	1,885,000
$9,575,000 limited tax refunding bond Series 2020	10/26/20	3.00%-5.00%	7,440,000	780,000
$11,610,000 Unlimited tax road bond Series 2023	01/10/23	3.00%-5.00%	11,610,000	75,000
			$ 130,695,000	$ 7,195,000

The $14,845,000 Unlimited Tax Road Bonds – Series 2013, were issued (i) for the construction, maintenance and operation of macadamized, graveled or paved roads and turnpikes, or in aid thereof, throughout the County, including participating in the cost of joint projects with various state, city and regional council of government entities; and (ii) to pay costs of issuance associated with the sale of the bonds. Principal maturities will begin in February 2015 and occur annually beginning in February 2017. Interest payments will occur semi-annually in February and August with a range of 3.00%-4.00%. The final principal and interest payment is due February 2033.

The $7,370,000 Permanent Improvement Refunding Bond – Series 2015 were issued for the purpose of (i) refunding the Series 2007 Permanent Improvement Limited Tax Notes and (ii) paying the costs of issuing the bonds. Principal maturities will occur annually beginning in February 2017. Interest payments will occur semi-annually in February and August at 2.010%. The final principal and interest payment is due February 2027. As a result, the refunded notes are considered to be defeased and the liability has been removed from the governmental activates column of the statement of net position.

The $14,010,000 Limited Tax Road Bond – Series 2016 were issued for the purpose of (i) for the construction, maintenance and operation macadamized, graveled or paved roads and turnpikes, or in aid thereof, throughout the County, including participating in the cost of joint projects with various state, city and regional council of government entities; and (ii) to pay costs of issuance associated with the sale of the bonds. Principal maturities will begin in February 2019 and interest payments beginning February 2017. Interest payments will occur semi-annually in February and August with a range of 3.00%-5.00%. The final principal and interest payment is due February 2036.

The $7,620,000 Unlimited Tax Refunding Series 2017 were issued for the purpose of (i) refunding the refunded obligations and (ii) paying the costs of issuing the bonds. Principal maturities will occur annually beginning in February 2019. Interest payments will occur semi-annually in February and August with a range of 4.00%-4.875%. The final principal and interest payment is due February 2034.

The $16,710,000 Limited Tax Refunding Bonds Series 2018 were issued to refund obligations and payment of the costs of issuing the bonds. The net carrying amount of the old debt exceeded the reacquisition price by $571,673. This amount is being netted against the new debt and amortized over the remaining life of the refunded debt, which is shorter than the life of the new debt issued. The refunding was undertaken to reduce future debt service payments. The refunding transaction resulted in a reduction of $2,572,448 in the County's aggregate future debt service payments, and an economic gain to the County of $2,025,980. The call date on all the refunded bonds was February 1, 2019. Therefore, all the $17,780,000 in refunded bonds are considered defeased as of September 30, 2022.

The $17,675,000 Unlimited Tax Road Bonds Series 2020 were issued in order to finance the construction, maintenance and operation of macadamized, graveled or paved roads and turnpikes, or in aid thereof, throughout the County.

The $62,490,000 Permanent Improvement and Refunding Bonds, Series 2020 were issued for the purpose of (i) refunding a portion of the County's outstanding debt as described in Schedule I (the "Refunded Obligations") for debt service savings; (ii) designing, expanding, constructing, improving and equipping Rockwall County law enforcement and detention center facilities; and (iii) paying costs of issuance associated with the sale of the Bonds. The net carrying amount of the old debt by $550,131. The refunding transaction resulted in a reduction of $1,821,487 in the County's aggregate future debt service payments, and an economic gain to the County of $1,536,595. The call date on these bonds was July 14, 2020. Therefore, all of the $21,055,000 in refunded bonds are considered defeased as of September 30, 2022.

The $9,575,000 Limited Tax Refunding Bonds, Series 2020 were issued for the purpose of (i) refunding a portion of the County's outstanding debt as described in Schedule I (the "Refunded Obligations") for debt service savings and (ii) paying certain costs of issuing the bonds. Principal maturities will occur annually beginning in February 2022. Interest payments will occur semi-annually in February and August with a range of 3.00%-5.00%. The final principal and interest payment is due February 2032. The net carrying amount of the old debt by $46,405. The refunding transaction resulted in a reduction of $1,346,349 in the County's aggregate future debt service payments, and an economic gain to the County of $1,233,030. The call date on these bonds was February 1, 2021. Therefore, all of the $11,115,000 in refunded bonds are considered defeased as of September 30, 2022.

The $11,610,000 Unlimited Tax Road Bonds, Series 2023 were issued for the purpose of were issued (i) for the construction, maintenance and operation of macadamized, graveled or paved roads and turnpikes, or in aid thereof, throughout the County, including participating in the cost of joint projects with various state, city and regional council of government entities; and (ii) to pay costs of issuance associated with the sale of the bonds. Principal maturities will occur annually beginning in February 2025. Interest payments will occur semi-annually in February and August with a range of 3.00%-5.00%. The final principal and interest payment is due February 2037.

The requirements to amortize all tax notes and refunding bonds outstanding, as of September 30, 2024, are summarized as follows:

Fiscal Year Ending September 30,	Tax Notes Principal	Tax Notes Interest	Tax Notes Total
2025	$ 1,620,000	$ 1,175,956	$ 2,795,956
2026	1,815,000	1,110,069	2,925,069
2027	1,885,000	1,039,581	2,924,581
2028	2,195,000	963,081	3,158,081
2029	2,275,000	880,928	3,155,928
2030-2034	11,610,000	3,007,812	14,617,812
2035-2039	5,670,000	1,198,263	6,868,263
2040-2044	3,565,000	292,300	3,857,300
Total	$ 30,635,000	$ 9,667,990	$ 40,302,990

Fiscal Year Ending September 30,	Refunding Bonds Principal	Refunding Bonds Interest	Refunding Bonds Total
2025	$ 4,810,000	$ 3,874,325	$ 8,684,325
2026	5,265,000	3,627,125	8,892,125
2027	5,775,000	3,356,000	9,131,000
2028	5,825,000	3,071,050	8,896,050
2029	5,785,000	2,786,075	8,571,075
2030-2034	34,055,000	9,509,200	43,564,200
2035-2039	17,820,000	4,850,700	22,670,700
2040-2044	15,250,000	2,070,725	17,320,725
2045-2049	3,135,000	62,700	3,197,700
Total	$ 97,720,000	$ 33,207,900	$ 130,927,900

Fiscal Year Ending September 30,	Refunding Bonds - Private Placement Principal	Interest	Total
2025	$ 765,000	$ 39,345	$ 804,345
2026	780,000	23,819	803,819
2027	795,000	7,990	802,990
Total	$ 2,340,000	$ 71,154	$ 2,411,154

F. Changes in Long-term Debt

The following is a summary of long-term debt transactions of the County for the fiscal year ended September 30, 2024:

Description	Amounts Outstanding October 1, 2023	Issued	Retired	Amounts Outstanding September 30, 2024	Due Within One Year
Tax Notes	$ 32,125,000	$ -	$ 1,490,000	$ 30,635,000	$ 1,620,000
Refunding Bonds	102,110,000	-	4,390,000	97,720,000	4,810,000
Refunding Bonds - Private Placement	3,090,000	-	750,000	2,340,000	765,000
Bond Premiums/discounts	15,627,698	-	950,305	14,677,393	950,305
Leases	334,182	106,863	138,918	302,127	138,073
SBITAs	1,562,752	488,652	772,501	1,278,903	744,486
Compensated absences	994,751	2,941,948	2,764,952	1,171,747	234,349
	$ 155,844,383	$ 3,537,463	$ 11,256,676	$ 148,125,170	$ 9,262,213

For governmental activities, the compensated absences are generally liquidated by the General Fund.

Should the County default on the tax notes or refunding bonds, any owner of the registered owner of the obligations is entitled to seek a writ of mandamus from a court of proper jurisdiction requiring the County to make payment.

G. Leases

The County has entered into 36 lease agreements for copier equipment through a single vendor. The lease terms are each 36 months, carry interest rates of 0.328%, and have fixed monthly payments ranging from $77 to $400. The leases mature in fiscal years 2025 through 2026. Current year interest payments were $833.

The County has entered into a lease agreement for mailing system equipment through a single vendor. The lease terms are for 60 months, carries an interest rate of 0.328%, and has fixed monthly payments of $158. The lease matures in fiscal year 2024. Current year interest payments were $3.

The County has entered into 9 lease agreements for postage equipment through multiple vendors. The lease terms are each 60 months, carry interest rates of 0.328%, and have fixed monthly payments ranging from $41 to $426. The leases mature in fiscal years 2025 through 2029. Current year interest payments were $714.

The County has entered into 2 lease agreements for tasers through a single vendor.
The lease terms are each 60 months, carry interest rates of 0.328%, and have fixed monthly payments ranging from $545 to $4,546. The leases mature in fiscal years 2025 through 2029. Current year interest payments were $795.

Principal and interest requirements to maturity are as follows:

Year Ending September 30,	Principal	Interest	Total Requirements
2025	$ 138,073	$ 2,331	$ 140,404
2026	73,108	1,439	74,547
2027	72,423	892	73,315
2028	11,031	344	11,375
2029	7,492	81	7,573
Total	$ 302,127	$ 5,087	$ 307,214

H. SBITA Payable

The County entered into various subscriptions (12-months to 48-months) for right to use software. The County is required to make annual fixed payments between $400 and $447,672 and have interest rates between 3.144% to 3.269%. Current year interest payments were $54,973.

Annual SBITA payments to maturity are as follows:

Year Ending September 30,	Principal	Interest	Total Requirements
2025	$ 744,486	$ 42,679	$ 787,165
2026	532,347	17,333	549,680
2027	2,070	10	2,080
Total	$ 1,278,903	$ 60,022	$ 1,338,925

I. Defined Benefit Pension Plan

Plan Description.

The County participates in a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System ("TCDRS"). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent, multiple-employer, public employee retirement system consisting of nontraditional defined benefit pension plans. TCDRS issues a publicly available annual comprehensive financial report (ACFR) that can be obtained at www.tcdrs.org.

All full and part-time non-temporary employees participate in the plan, regardless of the number of hours they work in a year. Employees in a temporary position are not eligible for membership.

Benefits Provided.

TCDRS provides retirement, disability and survivor benefits for all eligible employees. Benefit terms are established by the TCDRS act. The benefit terms may be amended as of January 1, each year, but must remain in conformity with the Act.

Members can retire at age 60 and above with 8 or more years of service, with 20 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after eight years of service, but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. By law, employee accounts earn 7% interest. At retirement, death or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

Employees covered by benefit terms

At the December 31, 2023 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	188
Inactive employees entitled to but not yet receiving benefits	335
Active employees	399
	922

Contributions. The contribution rates for employees in TCDRS are either 4%, 5%, 6%, or 7% of employee gross earnings, as adopted by the employer's governing body. Participating employers are required to contribute at actuarially determined rates to ensure adequate funding for each employer's plan. Under the state law governing TCDRS, the contribution rate for each entity is determined annually by the actuary and approved by the TCDRS Board of Trustees. The replacement life entry age actuarial cost method is used in determining the contribution rate. The actuarially determined rate is the estimated amount necessary to fund benefits in an orderly manner for each participate over his or her career so that sufficient funds are accumulated by the time benefit payments begin, with an additional amount to finance any unfunded accrued liability.
Employees for the County were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rates for the County were 9.00% and 9.21% in calendar years 2023 and 2024. The County's contributions to TCDRS for the year ended September 30, 2024, were $2,453,090, and were equal to the required contributions.

Net Pension Liability. The County's Net Pension Liability (NPL) was measured as of December 31, 2022, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The Total Pension Liability in the December 31, 2023, actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50% per year
Real rate of return	5.00% per year
Investment rate of return	7.50%, net of pension plan investment expense, including inflation

The County has no automatic cost-of-living adjustments ("COLA") and one is not considered to be substantively automatic. Therefore, no assumption for future cost-of-living adjustments is included in the actuarial valuation. Each year, the County/District may elect an ad-hoc COLA for its retirees.

Mortality rates for active members, retirees, and beneficiaries were based on the following:

Depositing members	135% of Pub-2010 General Employees Amount-Weighted Mortality Table for males and 120% Pub-2010 General Employees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Service retirees, beneficiaries and non-depositing members	135% of Pub-2010 General Retirees Amount-Weighted Mortality Table for males and 120% Pub-2010 General Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Disabled retirees	160% of Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for males and 125% Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.

All actuarial assumptions that determined the total pension liability as of December 31, 2023 were based on the results of an actuarial experience study for the period January 1, 2017 - December 31, 2020, except where required to be different by GASB 68.

The long-term expected rate of return on pension plan investments is 7.50%. The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the TCDRS Board of Trustees.

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown are based on January 2024 information for a 10-year time horizon.

Note that the valuation assumption for the long-term expected return is re-assessed in detail at a minimum of every four years and is set based on a long-term time horizon. The TCDRS Board of Trustees adopted the current assumption at their March 2021 meeting. The assumption for the long-term expected return is reviewed annually for continued compliance with the relevant actuarial standards of practice. Milliman relies on the expertise of Cliffwater in this assessment. See Milliman's TCDRS Investigation of Experience report for more details:

Asset Class	**Benchmark**	**Target Allocation** [1]	**Geometric Real Rate of Return** [2]
US Equities	Dow Jones U.S. Total Stock Market Index	11.50%	4.75%
Global Equities	MSCI World (net) Index	2.50%	4.75%
International Equities - Developed	MCSI World Ex USA (net) Index	5.00%	4.75%
International Equities - Emerging	MSCI Emerging Markets (net) Index	6.00%	4.75%
Investment-Grade Bonds	Bloomberg U.S. Aggregate Bond Index	3.00%	2.35%
Strategic Credit	FTSE High-Yield Cash-Pay Index	9.00%	3.65%
Direct Lending	Morningstar LSTA Leveraged Loan TR USD Index	16.00%	7.25%
Distressed Debt	Cambridge Associates Distressed Securities Index [3]	4.00%	6.90%
REIT Equities	67% FTSE NAREIT All Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	4.10%
Master Limited Partnerships	Alerian MLP Index	2.00%	5.20%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index [4]	6.00%	5.70%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index [5]	25.00%	7.75%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	3.25%
Cash Equivalents	90-Day U.S. Treasury	2.00%	0.60%

(1) Target asset allocation adopted at the March 2024 TCDRS Board meeting.

(2) Geometric real rates of return equal the expected return for the asset class minus the assumed inflation of 2.2%, per Cliffwater's 2024 capital market assumptions.

(3) Includes vintage years 2005-present of Quarter Pooled Horizon IRRs.

(4) Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.

(5) Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.

Discount Rate

Since the projected fiduciary net position is projected to be sufficient to pay projected benefit payments in all future years, the discount rate for purposes of calculating the total pension liability and net pension liability of the employer is equal to the long-term assumed rate of return on investments. This long-term assumed rate of return should be net of investment expenses, but gross of administrative expenses for GASB 68 purposes. Therefore, we have used a discount rate of 7.60%. This rate reflects the long-term assumed rate of return on assets for funding purposes of 7.50%, net of all expenses, increased by 0.10% to be gross of administrative expenses.

Changes in the Net Pension Liability (Asset)

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/ (Asset) (a) - (b)
Balance at 12/31/2022	$ 94,568,487	$ 92,988,187	$ 1,580,300
Changes for the year:			
Service cost	3,100,618	-	3,100,618
Interest on total pension liability [1]	7,282,204	-	7,282,204
Effect of plan changes [2]	-	-	-
Effect of economic/demographic gains or losses	1,244,815	-	1,244,815
Effect of assumptions changes or inputs	-	-	-
Refund of contributions	(182,830)	(182,830)	-
Benefit payments	(3,587,459)	(3,587,459)	-
Administrative expenses	-	(54,028)	54,028
Member contributions	-	1,764,049	(1,764,049)
Net investment income	-	10,222,091	(10,222,091)
Employer contributions	-	2,268,062	(2,268,062)
Other [3]	-	50,405	(50,405)
Balance at 12/31/2023	$ 102,425,835	$ 103,468,477	$ (1,042,642)

(1) Reflects the change in the liability due to the time value of money. TCDRS does not charge fees or

(2) No plan changes valued.

(3) Relates to allocation of system-wide items.

Sensitivity Analysis

The following presents the net pension liability of the employer, calculated using the discount rate of 7.6%, as well as what the Rockwall County net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.6%) or 1 percentage point higher (8.6%) than the current rate:

	1% Decrease 6.6%	Current Discount Rate 7.6%	1% Increase 8.6%
Total pension liability	$ 117,632,306	$ 102,425,835	$ 89,896,343
Fiduciary net position	103,468,476	103,468,477	103,468,476
Net pension liability/(asset)	$ 14,163,830	$ (1,042,642)	$ (13,572,133)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's Fiduciary Net Position is available in a separately-issued TCDRS financial report. The report may be obtained on the Internet at www.tcdrs.org.

