



**MINUTES OF THE REGULAR DEER PARK FIRE CONTROL, PREVENTION AND EMERGENCY MEDICAL SERVICES DISTRICT BOARD OF DIRECTORS MEETING**

A MEETING OF THE DEER PARK FIRE CONTROL, PREVENTION AND EMERGENCY MEDICAL SERVICES DISTRICT BOARD OF DIRECTORS HELD AT CITY HALL COUNCIL CHAMBERS, 710 EAST SAN AUGUSTINE STREET, DEER PARK, TEXAS, ON OCTOBER 21, 2024 BEGINNING AT 5:45 P.M., WITH THE FOLLOWING MEMBERS PRESENT:

CHARLIE JOHNSON	PRESIDENT
TOMMY ARCHER	VICE PRESIDENT
JOE REYNOLDS	MEMBER
SCOTT COMBS	MEMBER
KEVIN MACHEMEHL	MEMBER
NICOLE GANEY	BOARD TREASURER
ANGELA SMITH	BOARD SECRETARY

MEETING CALLED TO ORDER – President Johnson called the meeting to order at 5:45 p.m.

COMMENTS FROM AUDIENCE – No comments received.

1. RECOGNITION OF SERVICE BY MARSHALL SHEPHERD ON THE FIRE CONTROL PREVENTION BOARD OF DIRECTORS – City Manager commented that Marshall Shepherd was not available to attend the meeting. His plaque will be sent to him.
2. APPROVAL OF MINUTES OF REGULAR MEETING FOR JULY 9, 2024 – Motion was made by Scott Combs and seconded by Joe Reynolds to approve the regular meeting minutes as presented. Motion carried unanimously.
3. CONSIDERATION OF AND ACTION ON ELECTION OF OFFICERS FOR 2024-2025 TERM. Motion was made by Joe Reynolds and seconded by Flynt Blackwell to nominate Charlie Johnson as President and Tommy Archer as Vice President and was amended to include appointing Angela Smith as Board Secretary and Nicole Ganey as Board Treasurer. Motion carried unanimously.
4. PRESENTATION OF THE QUARTERLY FINANCIAL REPORT FOR THE FY 2023-2024 FOURTH QUARTER ENDED SEPTEMBER 30, 2024. – Treasurer Nicole Ganey spoke on the preliminary and unaudited quarterly financial report for the District's FY

2023-2024 with total revenue at \$1,851,002.77 and total expenditures at \$2,541,326.16 including \$466,638.48 of capital outlay. Total assets - \$3,195,806.47. Total revenue includes sales tax revenue collected through July 2024. These are preliminary unaudited numbers.

Motion was made by Scott Combs and seconded by Kevin Machemehl to accept the quarterly financial report for the FY2023-2024 Fourth Quarter as presented. Motion carried unanimously. (Exhibit A1-A2)

5. CONSIDERATION OF AND ACTION ON ACCEPTANCE OF THE QUARTERLY REPORT REGARDING BUDGETED EXPENDITURES AND PROJECTS FOR THE DEER PARK FIRE CONTROL PREVENTION AND EMERGENCY MEDICAL SERVICES DISTRICT (FCPEMSD) FOR PERIOD ENDING SEPTEMBER 2024.

Chief Arroyo gave the quarterly report regarding budgeted expenditures and project for the period ending September 2024. A question was asked about the 132-point inspections and the response was that it occurs in November by Pierce Martin. Motion was made by Joe Reynolds to accept the quarterly report as presented with a second by Scott Combs. Motion carried unanimously.

6. CONSIDERATION OF AN ACTION ON A RECOMMENDATION TO CITY COUNCIL TO AMEND THE FISCAL YEAR 2023-2024 BUDGET FOR THE FIRE CONTROL PREVENTION AND EMERGENCY SERVICES DISTRICT FOR SALES AND USE TAX COMPLIANCE SERVICES.

Board Treasurer Nicole Ganey addressed the board. In June 2022, the City of Deer Park engaged Avenu Insights to perform Sales and Use Tax Compliance Services. The scope of the engagement includes monthly auditing of the City and Special District's sales tax data to detect and correct sales and use tax errors, ensuring revenue is being properly reported and allocated. Avenu Insights receives 30% of the revenue they recover for a 24-month period.

