CITY OF DEER PARK CRIME CONTROL AND PREVENTION DISTRICT (CCPD) FISCAL YEAR 2025

September 30, 2025

Authority for the Deer Park Crime Control Prevention District is provided by Texas Local Government Code, Chapter 363. The purpose of the District is to enhance the capability of law enforcement and further crime prevention 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 dedicated 0.25% sales and use tax, for an additional period of 10 years.

BALANCE SHEET (UNAUDITED)

Cash \$ 1,041,608.39 Accounts Receivable - Due To/Due From - Prepayments - Capital Assets 6,087,184.33 Depreciation (3,290,736.89) Construction-In-Progress 207,732.00 Deferred Outflows (Pension - GASB 68) 219,187.00 Total Assets \$ 4,264,974.83 Liabilities & Equity - Payables \$ 132,183.56 Capital Leases Payable - Net Pension Obligation (GASB 68) 245,409.00 Total OPEB Liability 196,085.00 Sales Tax Liability 370,855.26 Due To/Due From - Total Liabilities 944,532.82 Fund Equity 3,049,512.93 Deferred Inflows (Pension - GASB 68) 176,578.00 Revenues Over/(Under) Expenditures 94,351.08 Total Fund Equity 3,320,442.01 Total Liabilities & Equity \$ 4,264,974.83	<u>Assets</u>		
Due To/Due From - Prepayments - Capital Assets 6,087,184.33 Depreciation (3,290,736.89) Construction-In-Progress 207,732.00 Deferred Outflows (Pension - GASB 68) 219,187.00 Total Assets \$ 4,264,974.83 Liabilities & Equity *** Payables \$ 132,183.56 Capital Leases Payable - Net Pension Obligation (GASB 68) 245,409.00 Total OPEB Liability 196,085.00 Sales Tax Liability 370,855.26 Due To/Due From - Total Liabilities 944,532.82 Fund Equity 3,049,512.93 Deferred Inflows (Pension - GASB 68) 176,578.00 Revenues Over/(Under) Expenditures 94,351.08 Total Fund Equity 3,320,442.01	Cash	\$	1,041,608.39
Prepayments - Capital Assets 6,087,184.33 Depreciation (3,290,736.89) Construction-In-Progress 207,732.00 Deferred Outflows (Pension - GASB 68) 219,187.00 Total Assets \$ 4,264,974.83 Liabilities & Equity *** Payables \$ 132,183.56 Capital Leases Payable - Net Pension Obligation (GASB 68) 245,409.00 Total OPEB Liability 196,085.00 Sales Tax Liability 370,855.26 Due To/Due From - Total Liabilities 944,532.82 Fund Equity Fund Balance 3,049,512.93 Deferred Inflows (Pension - GASB 68) 176,578.00 Revenues Over/(Under) Expenditures 94,351.08 Total Fund Equity 3,320,442.01	Accounts Receivable		-
Capital Assets 6,087,184.33 Depreciation (3,290,736.89) Construction-In-Progress 207,732.00 Deferred Outflows (Pension - GASB 68) 219,187.00 Total Assets \$ 4,264,974.83 Liabilities & Equity - Payables \$ 132,183.56 Capital Leases Payable - Net Pension Obligation (GASB 68) 245,409.00 Total OPEB Liability 196,085.00 Sales Tax Liability 370,855.26 Due To/Due From - Total Liabilities 944,532.82 Fund Equity Fund Balance 3,049,512.93 Deferred Inflows (Pension - GASB 68) 176,578.00 Revenues Over/(Under) Expenditures 94,351.08 Total Fund Equity 3,320,442.01	Due To/Due From		-
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Construction-In-Progress 207,732.00 Deferred Outflows (Pension - GASB 68) 219,187.00 Total Assets \$ 4,264,974.83 Liabilities & Equity *** Payables \$ 132,183.56 Capital Leases Payable - Net Pension Obligation (GASB 68) 245,409.00 Total OPEB Liability 196,085.00 Sales Tax Liability 370,855.26 Due To/Due From - Total Liabilities 944,532.82 Fund Equity Fund Balance 3,049,512.93 Deferred Inflows (Pension - GASB 68) 176,578.00 Revenues Over/(Under) Expenditures 94,351.08 Total Fund Equity 3,320,442.01	Capital Assets		6,087,184.33