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended September 30, 2024, the County recognized pension expense of $1,779,661. At year-end, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 1,328,788	$ 175,265
Changes in actuarial assumptions	-	24,896
Difference between projected and actual investment earnings	494,962	-
Contributions subsequent to the measurement date	1,805,216	-
Total	$ 3,628,966	$ 200,161

$1,805,216 reported as deferred outflows of resources related to pension resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending September 30, 2025. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expenses as follows:

Year Ended September 30,	
2025	$ (304,518)
2026	217,240
2027	2,339,938
2028	(629,071)

H. Other Post-Employment Benefit Plan - Retiree Health Care Plan

Plan Participants

Plan Description. The County offers its retired employees health insurance benefits through a single-employer defined benefit OPEB plan, under County policy. This plan is administered by the County and it has the authority to establish and amend the benefit terms and financing arrangements. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Eligible plan participants are retirees retiring within 8 years of service with Rockwall at the date of retirement and receiving benefits from the TCDRS are eligible for a $300 monthly stipend that may be used to continue medical coverage. TCDRS retirement is available to employees meeting one of three criteria: (a) age 60 with 8 year of service (b) age plus year of service equal to 75 or (c) 30 years of service. Must have at least 8 years of service with Rockwall.
At the September 30, 2024 measurement date, the following employees were covered by the benefit terms:

Inactive employees or benficiaries currently receiving benefits	95
Active members	312
Total	407

The County's contributions to the Retiree Health plan for the year ended September 30, 2024 were $233,107.

Actuarial Methods and Assumptions

Significant methods and assumptions were as follows:

Actuarial cost method	Individual Entry Age
Inflation rate	2.50%
Salary increases	3.50%
Demographic assumptions	Based on the experience study covering the four year period ending December 31, 2021 as conducted for the Texas County and District Retirement System (TCDRS).
Mortality	RPH-2014 Total Table with Projection MP-2021
Health care cost trend rates	Level 4.5%
Participation rates	It was assumed that 100% of retirees who are eligible for the County subsidy and 50% of those who are not eligible for the County subsidy would choose to receive health care benefits through the County.
Discount rate	4.06% as of September 30, 2024.

The discount rate was selected by reviewing the recent published Bond Buyer GO-20 bond index. This is one of the indices acceptable under GASB 75. This index is published weekly and is trending down in recent months. We selected 4.06% as the discount rate for this valuation.

Changes in Total OPEB Liability

The County's total OPEB liability of $3,498,796 was measured as of September 30, 2024 and was determined by an actuarial valuation as of September 30, 2024.

	Total OPEB Liability
Balance at 10/1/2023	$ 6,520,490
Changes for the year:	
Service Cost	209,762
Interest on the total liability	315,473
Difference between expected & actual experience	(3,537,117)
Change in assumptions	223,295
Benefit payments	(233,107)
Net changes	(3,021,694)
Balance at 9/30/2024	$ 3,498,796

Discount Rate Sensitivity Analysis

The following schedule shows the impact of the total OPEB liability if the discount rate used was 1% less than and 1% greater than the discount rate that was used (4.06%) in measuring the total OPEB liability.

	1% Decrease in Discount Rate (3.06%)	Discount Rate (4.06%)	1% Increase in Discount Rate (5.06%)
Total OPEB liability	$ 3,854,934	$ 3,498,796	$ 3,190,564

Healthcare Cost Trend Rate Sensitivity Analysis

The following schedule shows the impact of the total OPEB liability if Healthcare Cost Trend Rate used was 1% less than and 1% greater than what was used in measuring the total OPEB liability.

	1% Decrease	Current Healthcare Cost Trend Rate Assumption	1% Increase
Total OPEB liability	$ 3,305,470	$ 3,498,796	$ 3,732,470

OPEB Expense and Deferred Outflows of Resources Related to OPEB

For the year ended September 30, 3024, the County recognized OPEB expense of $(862,541). At September 30, 2024, the County reported deferred outflows of resources to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 72,206	$ 3,304,551
Changes in actuarial assumptions	1,045,905	4,815,697
Total	$ 1,118,111	$ 8,120,248

Other amounts reported as deferred outflows related to OPEBs will be recognized in OPEB expenses as follows:

Year Ended September 30,	
2025	$ (1,387,778)
2026	(1,433,540)
2027	(1,751,207)
2028	(1,836,517)
2029	(593,095)

Net Pension Liability and Total Other Post Employment Benefit (OPEB) Obligation

When these liabilities are liquidated for governmental activities, the General Fund will be primarily responsible.

I. <u>Risk Management</u>

During the year ended September 30, 2024, employees of the County were covered by a health insurance plan (the "Plan"). The County contributed $11,121 per year per employee. Employees, at their option, authorized payroll withholdings to pay contributions for dependents. All contributions were paid into the County's Insurance Trust Fund. The Plan was authorized by Article 3.51-2, Texas Insurance Code and was documented by contractual agreement.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred, but not reported (IBNRs). Claim liabilities are calculated considering the effects of inflation, recent claim settlement tends including frequency and amount of payouts and other economic and social factors. The liability for claims and judgments is reported in the Internal Service Fund. An excess coverage policy begins once Rockwall County has expended $150,000 per participant annually. Changes in the balances of claims liabilities during the past two years are as follows:

	Years Ended 9/30/2024	Years Ended 9/30/2023
Unpaid claims at beginning of year	$ 990,790	$ 203,290
Incurred claims (including IBNRs)	6,903,286	5,979,713
Claim payments	(7,194,259)	(5,192,213)
Unpaid claims at end of year	$ 699,817	$ 990,790

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets, errors and omissions and natural disasters for which the County carries commercial insurance. The County participates in a risk management program through Texas Association of Counties for workers' compensation coverage. The County currently provides health benefits for its employees.

The County has not had any significant reductions in insurance coverage from coverage in the prior year. The amount of settlements has not exceeded insurance coverage in any of the previous three years.

J. Commitments and Contingencies

The County is the defendant in a number of lawsuits arising principally in the normal course of operations. In the opinion of management, the outcome of these lawsuits will not have a material adverse effect on the accompanying combined financial statements and, accordingly, no provision for losses has been recorded.

The County participates in numerous state and federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustments by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable at September 30, 2024, may be impaired. In the opinion of the County, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying combined financial statements for such contingencies.

K. New Accounting Principles

Significant new accounting standard not yet implemented by the County includes the following.

GASB Statement No. 101, *Compensated Absences* – The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This Statement will become effective for reporting periods beginning after December 15, 2023, and the impact has not yet been determined.

GASB Statement No. 102, *Certain Risk Disclosures* – The objective of this Statement is to provide users of government financial statements with information about risks related to a government's vulnerabilities due to certain concentrations or constraints that is essential to their analyses for making decisions or assessing accountability. This Statement will become effective for reporting periods beginning after June 15, 2024, and the impact has not yet been determined.
GASB Statement No. 103, *Financial Reporting Model Improvements* – The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues. This Statement will become effective for reporting periods beginning after June 15, 2025, and the impact has not yet been determined.

GASB Statement No. 104, *Disclosure of Certain Capital Assets* – The objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets. This Statement requires certain types of capital assets to be presented separately in the note disclosures, including right-to-use assets related to leases, Subscription-Based Information Technology Arrangements, and public-private or public-public partnerships. Other intangible assets are also required to be presented separately by major class. Additional disclosures have also been required for capital assets held for sale. This Statement will become effective for reporting periods beginning after June 15, 2025, and the impact has not yet been determined.

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REQUIRED
SUPPLEMENTARY INFORMATION

ROCKWALL COUNTY, TEXAS

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget - Positive (Negative)
REVENUES				
Property taxes	$ 43,404,612	$ 43,404,612	$ 44,074,363	$ 669,751
Beverage taxes	550,000	550,000	665,577	115,577
Fines and forfeitures	695,000	695,000	734,312	39,312
Other taxes	1,900,000	1,900,000	2,053,115	153,115
Fees and commissions	2,437,700	2,437,700	2,545,093	107,393
Intergovernmental	1,126,868	1,132,203	1,247,197	114,994
Investment earnings	600,000	600,000	2,530,632	1,930,632
Miscellaneous	35,500	35,500	62,720	27,220
Total revenues	50,749,680	50,755,015	53,913,009	3,157,994
EXPENDITURES				
Current:				
General government:				
County judge	153,675	153,675	152,085	1,590
County clerk	1,064,097	1,069,977	1,022,613	47,364
Information services	1,219,036	1,179,101	812,335	366,766
Nondepartmental	3,279,969	2,782,089	2,360,835	421,254
Human resources	121,629	121,629	122,757	(1,128)
Commissioners' court	382,219	382,219	215,651	166,568
Judicial bond clerk	160,837	168,837	147,108	21,729
Veteran services	103,248	103,248	98,644	4,604
Total general government	6,484,710	5,960,775	4,932,028	1,028,747
Financial administration:				
Tax assessor/collector	771,331	771,331	757,497	13,834
County treasurer	499,474	499,474	498,313	1,161
County auditor	777,963	777,963	771,792	6,171
Noncapital equipment	621,093	621,093	859,357	(238,264)
Human Resources	192,813	192,813	187,798	5,015
Total financial administration	2,862,674	2,862,674	3,074,757	(212,083)
Commissioner expenses:				
County commissioner, precinct #1	150,022	150,022	148,225	1,797
County commissioner, precinct #2	149,028	149,028	142,677	6,351
County commissioner, precinct #3	151,089	151,089	148,350	2,739
County commissioner, precinct #4	144,703	144,703	135,255	9,448
Total commissioner expenses	594,842	594,842	574,507	20,335
Public safety:				
Sheriff's department	9,716,118	8,469,353	8,427,717	41,636
County jail	11,545,541	10,787,866	10,780,636	7,230
Other law enforcement	1,592,891	1,592,891	1,296,446	296,445
Constable #1	120,780	120,780	117,271	3,509
Constable #2	125,952	125,952	121,257	4,695
Constable #3	126,635	126,635	120,752	5,883
Constable #4	130,590	130,590	127,105	3,485
Total public safety	23,358,507	21,354,067	20,991,184	362,883

ROCKWALL COUNTY, TEXAS

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget - Positive (Negative)
Public facilities				
Maintenance and operations	$ 1,341,127	$ 1,374,027	$ 1,355,017	$ 19,010
Total public facilities	1,341,127	1,374,027	1,355,017	19,010
Public services:				
Election administrator	1,808,552	1,804,802	1,766,978	37,824
VINE program	18,031	18,031	18,030	1
Total public services	1,826,583	1,822,833	1,785,008	37,825
Judicial:				
District clerk	1,187,685	1,187,685	1,122,355	65,330
District judge	1,991,352	1,989,932	1,755,438	234,494
Justice of the peace, precinct #1	285,906	288,286	287,675	611
Justice of the peace, precinct #2	286,958	287,928	284,318	3,610
Justice of the peace, precinct #3	288,498	288,498	285,263	3,235
Justice of the peace, precinct #4	267,657	268,577	265,002	3,575
Court at law 2	869,182	872,782	839,857	32,925
Court at law	960,721	960,721	948,408	12,313
Total judicial	6,137,959	6,144,409	5,788,316	356,093
Legal:				
District attorney	4,422,915	4,422,915	4,243,588	179,327
Total legal	4,422,915	4,422,915	4,243,588	179,327
Culture and recreation:				
County library	1,341,469	1,346,804	1,246,319	100,485
Total culture and recreation	1,341,469	1,346,804	1,246,319	100,485
Health and welfare:				
County health coordinator	231,361	231,361	226,058	5,303
Welfare	645,635	645,635	628,887	16,748
Ambulance	230,181	230,181	230,149	32
Nondepartmental	238,811	238,811	215,732	23,079
Indigent health care	400,000	300,000	250,000	50,000
Total health and welfare	1,745,988	1,645,988	1,550,826	95,162
Conservation:				
County agent	174,754	174,754	155,171	19,583
Total conservation	174,754	174,754	155,171	19,583
Debt Service:				
Principal	847,734	847,734	847,734	-
Interest	55,439	55,439	55,439	-
Total debt service	903,173	903,173	903,173	-
Total current expenditures	51,194,701	48,607,261	46,599,894	2,007,367

ROCKWALL COUNTY, TEXAS

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget - Positive (Negative)
Noncurrent:				
Capital outlay:				
Capital equipment	$ 607,000	$ 1,517,790	$ 1,415,585	$ 102,205
Capital improvements	138,750	143,080	216,585	(73,505)
Total capital outlay	745,750	1,660,870	1,632,170	28,700
Total expenditures	51,940,451	50,268,131	48,232,064	2,036,067
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,190,771)	486,884	5,680,945	5,194,061
OTHER FINANCING SOURCES (USES)				
Transfers in	25,000	25,000	25,000	-
Transfers out	(4,052,600)	(5,692,600)	(3,435,000)	2,257,600
Proceeds from sale of assets	75,000	75,000	7,744	(67,256)
SBITAs issued	488,652	488,652	488,652	-
Total other financing sources (uses)	(3,463,948)	(5,103,948)	(2,913,604)	2,190,344
NET CHANGE IN FUND BALANCE	(4,654,719)	(4,617,064)	2,767,341	7,384,405
FUND BALANCES, BEGINNING	27,168,269	27,168,269	27,168,269	-
FUND BALANCES, ENDING	$ 22,513,550	$ 22,551,205	$ 29,935,610	$ 7,384,405

ROCKWALL COUNTY, TEXAS

AMERICAN RESCUE PLAN FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts			
	Original	Final	Actual	Difference
REVENUES				
Intergovernmental	$ -	$ -	$ 5,062,872	$ 5,062,872
Investment earnings	300,000	300,000	1,134,901	834,901
Total revenues	300,000	300,000	6,197,773	5,897,773
EXPENDITURES				
Public facilities	20,905,000	20,905,000	5,062,872	15,842,128
Total expenditures	20,905,000	20,905,000	5,062,872	15,842,128
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(20,605,000)	(20,605,000)	1,134,901	21,739,901
NET CHANGE IN FUND BALANCE	(20,605,000)	(20,605,000)	1,134,901	21,739,901
FUND BALANCES, BEGINNING	934,731	934,731	934,731	-
FUND BALANCES, ENDING	$ (19,670,269)	$ (19,670,269)	$ 2,069,632	$ 21,739,901

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A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all funds except the Emergency Management Federal Grant, Errors and Omissions Insurance, Election Services, Sheriff Forfeiture, Library, D.A. Hot Check Fees, Sheriff Law Enforcement, and Senate Bill 22 Grant funds. All annual appropriations lapse at the end of the fiscal year.

Elected officials and department heads submit requests for appropriations to the budget officer, the County Judge, so that a budget may be prepared. The proposed budget is presented to the Commissioner's Court for review by the first week of August. The Commissioner's Court holds public work sessions and public hearings. A final budget must be prepared and adopted no later than September 30.

The appropriated budget is prepared by fund, function and department. The County's department heads may make transfers of appropriations within a department. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the department level within a fund.

For the year ended September 30, 2024, expenditures exceeded appropriations in the following departments:

- General Fund – Human Resources by $1,128
- General Fund – Non-Capital Equipment by $238,264
- General Fund – Capital Improvements by $73,505

These excess expenditures were funded by greater than anticipated revenues and/or available fund balance.

ROCKWALL COUNTY, TEXAS

SCHEDULE OF CHANGES IN NET PENSION LIABILITY
AND RELATED RATIOS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

Plan Year Ended December 31	**2014**	**2015**	**2016**	**2017**
Total Pension Liability				
Service Cost	$ 1,980,374	$ 2,030,428	$ 2,249,131	$ 2,158,628
Interest total pension liability	3,588,582	3,916,257	4,177,843	4,608,335
Effect of plan changes	-	(457,555)	146,254	-
Effect of assumption changes or inputs	-	555,598	-	218,907
Effect of economic/demographic (gains) or losses	17,592	(1,077,942)	(37,415)	(448,718)
Refund of contributions	-	-	-	-
Benefit payments/refunds of contributions	(1,506,596)	(1,725,226)	(2,016,828)	(2,401,374)
Net change in total pension liability	4,079,952	3,241,560	4,518,985	4,135,778
Total pension liability - beginning	44,071,207	48,151,159	51,392,719	55,911,704
Total pension liability - ending (a)	$ 48,151,159	$ 51,392,719	$ 55,911,704	$ 60,047,482
Plan Fiduciary Net Position				
Employer contributions	$ 1,330,911	$ 1,379,293	$ 1,387,946	$ 1,464,399
Member contributions	1,035,153	1,072,787	1,079,512	1,138,978
Investment income net of investment expenses	3,132,080	(898,918)	3,748,100	8,038,032
Refund of contributions	-	-	-	-
Benefit payments refunds of contributions	(1,506,596)	(1,725,226)	(2,016,828)	(2,401,374)
Administrative expenses	(37,619)	(36,512)	(40,741)	(42,061)
Other	(4,489)	34,983	320,494	2,810
Net change in plan fiduciary net position	3,949,440	(173,593)	4,478,483	8,200,784
Plan fiduciary net position - beginning	46,791,537	50,740,977	50,567,384	55,045,867
Plan fiduciary net position - ending (b)	$ 50,740,977	$ 50,567,384	$ 55,045,867	$ 63,246,651
Net pension liability (asset)- ending (a) - (b)	$ (2,589,818)	$ 825,335	$ 865,837	$ (3,199,169)
Fiduciary net position as a percentage of total pension liability	105.38%	98.39%	98.45%	105.33%
Pensionable covered payroll	$ 14,787,903	$ 15,325,523	$ 15,421,600	$ 16,271,113
Net pension liability as a percentage of covered payroll	-17.51%	5.39%	5.61%	-19.66%