The Fiscal Year 2023-2024 Budget for the Fire Control Prevention and Emergency Medical Services District (FCPEMSD) included an appropriation of \$15,000.00 for the 30% collection fee. The collection fees for the fiscal year totaled \$32,858.70. A budget amendment in the amount of \$18,000.00 is necessary to fund the overage. The additional appropriation would be funded by the unassigned fund balance of the FCPEMSD.

Motion was made by Tommy Archer to approve the recommendation to city council to amend the fiscal year 2023-2024 budget for the FCPEMSD for sales and use tax compliance services with a second by Joe Reynolds. Motion carried unanimously.

7. CONSIDERATION OF AND ACTION ON AMENDMENT NUMBER (9) TO THE AGREEMENT WITH THE CITY OF DEER PARK FOR FCPEMSD PERSONNEL, VEHICLES, FACILITIES, EQUIPMENT, INVESTMENTS, AND GRANT ADMINISTRATION.

Motion was made by Joe Reynolds to approve the amendment number 9 to the agreement with the City of Deer Park for FCPEMSD personnel, vehicles, facilities, equipment, investment and grant administration with a second by Scott Combs. Motion carried unanimously.

8. CONSIDERATION OF AND ACTION ON THE ANNUAL REVIEW AND AN ORDER TO ADOPT THE INVESTMENT POLICY FOR THE DEER PARK FIRE CONTROL, PREVENTION AND EMERGENCY SERVICES DISTRICT.

There are no changes to the policy stated Board Treasurer Nicole Ganey. This is an annual requirement to review and adopt. Motion by Flynt Blackwell to adopt the investment policy for the Deer Park Fire Control Prevention and Emergency Services District with a second by Joe Reynolds. Motion carried unanimously.

9. DISCUSS THE PROCESS/TIMELINE FOR RENEWAL OF THE CRIME CONTROL PREVENTION AND FIRE CONTROL, PREVENTION AND EMERGENCY MEDICAL SERVICES DISTRICT.

Assistant City Manager Sara Costlow and Board Secretary Angela Smith spoke on the timeline for the renewal process. There will be a series of meetings and a factual brochure will be created to distribution. The election will be called by each district in early Feb for the May election.

10. CONSIDERATION OF AND ACTION ON APPROVAL TO CALL A JOINT SPECIAL-CALLED FCPEMSD & CCPD DISTRICT MEETING ON DECEMBER 10, 2024, AT 5:30 PM TO DISCUSS POTENTIAL 2025 RENEWAL ELECTION.

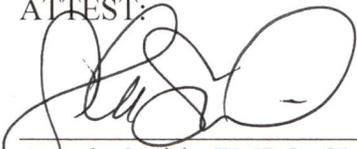
Motion was made by Tommy Archer to call a special called meeting for December 10, 2024, at 5:30 pm with a second by Scott Combs. Motion carried unanimously.

11. CONSIDERATION OF AND ACTION ON APPROVAL TO MOVE THE DATE OF THE NEXT REGULAR FCPEMSD BOARD MEETING TO JANUARY 27, 2025, DUE TO THE CITY HOLIDAY CLOSURE FOR MARTIN LUTHER KING DAY ON JANUARY 20, 2025.

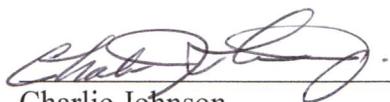
Motion was made by Scott Combs to approve the move to January 27, 2025 due to Martin Luther King holiday with a second by Joe Reynolds. Motion carried unanimously.

ADJOURN – President Johnson adjourned the meeting at 6:21 p.m.

ATTEST:

  
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Angela Smith, TMRC, CMC  
Board Secretary

APPROVED:

  
\_\_\_\_\_  
Charlie Johnson,  
President

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

**September 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	\$ 1,294,254.71
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>\$ 3,195,806.47</u>
<u>Liabilities &amp; Equity</u>	
Payables	\$ 46,343.51
Capital Leases Payable	333,766.82
Net Pension Obligation (GASB 68)	622,538.00
Total OPEB Liability	301,808.00
Sales Tax Liability	329,042.41
Due To/Due From	10.60
Total Liabilities	<u>1,633,509.34</u>
<u>Fund Equity</u>	
Fund Balance	1,807,360.85
Deferred Inflows (Pension - GASB 68)	314,553.00
Revenues Over/(Under) Expenditures	(559,616.72)
Total Fund Equity	<u>1,562,297.13</u>
Total Liabilities & Equity	<u>\$ 3,195,806.47</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	\$ 545,264.72	\$ 1,851,002.77	\$ 2,000,000.00	\$ 148,997.23
Investment Revenue	4,337.96	4,688.73	4,343.57	4,246.41	17,616.67	4,336.00	(13,280.67)
Insurance Reimbursement	-	-	113,090.00	-	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>549,511.13</u>	<u>1,981,709.44</u>	<u>2,436,062.00</u>	<u>567,442.56</u>
<u>Expenditures</u>							
Salaries & Benefits	\$ 301,885.16	\$ 269,059.39	\$ 309,629.93	\$ 321,630.85	\$ 1,202,205.33	\$ 1,210,270.00	\$ 8,064.67
Services	29,266.28	45,622.75	27,501.44	66,829.29	169,219.76	231,260.00	62,040.24
Supplies	47,952.61	1,853.64	100,323.27	73,301.80	223,431.32	324,432.00	101,000.68
Maintenance	19,273.00	12,943.74	26,082.16	30,409.96	88,708.86	127,500.00	38,791.14
Other (Sales Tax Payback)	391,122.41	-	-	-	391,122.41	-	(391,122.41)
Sub-total Operating Expenditures	\$ 789,499.46	\$ 329,479.52	\$ 463,536.80	\$ 492,171.90	2,074,687.68	1,893,462.00	(181,225.68)
Capital Expenditures	39,384.12	322,686.12	65,184.12	39,384.12	466,638.48	542,600.00	75,961.52
Total Expenditures	<u>828,883.58</u>	<u>652,165.64</u>	<u>528,720.92</u>	<u>531,556.02</u>	<u>2,541,326.16</u>	<u>2,436,062.00</u>	<u>(105,264.16)</u>
Revenue Over/(Under) Expenditures	<u>\$ (639,595.19)</u>	<u>\$ (101,529.52)</u>	<u>\$ 163,552.88</u>	<u>\$ 17,955.11</u>	<u>\$ (559,616.72)</u>	<u>\$ -</u>	<u>\$ 559,616.72</u>

	<u>Fire Dept</u>	<u>EMS</u>	<u>Fire Marshal</u>	<u>Non-Departmental</u>	<u>Q4 Total</u>	<u>YTD Total</u>
<u>Expenditures by Department:</u>						
Salaries & Benefits	\$ -	\$ 292,321.39	\$ 29,309.46	\$ -	\$ 321,630.85	\$ 1,202,205.33
Services	40,370.16	11,536.61	7,149.56	7,772.96	66,829.29	169,219.76
Supplies	61,581.70	11,720.10	-	-	73,301.80	223,431.32
Maintenance	26,678.07	3,248.89	483.00	-	30,409.96	88,708.86
Other (Sales Tax Payback)	-	-	-	-	-	391,122.41
Operating Expenditures	128,629.93	318,826.99	36,942.02	7,772.96	492,171.90	2,074,687.68
Capital Expenditures	39,384.12	-	-	-	39,384.12	466,638.48
Total Expenditures	<u>\$ 168,014.05</u>	<u>\$ 318,826.99</u>	<u>\$ 36,942.02</u>	<u>\$ 7,772.96</u>	<u>\$ 531,556.02</u>	<u>\$ 2,541,326.16</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	181,560.79		
May 2024	194,225.96		
Jun 2024	199,053.48		
Jul 2024	177,939.81		
Aug 2024	187,644.84		
Sep 2024	179,680.07		
<b>YTD Total</b>	<b>\$ 1,851,002.77</b>	<b>Budget</b>	<b>% of Budget</b>
Annual	<u>\$ 1,851,002.77</u>	<u>\$ 2,000,000.00</u>	92.55%

**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	181,560.79	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	177,939.81	209,946.18	166,632.93	141,053.62
Aug	187,644.84	193,929.59	178,560.00	163,007.48
Sep *	179,680.07	569,507.38	539,187.97	421,288.87
<b>Annual</b>	<b>\$ 1,851,002.77</b>	<b>\$ 2,352,422.83</b>	<b>\$ 1,999,513.23</b>	<b>\$ 1,713,749.11</b>
<b>YTD Total</b>	<b>\$ 1,851,002.77</b>	<b>\$ 2,352,422.83</b>	<b>\$ 1,999,513.23</b>	<b>\$ 1,713,749.11</b>