Deferred Outflows (Pension - GASB 68) 219,187.00 Total Assets \$ 4,264,974.83 Liabilities & Equity \$ 132,183.56 Capital Leases Payable - Net Pension Obligation (GASB 68) 245,409.00 Total OPEB Liability 196,085.00 Sales Tax Liability 370,855.26 Due To/Due From - Total Liabilities 944,532.82 Fund Equity Fund Balance 3,049,512.93 Deferred Inflows (Pension - GASB 68) 176,578.00 Revenues Over/(Under) Expenditures 94,351.08 Total Fund Equity 3,320,442.01	Depreciation		(3,290,736.89)
Total Assets \$ 4,264,974.83 Liabilities & Equity Payables \$ 132,183.56 Capital Leases Payable - Net Pension Obligation (GASB 68) 245,409.00 Total OPEB Liability 196,085.00 Sales Tax Liability 370,855.26 Due To/Due From - Total Liabilities 944,532.82 Fund Equity Fund Balance 3,049,512.93 Deferred Inflows (Pension - GASB 68) 176,578.00 Revenues Over/(Under) Expenditures 94,351.08 Total Fund Equity 3,320,442.01	Construction-In-Progress		207,732.00
Liabilities & Equity Payables \$ 132,183.56 Capital Leases Payable - Net Pension Obligation (GASB 68) 245,409.00 Total OPEB Liability 196,085.00 Sales Tax Liability 370,855.26 Due To/Due From - Total Liabilities 944,532.82 Fund Equity Fund Balance 3,049,512.93 Deferred Inflows (Pension - GASB 68) 176,578.00 Revenues Over/(Under) Expenditures 94,351.08 Total Fund Equity 3,320,442.01	Deferred Outflows (Pension - GASB 68)		219,187.00
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Net Pension Obligation (GASB 68)245,409.00Total OPEB Liability196,085.00Sales Tax Liability370,855.26Due To/Due From-Total Liabilities944,532.82Fund Equity-Fund Balance3,049,512.93Deferred Inflows (Pension - GASB 68)176,578.00Revenues Over/(Under) Expenditures94,351.08Total Fund Equity3,320,442.01	Payables	\$	132,183.56
Total OPEB Liability 196,085.00 Sales Tax Liability 370,855.26 Due To/Due From - Total Liabilities 944,532.82 Fund Equity Fund Balance 3,049,512.93 Deferred Inflows (Pension - GASB 68) 176,578.00 Revenues Over/(Under) Expenditures 94,351.08 Total Fund Equity 3,320,442.01	Capital Leases Payable		-
Sales Tax Liability370,855.26Due To/Due From-Total Liabilities944,532.82Fund Equity-Fund Balance3,049,512.93Deferred Inflows (Pension - GASB 68)176,578.00Revenues Over/(Under) Expenditures94,351.08Total Fund Equity3,320,442.01	Net Pension Obligation (GASB 68)		245,409.00
Due To/Due From-Total Liabilities944,532.82Fund Equity-Fund Balance3,049,512.93Deferred Inflows (Pension - GASB 68)176,578.00Revenues Over/(Under) Expenditures94,351.08Total Fund Equity3,320,442.01	Total OPEB Liability		196,085.00
Total Liabilities944,532.82Fund Equity3,049,512.93Fund Balance3,049,512.93Deferred Inflows (Pension - GASB 68)176,578.00Revenues Over/(Under) Expenditures94,351.08Total Fund Equity3,320,442.01	Sales Tax Liability		370,855.26
Fund Equity Fund Balance 3,049,512.93 Deferred Inflows (Pension - GASB 68) Revenues Over/(Under) Expenditures 94,351.08 Total Fund Equity 3,320,442.01	Due To/Due From		
Fund Balance3,049,512.93Deferred Inflows (Pension - GASB 68)176,578.00Revenues Over/(Under) Expenditures94,351.08Total Fund Equity3,320,442.01	Total Liabilities	_	944,532.82
Fund Balance3,049,512.93Deferred Inflows (Pension - GASB 68)176,578.00Revenues Over/(Under) Expenditures94,351.08Total Fund Equity3,320,442.01	Fund Equity		
Revenues Over/(Under) Expenditures 94,351.08 Total Fund Equity 3,320,442.01			3,049,512.93
Total Fund Equity 3,320,442.01	Deferred Inflows (Pension - GASB 68)		176,578.00
Total Fund Equity 3,320,442.01	Revenues Over/(Under) Expenditures		94,351.08
· ·			3,320,442.01
	Total Liabilities & Equity	\$	4,264,974.83