2018	2019	2020	2021	2022	2023
$ 2,209,579	$ 2,226,737	$ 2,377,466	$ 2,898,767	$ 2,801,004	$ 3,100,618
4,947,544	5,361,027	5,805,327	6,330,327	6,709,563	7,282,204
-	-	-	-	540,913	-
-	-	5,085,844	(99,585)	-	-
441,748	457,275	847,256	(701,060)	790,354	1,244,815
-	-	(51,593)	-	-	-
(2,399,258)	(2,627,798)	(2,745,057)	(3,236,390)	(3,448,985)	(3,770,289)
5,199,613	5,417,241	11,319,243	5,192,059	7,392,849	7,857,348
60,047,482	65,247,095	70,664,336	81,983,579	87,175,638	94,568,487
$ 65,247,095	$ 70,664,336	$ 81,983,579	$ 87,175,638	$ 94,568,487	$ 102,425,835
$ 1,528,918	$ 1,612,320	$ 1,833,126	$ 1,830,977	$ 2,143,843	$ 2,268,062
1,189,159	1,254,025	1,425,767	1,424,019	1,555,122	1,764,049
(1,174,712)	10,239,942	7,521,451	17,737,485	(5,793,716)	10,222,091
-	-	(51,593)	-	-	-
(2,399,258)	(2,627,798)	(2,745,057)	(3,236,390)	(3,448,985)	(3,770,289)
(50,085)	(55,475)	(59,081)	(53,273)	(54,493)	(54,028)
15,852	18,309	20,890	22,763	117,484	50,405
(890,126)	10,441,323	7,945,503	17,725,581	(5,480,745)	10,480,290
63,246,651	62,356,525	72,797,848	80,743,351	98,468,932	92,988,187
$ 62,356,525	$ 72,797,848	$ 80,743,351	$ 98,468,932	$ 92,988,187	$ 103,468,477
$ 2,890,570	$ (2,133,512)	$ 1,240,228	$ (11,293,294)	$ 1,580,300	$ (1,042,642)
95.57%	103.02%	98.49%	112.95%	98.33%	101.02%
$ 16,987,981	$ 17,914,638	$ 20,368,102	$ 20,343,132	$ 22,216,024	$ 25,200,697
17.02%	-11.91%	6.09%	-55.51%	7.11%	-4.14%

ROCKWALL COUNTY, TEXAS

SCHEDULE OF EMPLOYER CONTRIBUTIONS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

Year Ending September 30,	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll	Actual Contribution as a % of Covered Payroll
2015	$ 1,363,504	$ 1,363,504	$ -	$ 15,150,043	9.0%
2016	1,444,459	1,444,459	-	16,049,549	9.0%
2017	1,434,729	1,434,729	-	15,941,429	9.0%
2018	1,518,239	1,518,239	-	16,869,324	9.0%
2019	1,578,590	1,578,590	-	17,539,888	9.0%
2020	1,738,775	1,738,775	-	19,319,721	9.0%
2021	1,814,481	1,814,481	-	20,160,896	9.0%
2022	2,022,936	2,022,936	-	21,357,475	9.5%
2023	2,082,098	2,082,098	-	22,705,410	9.2%
2024	2,453,090	2,453,090	-	26,799,213	9.2%

ROCKWALL COUNTY, TEXAS

NOTES TO SCHEDULE OF EMPLOYER CONTRIBUTIONS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

Valuation Timing	Actuarially determined contribution rates are calculated each December 31, two years prior to the end of the fiscal year in which the contributions are reported.

Methods and assumptions used to determine contributions rates:

Actuarial Cost Method	Entry age (level percentage of pay)
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	16.8 years (based on contribution rate calculated in 12/31/2023 valuation)
Asset Valuation Method	5-year smoothed fair value
Inflation	2.50%
Salary Increases	Varies by age and service. 4.7% average over career including inflation.
Investment Rate of Return	7.50%, net of administrative and investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	135% of the Pub-2010 General retirees Table for males and 120% of the Pub-2010 Healthy General retirees Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected. 2019: New inflation, mortality and other assumptions were reflected. 2022: New investment return and inflation assumptions were reflected
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions	2015: No changes in plan provisions were reflected in the Schedule. 2016: No changes in plan provisions were reflected in the Schedule. 2017: Employer contributions reflect that a 1% flat COLA was adopted. Also, new Annuity Purchase Rates were reflected for benefits earned after 2017. 2018: No changes in plan provisions were reflected in the Schedule. 2019: No changes in plan provisions were reflected in the Schedule. 2020: No changes in plan provisions were reflected in the Schedule 2021: No changes in plan provisions were reflected in the Schedule. 2022: No changes in plan provisions were reflected in the Schedule. 2023: Employer contributions reflect that a 2% flat COLA was adopted.

ROCKWALL COUNTY, TEXAS

RETIREE HEALTH INSURANCE PLAN

SCHEDULE OF CHANGES IN OPEB LIABILITY
AND RELATED RATIOS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

Plan Year Ended September 30	**2018**	**2019**	**2020**
Total OPEB Liability:			
Service cost	$ 476,423	$ 495,766	$ 495,766
Interest	356,229	378,722	331,104
Experience (Gain)/Loss	-	-	205,925
Assumption Changes	-	2,569,173	732,487
Benefit payments	(294,572)	(301,370)	(347,162)
Net change in total pension liability	538,080	3,142,291	1,418,120
Total OPEB liability - beginning	8,444,974	8,983,054	12,125,345
Total OPEB liability - ending (a)	$ 8,983,054	$ 12,125,345	$ 13,543,465
Covered - employee payroll	$ 13,397,113	$ 13,397,113	$ 15,611,444
Total OPEB liability as a percentage of covered - employee payroll	67.05%	90.51%	86.75%

Notes to Schedule:

- This schedule is intended to show ten years of information. Additional years' information will be displayed as it becomes available.
- No assets are accumulated in a trust for the retiree health care plan to pay related benefits that meets the criteria in paragraph 4 of GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions.

2021	2022	2023	2024
$ 909,848	$ 909,848	$ 209,762	$ 209,762
321,294	340,639	305,871	315,473
-	(737,509)	-	(3,537,117)
-	(8,144,518)	-	223,295
(347,162)	(395,524)	(395,524)	(233,107)
883,980	(8,027,064)	120,109	(3,021,694)
13,543,465	14,427,445	6,400,381	6,520,490
$ 14,427,445	$ 6,400,381	$ 6,520,490	$ 3,498,796
$ 15,611,444	$ 18,960,616	$ 18,960,616	$ 21,856,825
92.42%	33.76%	34.39%	16.01%

Valuation date	September 30, 2024
Measurement date	September 30, 2024
Methods and assumptions:	
Actuarial Method	Individual Entry Age Normal Cost Method - Level Percentage of Projected Salary.
Service Cost	Determined for each employee as the Actuarial Present Value of Benefits allocated to the valuation year. The benefit attributed to the valuation year is that incremental portion of the total projected benefit earned during the year in accordance with the plan's benefit formula. This allocation is based on each participant's service between date of hire and date of expected termination.
Total OPEB Liability	The Actuarial Present Value of Benefits allocated to all periods prior to the valuation year.
Discount Rate	4.06% (1.56% real rate of return plus 2.5% inflation)
Health Care Cost Trend	Level 4.5%
Mortality	RPH-2014 Total Table with Projection MP-2021
Turnover	Rates varying based on gender, age and select and ultimate at 15 years. Rates based on the TCDRS actuarial assumptions form the 2017 retirement plan valuation report.
Disability	None assumed
Retiree Contributions	Retirees pays the remaining contribution rate above the monthly stipend of $200 paid by the County to the retiree. The retiree also pays the full cost of dental and vision coverage.
Salary Scale	3.50%
Data Assumptions	100% of all retirees who currently have healthcare coverage will continue with the same coverage including continuation when eligible for Medicare.
Coverage	25% of all actives who currently have healthcare coverage will continue with employee only coverage to age 65 upon retirement.

COMBINING FUND
FINANCIAL STATEMENTS

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NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Emergency Management Fund – To account for the cost of personnel and operating expenses for Emergency Management. Revenue is provided by Local Funds.

Fire Code Enforcement – To account for revenue received from building inspection fees.

Court-Initiated Guardianship- To account for the cost for preservation and restoration services performed in connection with maintaining a district court records archive. Revenue is provided by fees.

Court Record Preservation- To account for monies collected as fees by the County and District Clerk for the digitization of court records and preservation of records from natural disasters. Revenue is provided by fees.

District Court Records Technology– To account for the cost for preservation and restoration services performed in connection with maintaining a district court records archive. Revenue is provided by fees.

Law Library– To account for the cost to maintain the Law Library. Revenue is provided by fees.

County/District Court Technology – To account for the cost of training and the purchase of technological enhancements for county court, statutory county court or district court. Revenue is provided by fees.

Judicial Education/ Support– To account for the cost incurred for the continuing education of the judge and staff for the probate court. Revenue is provided by fees.

Justice Court Building Security– To account for the cost of furnishing security to the Justice Courts. Revenue is provided by fees.

D.A. State– To account for additional personnel costs for the office of the District Attorney. Revenue is provided by State Aid.

D.A. Forfeiture– To account for the operating, forfeiture and collections monies collected and disbursed by the District Attorney's Office. Revenue is provided by Court Ordered Forfeited Property.

Cities Readiness Initiative- To account for additional personnel and equipment under grant program. Revenue is provided by State aid.

Opioid Abatement Settlement- To account for the cost incurred by the county to address the opioid-related harms within the county. Revenue was provided by the Opioid Trust fund.

Sheriff Abandoned Property – To account for the cost of removing abandoned vehicles from public roadways. Revenue is provided by auction proceeds.

Emergency Management Federal Grant – To account for the cost of personnel and operating expenses for Emergency Management. Revenue is provided by Federal Funds.

Errors and Omissions Insurance – To account for the cost of purchasing errors and omission insurance. Revenue is provided by fees.

Public Safety Sales Tax – To account for the cost of volunteer fire departments. Revenue is provided by special sales tax.

Child Abuse Prevention – To account for court fees restricted for child abuse prevention programs and education. Revenue is provided by fees.

District Clerk Records Management- To account for monies resulting from fees the county, district and justice courts. Funds are to be used for management and preservation. Revenue is provided by fees.

Court Reporter Service- To account for the cost incurred by the courts to provide. Court Reporter related services. Revenue is provided by fees.

Appellate Justice System – Fees To account for the accumulation of funds for the Appellate Justice system. Revenue is provided by fees.

Justice Court Technology – To account for court fees restricted for technological improvements in the Justice of the Peace Courts. Revenue is provided by fees.

CC Records Management and Preservation – To account for the cost incurred by the County to preserve and maintain records. Revenue is provided by fees.

CC Vital Statistics – To account for the cost incurred by the County Clerk to preserve and maintain records. Revenue is provided by fees.

CC Archival Fee – To account for the cost incurred by the County Clerk to preserve and maintain records. Revenue is provided by fees.

SCAAP Grant – To account for additional equipment and training under grant program. Revenue is provided by State aid.

Records Management and Preservation- To account funds that are to be used for records management and preservation.

Courthouse Security – To account for court fees restricted to providing security for the courthouse.

Election Services– To account for funding of elections with local governments that have an agreement with the County to provide election services.

Sheriff Forfeiture – To account for the operating, forfeiture and collections monies collected and disbursed by the Sheriff's Office.

Library – To account for library expenses. Revenue is provided by library fees and fines.

D.A. Hot Check Fees – This fund is used to account for revenues and expenditures relating to the fee collected for hot checks pursuant to Texas Code of Criminal Procedures Article 102.007. The expenditure of these funds is at the sole discretion of the District Attorney.

Road and Bridge– To account for the cost of operation, repair, and maintenance of roads and bridges. Revenue is primarily provided by auto registrations, road and bridges fees, fines, and ad valorem taxes.

Courthouse Renovation– To account for various renovations of the Rockwall County Courthouse. Revenue is provided by fees.

Sheriff Law Enforcement– To account for monies held on behalf of individuals collected by the Sheriff's Office.

Juvenile Delinquency Prevention– To account for fees restricted for the prevention of juvenile delinquency and graffiti eradication.

Veterans Court– To account for funds restricted for the benefit of the Veterans Court Program.

Justice Court Support – To account for cost to defray costs incurred by the county for services provided by a justice court. Revenue is provided by fees.

Senate Bill 22 Grant – To account for additional personnel cost for the office of the District Attorney and the Sheriff's Office. Revenue is provided by State Aid

Language Access– To account for the cost incurred by the county for language access services for individuals receiving court services. Revenue is provided by fees.

Library Donation – To account for the purchase of library equipment. Revenue is provided by restricted donations.

Capital Projects - To account for the County's acquisition and construction of major capital projects and facilities.

Radio Interoperability– To account for the purpose of implementing and transitioning to a new shared countywide P25 trunked radio system for the County and all the cities within the County. Revenue provided the County and each of the cities.

Facilities Improvements – To account for building maintenance and for current and future facilities projects.

Jail Expansion Fund- To account for the resources accumulated and payments made to design, equip and construct a new jail expansion and remodel project for the County Jail facility.

ROCKWALL COUNTY, TEXAS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

SEPTEMBER 30, 2024

	Special Revenue				
	Emergency Management	Fire Code Enforcement	Court-Initiated Guardianship	Court Record Preservation	District Court Records Technology
ASSETS					
Cash and investments	$ 70,472	$ 169,448	$ 31,482	$ 53,322	$ 38,924
Receivables (net of allowance for uncollectibles)					
Accounts	-	-	-	-	-
Taxes	-	-	-	-	-
Prepaid items	41	-	-	-	-
Total assets	70,513	169,448	31,482	53,322	38,924
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts payable	1,560	-	-	-	-
Accrued expenditures	11,636	-	-	-	-
Unearned revenue	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total liabilities	13,196	-	-	-	-
Deferred inflows of resources:					
Unavailable revenue - lien assessments	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
Fund balances:					
Nonspendable					
Prepaids	41	-	-	-	-
Restricted for:					
Records preservation and management	-	-	31,482	53,322	-
Court security and technology	-	-	-	-	38,924
Legal	-	-	-	-	-
Public safety	57,276	169,448	-	-	-
Judicial	-	-	-	-	-
Capital acquisition and construction	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Roads and bridges	-	-	-	-	-
Elections assistance and administration	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	57,317	169,448	31,482	53,322	38,924
Total liabilities, deferred inflows of resources, and fund balances	$ 70,513	$ 169,448	$ 31,482	$ 53,322	$ 38,924

Special Revenue							
Law Library	County/ District Court Technology	Judicial Education/ Support	Justice Court Building Security	D. A. State	D. A. Forfeiture	Cities Readiness Initiative	Opioid Abatement Settlement
$ 235,384	$ 28,814	$ 4,697	$ 7,896	$ 14,097	$ 176,729	$ -	$ 63,306
-	-	-	-	6,650	-	2,289	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	9,326	-
235,384	28,814	4,697	7,896	20,747	176,729	11,615	63,306
-	-	-	-	-	-	1,235	-
1,580	-	-	-	982	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	12,023	-
1,580	-	-	-	982	-	13,258	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	9,326	-
-	-	-	-	-	-	-	-
-	28,814	4,697	7,896	-	-	-	-
233,804	-	-	-	19,765	176,729	-	63,306
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	(10,969)	-
233,804	28,814	4,697	7,896	19,765	176,729	(1,643)	63,306
$ 235,384	$ 28,814	$ 4,697	$ 7,896	$ 20,747	$ 176,729	$ 11,615	$ 63,306

ROCKWALL COUNTY, TEXAS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

SEPTEMBER 30, 2024

	Special Revenue				
	Sheriff's Abandoned Property	Emergency Management Federal Grant	Errors and Omissions Insurance	Public Safety Sales Tax	Child Abuse Prevention
ASSETS					
Cash and investments	$ 10,138	$ 205	$ 80	$ 1,383,860	$ 25
Receivables (net of allowance for uncollectibles)					
Accounts	-	-	-	-	-
Taxes	-	-	-	123,192	-
Prepaid items	-	-	-	-	-
Total assets	10,138	205	80	1,507,052	25
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts payable	-	-	-	30,381	-
Accrued expenditures	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total liabilities	-	-	-	30,381	-
Deferred inflows of resources:					
Unavailable revenue - lien assessments	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
Fund balances:					
Nonspendable					
Prepaids	-	-	-	-	-
Restricted for:					
Records preservation and management	-	-	-	-	-
Court security and technology	-	-	-	-	-
Legal	-	-	-	-	-
Public safety	10,138	205	-	1,476,671	25
Judicial	-	-	80	-	-
Capital acquisition and construction	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Roads and bridges	-	-	-	-	-
Elections assistance and administration	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	10,138	205	80	1,476,671	25
Total liabilities, deferred inflows of resources, and fund balances	$ 10,138	$ 205	$ 80	$ 1,507,052	$ 25

Special Revenue							
District Clerk Records Management	Court Reporter Service	Appellate Justice System	Justice Court Technology	CC Records Management and Preservation	CC Vital Statistics	CC Archival Fee	SCAAP Grant
$ 195,976	$ 255,459	$ 44,611	$ 76,906	$ 1,849,508	$ 6,989	$ 1,653,908	$ 136,470
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	99,613	-	-	-
195,976	255,459	44,611	76,906	1,949,121	6,989	1,653,908	136,470
115,090	775	-	860	103,474	-	-	-
-	-	-	-	1,654	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
115,090	775	-	860	105,128	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	99,613	-	-	-
80,886	-	-	-	1,744,380	6,989	1,653,908	136,470
-	-	-	-	-	-	-	-
-	254,684	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	44,611	76,046	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
80,886	254,684	44,611	76,046	1,843,993	6,989	1,653,908	136,470
$ 195,976	$ 255,459	$ 44,611	$ 76,906	$ 1,949,121	$ 6,989	$ 1,653,908	$ 136,470

