

CITY OF DEER PARK
FIRE CONTROL, PREVENTION, AND EMERGENCY MEDICAL SERVICES DISTRICT (FCPEMSD)
FISCAL YEAR 2026
September 30, 2026

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. In May 2025, the voters authorized another continuation of the District for an additional period of 20 years, expiring in 2046.

BALANCE SHEET (UNAUDITED)

<u>Assets</u>							
Cash						\$ 1,554,537.11	
Accounts Receivable						21.84	
Due To/Due From						-	
Capital Assets						3,628,005.03	
Depreciation						(2,424,035.95)	
Deferred Outflows (Pension - GASB 68)						328,306.00	
Total Assets						<u>\$ 3,086,834.03</u>	
<u>Liabilities & Equity</u>							
Payables						\$ 19,685.48	
Capital Leases Payable						26,190.23	
Net Pension Obligation (GASB 68)						380,150.00	
Total OPEB Liability						371,571.00	
Sales Tax Liability						345,253.26	
Due To/Due From						-	
Total Liabilities						<u>1,142,849.97</u>	
<u>Fund Equity</u>							
Fund Balance						1,797,824.33	
Deferred Inflows (Pension - GASB 68)						284,424.00	
Revenues Over/(Under) Expenditures						<u>(138,264.27)</u>	
Total Fund Equity						<u>1,943,984.06</u>	
Total Liabilities & Equity						<u>\$ 3,086,834.03</u>	

STATEMENT OF REVENUES AND EXPENDITURES (UNAUDITED)

	Q1 12/31/25	Q2 03/31/26	Q3 06/30/26	Q4 09/30/26	YTD Total	Adopted Budget	Remaining Budget
Revenues							
Sales Tax Revenue	\$ 225,237.25	\$ -	\$ -	\$ -	\$ 225,237.25	\$ 2,000,000.00	\$ 1,774,762.75
Investment Revenue	2,148.71	-	-	-	2,148.71	10,000.00	7,851.29
Prior Year Revenue (Reserves)	-	-	-	-	-	203,702.00	203,702.00
Total Revenue	227,385.96	-	-	-	227,385.96	2,213,702.00	1,986,316.04
Expenditures							
Salaries & Benefits	\$ 304,459.17	\$ -	\$ -	\$ -	\$ 304,459.17	\$ 1,320,072.00	\$ 1,015,612.83
Services	31,228.72	-	-	-	31,228.72	273,530.00	242,301.28
Supplies	-	-	-	-	-	197,100.00	197,100.00
Maintenance	3,706.26	-	-	-	3,706.26	132,500.00	128,793.74
Sub-total Operating Expenditures	\$ 339,394.15	-	-	-	339,394.15	1,923,202.00	1,583,807.85
Capital Expenditures	26,256.08	-	-	-	26,256.08	290,500.00	264,243.92
Operating Transfers	-	-	-	-	-	-	-
Total Expenditures	365,650.23	-	-	-	365,650.23	2,213,702.00	1,848,051.77
Revenue Over/(Under) Expenditures	\$ (138,264.27)	\$ -	\$ -	\$ -	\$ (138,264.27)	\$ -	\$ 138,264.27

	Fire Dept	EMS	Fire Marshal	Non-Departmental	Q1 Total	YTD Total
Expenditures by Department:						
Salaries & Benefits	\$ -	\$ 277,380.92	\$ 27,078.25	\$ -	\$ 304,459.17	\$ 304,459.17
Services	12,533.27	18,395.45	300.00	-	31,228.72	31,228.72
Supplies	-	-	-	-	-	-
Maintenance	1,404.00	835.80	1,466.46	-	3,706.26	3,706.26
Operating Expenditures	13,937.27	296,612.17	28,844.71	-	339,394.15	339,394.15
Capital Expenditures	26,256.08	-	-	-	26,256.08	26,256.08
Total Expenditures	\$ 40,193.35	\$ 296,612.17	\$ 28,844.71	\$ -	\$ 365,650.23	\$ 365,650.23



FCPEMSD FY 2025-2026 Sales Tax Revenue Comparison

<u>G/L</u>	<u>Actual</u>		
Oct 2025	\$	-	
Nov 2025		-	
Dec 2025		225,237.25	
Jan 2026		-	
Feb 2026		-	
Mar 2026		-	
Apr 2026		-	
May 2026		-	
Jun 2026		-	
Jul 2026		-	
Aug 2026		-	
Sep 2026		-	
YTD Total	\$	225,237.25	Budget
Annual	\$	225,237.25	\$
		2,000,000.00	% of Budget
			11.26%

FCPEMSD Sales Tax Revenue History

<u>Month</u>	<u>FY 2026</u>	<u>FY 2025</u>	<u>FY 2024</u>	<u>FY 2023</u>
Oct	\$	\$	\$	\$
Nov	-	-	-	-
Dec	225,237.25	205,930.91	184,950.43	183,406.79
Jan	-	202,311.07	188,173.99	176,072.23
Feb	-	230,929.17	198,251.36	234,077.14
Mar	-	186,883.32	159,522.04	141,705.11
Apr	-	196,119.43	181,560.79	212,668.12
May	-	236,435.13	194,225.96	199,398.74
Jun	-	223,881.99	199,053.48	231,711.55
Jul	-	196,345.33	177,939.81	209,946.18
Aug	-	216,943.33	187,644.84	193,929.59
Sep *	-	684,549.90	591,564.59	569,507.38
Annual	\$	225,237.25	\$	\$
		2,580,329.58	2,262,887.29	2,352,422.83
YTD Total	\$	225,237.25	\$	\$
		2,580,329.58	2,262,887.29	2,352,422.83

