

CITY OF DEER PARK
FIRE CONTROL, PREVENTION, AND EMERGENCY MEDICAL SERVICES DISTRICT (FCPEMSD)
FISCAL YEAR 2019
June 30, 2019

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	\$ 702,792.77
Due To/Due From	-
Capital Assets	3,223,111.60
Depreciation	(1,040,973.88)
Construction In Progress	210,660.41
Deferred Outflows (Pension - GASB 68)	(50,250.22)
Total Assets	\$ 3,045,340.68
<u>Liabilities & Equity</u>	
Payables	\$ 1,139,749.36
Net Pension Obligation (GASB 68)	27,491.92
Total OPEB Liability	338,630.62
Due To/Due From	-
Total Liabilities	1,505,871.90
<u>Fund Equity</u>	
Fund Balance	2,984,828.06
Deferred Inflows (Pension - GASB 68)	710.15
Revenues Over/(Under) Expenditures	(1,446,069.43)
Total Fund Equity	1,539,468.78
Total Liabilities & Equity	\$ 3,045,340.68

STATEMENT OF REVENUES AND EXPENDITURES (UNAUDITED)

	Q1 12/31/18	Q2 03/31/19	Q3 06/30/19	Q4 09/30/19	YTD Total	Adopted Budget	Remaining Budget
<u>Revenues</u>							
Sales Tax Revenue	\$ 137,878.96	\$ 445,136.93	\$ 535,447.75		\$ 1,118,463.64	\$ 1,435,200.00	\$ 316,736.36
Investment Revenue	970.21	911.89	656.37		2,538.47	600.00	(1,938.47)
Prior Year Revenue (Reserves)	-	-	-		-	2,707,424.00	2,707,424.00
Total Revenue	138,849.17	446,048.82	536,104.12		1,121,002.11	4,143,224.00	3,022,221.89
<u>Expenditures</u>							
Salaries & Benefits	151,353.61	176,942.19	176,822.13		505,117.93	822,575.00	317,457.07
Services	51,487.24	35,395.99	38,539.32		125,422.55	210,000.00	84,577.45
Supplies	1,630.30	34,559.96	16,540.04		52,730.30	154,830.00	102,099.70
Maintenance	15,826.90	5,383.45	12,270.75		33,481.10	134,000.00	100,518.90
Other (Contingency)	-	-	-		-	14,219.00	14,219.00
Sub-total Operating Expenditures	220,298.05	252,281.59	244,172.24		716,751.88	1,335,624.00	618,872.12
Capital Expenditures	39,384.12	625,432.35	1,185,503.19		1,850,319.66	2,807,600.00	957,280.34
Total Expenditures	259,682.17	877,713.94	1,429,675.43		2,567,071.54	4,143,224.00	1,576,152.46
Revenue Over/(Under) Expenditures	\$ (120,833.00)	\$ (431,665.12)	\$ (893,571.31)		\$ (1,446,069.43)	\$ -	\$ 1,446,069.43

	Fire Dept	EMS	Fire Marshal	Q3 Total	YTD Total
<u>Expenditures by Department:</u>					
Salaries & Benefits	\$ -	\$ 152,953.67	\$ 23,868.46	\$ 176,822.13	\$ 505,117.93
Services	25,986.49	12,070.03	482.80	38,539.32	125,422.55
Supplies	16,332.04	-	208.00	16,540.04	52,730.30
Maintenance	6,613.61	5,257.14	400.00	12,270.75	33,481.10
Other (Contingency)	-	-	-	-	-
Operating Expenditures	48,932.14	170,280.84	24,959.26	244,172.24	716,751.88
Capital Expenditures	39,384.12	1,146,119.07	-	1,185,503.19	1,850,319.66
Total Expenditures	\$ 88,316.26	\$ 1,316,399.91	\$ 24,959.26	\$ 1,429,675.43	\$ 2,567,071.54

FCPEMSD FY 2018-2019 Sales Tax Revenue Comparison

<u>G/L</u>	<u>Actual</u>		
Oct 2018	\$ -		
Nov 2018	-		
Dec 2018	137,878.96		
Jan 2019	135,480.77		
Feb 2019	164,852.84		
Mar 2019	144,803.32		
Apr 2019	143,460.98		
May 2019	205,507.15		
Jun 2019	186,479.62		
Jul 2019			
Aug 2019			
Sep 2019			
YTD Total	<u>\$ 1,118,463.64</u>	<u>Budget</u>	<u>% of Budget</u>
Annual	<u>\$ 1,118,463.64</u>	<u>\$ 1,435,000.00</u>	77.94%

FCPEMSD Sales Tax Revenue History

<u>Month</u>	<u>FY 2019</u>	<u>FY 2018</u>	<u>FY 2017</u>	<u>FY 2016</u>
Oct	\$ -	\$ -	\$ -	-
Nov	-	-	-	-
Dec	137,878.96	158,447.04	143,494.98	129,316.90
Jan	135,480.77	151,915.82	129,091.19	130,051.43
Feb	164,852.84	166,066.65	164,825.60	140,670.26
Mar	144,803.32	114,881.51	104,229.29	120,327.03
Apr	143,460.98	171,509.24	121,076.75	127,669.06
May	205,507.15	155,168.13	171,752.37	141,787.59
Jun	186,479.62	125,248.64	125,816.05	137,731.52
Jul	-	124,629.84	138,851.40	145,729.24
Aug	-	134,837.02	139,741.26	191,470.69
Sep *	-	388,734.25	400,240.30	409,516.03
Annual	<u>\$ 1,118,463.64</u>	<u>\$ 1,691,438.14</u>	<u>\$ 1,639,119.19</u>	<u>\$ 1,674,269.75</u>
YTD Total	\$ 1,118,463.64	\$ 1,043,237.03	\$ 960,286.23	\$ 927,553.79

* Sales taxes are deposited to the FCPEMSD two months after collection. Collections in October, for example, are deposited in December. Because of this timing difference, the amount recorded in September will include the deposit for the month of July collections and an accrual at fiscal year end for the months of August and September that will be deposited in October and November, respectively.