ROCKWALL COUNTY, TEXAS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

SEPTEMBER 30, 2024

	Special Revenue				
	Records Management and Preservation	Courthouse Security	Election Services	Sheriff Forfeiture	Library
ASSETS					
Cash and investments	$ 11,356	$ 341,344	$ 66,288	$ 974,374	$ 65,037
Receivables (net of allowance for uncollectibles)					
Accounts	-	-	-	-	-
Taxes	-	-	-	-	-
Prepaid items	-	-	-	-	-
Total assets	11,356	341,344	66,288	974,374	65,037
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts payable	206	2,347	-	-	-
Accrued expenditures	-	-	64	-	-
Unearned revenue	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total liabilities	206	2,347	64	-	-
Deferred inflows of resources:					
Unavailable revenue - lien assessments	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
Fund balances:					
Nonspendable					
Prepaids	-	-	-	-	-
Restricted for:					
Records preservation and management	11,150	-	-	-	-
Court security and technology	-	338,997	-	-	-
Legal	-	-	-	-	-
Public safety	-	-	-	974,374	-
Judicial	-	-	-	-	-
Capital acquisition and construction	-	-	-	-	-
Culture and recreation	-	-	-	-	65,037
Roads and bridges	-	-	-	-	-
Elections assistance and administration	-	-	66,224	-	-
Unassigned	-	-	-	-	-
Total fund balances	11,150	338,997	66,224	974,374	65,037
Total liabilities, deferred inflows of resources, and fund balances	$ 11,356	$ 341,344	$ 66,288	$ 974,374	$ 65,037

Special Revenue

D. A. Hot Check Fees	Road and Bridge	Courthouse Renovation	Sheriff Law Enforcement	Juvenile Delinquency Prevention	Veterans Court	Justice Court Support	Senate Bill 22 Grant
$ 1,968	$ 1,007,261	$ 493,380	$ 31,799	$ 90	$ 67,890	$ 131,994	$ 138,374
-	253,452	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	1,337	-	-	-	-	-	2,230
1,968	1,262,050	493,380	31,799	90	67,890	131,994	140,604
-	90,835	-	-	-	162	-	26,989
-	20,025	-	-	-	-	-	51,203
-	209,570	-	-	-	-	-	62,412
-	-	-	-	-	-	-	-
-	320,430	-	-	-	162	-	140,604
-	254,951	-	-	-	-	-	-
-	254,951	-	-	-	-	-	-
-	1,337	-	-	-	-	-	2,230
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,968	-	-	-	-	-	131,994	-
-	-	-	31,799	90	-	-	-
-	-	-	-	-	67,728	-	-
-	-	493,380	-	-	-	-	-
-	-	-	-	-	-	-	-
-	685,332	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	(2,230)
1,968	686,669	493,380	31,799	90	67,728	131,994	-
$ 1,968	$ 1,262,050	$ 493,380	$ 31,799	$ 90	$ 67,890	$ 131,994	$ 140,604

ROCKWALL COUNTY, TEXAS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

SEPTEMBER 30, 2024

	Special Revenue	Capital Projects		
	Language Access	Library Donation	Radio Interoperability	Facilities Improvement
ASSETS				
Cash and investments	$ 34,682	$ 53,073	$ -	$ 5,199,599
Receivables (net of allowance for uncollectibles)				
Accounts	-	-	308,732	-
Taxes	-	-	-	-
Prepaid items	-	-	120,288	-
Total assets	34,682	53,073	429,020	5,199,599
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	279	79	-	3,895
Accrued expenditures	-	-	-	-
Unearned revenue	-	-	-	-
Due to other funds	-	-	414,863	-
Total liabilities	279	79	414,863	3,895
Deferred inflows of resources:				
Unavailable revenue - lien assessments	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund balances:				
Nonspendable				
Prepaids	-	-	120,288	-
Restricted for:				
Records preservation and management	-	-	-	-
Court security and technology	-	-	-	-
Legal	34,403	-	-	-
Public safety	-	-	-	-
Judicial	-	-	-	-
Capital acquisition and construction	-	-	-	5,195,704
Culture and recreation	-	52,994	-	-
Roads and bridges	-	-	-	-
Elections assistance and administration	-	-	-	-
Unassigned	-	-	(106,131)	-
Total fund balances	34,403	52,994	14,157	5,195,704
Total liabilities, deferred inflows of resources, and fund balances	$ 34,682	$ 53,073	$ 429,020	$ 5,199,599

Capital Projects

Jail Expansion	Total
$ 1,047,629	$ 16,174,844
-	571,123
-	123,192
-	232,835
1,047,629	17,101,994
9,092	387,259
-	87,144
-	271,982
-	426,886
9,092	1,173,271
-	254,951
-	254,951
-	232,835
-	3,718,587
-	419,328
-	916,653
-	2,720,026
-	188,465
1,038,537	6,727,621
-	118,031
-	685,332
-	66,224
-	(119,330)
1,038,537	15,673,772
$ 1,047,629	$ 17,101,994

ROCKWALL COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Special Revenue				
	Emergency Management	Fire Code Enforcement	Court-Initiated Guardianship	Court Record Preservation	District Court Records Technology
REVENUES					
Property taxes	$ -	$ -	$ -	$ -	$ -
Fines and forfeitures	-	-	-	-	-
Sales taxes	-	-	-	-	-
Fees and commissions	344,893	73,756	12,600	220	140
Intergovernmental	-	-	-	-	-
Election	-	-	-	-	-
Investment earnings	-	-	-	-	-
Donations	-	-	-	-	-
Miscellaneous	10,021	-	-	-	-
Total revenues	354,914	73,756	12,600	220	140
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Roads and bridges	-	-	-	-	-
Public safety	334,106	18,408	-	-	-
Public service	-	-	-	-	-
Judicial	-	-	-	-	-
Legal	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Health and welfare	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	334,106	18,408	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	20,808	55,348	12,600	220	140
OTHER FINANCING SOURCES (USES)					
Transfers out	-	(25,000)	-	-	-
Transfers in	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Leases issued	-	-	-	-	-
Total other revenues and financing sources (uses)	-	(25,000)	-	-	-
NET CHANGE IN FUND BALANCES	20,808	30,348	12,600	220	140
FUND BALANCES, BEGINNING	36,509	139,100	18,882	53,102	38,784
FUND BALANCES, ENDING	$ 57,317	$ 169,448	$ 31,482	$ 53,322	$ 38,924

Special Revenue							
Law Library	County/ District Court Technology	Judicial Education/ Support	Justice Court Building Security	D. A. State	D. A. Forfeiture	Cities Readiness Initiative	Opioid Abatement Settlement
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	7,109	-	-
-	-	-	-	-	-	-	-
87,089	3,042	1,890	-	-	-	-	-
-	-	-	-	22,500	-	64,586	10,310
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
87,089	3,042	1,890	-	22,500	7,109	64,586	10,310
-	1,105	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	55,949	-
-	-	-	4,575	-	-	-	-
-	-	-	-	21,668	13,673	-	-
80,463	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	8,072	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
80,463	1,105	-	4,575	21,668	13,673	64,021	-
6,626	1,937	1,890	(4,575)	832	(6,564)	565	10,310
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
6,626	1,937	1,890	(4,575)	832	(6,564)	565	10,310
227,178	26,877	2,807	12,471	18,933	183,293	(2,208)	52,996
$ 233,804	$ 28,814	$ 4,697	$ 7,896	$ 19,765	$ 176,729	$ (1,643)	$ 63,306

ROCKWALL COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Special Revenue				
	Sheriff's Abandoned Property	Emergency Management Federal Grant	Errors and Omissions Insurance	Public Safety Sales Tax	Child Abuse Prevention
REVENUES					
Property taxes	$ -	$ -	$ -	$ -	$ -
Fines and forfeitures	-	-	-	-	234
Sales taxes	-	-	-	725,653	-
Fees and commissions	-	-	20	-	-
Intergovernmental	-	-	-	-	-
Election	-	-	-	-	-
Investment earnings	-	-	-	-	-
Donations	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	-	-	20	725,653	234
EXPENDITURES					
Current:					
General government	-	-	-	-	-
Roads and bridges	-	-	-	-	-
Public safety	-	106,863	-	469,745	-
Public service	-	-	-	-	-
Judicial	-	-	-	-	-
Legal	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Health and welfare	-	-	-	-	234
Capital outlay	-	-	-	73,105	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	-	106,863	-	542,850	234
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(106,863)	20	182,803	-
OTHER FINANCING SOURCES (USES)					
Transfers out	-	-	-	-	-
Transfers in	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Leases issued	-	106,863	-	-	-
Total other revenues and financing sources (uses)	-	106,863	-	-	-
NET CHANGE IN FUND BALANCES	-	-	20	182,803	-
FUND BALANCES, BEGINNING	10,138	205	60	1,293,868	25
FUND BALANCES, ENDING	$ 10,138	$ 205	$ 80	$ 1,476,671	$ 25

Special Revenue							
District Clerk Records Management	Court Reporter Service	Appellate Justice System	Justice Court Technology	CC Records Management and Preservation	CC Vital Statistics	CC Archival Fee	SCAAP Grant
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
69,863	62,971	17,779	11,654	274,962	10,215	236,830	-
-	-	-	-	-	-	-	45,483
-	-	-	-	-	-	-	-
-	-	-	-	84,850	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
69,863	62,971	17,779	11,654	359,812	10,215	236,830	45,483
-	-	-	-	306,511	11,109	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	27,048
-	-	-	-	-	-	-	-
118,001	59,149	23,494	25,955	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	1,470	-	-	450	-	-	-
-	-	-	-	63,685	-	-	-
-	-	-	-	1,878	-	-	-
118,001	60,619	23,494	25,955	372,524	11,109	-	27,048
(48,138)	2,352	(5,715)	(14,301)	(12,712)	(894)	236,830	18,435
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
(48,138)	2,352	(5,715)	(14,301)	(12,712)	(894)	236,830	18,435
129,024	252,332	50,326	90,347	1,856,705	7,883	1,417,078	118,035
$ 80,886	$ 254,684	$ 44,611	$ 76,046	$1,843,993	$ 6,989	$1,653,908	$ 136,470

ROCKWALL COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Special Revenue				
	Records Management and Preservation	Courthouse Security	Election Services	Sheriff Forfeiture	Library
REVENUES					
Property taxes	$ -	$ -	$ -	$ -	$ -
Fines and forfeitures	-	-	-	678,558	84,880
Sales taxes	-	-	-	-	-
Fees and commissions	2,481	77,938	-	-	26,615
Intergovernmental	-	-	-	18,322	-
Election	-	-	11,056	-	-
Investment earnings	-	-	-	-	-
Donations	-	-	-	-	-
Miscellaneous	-	-	-	5,510	-
Total revenues	2,481	77,938	11,056	702,390	111,495
EXPENDITURES					
Current:					
General government	11,984	-	-	-	-
Roads and bridges	-	-	-	-	-
Public safety	-	27,580	-	168,282	-
Public service	-	-	3,000	-	-
Judicial	-	-	-	-	-
Legal	-	-	-	-	-
Culture and recreation	-	-	-	-	84,844
Health and welfare	-	-	-	-	-
Capital outlay	13,989	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total expenditures	25,973	27,580	3,000	168,282	84,844
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(23,492)	50,358	8,056	534,108	26,651
OTHER FINANCING SOURCES (USES)					
Transfers out	-	-	-	-	-
Transfers in	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Leases issued	-	-	-	-	-
Total other revenues and financing sources (uses)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(23,492)	50,358	8,056	534,108	26,651
FUND BALANCES, BEGINNING	34,642	288,639	58,168	440,266	38,386
FUND BALANCES, ENDING	$ 11,150	$ 338,997	$ 66,224	$ 974,374	$ 65,037

Special Revenue							
D. A. Hot Check Fees	Road and Bridge	Courthouse Renovation	Sheriff Law Enforcement	Juvenile Delinquency Prevention	Veterans Court	Justice Court Support	Senate Bill 22 Grant
$ -	$ 20,507	$ -	$ -	$ -	$ -	$ -	$ -
7,589	62,235	-	9,518	-	-	-	-
-	-	-	-	-	-	-	-
-	1,684,213	49,830	-	-	9,562	62,119	-
-	-	-	-	-	-	-	712,588
-	-	-	-	-	-	-	-
-	74,336	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	2,908	-	-	-	-	-	-
7,589	1,844,199	49,830	9,518	-	9,562	62,119	712,588
-	-	-	-	-	5,188	-	-
-	1,509,918	-	-	-	-	-	-
-	-	-	28,366	-	-	-	-
-	-	-	-	-	-	-	619,441
-	-	-	-	-	-	-	-
7,555	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	480,690	-	-	-	-	-	93,147
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
7,555	1,990,608	-	28,366	-	5,188	-	712,588
34	(146,409)	49,830	(18,848)	-	4,374	62,119	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	28,213	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	28,213	-	-	-	-	-	-
34	(118,196)	49,830	(18,848)	-	4,374	62,119	-
1,934	804,865	443,550	50,647	90	63,354	69,875	-
$ 1,968	$ 686,669	$ 493,380	$ 31,799	$ 90	$ 67,728	$ 131,994	$ -

ROCKWALL COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Special Revenue	Capital Projects		
	Language Access	Library Donation	Radio Interoperability	Facilities Improvement
REVENUES				
Property taxes	$ -	$ -	$ -	$ -
Fines and forfeitures	-	-	-	-
Sales taxes	-	-	-	-
Fees and commissions	14,883	-	-	-
Intergovernmental	-	-	-	-
Election	-	-	-	-
Investment earnings	-	-	3,498	-
Donations	-	48,257	-	-
Miscellaneous	-	-	-	-
Total revenues	14,883	48,257	3,498	-
EXPENDITURES				
Current:				
General government	278	-	-	-
Roads and bridges	-	-	-	-
Public safety	-	-	-	-
Public service	-	-	178,282	11,120
Judicial	-	-	-	-
Legal	-	-	-	-
Culture and recreation	-	21,296	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	-	337,452
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	278	21,296	178,282	348,572
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	14,605	26,961	(174,784)	(348,572)
OTHER FINANCING SOURCES (USES)				
Transfers out	-	-	-	-
Transfers in	-	-	179,000	2,901,500
Sale of capital assets	-	-	-	-
Leases issued	-	-	-	-
Total other revenues and financing sources (uses)	-	-	179,000	2,901,500
NET CHANGE IN FUND BALANCES	14,605	26,961	4,216	2,552,928
FUND BALANCES, BEGINNING	19,798	26,033	9,941	2,642,776
FUND BALANCES, ENDING	$ 34,403	$ 52,994	$ 14,157	$ 5,195,704

Capital Projects

Jail Expansion	Total
$ -	$ 20,507
-	850,123
-	725,653
-	3,135,565
-	873,789
-	11,056
76,264	238,948
-	48,257
-	18,439
76,264	5,922,337
-	336,175
-	1,509,918
-	1,180,398
-	867,792
-	231,174
-	42,896
-	186,603
-	234
415,409	1,423,784
-	63,685
-	1,878
415,409	5,844,537
(339,145)	77,800
-	(25,000)
-	3,080,500
-	28,213
-	106,863
-	3,190,576
(339,145)	3,268,376
1,377,682	12,405,396
$ 1,038,537	$ 15,673,772

ROCKWALL COUNTY, TEXAS

ROAD IMPROVEMENTS BOND PROGRAMS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts			
	Original	Final	Actual	Difference
REVENUES				
Intergovernmental	$ 1,218,620	$ 1,290,901	$ 1,290,901	$ -
Investment earnings	500,000	500,000	1,903,535	1,403,535
Total revenues	1,718,620	1,790,901	3,194,436	1,403,535
EXPENDITURES				
Current:				
Roads and bridges	35,524,180	35,524,180	8,593,466	26,930,714
Total expenditures	35,524,180	35,524,180	8,593,466	26,930,714
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(33,805,560)	(33,733,279)	(5,399,030)	28,334,249
NET CHANGE IN FUND BALANCE	(33,805,560)	(33,733,279)	(5,399,030)	28,334,249
FUND BALANCES, BEGINNING	35,594,261	35,594,261	35,594,261	-
FUND BALANCES, ENDING	$ 1,788,701	$ 1,860,982	$ 30,195,231	$ 28,334,249

ROCKWALL COUNTY, TEXAS

DEBT SERVICE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts			
	Original	Final	Actual	Difference
REVENUES				
Property taxes	$ 12,385,149	$ 12,385,149	$ 12,592,764	$ 207,615
Investment earnings	10,000	10,000	137,527	127,527
Total revenues	12,395,149	12,395,149	12,730,291	335,142
EXPENDITURES				
Debt Service:				
Principal	6,630,000	6,630,000	6,630,000	-
Interest and fiscal charges	5,652,923	5,652,923	5,647,921	5,002
Total expenditures	12,282,923	12,282,923	12,277,921	5,002
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	112,226	112,226	452,370	340,144
NET CHANGE IN FUND BALANCE	112,226	112,226	452,370	340,144
FUND BALANCES, BEGINNING	2,099,377	2,099,377	2,099,377	-
FUND BALANCES, ENDING	$ 2,211,603	$ 2,211,603	$ 2,551,747	$ 340,144

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

EMERGENCY MANAGEMENT FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Variance with
	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ 344,893	$ 344,893	$ -
Miscellaneous	-	10,021	10,021
Total revenues	344,893	354,914	10,021
EXPENDITURES			
Current:			
Public safety	344,893	334,106	10,787
Total expenditures	344,893	334,106	10,787
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	20,808	20,808
NET CHANGE IN FUND BALANCES	-	20,808	20,808
FUND BALANCES, BEGINNING	36,509	36,509	-
FUND BALANCES, ENDING	$ 36,509	$ 57,317	$ 20,808

