

**CITY OF DEER PARK
FIRE CONTROL, PREVENTION, AND EMERGENCY MEDICAL SERVICES DISTRICT (FCPEMSD)
FISCAL YEAR 2024**

June 30, 2024

Authority for the Deer Park Fire Control, Prevention, and Emergency Medical Services District is provided by Texas Local Government Code, Chapter 344. The purpose of the District is to enhance fire control and prevention and emergency medical services programs in the City of Deer Park. The fund was established by a dedicated one-fourth of one percent (0.25%) sales and use tax approved by the voters in May 2011 and effective on October 1, 2011 for a period of five years. In May 2016, voters authorized continuation of the District, including the 0.25% sales and use tax, for an additional 10 years.

BALANCE SHEET (UNAUDITED)

<u>Assets</u>	
Cash	\$ 1,224,614.11
Accounts Receivable	21.84
Due To/Due From	-
Capital Assets	3,309,265.31
Depreciation	(1,934,737.39)
Deferred Outflows (Pension - GASB 68)	527,002.00
Total Assets	<u>\$ 3,126,165.87</u>
<u>Liabilities & Equity</u>	
Payables	\$ 13,449.59
Capital Leases Payable	333,766.82
Net Pension Obligation (GASB 68)	622,538.00
Total OPEB Liability	301,808.00
Sales Tax Liability	347,666.41
Due To/Due From	9.96
Total Liabilities	<u>1,619,238.78</u>
<u>Fund Equity</u>	
Fund Balance	1,807,360.85
Deferred Inflows (Pension - GASB 68)	314,553.00
Revenues Over/(Under) Expenditures	(779,096.37)
Total Fund Equity	<u>1,342,817.48</u>
Total Liabilities & Equity	<u>\$ 2,962,056.26</u>

STATEMENT OF REVENUES AND EXPENDITURES (UNAUDITED)

	<u>Q1</u>	<u>Q2</u>	<u>Q3</u>	<u>Q4</u>	<u>YTD</u>	<u>Adopted</u>	<u>Remaining</u>
	<u>12/31/23</u>	<u>03/31/24</u>	<u>06/30/24</u>	<u>09/30/24</u>	<u>Total</u>	<u>Budget</u>	<u>Budget</u>
<u>Revenues</u>							
Sales Tax Revenue	\$ 184,950.43	\$ 545,947.39	\$ 574,840.23	\$ -	\$ 1,305,738.05	\$ 2,000,000.00	\$ 694,261.95
Investment Revenue	4,337.96	4,688.73	4,343.57	-	13,370.26	4,336.00	(9,034.26)
Insurance Reimbursement	-	-	113,090.00	-	-	-	-
Prior Year Revenue (Reserves)	-	-	-	-	-	431,726.00	431,726.00
Total Revenue	<u>189,288.39</u>	<u>550,636.12</u>	<u>692,273.80</u>	<u>-</u>	<u>1,319,108.31</u>	<u>2,436,062.00</u>	<u>1,116,953.69</u>
<u>Expenditures</u>							
Salaries & Benefits	\$ 301,885.16	\$ 270,436.89	\$ 311,007.43	\$ -	\$ 883,329.48	\$ 1,210,270.00	\$ 326,940.52
Services	29,266.28	40,301.50	27,501.44	-	97,069.22	231,260.00	134,190.78
Supplies	47,952.61	1,853.64	100,322.63	-	150,128.88	324,432.00	174,303.12
Maintenance	19,273.00	12,943.74	25,773.80	-	57,990.54	127,500.00	69,509.46
Other (Sales Tax Payback)	391,122.41	-	-	-	391,122.41	-	(391,122.41)
Sub-total Operating Expenditures	\$ 789,499.46	\$ 325,535.77	\$ 464,605.30	-	1,579,640.53	1,893,462.00	313,821.47
Capital Expenditures	39,384.12	322,686.12	65,184.12	-	427,254.36	542,600.00	115,345.64
Total Expenditures	<u>828,883.58</u>	<u>648,221.89</u>	<u>529,789.42</u>	<u>-</u>	<u>2,006,894.89</u>	<u>2,436,062.00</u>	<u>429,167.11</u>
Revenue Over/(Under) Expenditures	\$ (639,595.19)	\$ (97,585.77)	\$ 162,484.38	\$ -	\$ (687,786.58)	\$ -	\$ 687,786.58

	<u>Fire Dept</u>	<u>EMS</u>	<u>Fire Marshal</u>	<u>Non-Departmental</u>	<u>Q3 Total</u>	<u>YTD Total</u>
<u>Expenditures by Department:</u>						
Salaries & Benefits	\$ -	\$ 283,542.34	\$ 27,465.09	\$ -	\$ 311,007.43	\$ 883,329.48
Services	13,455.66	6,495.00	261.00	7,289.78	27,501.44	97,069.22
Supplies	96,944.84	3,923.47	(545.68)	-	100,322.63	150,128.88
Maintenance	8,661.09	17,112.71	-	-	25,773.80	57,990.54
Other (Sales Tax Payback)	-	-	-	-	-	391,122.41
Operating Expenditures	119,061.59	311,073.52	27,180.41	7,289.78	464,605.30	1,579,640.53
Capital Expenditures	65,184.12	-	-	-	65,184.12	427,254.36
Total Expenditures	<u>\$ 184,245.71</u>	<u>\$ 311,073.52</u>	<u>\$ 27,180.41</u>	<u>\$ 7,289.78</u>	<u>\$ 529,789.42</u>	<u>\$ 2,006,894.89</u>



FCPEMSD FY 2023-2024 Sales Tax Revenue Comparison

<u>G/L</u>	<u>Actual</u>		
Oct 2023	\$ -		
Nov 2023	-		
Dec 2023	184,950.43		
Jan 2024	188,173.99		
Feb 2024	198,251.36		
Mar 2024	159,522.04		
Apr 2024	181,560.78		
May 2024	194,225.96		
Jun 2024	199,053.48		
Jul 2024	-		
Aug 2024	-		
Sep 2024	-		
YTD Total	\$ 1,305,738.04	Budget	% of Budget
Annual	\$ 1,305,738.04	\$ 2,000,000.00	65.29%

FCPEMSD Sales Tax Revenue History

<u>Month</u>	<u>FY 2024</u>	<u>FY 2023</u>	<u>FY 2022</u>	<u>FY 2021</u>
Oct	\$ -	\$ -	\$ -	\$ -
Nov	-	-	-	-
Dec	184,950.43	183,406.79	143,342.89	135,192.40
Jan	188,173.99	176,072.23	149,205.84	122,323.11
Feb	198,251.36	234,077.14	175,153.22	153,676.46
Mar	159,522.04	141,705.11	144,894.04	114,523.21
Apr	181,560.78	212,668.12	149,645.01	134,826.82
May	194,225.96	199,398.74	190,691.14	183,375.42
Jun	199,053.48	231,711.55	162,200.19	144,481.72
Jul	-	209,946.18	166,632.93	141,053.62
Aug	-	193,929.59	178,560.00	163,007.48
Sep *	-	569,507.38	539,187.97	421,288.87
Annual	\$ 1,305,738.04	\$ 2,352,422.83	\$ 1,999,513.23	\$ 1,713,749.11
YTD Total	\$ 1,305,738.04	\$ 2,352,422.83	\$ 1,999,513.23	\$ 1,713,749.11

