

CITY OF DEER PARK
FIRE CONTROL, PREVENTION, AND EMERGENCY MEDICAL SERVICES DISTRICT (FCPEMSD)
FISCAL YEAR 2025
March 31, 2025

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	\$ 1,415,028.37
Accounts Receivable	21.84
Due To/Due From	0.01
Capital Assets	3,618,367.31
Depreciation	(2,192,866.72)
Deferred Outflows (Pension - GASB 68)	328,306.00
Total Assets	<u>\$ 3,168,856.81</u>
<u>Liabilities & Equity</u>	
Payables	\$ 13,654.05
Capital Leases Payable	181,515.08
Net Pension Obligation (GASB 68)	380,150.00
Total OPEB Liability	371,571.00
Sales Tax Liability	422,059.26
Due To/Due From	119.00
Total Liabilities	<u>1,369,068.39</u>
<u>Fund Equity</u>	
Fund Balance	1,636,330.87
Deferred Inflows (Pension - GASB 68)	284,424.00
Revenues Over/(Under) Expenditures	(120,966.45)
Total Fund Equity	<u>1,799,788.42</u>
Total Liabilities & Equity	<u>\$ 3,168,856.81</u>

STATEMENT OF REVENUES AND EXPENDITURES (UNAUDITED)

	Q1 <u>12/31/24</u>	Q2 <u>03/31/25</u>	Q3 <u>06/30/25</u>	Q4 <u>09/30/25</u>	YTD <u>Total</u>	Adopted <u>Budget</u>	Remaining <u>Budget</u>
<u>Revenues</u>							
Sales Tax Revenue	\$ 205,930.91	\$ 620,123.56	\$ -	\$ -	\$ 826,054.47	\$ 1,850,000.00	\$ 1,023,945.53
Investment Revenue	2,736.07	2,594.84	-	-	5,330.91	10,000.00	4,669.09
Prior Year Revenue (Reserves)	-	-	-	-	-	350,215.00	350,215.00
Total Revenue	<u>208,666.98</u>	<u>622,718.40</u>	<u>-</u>	<u>-</u>	<u>831,385.38</u>	<u>2,210,215.00</u>	<u>1,378,829.62</u>
<u>Expenditures</u>							
Salaries & Benefits	\$ 316,271.40	\$ 310,383.38	\$ -	\$ -	\$ 626,654.78	\$ 1,272,485.00	\$ 645,830.22
Services	26,340.06	69,604.80	-	-	95,944.86	270,530.00	174,585.14
Supplies	499.95	512.62	-	-	1,012.57	208,100.00	207,087.43
Maintenance	317.21	17,063.32	-	-	17,380.53	127,500.00	110,119.47
Other (Sales Tax Payback)	-	132,590.85	-	-	132,590.85	-	(132,590.85)
Sub-total Operating Expenditures	\$ 343,428.62	\$ 530,154.97	-	-	873,583.59	1,878,615.00	1,005,031.41
Capital Expenditures	39,384.12	39,384.12	-	-	78,768.24	157,600.00	78,831.76
Operating Transfers	-	-	-	-	-	174,000.00	174,000.00
Total Expenditures	<u>382,812.74</u>	<u>569,539.09</u>	<u>-</u>	<u>-</u>	<u>952,351.83</u>	<u>2,210,215.00</u>	<u>1,257,863.17</u>
Revenue Over/(Under) Expenditures	<u>\$ (174,145.76)</u>	<u>\$ 53,179.31</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (120,966.45)</u>	<u>\$ -</u>	<u>\$ 120,966.45</u>

	<u>Fire Dept</u>	<u>EMS</u>	<u>Fire Marshal</u>	<u>Non-Departmental</u>	<u>Q2 Total</u>	<u>YTD Total</u>
<u>Expenditures by Department:</u>						
Salaries & Benefits	\$ -	\$ 285,465.06	\$ 24,918.32	\$ -	\$ 310,383.38	\$ 626,654.78
Services	54,729.34	8,222.83	526.21	6,126.42	69,604.80	95,944.86
Supplies	332.66	179.96	-	-	512.62	1,012.57
Maintenance	7,180.18	6,424.20	3,458.94	-	17,063.32	17,380.53
Other (Sales Tax Payback)	-	-	-	132,590.85	132,590.85	132,590.85
Operating Expenditures	62,242.18	300,292.05	28,903.47	138,717.27	530,154.97	873,583.59
Capital Expenditures	39,384.12	-	-	-	39,384.12	78,768.24
Total Expenditures	<u>\$ 101,626.30</u>	<u>\$ 300,292.05</u>	<u>\$ 28,903.47</u>	<u>\$ 138,717.27</u>	<u>\$ 569,539.09</u>	<u>\$ 952,351.83</u>



FCPEMSD FY 2024-2025 Sales Tax Revenue Comparison

<u>G/L</u>	<u>Actual</u>		
Oct 2024	\$ -		
Nov 2024	-		
Dec 2024	205,930.91		
Jan 2025	202,311.07		
Feb 2025	230,929.17		
Mar 2025	186,883.32		
Apr 2025	-		
May 2025	-		
Jun 2025	-		
Jul 2025	-		
Aug 2025	-		
Sep 2025	-		
YTD Total	<u>\$ 826,054.47</u>	<u>Budget</u>	<u>% of Budget</u>
Annual	<u>\$ 826,054.47</u>	<u>\$ 1,850,000.00</u>	44.65%

FCPEMSD Sales Tax Revenue History

<u>Month</u>	<u>FY 2025</u>	<u>FY 2024</u>	<u>FY 2023</u>	<u>FY 2022</u>
Oct	\$ -	\$ -	\$ -	\$ -
Nov	-	-	-	-
Dec	205,930.91	184,950.43	183,406.79	143,342.89
Jan	202,311.07	188,173.99	176,072.23	149,205.84
Feb	230,929.17	198,251.36	234,077.14	175,153.22
Mar	186,883.32	159,522.04	141,705.11	144,894.04
Apr	-	181,560.79	212,668.12	149,645.01
May	-	194,225.96	199,398.74	190,691.14
Jun	-	199,053.48	231,711.55	162,200.19
Jul	-	177,939.81	209,946.18	166,632.93
Aug	-	187,644.84	193,929.59	178,560.00
Sep *	-	591,564.59	569,507.38	539,187.97
Annual	<u>\$ 826,054.47</u>	<u>\$ 2,262,887.29</u>	<u>\$ 2,352,422.83</u>	<u>\$ 1,999,513.23</u>
YTD Total	\$ 826,054.47	\$ 2,262,887.29	\$ 2,352,422.83	\$ 1,999,513.23