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FIRE CODE ENFORCEMENT FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
	Final	Actual Amounts	
REVENUES			
Fees and commissions	$ 50,000	$ 73,756	$ 23,756
Total revenues	50,000	73,756	23,756
EXPENDITURES			
Current:			
Public safety	120,000	18,408	101,592
Total expenditures	120,000	18,408	101,592
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(70,000)	55,348	125,348
OTHER FINANCING SOURCES (USES)			
Transfers out	(25,000)	(25,000)	-
Total other revenues and financing sources (uses)	(25,000)	(25,000)	-
NET CHANGE IN FUND BALANCES	(95,000)	30,348	125,348
FUND BALANCES, BEGINNING	139,100	139,100	-
FUND BALANCES, ENDING	$ 44,100	$ 169,448	$ 125,348

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

COURT-INITIATED GUARDIANSHIP FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Variance with
	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ 10,000	$ 12,600	$ 2,600
Total revenues	10,000	12,600	2,600
EXPENDITURES			
Current:			
General government	31,000	-	31,000
Total expenditures	31,000	-	31,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(21,000)	12,600	33,600
NET CHANGE IN FUND BALANCES	(21,000)	12,600	33,600
FUND BALANCES, BEGINNING	18,882	18,882	-
FUND BALANCES, ENDING	$ (2,118)	$ 31,482	$ 33,600

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

COURT RECORD PRESERVATION FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ 2,000	$ 220	$ (1,780)
Total revenues	2,000	220	(1,780)
EXPENDITURES			
Current:			
General government	122,000	-	122,000
Total expenditures	122,000	-	122,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(120,000)	220	120,220
NET CHANGE IN FUND BALANCES	(120,000)	220	120,220
FUND BALANCES, BEGINNING	53,102	53,102	-
FUND BALANCES, ENDING	$ (66,898)	$ 53,322	$ 120,220

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

DISTRICT COURT RECORDS TECHNOLOGY FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
	Final	Actual Amounts	
REVENUES			
Fees and commissions	$ 5,000	$ 140	$ (4,860)
Total revenues	5,000	140	(4,860)
EXPENDITURES			
Current:			
General government	40,000	-	40,000
Total expenditures	40,000	-	40,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(35,000)	140	35,140
NET CHANGE IN FUND BALANCES	(35,000)	140	35,140
FUND BALANCES, BEGINNING	38,784	38,784	-
FUND BALANCES, ENDING	$ 3,784	$ 38,924	$ 35,140

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

LAW LIBRARY FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
	Final	Actual Amounts	
REVENUES			
Fees and commissions	$ 135,000	$ 87,089	$ (47,911)
Total revenues	135,000	87,089	(47,911)
EXPENDITURES			
Current:			
Culture and recreation	155,968	80,463	75,505
Total expenditures	155,968	80,463	75,505
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(20,968)	6,626	27,594
NET CHANGE IN FUND BALANCES	(20,968)	6,626	27,594
FUND BALANCES, BEGINNING	227,178	227,178	-
FUND BALANCES, ENDING	$ 206,210	$ 233,804	$ 27,594

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

COUNTY/DISTRICT COURT TECHNOLOGY FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		
	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ 1,500	$ 3,042	$ 1,542
Total revenues	1,500	3,042	1,542
EXPENDITURES			
Current:			
General government	21,500	1,105	20,395
Total expenditures	21,500	1,105	20,395
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(20,000)	1,937	21,937
NET CHANGE IN FUND BALANCES	(20,000)	1,937	21,937
FUND BALANCES, BEGINNING	26,877	26,877	-
FUND BALANCES, ENDING	$ 6,877	$ 28,814	$ 21,937

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

JUDICIAL EDUCATION/ SUPPORT FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
	Final	Actual Amounts	
REVENUES			
Fees and commissions	$ 1,800	$ 1,890	$ 90
Total revenues	1,800	1,890	90
EXPENDITURES			
Current:			
Public safety	4,800	-	4,800
Total expenditures	4,800	-	4,800
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(3,000)	1,890	4,890
NET CHANGE IN FUND BALANCES	(3,000)	1,890	4,890
FUND BALANCES, BEGINNING	2,807	2,807	-
FUND BALANCES, ENDING	$ (193)	$ 4,697	$ 4,890

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

JUSTICE COURT BUILDING SECURITY FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Total revenues	$ -	$ -	$ -
EXPENDITURES			
Current:			
Judicial	12,000	4,575	7,425
Total expenditures	12,000	4,575	7,425
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(12,000)	(4,575)	7,425
NET CHANGE IN FUND BALANCES	(12,000)	(4,575)	7,425
FUND BALANCES, BEGINNING	12,471	12,471	-
FUND BALANCES, ENDING	$ 471	$ 7,896	$ 7,425

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

D. A. STATE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental	$ 22,500	$ 22,500	$ -
Total revenues	22,500	22,500	-
EXPENDITURES			
Current:			
Legal	22,500	21,668	832
Total expenditures	22,500	21,668	832
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	832	832
NET CHANGE IN FUND BALANCES	-	832	832
FUND BALANCES, BEGINNING	18,933	18,933	-
FUND BALANCES, ENDING	$ 18,933	$ 19,765	$ 832

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

D. A. FORFEITURE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		
	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fines and forfeitures	$ 25,000	$ 7,109	$ (17,891)
Total revenues	25,000	7,109	(17,891)
EXPENDITURES			
Current:			
Legal	175,030	13,673	161,357
Capital outlay	19,970	-	19,970
Total expenditures	195,000	13,673	181,327
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(170,000)	(6,564)	163,436
NET CHANGE IN FUND BALANCES	(170,000)	(6,564)	163,436
FUND BALANCES, BEGINNING	183,293	183,293	-
FUND BALANCES, ENDING	$ 13,293	$ 176,729	$ 163,436

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

CITIES READINESS INITIATIVE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		
	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Intergovernmental	$ 69,671	$ 64,586	$ (5,085)
Total revenues	69,671	64,586	(5,085)
EXPENDITURES			
Current:			
Public service	61,571	55,949	5,622
Capital outlay	8,100	8,072	28
Total expenditures	69,671	64,021	5,650
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	565	565
NET CHANGE IN FUND BALANCES	-	565	565
FUND BALANCES, BEGINNING	(2,208)	(2,208)	-
FUND BALANCES, ENDING	$ (2,208)	$ (1,643)	$ 565

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

OPIOID ABATEMENT SETTLEMENT FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Variance with
	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES			
Intergovernmental	$ -	$ 10,310	$ 10,310
Total revenues	-	10,310	10,310
EXPENDITURES			
Current:			
Public safety	52,996	-	52,996
Total expenditures	52,996	-	52,996
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(52,996)	10,310	63,306
NET CHANGE IN FUND BALANCES	(52,996)	10,310	63,306
FUND BALANCES, BEGINNING	52,996	52,996	-
FUND BALANCES, ENDING	$ -	$ 63,306	$ 63,306

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

SHERIFF'S ABANDONED PROPERTY FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		
	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ 5,000	$ -	$ (5,000)
Miscellaneous	1,000	-	(1,000)
Total revenues	6,000	-	(6,000)
EXPENDITURES			
Current:			
Public safety	16,000	-	16,000
Total expenditures	16,000	-	16,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(10,000)	-	10,000
NET CHANGE IN FUND BALANCES	(10,000)	-	10,000
FUND BALANCES, BEGINNING	10,138	10,138	-
FUND BALANCES, ENDING	$ 138	$ 10,138	$ 10,000

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

PUBLIC SAFETY SALES TAX

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
	Final	Actual Amounts	
REVENUES			
Sales taxes	$ 575,000	$ 725,653	$ 150,653
Total revenues	575,000	725,653	150,653
EXPENDITURES			
Current:			
Public safety	614,001	469,745	144,256
Capital outlay	75,000	73,105	1,895
Total expenditures	689,001	542,850	146,151
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(114,001)	182,803	296,804
NET CHANGE IN FUND BALANCES	(114,001)	182,803	296,804
FUND BALANCES, BEGINNING	1,293,868	1,293,868	-
FUND BALANCES, ENDING	$ 1,179,867	$ 1,476,671	$ 296,804

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

CHILD ABUSE PREVENTION FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		
	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fines and forfeitures	$ 234	$ 234	$ -
Total revenues	234	234	-
EXPENDITURES			
Current:			
Health and welfare	234	234	-
Total expenditures	234	234	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-
NET CHANGE IN FUND BALANCES	-	-	-
FUND BALANCES, BEGINNING	25	25	-
FUND BALANCES, ENDING	$ 25	$ 25	$ -

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

DISTRICT CLERK RECORDS MANAGEMENT FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		
	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ 50,000	$ 69,863	$ 19,863
Total revenues	50,000	69,863	19,863
EXPENDITURES			
Current:			
Judicial	706,565	118,001	588,564
Total expenditures	706,565	118,001	588,564
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(656,565)	(48,138)	608,427
NET CHANGE IN FUND BALANCES	(656,565)	(48,138)	608,427
FUND BALANCES, BEGINNING	129,024	129,024	-
FUND BALANCES, ENDING	$ (527,541)	$ 80,886	$ 608,427

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

COURT REPORTER SERVICE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		
	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ 20,000	$ 62,971	$ 42,971
Total revenues	20,000	62,971	42,971
EXPENDITURES			
Current:			
Judicial	193,824	59,149	134,675
Capital outlay	20,000	1,470	18,530
Total expenditures	213,824	60,619	153,205
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(193,824)	2,352	196,176
NET CHANGE IN FUND BALANCES	(193,824)	2,352	196,176
FUND BALANCES, BEGINNING	252,332	252,332	-
FUND BALANCES, ENDING	$ 58,508	$ 254,684	$ 196,176

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

APPELLATE JUSTICE SYSTEM FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		
	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ 12,000	$ 17,779	$ 5,779
Total revenues	12,000	17,779	5,779
EXPENDITURES			
Current:			
Judicial	62,000	23,494	38,506
Total expenditures	62,000	23,494	38,506
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(50,000)	(5,715)	44,285
NET CHANGE IN FUND BALANCES	(50,000)	(5,715)	44,285
FUND BALANCES, BEGINNING	50,326	50,326	-
FUND BALANCES, ENDING	$ 326	$ 44,611	$ 44,285

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

JUSTICE COURT TECHNOLOGY

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ 10,000	$ 11,654	$ 1,654
Total revenues	10,000	11,654	1,654
EXPENDITURES			
Current:			
Judicial	72,000	25,955	46,045
Capital outlay	20,000	-	20,000
Total expenditures	92,000	25,955	66,045
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(82,000)	(14,301)	67,699
NET CHANGE IN FUND BALANCES	(82,000)	(14,301)	67,699
FUND BALANCES, BEGINNING	90,347	90,347	-
FUND BALANCES, ENDING	$ 8,347	$ 76,046	$ 67,699

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

COUNTY CLERK RECORDS MANAGEMENT AND PRESERVATION FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
	Final	Actual Amounts	
REVENUES			
Fees and commissions	$ 350,000	$ 274,962	$ (75,038)
Investment earnings	25,000	84,850	59,850
Total revenues	375,000	359,812	(15,188)
EXPENDITURES			
Current:			
General government	635,000	306,511	328,489
Capital outlay	65,000	450	64,550
Principal	63,685	63,685	-
Interest	1,878	1,878	-
Total expenditures	763,685	372,524	391,161
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(388,685)	(12,712)	375,973
NET CHANGE IN FUND BALANCES	(388,685)	(12,712)	375,973
FUND BALANCES, BEGINNING	1,856,705	1,856,705	-
FUND BALANCES, ENDING	$ 1,468,020	$ 1,843,993	$ 375,973

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

COUNTY CLERK VITAL STATISTICS FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
	Final	Actual Amounts	
REVENUES			
Fees and commissions	$ 9,000	$ 10,215	$ 1,215
Total revenues	9,000	10,215	1,215
EXPENDITURES			
Current:			
General government	14,000	11,109	2,891
Total expenditures	14,000	11,109	2,891
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(5,000)	(894)	4,106
NET CHANGE IN FUND BALANCES	(5,000)	(894)	4,106
FUND BALANCES, BEGINNING	7,883	7,883	-
FUND BALANCES, ENDING	$ 2,883	$ 6,989	$ 4,106

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

COUNTY CLERK ARCHIVAL FEE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Variance with
	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ 250,000	$ 236,830	$ (13,170)
Total revenues	250,000	236,830	(13,170)
EXPENDITURES			
Current:			
General government	1,530,000	-	1,530,000
Capital outlay	20,000	-	20,000
Total expenditures	1,550,000	-	1,550,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,300,000)	236,830	1,536,830
NET CHANGE IN FUND BALANCES	(1,300,000)	236,830	1,536,830
FUND BALANCES, BEGINNING	1,417,078	1,417,078	-
FUND BALANCES, ENDING	$ 117,078	$ 1,653,908	$ 1,536,830

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

SCAAP GRANT FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Variance with Final Budget -
	Final	Actual Amounts	Positive (Negative)
REVENUES			
Intergovernmental	$ 105,483	$ 45,483	$ (60,000)
Total revenues	105,483	45,483	(60,000)
EXPENDITURES			
Current:			
Public safety	179,798	27,048	152,750
Total expenditures	179,798	27,048	152,750
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(74,315)	18,435	92,750
NET CHANGE IN FUND BALANCES	(74,315)	18,435	92,750
FUND BALANCES, BEGINNING	118,035	118,035	-
FUND BALANCES, ENDING	$ 43,720	$ 136,470	$ 92,750

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

RECORDS MANAGEMENT AND PRESERVATION

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
	Final	Actual Amounts	
REVENUES			
Fees and commissions	$ 10,000	$ 2,481	$ (7,519)
Total revenues	10,000	2,481	(7,519)
EXPENDITURES			
Current:			
General government	29,011	11,984	17,027
Capital outlay	13,989	13,989	-
Total expenditures	43,000	25,973	17,027
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(33,000)	(23,492)	9,508
NET CHANGE IN FUND BALANCES	(33,000)	(23,492)	9,508
FUND BALANCES, BEGINNING	34,642	34,642	-
FUND BALANCES, ENDING	$ 1,642	$ 11,150	$ 9,508

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

COURTHOUSE SECURITY FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Variance with Final Budget -
	Final	Actual Amounts	Positive (Negative)
REVENUES			
Fees and commissions	$ 50,000	$ 77,938	$ 27,938
Total revenues	50,000	77,938	27,938
EXPENDITURES			
Current:			
Public safety	98,000	27,580	70,420
Capital outlay	20,000	-	20,000
Total expenditures	118,000	27,580	90,420
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(68,000)	50,358	118,358
NET CHANGE IN FUND BALANCES	(68,000)	50,358	118,358
FUND BALANCES, BEGINNING	288,639	288,639	-
FUND BALANCES, ENDING	$ 220,639	$ 338,997	$ 118,358

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

ROAD AND BRIDGE FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Property taxes	$ 20,238	$ 20,507	$ 269
Fines and forfeitures	65,000	62,235	(2,765)
Fees and commissions	1,680,000	1,684,213	4,213
Investment earnings	50,000	74,336	24,336
Miscellaneous	2,000	2,908	908
Total revenues	1,817,238	1,844,199	26,961
EXPENDITURES			
Current:			
Roads and bridges	2,203,238	1,509,918	693,320
Capital outlay	484,000	480,690	3,310
Total expenditures	2,687,238	1,990,608	696,630
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(870,000)	(146,409)	723,591
OTHER FINANCING SOURCES (USES)			
Proceeds from sale of assets	(20,000)	28,213	48,213
Total other revenues and financing sources (uses)	(20,000)	28,213	48,213
NET CHANGE IN FUND BALANCES	(890,000)	(118,196)	771,804
FUND BALANCES, BEGINNING	804,865	804,865	-
FUND BALANCES, ENDING	$ (85,135)	$ 686,669	$ 771,804

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

COURTHOUSE RENOVATION

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Variance with
	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ 90,000	$ 49,830	$ (40,170)
Total revenues	90,000	49,830	(40,170)
EXPENDITURES			
Capital outlay	490,000	-	490,000
Total expenditures	490,000	-	490,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(400,000)	49,830	449,830
NET CHANGE IN FUND BALANCES	(400,000)	49,830	449,830
FUND BALANCES, BEGINNING	443,550	443,550	-
FUND BALANCES, ENDING	$ 43,550	$ 493,380	$ 449,830

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

JUVENILE DELINQUENCY PREVENTION FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ 100	$ -	$ (100)
Total revenues	100	-	(100)
EXPENDITURES			
Current:			
Public safety	100	-	100
Total expenditures	100	-	100
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-
NET CHANGE IN FUND BALANCES	-	-	-
FUND BALANCES, BEGINNING	90	90	-
FUND BALANCES, ENDING	$ 90	$ 90	$ -

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

VETERANS COURT

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
	Final	Actual Amounts	
REVENUES			
Fees and commissions	$ 32,000	$ 9,562	$ (22,438)
Total revenues	32,000	9,562	(22,438)
EXPENDITURES			
Current:			
General government	42,567	5,188	37,379
Total expenditures	42,567	5,188	37,379
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(10,567)	4,374	14,941
NET CHANGE IN FUND BALANCES	(10,567)	4,374	14,941
FUND BALANCES, BEGINNING	63,354	63,354	-
FUND BALANCES, ENDING	$ 52,787	$ 67,728	$ 14,941

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

JUSTICE COURT SUPPORT FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
	Final	Actual Amounts	
REVENUES			
Fees and commissions	$ 40,000	$ 62,119	$ 22,119
Total revenues	40,000	62,119	22,119
EXPENDITURES			
Current:			
General government	110,000	-	110,000
Total expenditures	110,000	-	110,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(70,000)	62,119	132,119
NET CHANGE IN FUND BALANCES	(70,000)	62,119	132,119
FUND BALANCES, BEGINNING	69,875	69,875	-
FUND BALANCES, ENDING	$ (125)	$ 131,994	$ 132,119

