

**CITY OF DEER PARK
FIRE CONTROL, PREVENTION, AND EMERGENCY MEDICAL SERVICES DISTRICT (FCPEMSD)
FISCAL YEAR 2022**

December 31, 2021

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	\$ 275,629.87
Accounts Receivable	21.84
Due To/Due From	65,638.23
Capital Assets	3,329,323.83
Depreciation	(1,346,832.41)
Construction In Progress	-
Deferred Outflows (Pension - GASB 68)	142,743.54
Total Assets	<u>\$ 2,466,524.90</u>
<u>Liabilities & Equity</u>	
Payables	\$ 25,006.46
Capital Leases Payable	629,293.02
Net Pension Obligation (GASB 68)	19,251.09
Total OPEB Liability	514,028.46
Due To/Due From	1,574.68
Deferred Inflows (Pension - GASB 68)	140,857.19
Total Liabilities	<u>1,330,010.90</u>
<u>Fund Equity</u>	
Fund Balance	1,302,546.48
Revenues Over/(Under) Expenditures	(166,032.48)
Total Fund Equity	<u>1,136,514.00</u>
Total Liabilities & Equity	<u>\$ 2,466,524.90</u>

STATEMENT OF REVENUES AND EXPENDITURES (UNAUDITED)

	Q1 <u>12/31/21</u>	Q2 <u>03/31/22</u>	Q3 <u>06/30/22</u>	Q4 <u>09/30/22</u>	YTD <u>Total</u>	Adopted <u>Budget</u>	Remaining <u>Budget</u>
<u>Revenues</u>							
Sales Tax Revenue	\$ 143,342.89				\$ 143,342.89	\$ 1,550,000.00	\$ 1,406,657.11
Investment Revenue	194.81				194.81	300.00	105.19
Prior Year Revenue (Reserves)	-				-	267,315.00	267,315.00
Total Revenue	<u>143,537.70</u>				<u>143,537.70</u>	<u>1,817,615.00</u>	<u>1,674,077.30</u>
<u>Expenditures</u>							
Salaries & Benefits	238,279.55				238,279.55	1,073,185.00	834,905.45
Services	24,815.65				24,815.65	259,230.00	234,414.35
Supplies	-				-	189,100.00	189,100.00
Maintenance	7,090.86				7,090.86	113,500.00	106,409.14
Other (Contingency)	-				-	-	-
Sub-total Operating Expenditures	270,186.06				270,186.06	1,635,015.00	1,364,828.94
Capital Expenditures	39,384.12				39,384.12	182,600.00	143,215.88
Total Expenditures	<u>309,570.18</u>				<u>309,570.18</u>	<u>1,817,615.00</u>	<u>1,508,044.82</u>
Revenue Over/(Under) Expenditures	<u>\$ (166,032.48)</u>				<u>\$ (166,032.48)</u>	<u>\$ -</u>	<u>\$ 166,032.48</u>

	<u>Fire Dept</u>	<u>EMS</u>	<u>Fire Marshal</u>	<u>Q1 Total</u>	<u>YTD Total</u>
<u>Expenditures by Department:</u>					
Salaries & Benefits	\$ -	\$ 213,629.45	\$ 24,650.10	\$ 238,279.55	\$ 238,279.55
Services	3,571.90	20,947.75	296.00	24,815.65	24,815.65
Supplies	-	-	-	-	-
Maintenance	7,090.86	-	-	7,090.86	7,090.86
Other (Contingency)	-	-	-	-	-
Operating Expenditures	10,662.76	234,577.20	24,946.10	270,186.06	270,186.06
Capital Expenditures	39,384.12	-	-	39,384.12	39,384.12
Total Expenditures	<u>\$ 50,046.88</u>	<u>\$ 234,577.20</u>	<u>\$ 24,946.10</u>	<u>\$ 309,570.18</u>	<u>\$ 309,570.18</u>

FCPEMSD FY 2021-2022 Sales Tax Revenue Comparison

<u>G/L</u>	<u>Actual</u>		
Oct 2021	\$ -		
Nov 2021	-		
Dec 2021	143,342.89		
Jan 2022			
Feb 2022			
Mar 2022			
Apr 2022			
May 2022			
Jun 2022			
Jul 2022			
Aug 2022			
Sep 2022			
YTD Total	<u>\$ 143,342.89</u>	<u>Budget</u>	<u>% of Budget</u>
Annual	<u>\$ 143,342.89</u>	<u>\$ 1,550,000.00</u>	9.25%

FCPEMSD Sales Tax Revenue History

<u>Month</u>	<u>FY 2022</u>	<u>FY 2021</u>	<u>FY 2020</u>	<u>FY 2019</u>
Oct	\$ -	\$ -	\$ -	-
Nov	-	-	-	-
Dec	143,342.89	135,192.40	162,425.45	137,878.96
Jan	-	122,323.11	144,147.01	135,480.77
Feb	-	153,676.46	162,431.11	164,852.84
Mar	-	114,523.21	119,971.14	144,803.32
Apr	-	134,826.82	175,186.64	143,460.98
May	-	183,375.42	152,841.86	205,507.15
Jun	-	144,481.72	133,763.99	186,479.62
Jul	-	141,053.62	136,234.82	154,626.05
Aug	-	163,007.48	152,796.70	153,731.26
Sep *	-	421,288.87	407,442.67	467,239.81
Annual	<u>\$ 143,342.89</u>	<u>\$ 1,713,749.11</u>	<u>\$ 1,747,241.39</u>	<u>\$ 1,894,060.76</u>
YTD Total	\$ 143,342.89	\$ 135,192.40	\$ 162,425.45	\$ 137,878.96