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

## **September 30, 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)														
	Due Cap Dep Defe Tota <u>Liab</u> Paya Cap	ounts Receivable To/Due From ital Assets reciation erred Outflows al Assets illities & Equity ables ital Leases Paya	(Pen						\$ <u>\$</u> \$	1,520,585.92 21.84 - 3,618,367.31 (2,192,866.72) 328,306.00 3,274,414.35 78,820.83 181,515.08				
	Net Pension Obligation (GASB 68) Total OPEB Liability Sales Tax Liability Due To/Due From							380,150.00 371,571.00 370,855.26						
	Total Liabilities <u>Fund Equity</u> Fund Balance  Deferred Inflows (Pension - GASB 68)  Revenues Over/(Under) Expenditures								1,382,912.17  1,636,330.87 284,424.00 (29,252.69)					
	Total Fund Equity Total Liabilities & Equity									1,891,502.18 3,274,414.35				
		STA	TEM	ENT OF REVEN	UES	AND EXPENDIT	URI	ES (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>
Revenues Sales Tax Revenue Investment Revenue Prior Year Revenue (Reserves) Total Revenue	\$	205,930.91 2,736.07 - 208,666.98	\$	620,123.56 2,594.84 - 622,718.40	\$	656,436.55 3,306.84 - 659,743.39	\$	638,419.16 2,660.96 - 641,080.12	\$	2,120,910.18 11,298.71 - 2,132,208.89	\$	1,850,000.00 10,000.00 482,805.85 2,342,805.85	\$	(270,910.18) (1,298.71) 482,805.85 210,596.96
Expenditures Salaries & Benefits Services Supplies Maintenance Other (Sales Tax Payback)	\$	316,271.40 26,340.06 499.95 317.21	\$	310,383.38 69,604.80 512.62 17,063.32 132,590.85	\$	366,204.01 56,721.85 10.95 47,549.01	\$	311,398.96 60,951.36 118,415.21 159,452.45	\$	1,304,257.75 213,618.07 119,438.73 224,381.99 132,590.85	\$	1,272,485.00 270,530.00 208,100.00 127,500.00 132,590.85	\$	(31,772.75) 56,911.93 88,661.27 (96,881.99)
Sub-total Operating Expenditures Capital Expenditures Operating Transfers Total Expenditures	\$	343,428.62 39,384.12 - 382,812.74	\$	530,154.97 39,384.12 - 569,539.09		470,485.82 39,384.12 - 509,869.94		650,217.98 49,021.84 - 699,239.82		1,994,287.39 167,174.20 - 2,161,461.59		2,011,205.85 157,600.00 174,000.00 2,342,805.85		16,918.46 (9,574.20) 174,000.00 181,344.26
Revenue Over/(Under) Expenditures	\$	(174,145.76)	\$	53,179.31	\$	149,873.45	\$	(58,159.70)	\$	(29,252.70)	\$	-	\$	29,252.70
Expenditures by Department:		Fire Dept		<u>EMS</u>		Fire Marshal		on-Departmental	ı	Q4 Total	i	YTD Total		
Salaries & Benefits Services Supplies Maintenance Other (Sales Tax Payback)	\$	30,599.57 115,172.87 148,205.46	\$	282,877.75 22,174.20 3,242.34 11,246.99	\$	28,521.21 6,101.84 - - -	\$	- 2,075.75 - - -	\$	311,398.96 60,951.36 118,415.21 159,452.45	\$	1,304,257.75 213,618.07 119,438.73 224,381.99 132,590.85		
Operating Expenditures Capital Expenditures Total Expenditures	\$	293,977.90 49,021.84 342,999.74	\$	319,541.28 - 319,541.28	\$	34,623.05 - 34,623.05	\$	2,075.75 - 2,075.75	\$	650,217.98 49,021.84 699,239.82	\$	1,994,287.39 167,174.20 2,161,461.59		



## 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	196,119.43			
May 2025	236,435.13			
Jun 2025	223,881.99			
Jul 2025	196,345.33			
Aug 2025	216,943.33			
Sep 2025	225,130.50			
YTD Total	\$ 2,120,910.18	<u>Budget</u>	% of Budget	
Annual	\$ 2,120,910.18	\$ 1,850,000.00	114.64%	

## **FCPEMSD Sales Tax Revenue History**

<u>Month</u>	FY 2025			FY 2024	FY 2023			<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		196,119.43		181,560.79		212,668.12		149,645.01			
May		236,435.13		194,225.96		199,398.74		190,691.14			
Jun		223,881.99		199,053.48		231,711.55		162,200.19			
Jul		196,345.33		177,939.81		209,946.18		166,632.93			
Aug		216,943.33		187,644.84		193,929.59		178,560.00			
Sep *		225,130.50		591,564.59		569,507.38		539,187.97			
Annual	\$	2,120,910.18	\$	2,262,887.29	\$	2,352,422.83	\$	1,999,513.23			
YTD Total	\$	2,120,910.18	\$	2,262,887.29	\$	2,352,422.83	\$	1,999,513.23			