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

LANGUAGE ACCESS FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Variance with
	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES			
Fees and commissions	$ 14,000	$ 14,883	$ 883
Total revenues	14,000	14,883	883
EXPENDITURES			
Current:			
General government	31,500	278	31,222
Total expenditures	31,500	278	31,222
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(17,500)	14,605	32,105
NET CHANGE IN FUND BALANCES	(17,500)	14,605	32,105
FUND BALANCES, BEGINNING	19,798	19,798	-
FUND BALANCES, ENDING	$ 2,298	$ 34,403	$ 32,105

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

LIBRARY DONATION FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Donations	$ 35,000	$ 48,257	$ 13,257
Total revenues	35,000	48,257	13,257
EXPENDITURES			
Current:			
Culture and recreation	64,000	21,296	42,704
Total expenditures	64,000	21,296	42,704
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(29,000)	26,961	55,961
NET CHANGE IN FUND BALANCES	(29,000)	26,961	55,961
FUND BALANCES, BEGINNING	26,033	26,033	-
FUND BALANCES, ENDING	$ (2,967)	$ 52,994	$ 55,961

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

RADIO INTEROPERABILITY

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Variance with
	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES			
Investment earnings	$ -	$ 3,498	$ 3,498
Total revenues	-	3,498	3,498
EXPENDITURES			
Current:			
Public service	184,400	178,282	6,118
Total expenditures	184,400	178,282	6,118
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(184,400)	(174,784)	9,616
OTHER FINANCING SOURCES (USES)			
Transfers in	175,000	179,000	4,000
Total other revenues and financing sources (uses)	175,000	179,000	4,000
NET CHANGE IN FUND BALANCES	(9,400)	4,216	13,616
FUND BALANCES, BEGINNING	9,941	9,941	-
FUND BALANCES, ENDING	$ 541	$ 14,157	$ 13,616

ROCKWALL COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

FACILITIES IMPROVEMENT

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		Variance with
	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES			
Total revenues	$ -	$ -	$ -
EXPENDITURES			
Current:			
Public service	433,020	11,120	421,900
Capital outlay	4,290,000	337,452	3,952,548
Total expenditures	4,723,020	348,572	4,374,448
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(4,723,020)	(348,572)	4,374,448
OTHER FINANCING SOURCES (USES)			
Transfers in	2,040,000	2,901,500	861,500
Total other revenues and financing sources (uses)	2,040,000	2,901,500	861,500
NET CHANGE IN FUND BALANCES	(2,683,020)	2,552,928	5,235,948
FUND BALANCES, BEGINNING	2,642,776	2,642,776	-
FUND BALANCES, ENDING	$ (40,244)	$ 5,195,704	$ 5,235,948

ROCKWALL COUNTY, TEXAS

JAIL EXPANSION FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Budgeted Amounts		
	Final	Actual	Difference
REVENUES			
Investment earnings	$ 25,000	$ 76,264	$ 51,264
Total revenues	25,000	76,264	51,264
EXPENDITURES			
Capital Outlay	1,391,000	415,409	975,591
Total expenditures	1,391,000	415,409	975,591
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,366,000)	(339,145)	1,026,855
NET CHANGE IN FUND BALANCE	(1,366,000)	(339,145)	1,026,855
FUND BALANCES, BEGINNING	1,377,682	1,377,682	-
FUND BALANCES, ENDING	$ 11,682	$ 1,038,537	$ 1,026,855

ROCKWALL COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY NET POSITION - FIDUCIARY FUNDS

SEPTEMBER 30, 2024

	County Clerk	District Clerk	Total Investment Trust Funds
ASSETS			
Cash and investments	$ 1,078,469	$ 6,195,631	$ 7,274,100
Due from other governments	-	-	-
Total assets	1,078,469	6,195,631	7,274,100
LIABILITIES			
Total liabilities	-	-	-
NET POSITION			
Held in trust	1,078,469	6,195,631	7,274,100
Restricted for individuals, organizations and other governments	-	-	-
Total net position	$ 1,078,469	$ 6,195,631	$ 7,274,100

District Attorney	Tax Assessor	Sheriff	Bail Bond Board	Total Custodial Funds
$ 154,947	$ 923,249	$ 472,709	$ 1,560,000	$ 3,110,905
-	183,538	-	-	183,538
154,947	1,106,787	472,709	1,560,000	3,294,443
-	-	-	-	-
-	-	-	-	-
154,947	1,106,787	472,709	1,560,000	3,294,443
$ 154,947	$ 1,106,787	$ 472,709	$ 1,560,000	$ 3,294,443

ROCKWALL COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY NET
POSITION - FIDUCIARY FUNDS

FOR THE YEAR ENDING SEPTEMBER 30, 2024

	County Clerk	District Clerk	Total Investment Trust Funds
ADDITIONS			
Taxes and fees collected on behalf of other governments	$ -	$ -	$ -
Contributions from other governments	-	-	-
Bonds received	786,132	5,583,678	6,369,810
Interest earnings	1,421	3,829	5,250
Trust	21,676	103,879	125,555
Total additions	809,229	5,691,386	6,500,615
DEDUCTIONS			
Disbursements on behalf of contracting entities	-	-	-
Bonds returned	642,838	3,532,038	4,174,876
Refund	94,695	91,743	186,438
Total deductions	737,533	3,623,781	4,361,314
CHANGES IN NET POSITION	71,696	2,067,605	2,139,301
NET POSITION, BEGINNING	1,006,773	4,128,026	5,134,799
NET POSITION, ENDING	$ 1,078,469	$ 6,195,631	$ 7,274,100

District Attorney	Tax Assessor	Sheriff	Bail Bond Board	Total Custodial Funds
$ -	$ 45,875,253	$ -	$ -	$ 45,875,253
101,925	-	-	-	101,925
-	-	2,022,578	-	2,022,578
-	-	-	-	-
-	-	-	-	-
101,925	45,875,253	2,022,578	-	47,999,756
91,908	44,819,789	-	-	44,911,697
-	-	2,273,421	-	2,273,421
-	-	-	-	-
91,908	44,819,789	2,273,421	-	47,185,118
10,017	1,055,464	(250,843)	-	814,638
144,930	51,323	723,552	1,560,000	2,479,805
$ 154,947	$ 1,106,787	$ 472,709	$ 1,560,000	$ 3,294,443

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STATISTICAL SECTION

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STATISTICAL SECTION
(Unaudited)

This part of Rockwall County, Texas' annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

Contents **Page**

ROCKWALL COUNTY, TEXAS

NET POSITION BY COMPONENT

LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)
(Unaudited)

	Fiscal Year			
	2015	2016	2017	2018
Governmental activities:				
Net investment in capital assets	$ 14,976,979	$ 19,203,116	$ 23,007,978	$ 25,995,894
Restricted	10,503,141	8,490,789	7,651,207	8,267,388
Unrestricted	(2,903,308)	(13,807,902)	(11,992,739)	(15,687,813)
Total governmental activities net position	$ 22,576,812	$ 13,886,003	$ 18,666,446	$ 18,575,469
Primary government:				
Net investment in capital assets	$ 14,976,979	$ 19,203,116	$ 23,007,978	$ 25,995,894
Restricted	10,503,141	8,490,789	7,651,207	8,267,388
Unrestricted	(2,903,308)	(13,807,902)	(11,992,739)	(15,687,813)
Total primary government net position	$ 22,576,812	$ 13,886,003	$ 18,666,446	$ 18,575,469

Source: Rockwall County financial records.

TABLE 1

Fiscal Year					
2019	2020	2021	2022	2023	2024
$ 28,810,600	$ 13,434,555	$ 2,612,678	$ 6,122,488	$ 7,247,521	$ 18,652,221
8,335,035	28,531,093	30,501,445	34,208,799	49,217,424	49,459,881
(14,157,840)	(18,973,148)	(4,047,115)	(202,550)	(10,159,054)	(6,013,908)
$ 22,987,795	$ 22,992,500	$ 29,067,008	$ 40,128,737	$ 46,305,891	$ 62,098,194
$ 28,810,600	$ 13,434,555	$ 2,612,678	$ 6,122,488	$ 7,247,521	$ 18,652,221
8,335,035	28,531,093	30,501,445	34,208,799	49,217,424	49,459,881
(14,157,840)	(18,973,148)	(4,047,115)	(202,550)	(10,159,054)	(6,013,908)
$ 22,987,795	$ 22,992,500	$ 29,067,008	$ 40,128,737	$ 46,305,891	$ 62,098,194

ROCKWALL COUNTY, TEXAS

CHANGES IN NET POSITION

LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)
(Unaudited)

	Fiscal Year			
	2015	2016	2017	2018
EXPENSES				
Governmental activities:				
General government	$ 5,874,990	$ 5,636,027	$ 5,486,832	$ 6,071,664
Judicial	3,561,402	4,012,060	4,044,502	4,220,591
Legal	2,187,226	2,360,870	2,520,203	2,674,909
Financial administration	1,845,403	1,944,700	2,056,110	2,080,089
Public Facilities	1,177,026	1,360,462	1,435,505	1,037,047
Public safety	12,097,895	12,607,729	13,413,995	14,018,186
Public Services	554,909	577,138	743,607	790,417
Roads and Bridges	8,930,465	14,295,237	3,660,720	3,493,923
Health and welfare	1,274,482	1,278,773	1,300,656	1,097,099
Culture and Recreation	1,514,662	1,615,482	1,652,450	1,833,884
Conservation	89,661	106,645	115,418	112,282
Interest on long-term debt	3,868,690	3,978,964	3,935,608	3,674,108
Total expenses	$ 42,976,811	$ 49,774,087	$ 40,365,606	$ 41,104,199
PROGRAM REVENUES				
Governmental activities:				
Fees, fines and charges for services:				
General government	$ 1,632,206	$ 1,821,270	$ 1,905,915	$ 1,859,658
Judicial	1,337,455	1,207,763	1,087,800	1,133,233
Legal	13,846	9,752	6,121	6,356
Financial administration	101,255	91,284	220,689	272,824
Public Facilities	122,494	180,033	140,733	139,039
Public Safety	696,432	603,326	624,375	976,919
Roads and bridges	1,501,565	1,707,620	1,936,259	1,523,478
Culture and recreation	161,390	151,789	179,627	160,088
Health and welfare	111,244	145,636	130,759	145,361
Conservation	5,500	500	16,000	10,000
Operating grants and contributions	4,738,006	2,114,793	1,131,442	774,482
Capital grants and contributions	43,746	50,401	48,701	24,541
Total governmental activities program revenues	10,465,139	8,084,167	7,428,421	7,025,979
NET (EXPENSE) REVENUES				
Governmental activities	(32,511,672)	(41,689,920)	(32,937,185)	(34,078,220)
Total primary government net expense	$ (32,511,672)	$ (41,689,920)	$ (32,937,185)	$ (34,078,220)

TABLE 2

Fiscal Year					
2019	2020	2021	2022	2023	2024
$ 6,067,421	$ 6,924,403	$ 6,961,521	$ 7,057,491	$ 7,991,090	$ 8,261,114
4,754,993	4,687,352	5,232,709	4,821,773	2,778,965	5,800,270
3,104,532	3,483,057	3,582,701	3,224,402	7,238,623	4,058,656
2,361,724	2,491,567	2,506,609	2,313,509	22,715,283	2,963,208
568,253	698,371	880,944	2,579,371	1,779,596	615,111
15,772,281	17,345,515	17,196,757	17,404,062	2,173,296	22,243,314
834,029	930,201	1,062,039	1,248,458	6,272,167	2,626,150
4,386,166	7,834,052	3,346,207	3,168,202	4,082,449	10,387,209
1,048,781	1,171,787	1,065,040	1,194,585	1,747,066	1,523,484
1,735,006	1,742,016	1,588,365	1,540,667	1,498,178	1,669,646
123,461	130,427	123,067	125,586	150,168	151,806
3,335,131	3,579,893	5,289,098	4,300,661	4,564,319	4,881,915
$ 44,091,778	$ 51,018,641	$ 48,835,057	$ 48,978,767	$ 62,991,200	$ 65,181,883
$ 1,871,938	$ 2,105,735	$ 2,518,775	$ 2,206,192	$ 2,044,938	$ 1,888,243
1,206,004	919,231	969,917	909,916	1,338,229	1,417,425
6,243	3,250	918	50	50	-
293,454	276,763	287,070	295,559	307,077	298,638
99,437	86,768	146,344	25,774	58,889	41,204
744,010	1,194,111	954,899	919,253	1,248,815	2,074,882
1,568,690	1,534,931	1,585,121	1,691,235	1,693,606	1,698,444
154,715	167,362	128,168	114,047	246,665	200,474
139,624	168,550	201,416	227,463	298,177	272,356
500	1,000	-	42,700	95,600	54,600
565,634	1,035,240	2,135,580	4,852,456	1,333,278	1,579,473
12,000	15,550	8,275	11,249	137,031	5,111,129
6,662,249	7,508,491	8,936,483	11,295,894	8,802,355	14,636,868
(37,429,529)	(43,510,150)	(39,898,574)	(37,682,873)	(54,188,845)	(50,545,015)
$ (37,429,529)	$ (43,510,150)	$ (39,898,574)	$ (37,682,873)	$ (54,188,845)	$ (50,545,015)

ROCKWALL COUNTY, TEXAS

CHANGES IN NET POSITION

LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)
(Unaudited)

	Fiscal Year			
	2015	2016	2017	2018
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION				
Governmental activities:				
Taxes				
Property taxes	$ 31,420,182	$ 33,387,602	$ 35,050,145	$ 36,513,148
Mixed beverage	310,873	332,097	336,503	357,099
Sales Tax	1,458,919	1,510,563	1,646,932	1,767,996
Investment earnings	152,083	299,040	424,441	650,927
Miscellaneous	363,904	127,245	258,249	266,540
Gain from sale of capital assets	51,075	37,715	1,358	-
Total governmental activities	33,757,036	35,694,262	37,717,628	39,555,710
Total primary government	33,757,036	35,694,262	37,717,628	39,555,710
CHANGE IN NET POSITION				
Governmental activities	1,245,364	(5,995,658)	4,780,443	5,477,490
Total primary government	$ 1,245,364	$ (5,995,658)	$ 4,780,443	$ 5,477,490

TABLE 2

Fiscal Year					
2019	2020	2021	2022	2023	2024
$ 37,924,882	$ 40,450,001	$ 42,697,008	$ 45,629,627	$ 52,322,574	$ 56,748,870
387,765	363,055	528,111	575,996	634,341	665,577
1,946,160	2,045,800	2,031,406	2,726,590	2,753,656	2,778,768
961,661	553,471	181,557	(478,067)	3,922,894	5,948,699
296,884	87,445	457,755	244,700	197,906	143,836
71,670	15,083	77,245	45,756	26,271	51,568
41,589,022	43,514,855	45,973,082	48,744,602	59,857,642	66,337,318
41,589,022	43,514,855	45,973,082	48,744,602	59,857,642	66,337,318
4,159,493	4,705	6,074,508	11,061,729	5,668,797	15,792,303
$ 4,159,493	$ 4,705	$ 6,074,508	$ 11,061,729	$ 5,668,797	$ 15,792,303

ROCKWALL COUNTY, TEXAS

FUND BALANCES
GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS
(Modified accrual basis of accounting)
(Unaudited)

	Fiscal Year			
	2015	2016	2017	2018
General fund				
Nonspendable				
Prepaids	$ 467,556	$ 475,901	$ 457,415	$ 371,189
Assigned for:				
Future budget offset	-	3,150,000	15,000,000	-
Unassigned	16,182,096	14,813,163	15,493,306	17,640,776
Total primary government net assets	$ 16,649,652	$ 18,439,064	$ 30,950,721	$ 18,011,965
All other governmental funds				
Nonspendable				
Prepaids	$ 392	$ 652	$ 266	$ 3,386
Restricted for:				
Capital acquisition and construction	87,214	220,609	428,327	495,660
Debt service	703,049	919,764	1,247,011	1,604,309
Records preservation and management	1,218,605	1,338,274	1,568,453	1,872,099
Court security and technology	146,414	108,381	102,522	149,586
Legal	594,945	591,870	560,728	545,218
Public Safety	5,566,609	3,278,204	1,763,783	2,020,608
Judicial	353,513	341,404	339,495	296,740
Culture and recreation	294,016	318,466	364,069	194,028
Roads and bridges	9,017,803	12,862,010	11,238,448	9,934,122
Elections assistance and administration	113,992	88,085	144,599	86,398
Unassigned	(52)	(252,833)	(252,833)	(253,397)
Total all other governmental funds	$ 18,096,500	$ 19,814,886	$ 17,504,868	$ 16,948,757

