



MINUTES OF THE REGULAR FIRE CONTROL, PREVENTION AND EMERGENCY MEDICAL SERVICES DISTRICT BOARD MEETING

A MEETING OF THE DEER PARK FIRE CONTROL, PREVENTION AND EMERGENCY MEDICAL SERVICES DISTRICT BOARD OF DIRECTORS HELD AT CITY HALL COUNCIL CHAMBERS, 710 EAST SAN AUGUSTINE STREET, DEER PARK, TEXAS, ON APRIL 15, 2024 BEGINNING AT 5:45 P.M., WITH THE FOLLOWING MEMBERS PRESENT:

CHARLIE JOHNSON	PRESIDENT
TOMMY ARCHER	VICE PRESIDENT
FLYNT BLACKWELL	MEMBER
ALLEN WESTMORELAND	MEMBER
SCOTT COMBS	MEMBER
MARSHALL SHEPARD	MEMBER
NICOLE GANEY	BOARD TREASURER
ANGELA SMITH	BOARD SECRETARY

MEETING CALLED TO ORDER – President Johnson called the meeting to order at 5:45 p.m.

COMMENTS FROM AUDIENCE – No comments received.

1. APPROVAL OF MINUTES OF REGULAR MEETING ON JANUARY 22, 2024 – Motion was made by Scott Combs and seconded by Tommy Archer to approve the minutes of the regular meeting on January 22, 2024. Motion carried unanimously.
2. QUARTERLY REPORT REGARDING BUDGETED EXPENDITURES AND PROJECTS FOR THE DEER PARK FIRE CONTROL PREVENTION AND EMERGENCY MEDICAL SERVICES DISTRICT (FCPEMSD) – Chief Don Davis gave an update to the Board on the quarterly report. The fire department is still waiting for the six (6) Knox boxes that have been ordered. The new grass truck (G-16) is in but they are waiting for the flat bed to arrive so it can be put into service. They have also ordered three (3) TIC (thermal imaging cameras) for engine 12, engine 31 and unit #430. They have begun the budget process for FY24-25. EMS Chief Andrew Smith stated that they should receive the new ambulance by the end of April 2024.
3. PRESENTATION OF THE QUARTERLY FINANCIAL REPORT FOR THE FY 2023-2024 SECOND QUARTER ENDED MARCH 31, 2024 – Board Secretary Nicole Ganey highlighted the report of the preliminary financials for the fiscal year. She reminded the board that these are unaudited figures and that sales tax revenue is deposited two months after collection. Total revenue is \$739,924.51, total expenditures

is \$1,477,105.47 including \$362,070.24 of capital outlay with total assets at \$3,022,743.48. The total revenue includes sales tax collected through January 2024.

Motion was made by Tommy Archer and seconded Scott Combs to accept the FY 2023-2024 Second Quarter ended March 31, 2024. Motion carried unanimously.

4. CONSIDERATION OF AND ACTION ON A RECOMMENDATION TO CITY COUNCIL TO AMEND THE FISCAL YEAR 2023-2024 FIRE CONTROL PREVENTION AND EMERGENCY MEDICAL SERVICES DISTRICT BUDGET FOR THE PURCHASE OF A 2022 CHEVY 4500 DIESEL CHASSIS WITH PATIENT COMPARTMENT – Board Secretary Nicole Ganey addressed the board and informed them that the Fiscal Year 2023-2024 Fire Control Prevention and Emergency Medical Services District (FCPEMS) Budget includes funding to purchase a 2022 Chevy 4500 diesel chassis with a patient compartment (ambulance) to replace Medic 4 from Knapp Chevrolet through HGAC Contract #AM10-20. The total cost of the ambulance is \$283,302.00; however only \$266,000.00 was budgeted due to receiving \$19,000.00 in trade in value for the current Medic 4. In November 2023, the current Medic 4 was involved in an accident, causing the ambulance to be totaled. As a result, the District lost \$19,000.00 in trade in value to offset the cost of the new ambulance. The District is now required to pay the full cost of the ambulance, causing this line item to exceed its budgeted appropriation. A \$103,340.00 insurance reimbursement payment for the totaled Medic 4 has been received and will be posted as revenue. To fully fund the purchase of the new Medic 4, a budget amendment in the amount of \$19,000.00 is necessary. This budget amendment is scheduled to be approved by the City Council at their meeting on April 16, 2024.

Motion was made by Tommy Archer and seconded by Flynt Blackwell on authorizing the recommendation to city council to amend the Fiscal Year 2023-2024 Fire Control Prevention and Emergency Medical Services District Budget for the purchase of a 2022 Chevy 4500 diesel chassis with patient compartment. Motion carried unanimously.

5. CONSIDERATION OF AND ACTION ON A RECOMMENDATION TO CITY COUNCIL TO AMEND THE FISCAL YEAR 2023-2024 BUDGET FOR THE FIRE CONTROL PREVENTION AND EMERGENCY MEDICAL SERVICES DISTRICT FOR THE REPAYMENT OF SALES TAXES TO THE STATE COMPTROLLER'S OFFICE – Finance Director Nicole Ganey addressed the board to explain this request. In November 2023, staff received notification from the State Comptroller's office that the Fire Control Prevention and Emergency Medical Services District (FCPEMSD) was overpaid in sales taxes in the amount of \$391,122.41. This was discovered through an audit by the Comptroller's office of a taxpayer located outside of the city limits who erroneously remitted sales tax to the District for the reporting period of October 2011 through December 2016 and was not the results of an error made by the City of Deer Park or the FCPEMSD. The District entered into a 63-month, interest-free payback arrangement with installment payments of \$6,208.00 deducted from monthly collections. Staff consulted with our auditors about how to properly record this transaction on the general ledger. Their recommendation was to record a long-term debt liability for the full amount of the overpayment with the other side of the entry being recorded as expense. When monthly collections are received from the Comptroller, the

revenue would be grossed to the full collection amount and a debit would be made to the liability account to draw it down. Following their recommendation, \$391,122.41 must be coded as an expense to the FCPEMSD. As this was an unexpected event, this transaction was not budgeted for. In order to prevent the District from exceeding its budget, a budget amendment is required. The additional appropriation would be funded by the unassigned fund balance of the FCPEMSD. This is a one-time expense to the budget and will not show up again. The \$6,208 will not show up on the quarterly reports as that amount is reduced from our sales tax collections before reaching the District.

Motion was made by Scott Combs and seconded by Marshall Shepard on authorizing the recommendation to city council to amend the Fiscal Year 2023-2024 Fire Control Prevention and Emergency Medical Services District Budget for the repayment of sales taxes to the State Comptroller's office. Motion carried unanimously.

6. DISCUSSION OF UPCOMING FCPEMSD BOARD MEETINGS – Assistant City Manager Sara Robinson spoke on the upcoming meetings. May 13, 2024 the proposed budget will be presented and the District will schedule the public hearing for the proposed budget. The public hearing is scheduled for June 10, 2024 with a budget workshop following (if still required). The District will adopt their budget at the next quarterly meeting on July 8, 2024. She explained that it is very critical that members attend these budget meetings as there is very little room for change due to legislation. Mr. Combs mentioned that he will not be available for the June 10th meeting.

ADJOURN - President Johnson adjourned the meeting at 6:08 p.m.

ATTEST:

APPROVED:

Angela Smith, TRMC, CMC
Board Secretary

Charlie Johnson
President