

**CITY OF DEER PARK
CRIME CONTROL AND PREVENTION DISTRICT (CCPD)
FISCAL YEAR 2024**

June 30, 2024

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)

<u>Assets</u>	
Cash	\$ 935,203.04
Accounts Receivable	-
Due To/Due From	-
Capital Assets	5,788,579.11
Depreciation	(2,966,177.02)
Construction-In-Progress	207,732.00
Deferred Outflows (Pension - GASB 68)	346,808.00
Total Assets	<u>\$ 4,312,145.13</u>
<u>Liabilities & Equity</u>	
Payables	\$ 153,945.05
Capital Leases Payable	-
Net Pension Obligation (GASB 68)	401,859.00
Total OPEB Liability	137,426.00
Due To/Due From	1.28
Sales Tax Liability	347,666.41
Total Liabilities	<u>1,040,897.74</u>
<u>Fund Equity</u>	
Fund Balance	5,250,937.71
Deferred Inflows (Pension - GASB 68)	204,490.00
Revenues Over/(Under) Expenditures	(2,353,933.76)
Total Fund Equity	<u>3,101,493.95</u>
Total Liabilities & Equity	<u>\$ 4,142,391.69</u>

STATEMENT OF REVENUES AND EXPENDITURES (UNAUDITED)

	Q1 <u>12/31/23</u>	Q2 <u>03/31/24</u>	Q3 <u>06/30/24</u>	Q4 <u>09/30/24</u>	YTD <u>Total</u>	Adopted <u>Budget</u>	Remaining <u>Budget</u>
<u>Revenues</u>							
Sales Tax Revenue	\$ 187,776.63	\$ 548,357.71	\$ 574,688.37	\$ -	\$ 1,310,822.71	\$ 2,000,000.00	\$ 689,177.29
Investment Revenue	6,252.16	3,385.24	2,823.25	-	12,460.65	2,650.00	(9,810.65)
Insurance Reimbursement	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-
Prior Year Revenue (Reserves)	-	-	-	-	-	1,649,064.00	1,649,064.00
Total Revenue	<u>194,028.79</u>	<u>551,742.95</u>	<u>577,511.62</u>	<u>-</u>	<u>1,323,283.36</u>	<u>3,651,714.00</u>	<u>2,328,430.64</u>
<u>Expenditures</u>							
Salaries & Benefits	237,136.57	221,172.07	245,918.40	-	704,227.04	946,461.00	242,233.96
Services	227,845.22	61,572.43	205,350.63	-	494,768.28	516,911.00	22,142.72
Supplies	195,844.70	80,321.16	89,880.08	-	366,045.94	509,604.00	143,558.06
Repairs & Maintenance	6,810.00	13,712.92	6,615.20	-	27,138.12	36,813.00	9,674.88
Other - Sales Tax Payback	391,122.41	-	-	-	391,122.41	-	(391,122.41)
Sub-total Operating Expenditures	<u>1,058,758.90</u>	<u>376,778.58</u>	<u>547,764.31</u>	<u>-</u>	<u>1,983,301.79</u>	<u>2,009,789.00</u>	<u>26,487.21</u>
Capital Expenditures	<u>649,853.30</u>	<u>736,788.09</u>	<u>107,259.32</u>	<u>-</u>	<u>1,493,900.71</u>	<u>1,641,925.00</u>	<u>148,024.29</u>
Total Expenditures	<u>1,708,612.20</u>	<u>1,113,566.67</u>	<u>655,023.63</u>	<u>-</u>	<u>3,477,202.50</u>	<u>3,651,714.00</u>	<u>174,511.50</u>
Revenue Over/(Under) Expenditures	<u>\$ (1,514,583.41)</u>	<u>\$ (561,823.72)</u>	<u>\$ (77,512.01)</u>	<u>\$ -</u>	<u>\$ (2,153,919.14)</u>	<u>\$ -</u>	<u>\$ 2,153,919.14</u>



CCPD FY 2023-2024 Sales Tax Revenue Comparison

<u>G/L</u>	<u>Actual</u>		
Oct 2023	\$ -		
Nov 2023	-		
Dec 2023	187,776.63		
Jan 2024	188,755.54		
Feb 2024	199,148.64		
Mar 2024	160,453.53		
Apr 2024	181,317.54		
May 2024	194,240.26		
Jun 2024	199,130.57		
Jul 2024			
Aug 2024			
Sep 2024			
YTD Total	<u>\$ 1,310,822.71</u>	<u>Budget</u>	<u>% of Budget</u>
Annual	<u>\$ 1,310,822.71</u>	<u>\$ 2,000,000.00</u>	65.54%

CCPD 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	187,776.63	183,643.50	142,885.12	\$ 135,642.54
Jan	188,755.54	176,981.01	149,310.71	\$ 122,715.25
Feb	199,148.64	233,586.45	174,519.68	\$ 155,004.29
Mar	160,453.53	140,952.67	143,262.72	\$ 115,004.15
Apr	181,317.54	212,862.61	148,877.75	\$ 135,724.76
May	194,240.26	199,689.18	190,773.01	\$ 183,971.50
Jun	199,130.57	233,489.77	162,651.16	\$ 145,133.32
Jul	-	210,141.83	166,824.72	\$ 142,167.70
Aug	-	194,482.49	177,796.85	\$ 164,098.63
Sep *	-	570,675.60	539,737.57	\$ 429,219.29
Annual	<u>\$ 1,310,822.71</u>	<u>\$ 2,356,505.11</u>	<u>\$ 1,996,639.29</u>	<u>\$ 1,728,681.43</u>
YTD Total	\$ 1,310,822.71	\$ 2,356,505.11	\$ 1,996,639.29	\$ 1,728,681.43