Source: Rockwall County financial records

TABLE 3

	Fiscal Year					
	2019	2020	2021	2022	2023	2024
	$ 335,828	$ 318,598	$ 346,820	$ 492,788	$ 732,345	$ 494,380
	-	-	-	-	-	2,000,000
	20,486,435	22,290,597	25,235,302	25,328,140	26,435,924	27,441,230
	$ 20,822,263	$ 22,609,195	$ 25,582,122	$ 25,820,928	$ 27,168,269	$ 29,935,610
	$ 346,873	$ 470,092	$ 229,587	$ 118,979	$ 187,166	$ 232,835
	504,678	44,377,987	15,194,571	4,764,474	4,464,008	8,797,253
	2,195,919	2,494,322	2,041,255	1,803,565	2,099,377	2,551,747
	2,208,820	2,668,188	3,171,049	3,306,428	3,570,708	3,718,587
	201,664	194,356	233,360	259,883	369,578	419,328
	575,547	573,459	569,302	532,315	826,339	916,653
	1,224,201	1,264,998	393,402	1,530,695	1,970,793	2,720,026
	256,697	201,454	182,570	164,801	204,087	188,465
	145,143	108,417	82,513	83,497	64,419	118,031
	7,576,442	21,636,876	23,077,454	26,005,307	36,397,797	30,880,563
	88,160	94,811	84,053	56,796	55,168	66,224
	(1,195,197)	52,801	(122,162)	(110,336)	824,325	(119,330)
	$ 14,128,947	$ 74,137,761	$ 45,136,954	$ 38,516,404	$ 51,033,765	$ 50,490,382

ROCKWALL COUNTY, TEXAS

CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS
(Modified accrual basis of accounting)
(Unaudited)

	Fiscal Year			
	2015	2016	2017	2018
REVENUES				
Property taxes	$ 31,374,958	$ 33,322,944	$ 35,022,102	$ 36,567,934
Beverage Taxes	310,873	332,097	336,503	357,099
Fines and forfeitures	1,164,263	1,135,449	971,615	1,163,390
Sales or Other tax	1,458,919	1,510,563	1,646,932	1,767,996
Fees and commissions	4,265,231	4,472,546	4,615,245	4,883,875
Intergovernmental	2,001,915	2,175,693	1,091,362	870,043
Election	78,139	130,766	91,449	82,234
Investment Earnings	151,786	297,189	419,584	645,745
Donations	-	-	22,055	24,541
Miscellaneous	387,143	143,882	427,750	284,907
Total revenues	41,193,227	43,521,129	44,644,597	46,647,764
EXPENDITURES				
General government	3,956,388	3,825,763	3,489,914	3,710,827
Financial administration	1,846,901	1,919,603	1,976,869	2,030,955
Commissioner expenses	405,798	437,242	434,457	433,676
Roads and highways	8,545,265	13,961,039	3,296,265	3,129,811
Public safety	11,869,606	12,163,245	12,736,234	13,429,663
Public facilities	553,557	573,034	722,943	776,627
Public services	1,396,260	1,333,408	1,416,868	1,016,057
Judicial	3,576,496	3,977,154	3,907,888	4,130,184
Legal	2,188,004	2,318,268	2,400,338	2,584,101
Culture and recreation	1,193,885	1,277,968	1,284,233	1,485,666
Health and welfare	1,267,992	1,273,064	1,280,914	1,085,747
Conservation	88,797	101,404	112,645	114,028
Capital outlay	1,307,033	3,654,376	5,263,293	3,190,888
Debt service				
Principal	3,305,000	4,120,000	5,205,000	5,835,000
Interest and fiscal charges	4,052,832	3,905,829	4,232,414	3,646,518
Bond issuance cost and fees	-	141,744	-	163,841
Total expenditures	45,553,814	54,983,141	47,760,275	46,763,589
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(4,360,587)	(11,462,012)	(3,115,678)	(115,825)

TABLE 4

	Fiscal Year				
2019	2020	2021	2022	2023	2024
$ 38,107,013	$ 40,634,933	$ 42,586,603	$ 45,660,350	$ 52,327,238	$ 56,687,634
387,765	363,055	528,111	575,996	634,341	665,577
984,854	877,702	1,041,137	1,092,413	1,199,988	1,584,435
1,946,160	2,045,800	2,031,406	2,726,590	2,753,656	2,778,768
5,050,046	5,706,697	5,756,818	5,400,794	6,261,063	5,680,658
480,113	909,871	4,098,581	4,758,368	3,605,651	8,474,759
41,621	20,139	92,572	4,138	15,353	11,056
960,537	551,030	181,306	(478,591)	3,920,275	5,945,543
12,000	15,550	8,275	11,249	12,500	48,257
313,982	87,445	432,350	224,157	181,151	81,159
48,284,091	51,212,222	56,757,159	59,975,464	70,911,216	81,957,846
3,567,794	4,098,010	4,141,714	4,903,724	4,870,320	5,268,203
2,168,492	2,272,492	2,395,553	2,428,249	2,683,889	3,074,757
456,327	516,517	507,894	531,040	560,313	574,507
4,044,617	7,480,012	3,021,679	2,919,204	6,924,762	10,103,384
13,886,447	15,310,807	15,770,055	17,485,215	21,318,651	22,171,582
764,239	820,587	994,931	1,243,426	1,686,468	6,417,889
519,224	619,843	786,214	2,517,430	2,080,599	2,652,800
4,432,617	4,373,793	5,039,301	5,079,403	6,156,307	6,019,490
2,795,048	3,163,555	3,384,887	3,431,233	3,958,713	4,286,484
1,309,920	1,327,081	1,225,839	1,304,813	1,405,559	1,432,922
1,006,564	1,126,942	1,040,058	1,220,965	1,476,508	1,551,060
114,891	114,901	119,392	126,872	141,143	155,171
3,644,453	7,102,907	32,100,437	11,798,173	4,199,048	3,055,954
24,110,000	27,470,000	5,325,000	5,977,755	6,958,429	7,541,419
3,148,364	3,213,003	5,965,694	5,407,550	5,379,697	5,705,238
571,973	861,614	174,966	-	-	-
66,540,970	79,872,064	81,993,614	66,375,052	69,800,406	80,010,860
(18,256,879)	(28,659,842)	(25,236,455)	(6,399,588)	1,110,810	1,946,986

ROCKWALL COUNTY, TEXAS

CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS
(Modified accrual basis of accounting)
(Unaudited)

	Fiscal Year			
	2015	2016	2017	2018
OTHER FINANCING SOURCES (USES)				
Issuance of long term debt	$ -	$ 21,380,000	$ -	$ 7,620,000
Transfers in	5,300,000	239,262	3,643,000	1,863,254
Transfers out	(5,400,000)	(534,262)	(3,843,000)	(1,863,254)
Premium on issuance of bonds	-	1,144,249	-	623,751
Payment to bond refunding escrow agent	-	(7,297,806)	-	(8,079,910)
Issuance of leases	-	-	-	-
Issuance of SBITAs	-	-	-	-
Sale of capital assets	58,834	37,715	17,969	5,596
Total other financing sources (uses)	(41,166)	14,969,158	(182,031)	169,437
NET CHANGE IN FUND BALANCES	$ (11,503,178)	$ 11,853,480	$ (297,856)	$ (18,087,442)
DEBT SERVICES (PRINCIPAL AND INTEREST) AS PERCENTAGE OF NONCAPITAL EXPENDITURES	15.64%	22.21%	21.76%	21.57%

Source: Rockwall County financial records

TABLE 4

Fiscal Year					
2019	2020	2021	2022	2023	2024
$ 16,710,000	$ 80,165,000	$ 9,575,000	$ -	$ 11,610,000	$ -
68,390	87,000	948,442	476,919	2,776,123	3,105,500
(568,390)	(1,887,000)	(1,448,442)	(1,076,919)	(2,951,123)	(3,460,000)
1,641,973	12,004,614	1,909,028	-	823,900	-
-	-	(11,309,062)	-	-	-
-	-	-	7,925	394,633	106,863
-	-	-	-	31,626	488,652
142,561	85,974	78,609	63,919	68,733	35,957
17,994,534	90,455,588	(246,425)	(528,156)	12,753,892	276,972
$ (10,665,308)	$ 65,219,133	$ (25,481,880)	$ (6,927,744)	$ 13,864,702	$ 2,223,958
43.01%	41.90%	22.34%	20.80%	18.82%	18.64%

ROCKWALL COUNTY, TEXAS

ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY

LAST TEN FISCAL YEARS
(Unaudited)

	Real Property			
Year	Residential Property	Commercial Property	Other Property	Personal Property
2015	$ 6,218,526,995	$ 2,335,706,532	$ 140,314,580	$ 1,117,676,124
2016	6,288,547,655	2,383,922,893	139,225,415	1,016,232,398
2017	7,037,890,084	2,480,714,771	137,037,148	1,198,024,785
2018	7,993,623,592	2,760,088,485	149,919,182	1,355,015,181
2019	8,980,425,099	2,900,181,077	144,265,924	1,380,118,877
2020	9,664,171,957	3,055,412,732	194,967,089	834,963,552
2021	10,386,391,290	3,154,528,026	222,253,840	792,070,823
2022	11,551,332,636	3,100,947,372	222,500,930	899,743,821
2023	13,845,514,950	3,348,409,957	244,964,173	962,093,617
2024	16,304,801,681	3,614,875,377	272,332,117	896,855,358

Source: Rockwall County Appraisal District

Notes:

a - Property is assessed at actual value; therefore, the assessed values are equal to actual value.

b - Tax rates are per $100 of assessed value.

Less: Productivity Loss and Homestead Cap	Total Taxable Assessed Value [a]	Total Direct Tax Rate
$ 496,290,942	$ 9,315,933,289	0.3959
508,143,372	9,319,784,989	0.3959
639,011,234	10,214,655,554	0.3759
802,692,594	11,455,953,846	0.3498
756,863,736	12,648,127,241	0.3284
721,192,539	13,028,322,791	0.3250
656,218,992	13,899,024,987	0.3131
673,096,342	15,101,428,417	0.3131
2,864,961,458	15,536,021,239	0.2925
-	21,088,864,533	0.2760

ROCKWALL COUNTY, TEXAS

DIRECT AND OVERLAPPING PROPERTY TAX RATE (PER $ 100 ASSESSED VALUE)

LAST TEN FISCAL YEARS
(Unaudited)

	Fiscal Year			
	2015	2016	2017	2018
County direct rates				
General	$ 0.3101	$ 0.2979	$ 0.2712	$ 0.2558
Debt Service	0.0857	0.0979	0.1046	0.0939
Road and bridge	0.0001	0.0001	0.0001	0.0001
Total direct rate	$ 0.3959	$ 0.3959	$ 0.3759	$ 0.3498
Cities				
Dallas	0.7970	0.7970	0.7825	0.7804
Fate	0.3067	0.3067	0.2911	0.2911
Heath	0.4266	0.4266	0.4173	0.4173
McLendon-Chisholm	0.1842	0.1520	0.1520	0.1500
Rockwall	0.4853	0.4853	0.4543	0.4236
Rowlett	0.7872	0.7872	0.7872	0.7771
Royse City	0.6771	0.6771	0.6771	0.6215
Wylie	0.8689	0.8689	0.8489	0.7810
School Districts				
Rockwall ISD	1.4400	1.4400	1.4650	1.4400
Royse City ISD	1.6700	1.6700	1.6700	1.6700
Municipal Utility District				
Rockwall County Cons MUD	0.5500	0.5500	0.5000	0.4500
Veranduh MUD	0.8500	0.8500	0.7500	0.7500

Source: Rockwall County Central Appraisal District

Note: Overlapping rates are those of other governments that apply to property owners within Rockwall County. Not all overlapping rates apply to all County property owners. For example, although the total Direct Rate for Rockwall County applies to all County property owners, a specific City's tax rate applies only to those taxpayers whose property is located within the City's geographic boundaries.
McLendon Chisholm had no tax rate until 2010

Fiscal Year					
2019	2020	2021	2022	2023	2024
$ 0.2426	$ 0.2458	$ 0.2338	$ 0.2370	$ 0.2275	$ 0.2146
0.0857	0.0791	0.0792	0.0751	0.0649	0.0613
0.0001	0.0001	0.0001	0.0010	0.0001	0.0001
$ 0.3284	$ 0.3250	$ 0.3131	$ 0.3131	$ 0.2925	$ 0.2760
0.7767	0.7766	0.7763	0.7733	0.7458	0.7357
0.2911	0.2806	0.2733	0.3399	0.2938	0.2642
0.3891	0.3793	0.3766	0.3393	0.2912	0.2775
0.1500	0.1500	0.1500	0.1850	0.1070	0.0966
0.4021	0.3879	0.3700	0.3500	0.2925	0.2702
0.7572	0.7571	0.7450	0.7450	0.6810	0.7140
0.6215	0.6215	0.6215	0.6215	0.6050	0.5840
0.7258	0.6884	0.6720	0.6438	0.5623	0.5388
1.4300	1.3500	1.3100	1.2736	1.2146	1.0190
1.6700	1.5680	1.4648	1.4603	1.4429	1.2575
0.3900	0.3400	0.2950	0.2700	0.2200	0.1950
0.7500	0.7500	0.7500	0.7500	0.7500	0.7500

TABLE 7

ROCKWALL COUNTY, TEXAS

PRINCIPAL PROPERTY TAXPAYERS

CURRENT YEAR AND NINE YEARS AGO
(Unaudited)

	Property Tax Year					
	2024			2015		
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Oncor Electric Delivery Co.	$ 143,019,000	1	0.92%	$ 81,460,957	1	0.93%
Excel Rockwall LLC	58,235,000	5	0.37%	55,675,990	2	0.64%
Ablon at Harbor Village LP	77,634,772	2	0.50%	-		- %
Star Hubbard LLC	53,175,000	6	0.34%	-		- %
VAF2 Mack (Rowlett) LLC	60,551,992	4	0.39%	-		- %
Rockwall Crossing LTD	-		- %	35,501,240	5	0.41%
SWBC RW2, LP	48,959,138	7	0.32%	-		- %
Rockwall Regional Hospital LLP	73,179,659	3	0.47%	29,352,580	7	0.34%
Rockwall Dunhill LLC	-		- %	24,831,260	10	0.28%
Bimbo Bakeries	-		- %	41,858,594	4	0.48%
Bella Harbor Hotel Venture LLC	-		- %	28,994,250	8	0.33%
Allen Foods	-		- %	30,090,580	6	0.34%
Seaway Crude Pipeline LP	39,720,968	8	0.26%	-		- %
BRE MF Rockwall LLC	-		- %	49,072,130	3	0.56%
Wal-Mart Real Estate	-		- %	24,836,270	9	0.28%
Whitmore Manufacturing Co	38,263,875	9	0.25%	-		- %
Atmos Energy/Mid-Tex	36,194,199	10	0.23%	-		- %
Total	$ 628,933,603		4.05%	$ 401,673,851		4.59%
Total taxable assessed value	$ 15,536,021,239			$ 8,755,410,747		

Source: Rockwall Central Appraisal District

TABLE 8

ROCKWALL COUNTY, TEXAS

PROPERTY TAX LEVIES AND COLLECTIONS

LAST TEN FISCAL YEARS
(Unaudited)

Fiscal Year	Tax Levy as of Fiscal Year End[a]	Collected within the Fiscal Year of the Levy: Amount	Collected within the Fiscal Year of the Levy: Percentage of Levy	Subsequent Collections	Total Collections to Date: Amount	Total Collections to Date: Percentage of Levy
2015	$ 31,010,415	$ 30,979,765	99.90%	$ 7,717	$ 30,987,482	99.93%
2016	33,013,789	32,972,432	99.87%	15,011	32,987,443	99.92%
2017	34,401,093	34,351,491	99.86%	24,332	34,375,823	99.93%
2018	36,137,014	36,057,808	99.78%	53,098	36,110,906	99.93%
2019	37,599,338	37,470,599	99.66%	97,725	37,568,324	99.92%
2020	40,901,459	40,608,068	99.28%	254,633	40,862,701	99.91%
2021	42,457,747	42,200,322	99.39%	203,544	42,403,866	99.87%
2022	45,692,425	45,166,945	98.85%	454,287	45,621,232	99.84%
2023	52,039,067	51,838,129	99.61%	78,929	51,917,058	99.77%
2024	56,263,297	55,989,778	99.51%	-	55,989,778	99.51%

Source: Rockwall County financial records

Note: a - Tax levies consider supplemental value changes during the initial fiscal year.

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TABLE 9

ROCKWALL COUNTY, TEXAS

RATIOS OF OUTSTANDING DEBT BY TYPE

LAST TEN FISCAL YEARS
(Unaudited)

	Governmental Activities							
Fiscal Year	Tax Notes	Refunding Bond	Premiums on Bonds	Leases	SBITAs	Total Long-term Debt	Percentage of Personal Income[b]	Per Capita[b]
2015	$ 100,450,000	$ -	$ 2,654,716	$ -	$ -	$ 103,104,716	2.29%	994
2016	103,240,000	7,370,000	3,632,124	-	-	114,242,124	2.36%	1,147
2017	98,120,000	7,285,000	3,413,754	-	-	108,818,754	2.13%	1,051
2018	85,400,000	14,120,000	3,867,909	-	-	103,387,909	4.35%	998
2019	62,190,000	29,930,000	5,142,520	-	-	97,262,520	4.56%	1,060
2020	36,550,000	108,265,000	16,074,395	-	-	160,889,395	4.16%	1,900
2021	23,315,000	114,635,000	16,661,048	-	-	154,611,048	6.22%	1,869
2022	21,945,000	110,065,000	15,754,105	-	-	147,764,105	5.58%	1,220
2023	32,125,000	105,200,000	15,627,698	334,182	1,562,752	154,849,632	6.04%	1,192
2024	30,635,000	100,060,000	14,677,393	302,127	1,278,903	146,953,423	6.91%	1,119

Source Rockwall County financial records

Note: a - Details regarding the County's outstanding debt can be found in the notes to the financial statements on page 38.

b - See Table 13 for personal income and population data.

