

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)

<u>Assets</u>	
Cash	\$ 1,520,585.92
Accounts Receivable	21.84
Due To/Due From	-
Capital Assets	3,618,367.31
Depreciation	(2,192,866.72)
Deferred Outflows (Pension - GASB 68)	328,306.00
Total Assets	<u>\$ 3,274,414.35</u>
<u>Liabilities & Equity</u>	
Payables	\$ 78,820.83
Capital Leases Payable	181,515.08
Net Pension Obligation (GASB 68)	380,150.00
Total OPEB Liability	371,571.00
Sales Tax Liability	370,855.26
Due To/Due From	-
Total Liabilities	<u>1,382,912.17</u>
<u>Fund Equity</u>	
Fund Balance	1,636,330.87
Deferred Inflows (Pension - GASB 68)	284,424.00
Revenues Over/(Under) Expenditures	(29,252.69)
Total Fund Equity	<u>1,891,502.18</u>
Total Liabilities & Equity	<u>\$ 3,274,414.35</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	\$ 656,436.55	\$ 638,419.16	\$ 2,120,910.18	\$ 1,850,000.00	\$ (270,910.18)
Investment Revenue	2,736.07	2,594.84	3,306.84	2,660.96	11,298.71	10,000.00	(1,298.71)
Prior Year Revenue (Reserves)	-	-	-	-	-	482,805.85	482,805.85
Total Revenue	<u>208,666.98</u>	<u>622,718.40</u>	<u>659,743.39</u>	<u>641,080.12</u>	<u>2,132,208.89</u>	<u>2,342,805.85</u>	<u>210,596.96</u>
<u>Expenditures</u>							
Salaries & Benefits	\$ 316,271.40	\$ 310,383.38	\$ 366,204.01	\$ 311,398.96	\$ 1,304,257.75	\$ 1,272,485.00	\$ (31,772.75)
Services	26,340.06	69,604.80	56,721.85	60,951.36	213,618.07	270,530.00	56,911.93
Supplies	499.95	512.62	10.95	118,415.21	119,438.73	208,100.00	88,661.27
Maintenance	317.21	17,063.32	47,549.01	159,452.45	224,381.99	127,500.00	(96,881.99)
Other (Sales Tax Payback)	-	132,590.85	-	-	132,590.85	132,590.85	-
Sub-total Operating Expenditures	\$ 343,428.62	\$ 530,154.97	470,485.82	650,217.98	1,994,287.39	2,011,205.85	16,918.46
Capital Expenditures	39,384.12	39,384.12	39,384.12	49,021.84	167,174.20	157,600.00	(9,574.20)
Operating Transfers	-	-	-	-	-	174,000.00	174,000.00
Total Expenditures	<u>382,812.74</u>	<u>569,539.09</u>	<u>509,869.94</u>	<u>699,239.82</u>	<u>2,161,461.59</u>	<u>2,342,805.85</u>	<u>181,344.26</u>
Revenue Over/(Under) Expenditures	<u>\$ (174,145.76)</u>	<u>\$ 53,179.31</u>	<u>\$ 149,873.45</u>	<u>\$ (58,159.70)</u>	<u>\$ (29,252.70)</u>	<u>\$ -</u>	<u>\$ 29,252.70</u>

	Fire Dept	EMS	Fire Marshal	Non-Departmental	Q4 Total	YTD Total
<u>Expenditures by Department:</u>						
Salaries & Benefits	\$ -	\$ 282,877.75	\$ 28,521.21	\$ -	\$ 311,398.96	\$ 1,304,257.75
Services	30,599.57	22,174.20	6,101.84	2,075.75	60,951.36	213,618.07
Supplies	115,172.87	3,242.34	-	-	118,415.21	119,438.73
Maintenance	148,205.46	11,246.99	-	-	159,452.45	224,381.99
Other (Sales Tax Payback)	-	-	-	-	-	132,590.85
Operating Expenditures	293,977.90	319,541.28	34,623.05	2,075.75	650,217.98	1,994,287.39
Capital Expenditures	49,021.84	-	-	-	49,021.84	167,174.20
Total Expenditures	<u>\$ 342,999.74</u>	<u>\$ 319,541.28</u>	<u>\$ 34,623.05</u>	<u>\$ 2,075.75</u>	<u>\$ 699,239.82</u>	<u>\$ 2,161,461.59</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	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	<u>\$ 2,120,910.18</u>	<u>Budget</u>	<u>% of Budget</u>
Annual	<u>\$ 2,120,910.18</u>	<u>\$ 1,850,000.00</u>	114.64%

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	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	<u>\$ 2,120,910.18</u>	<u>\$ 2,262,887.29</u>	<u>\$ 2,352,422.83</u>	<u>\$ 1,999,513.23</u>
YTD Total	\$ 2,120,910.18	\$ 2,262,887.29	\$ 2,352,422.83	\$ 1,999,513.23