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	\$ 210,450.96	\$ 622,911.19	\$ 657,185.36	\$ 638,659.02	\$ 2,129,206.53	\$ 1,850,000.00	\$ (279,206.53)
Investment Revenue	1,570.53	1,126.63	1,443.04	1,545.65	5,685.85	10,000.00	4,314.15
Insurance Reimbursement	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	362,210.00	362,210.00
Prior Year Revenue (Reserves)						167,590.85	167,590.85
Total Revenue	212,021.49	624,037.82	658,628.40	640,204.67	2,134,892.38	2,389,800.85	254,908.47
<u>Expenditures</u>							
Salaries & Benefits	229,684.18	220,291.98	242,766.32	240,548.21	933,290.69	1,004,556.00	71,265.31
Services	91,466.71	26,455.56	48,991.06	45,872.68	212,786.01	408,485.00	195,698.99
Supplies	45,352.24	47,582.65	-	2,277.11	95,212.00	237,822.00	142,610.00
Repairs & Maintenance	9,127.96	9,045.60	12,170.00	13,799.86	44,143.42	51,520.00	7,376.58
Other - Sales Tax Payback		132,590.85			132,590.85	132,590.85	
Sub-total Operating Expenditures	375,631.09	435,966.64	303,927.38	302,497.86	1,418,022.97	1,834,973.85	416,950.88
Capital Expenditures	75,011.99	239,141.24	308,365.10		622,518.33	391,210.00	(231,308.33)
Total Expenditures	450,643.08	675,107.88	612,292.48	302,497.86	2,040,541.30	2,226,183.85	185,642.55
Revenue Over/(Under) Expenditures	\$ (238,621.59)	\$ (51,070.06)	\$ 46,335.92	\$ 337,706.81	\$ 94,351.08	\$ 163,617.00	\$ 69,265.92



CCPD FY 2024-2025 Sales Tax Revenue Comparison

<u>G/L</u>	<u>Actual</u>		
Oct 2024	\$ -		
Nov 2024	-		
Dec 2024	210,450.96		
Jan 2025	204,466.05		
Feb 2025	231,286.57		
Mar 2025	187,158.57		
Apr 2025	196,333.22		
May 2025	237,031.01		
Jun 2025	223,821.13		
Jul 2025	196,439.10		
Aug 2025	217,141.23		
Sep 2025	225,078.69		
YTD Total	\$ 2,129,206.53	<u>Budget</u>	% of Budget
Annual	\$ 2,129,206.53	\$ 1,850,000.00	115.09%

CCPD Sales Tax Revenue History

Month	FY 2025		FY 2024		FY 2023		FY 2022
Oct	\$ - \$			- \$		- \$	
Nov	-		-		-		-
Dec	210,450.96		187,776.63		183,643.50		142,885.12
Jan	204,466.05		188,755.54		176,981.01		149,310.71
Feb	231,286.57		199,148.64		233,586.45		174,519.68
Mar	187,158.57		160,453.53		140,952.67		143,262.72
Apr	196,333.22		181,317.54		212,862.61		148,877.75
May	237,031.01		194,240.26		199,689.18		190,773.01
Jun	223,821.13		199,130.57		233,489.77		162,651.16
Jul	196,439.10		178,048.44		210,141.83		166,824.72
Aug	217,141.23		187,834.46		194,482.49		177,796.85
Sep *	 225,078.69		591,821.67		570,675.60		539,737.57
Annual	\$ 2,129,206.53	\$	2,268,527.28	\$	2,356,505.11	\$	1,996,639.29
YTD Total	\$ 2,129,206.53	\$	2,268,527.28	\$	2,356,505.11	\$	1,996,639.29