ROCKWALL COUNTY, TEXAS

RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING[a]

LAST TEN FISCAL YEARS
(Unaudited)

	General Bonded Debt Outstanding			
Fiscal Year	Tax Notes	Refunding Bond	Premium on Bonds	Total
2015	$ 100,450,000	$ -	$ 2,654,716	$ 103,104,716
2016	103,240,000	7,370,000	3,632,124	114,242,124
2017	103,240,000	7,285,000	3,413,754	113,938,754
2018	100,450,000	14,120,000	3,867,909	118,437,909
2019	103,755,000	29,930,000	5,142,520	138,827,520
2020	106,415,000	108,265,000	16,074,395	230,754,395
2021	23,315,000	114,635,000	16,661,048	154,611,048
2022	21,945,000	110,065,000	15,754,105	147,764,105
2023	32,125,000	105,200,000	15,627,698	152,952,698
2024	30,635,000	100,060,000	14,677,393	145,372,393

Source: Rockwall County financial records

Notes: a - Details regarding the County's outstanding debt can be found in the notes to the financial statements on page 37.

b - See Table 5 for property value data.

c - See Table 13 for population data.

Less: Amounts Available for Debt Service	Net General Bonded Debt	Percentage of Actual Taxable Property Value[b]	Per Capita[c]
$ 703,049	$ 102,401,667	1.10%	987
919,764	113,322,360	1.22%	1,137
752,593	108,066,161	1.06%	1,046
1,152,439	102,235,470	0.89%	1,741
1,737,673	95,524,847	0.76%	1,566
1,484,049	159,405,346	1.16%	1,403
993,282	153,617,766	1.05%	1,301
959,296	146,804,809	0.97%	1,212
1,294,527	151,658,171	0.98%	1,252
1,630,646	143,741,747	0.68%	1,107

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ROCKWALL COUNTY, TEXAS

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

AS OF SEPTEMBER 30, 2024
(Unaudited)

Taxing Jurisdiction	Percentage Overlapping Rockwall County	Total Debt	Subtotals
County-wide			
Rockwall County	100.00%	$ 146,953,423	$ 146,953,423
Total direct debt		146,953,423	146,953,423
Cities			
Dallas, City of	0.01%	2,530,810,416	253,081
Fate, City of	100.00%	27,605,000	27,605,000
Heath, City of	97.01%	60,943,000	59,120,804
Rockwall, City of	100.00%	116,220,000	116,220,000
Rowlett, City of	12.63%	140,905,000	17,796,302
Royse City, City of	68.37%	86,025,000	58,815,293
Wylie, City of	1.55%	70,740,000	1,096,470
McLendon-Chisholm, City of	100.00%	1,085,000	1,085,000
Total Cities		3,034,333,416	281,991,950
School District (% of assessed value)			
Rockwall ISD	97.01%	942,257,549	914,084,048
Royse City ISD	69.47%	608,231,064	422,538,120
Total School Districts		1,550,488,613	1,336,622,168
Other			
Rockwall Co MUD #6	100.00%	32,775,000	32,775,000
Rockwall Cco MUD #7	100.00%	8,950,000	8,950,000
Rockwall Co MUD # 8	100.00%	25,935,000	25,935,000
Rockwall Co MUD #9	100.00%	30,125,000	30,125,000
Rockwall Co Cons MUD	100.00%	5,880,000	5,880,000
Total Other		103,665,000	103,665,000
Total indirect debt		4,688,487,029	1,722,279,119
Total direct and overlapping debt			$ 1,869,232,542

Source: Overlapping debt was obtained on the Municipal Advisory Council website (www.mactexas.com)

Note: The Percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the taxing entity's taxable value that is within the County's boundaries and dividing it by the taxing entity's total taxable assessed value.

Details regarding the County's outstanding debt can be found in the notes to the financial statements on pages 36-39.

ROCKWALL COUNTY, TEXAS

LEGAL DEBT MARGIN INFORMATION

LAST TEN FISCAL YEARS
(Unaudited)

	Fiscal Year 2015	2016	2017	2018
Assessed value of real property	$ 9,315,933,289	$ 9,319,784,989	$ 9,566,412,319	$10,562,783,885
Debt limit rate	25%	25%	25%	25%
Debt limit	2,328,983,322	2,329,946,247	2,391,603,080	2,640,695,971
Debt applicable to limit:				
Total bonded debt	102,946,570	114,242,124	108,818,754	103,387,909
Less: amount set aside for repayment	-	-	-	1,152,439
Total net debt applicable to limit	102,946,570	114,242,124	108,818,754	102,235,470
Legal debt margin	$ 2,226,036,752	$ 2,215,704,123	$ 2,282,784,326	$ 2,538,460,501
Total net debt applicable to the limit as a percentage of debt limit	4.42%	4.90%	4.55%	3.87%

Source: Rockwall County financial records

Under Legislative provision, any county, any political subdivision of a county, any number of adjoining counties, or any political subdivision of the state, or any defined district now or hereafter to be described and defined within the State of Texas, and which may or may not include towns, villages, or municipal corporations, upon a vote of two-thirds majority of the resident property taxpayers voting thereon who are qualified electors of such district or territory to be affected thereby, in addition to all other debts, any issue bonds or otherwise lend its credit in any amount not to exceed one-fourth of the assessed valuation of the real property of such district or territory, except that the total bonded indebtedness of any city or town shall never exceed the limits imposed by other provisions of this Constitution, and levy and collect taxes to pay the interest thereon and provide a sinking fund for the redemption thereof.

TABLE 12

Fiscal Year					
2019	2020	2021	2022	2023	2024
$ 11,685,730,396	$ 12,657,610,604	$ 13,763,173,156	$ 15,101,428,417	$ 15,536,021,239	$ 21,088,864,533
25%	25%	25%	25%	25%	25%
2,921,432,599	3,164,402,651	3,440,793,289	3,775,357,104	3,884,005,310	5,272,216,133
97,262,520	160,889,395	154,611,048	147,764,105	152,952,698	145,372,393
1,737,673	1,484,049	993,282	959,296	1,294,527	1,630,646
95,524,847	159,405,346	153,617,766	146,804,809	151,658,171	143,741,747
$ 2,825,907,752	$ 3,004,997,305	$ 3,287,175,523	$ 3,628,552,295	$ 3,732,347,139	$ 5,128,474,386
3.27%	5.04%	4.46%	3.89%	3.90%	2.73%

TABLE 13

ROCKWALL COUNTY, TEXAS

DEMOGRAPHIC AND ECONOMIC STATISTICS

LAST TEN CALENDAR YEARS
(Unaudited)

	County					State of Texas	United States
Calendar Year	Estimated Population	Personal Income (thousands of dollars)[a]	Per Capita Personal Income[a]	School Enrollment[b]	Unemployment Rate[c]	Per Capita Personal Income[a]	Per Capita Personal Income[a]
2015	90,169	$ 4,495,885	$ 51,302	20,062	3.7%	$ 46,745	$ 47,669
2016	93,432	4,841,492	53,285	20,630	3.7%	46,947	48,112
2017	96,877	5,112,959	54,406	21,286	3.5%	46,274	49,246
2018	100,657	5,683,109	58,717	22,034	3.3%	47,362	51,640
2019	111,704	6,140,356	61,003	22,756	2.8%	50,355	54,446
2020	113,653	6,529,641	62,237	23,607	6.0%	52,813	56,490
2021	118,055	7,136,506	64,943	23,873	3.2%	55,129	59,510
2022	121,112	8,243,591	70,833	25,555	3.1%	59,865	64,143
2023	129,867	9,346,568	75,860	26,905	3.2%	62,586	65,470
2024	131,307	10,150,885	77,307	28,169	3.4%	66,252	69,810

Sources:

a - Bureau of Economic Analysis

b - Texas Education Agency

c - Texas Association of Counties

ROCKWALL COUNTY, TEXAS

PRINCIPAL EMPLOYERS

CURRENT YEAR AND NINE YEARS AGO

(Unaudited)

Employer	Nature of Business	2024* Employees	2024* Percentage of Total County Employment
Rockwall ISD	school district	2,377	4.92%
Royse City ISD	school district	1,422	2.94%
Baylor Scott & White - Lake Pointe	health care industry	750	1.55%
L3Harris Technologies	technology	700	1.45%
Texas Health Presbyterian Hospital	health care industry	700	1.45%
Pegasus Foods	manufacturing	480	0.99%
Channell Commercial	manufacturing	696	1.44%
County of Rockwall	county government	396	0.82%
City of Rockwall	city government	353	0.73%
Wal-Mart Superstore	department store/grocery	450	0.93%
Texas Star Express/Epes Transport	logistics	275	0.57%
Lollicup USA	manufacturing	306	0.63%
SPR Packaging	manufacturing	253	0.52%
Bimbo Bakeries	food processing	200	0.41%
Whitmore Mfr	manufacturing	192	0.40%
Total		9,550	19.77%

* Note: Only the current year data was selected to be presented. The principal employer information from nine years ago is not available.

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TABLE 15

ROCKWALL COUNTY, TEXAS

FULLTIME EMPLOYEES BY FUNCTION

LAST TEN FISCAL YEARS
(Unaudited)

Function/Program	Fiscal Year 2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General government										
Elected/Appointed officials	10	10	10	10	10	10	10	10	10	10
Clerical	29	31	31	31	32	35	35	36	37	40
Building maintenance	6	6	6	8	9	9	9	10	11	11
Environmental	2	2	2	2	2	2	2	2	2	2
Library	10	10	10	10	10	10	10	10	10	11
County Agent	2	3	3	3	3	3	3	3	3	3
IT	6	6	6	6	6	7	7	8	7	7
Elections	3	3	3	3	3	3	3	4	4	5
HR	2	2	2	2	2	2	3	3	3	3
GIS	-	-	-	-	-	-	-	1	2	2
Judicial										
Judges/justices of the peace	7	7	7	7	7	8	8	8	8	8
Criminal District Attorney	1	1	1	1	1	1	1	1	1	1
Assistant prosecutors	14	15	15	15	16	18	19	22	19	19
Investigators	3	3	3	3	4	5	5	6	6	6
Clerical	37	38	35	35	36	40	40	38	42	48
Bailiffs	3	3	3	3	3	4	4	4	4	4
Court Reporters	3	3	3	3	3	4	4	4	4	4
Public safety										
County sheriff	1	1	1	1	1	1	1	1	1	1
Constables	4	4	4	4	4	4	4	4	4	4
Patrol/CID	31	30	33	33	34	34	34	35	49	54
Jailers	65	66	66	66	72	74	84	101	87	87
Administration	16	19	19	19	19	21	23	23	26	30
Juvenile probation	9	9	9	9	9	9	8	8	10	10
Communications	9	9	9	9	10	10	10	11	11	15
Health and welfare										
Indigent health care	2	2	2	2	2	2	2	2	2	2
Road and bridges										
Road employees	9	9	9	9	9	9	9	9	9	9
Total	284	292	292	294	307	325	338	364	372	396

Source: Rockwall County Annual Budget

ROCKWALL COUNTY, TEXAS

OPERATING INDICATORS BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS
(Unaudited)

Function/Program	Fiscal Year 2015	2016	2017	2018
General Government				
Auditor's office				
Accounts payable checks issued	5,236	5,307	5,426	5,260
Juror checks issued	3,898	3,974	2,677	3,021
Treasurer's office				
Payroll hard copy checks issued	577	811	411	534
Cash receipts issued	4,334	4,354	4,334	4,088
County clerk				
Marriage licenses issued including informal marriage	1,566	1,262	1,721	1,723
Birth certificates issued	4,285	4,695	5,090	5,048
Death certificates issued	842	1,033	1,052	1,018
Beer, wine and liquor permits	18	23	14	28
Tax office				
registration transactions	20,007	27,980	49,192	55,000
Elections administration				
Number of registered voters	53,249	57,567	60,000	62,208
Judicial				
District court				
Civil cases filed	1,640	1,805	1,864	1,828
Civil cases disposed	1,691	1,036	1,590	1,978
Criminal cases filed	609	768	897	1,054
Criminal cases disposed	708	828	1,003	1,288
Juvenile cases filed	29	28	25	24
Juvenile cases disposed	24	34	27	24
County court				
Civil cases filed	569	581	458	837
Civil cases disposed	480	590	403	434
Criminal cases filed	1,939	2,009	2,035	2,602
Criminal cases disposed	1,708	1,117	2,048	2,410
Justices of the peace				
Civil cases filed	868	882	1,316	1,089
Civil cases disposed	837	905	876	897
Criminal cases filed	5,903	4,791	5,801	7,239
Criminal cases disposed	6,157	6,519	5,514	5,200

Source: Various County Departments

Notes: Miles of roadway are estimated.

Fiscal Year					
2019	2020	2021	2022	2023	2024
5,226	4,647	4,730	4,743	4,977	4,802
4,161	2,470	2,316	1,933	3,425	4,428
654	573	504	735	515	658
3,942	3,774	3,668	3,757	3,678	3,599
1,613	1,545	1,495	2,729	2,793	3,066
5,448	5,224	6,210	6,685	7,330	5,905
1,183	802	748	948	871	1,106
12	23	19	29	25	25
73,783	not avail	95,452	107,015	111,594	not avail
65,000	70,000	75,500	79,682	83,770	87,000
2,343	1,804	1,938	1,898	2,135	1,295
1,569	1,849	2,047	1,977	2,173	1,341
1,199	1,016	1,029	1,268	1,091	1,165
1,495	1,013	1,167	1,504	1,381	1,413
31	31	21	52	46	94
24	27	33	54	61	95
812	231	449	390	781	1,204
506	204	335	336	330	1,255
2,330	1,709	1,916	1,665	1,983	2,099
2,712	1,527	2,149	2,006	2,785	2,055
1,293	1,075	1,559	1,472	1,661	2,441
1,191	1,101	1,297	1,503	1,607	1,996
7,789	2,700	2,711	3,450	2,529	4,650
6,576	3,081	3,101	3,653	4,072	3,832

ROCKWALL COUNTY, TEXAS

OPERATING INDICATORS BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS
(Unaudited)

Function/Program	Fiscal Year 2015	2016	2017	2018
Public Safety				
County jail				
Detention officers	61	61	61	61
Total persons jailed	4,347	4,159	4,079	4,247
Average prisoner days	19	19	24.1	27.0
Cost per prisoner day	104	95	92	88
County sheriff				
Administration deputies	3	2	3	2
Patrol deputies and sergeants	20	19	19	23
Detectives	6	7	7	8
Warrant deputies/Other than patrol	4	4	4	4
Arrests - RCSO	989	859	827	820
Warrants served- RCSO	2,704	3,000	2,967	2,836
Communications				
Communications officers	9	10	10	10
911 calls	16,712	14,598	15,478	16,669
Calls for service	7,975	6,159	8,033	8,570
RCSO vehicles				
Vehicles in fleet	42	40	43	45
Miles driven	627,581	535,595	555,141	619,698
Average miles per vehicle	14,942	13,390	12,911	13,771
Gasoline used (gallons)	46,774	45,297	43,838	49,934
Health and welfare				
Number of pauper burial/cremation	5	1	5	8
Indigent health care				
Applications approved for assistance	10	17	27	16
Texas AgriLife Extension Service				
Number of educational presentations	327	1090	932	not avail
Number of participants in educational presentations	5,620	43,382	11,619	not avail
Roads and highways				
Miles of roadways chip sealed	12	16.608	13.13	11.60
Miles of roadways reconstructed	2.9	2.786	1.724	1.000
Miles of roadways overlayed	2	5.941	9.513	5.600
Number of culverts installed	10	6	3	8

Source: Various County Departments

Notes: Miles of roadway are estimated.

TABLE 16

Fiscal Year					
2019	2020	2021	2022	2023	2024
67	77	77	95	99	99
4,134	3,039	3,278	3,403	3,327	3,528
26	34	34	40	269	71
88	88	91	110	106	113
2	2	2	3	5	3
23	23	23	20	24	24
8	8	8	9	8	7
4	5	5	4	4	4
966	741	852	934	891	982
2,981	2,441	2,351	1,230	1,039	296
10	10	10	10	11	13
17,029	17,644	22,625	21,423	20,696	17,553
8,069	8,328	5,857	42,935	45,562	59,212
48	47	47	58	76	76
517,210	433,271	455,880	588,201	651,472	584,227
10,775	9,218	9,699	10,141	8,572	7,038
53,969	49,688	46,367	54,749	72,379	73,621
7	6	2	5	7	9
10	16	18	30	35	13
not avail	not avail	not avail	not avail	176	not avail
not avail	not avail	not avail	not avail	7,302	not avail
10.69	9.72	10.32	7.30	4.10	not avail
1.165	1.100	1.132	1.373	0.880	not avail
7.968	12.380	9.462	4.864	3.980	not avail
17	12	11	11	3	not avail

TABLE 17

ROCKWALL COUNTY, TEXAS

CAPITAL ASSETS AND INFRASTRUCTURE STATISTICS
BY FUNCTION/PROGRAM

LAST TEN FISCAL YEARS
(Unaudited)

	Fiscal Year									
Function/Program	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General government										
Courthouse	2	2	2	2	2	2	2	2	2	2
Touchscreen voting machines	67	67	110	110	110	110	130	130	130	130
Security scan systems	2	2	2	2	2	2	2	2	2	2
Public safety										
Justice center	1	1	1	1	1	1	1	1	1	1
Sheriff's vehicles	46	43	45	45	48	48	47	58	76	93
Emergency management										
Mobile command center	1	1	1	1	1	1	1	1	1	1
Emergency operations center	1	1	1	1	1	1	1	1	1	1
Roads and highways										
County maintenance facilities	1	1	1	1	1	1	1	1	1	1
Miles of road	100	100	101	101	101	101	101	101	101	101
Bridges	2	2	2	2	2	2	2	2	2	2

Sources:
County Auditor - Capital Asset Listing
Sheriff's Office
Road and Bridge Department