

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

March 31, 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	\$ 1,540,854.33
Due To/Due From	-
Capital Assets	3,223,111.60
Depreciation	(1,053,904.36)
Construction In Progress	210,660.41
Deferred Outflows (Pension - GASB 68)	94,354.79
Total Assets	<u>\$ 4,015,076.77</u>
<u>Liabilities & Equity</u>	
Payables	\$ 1,084,239.61
Net Pension Obligation (GASB 68)	164,374.36
Due To/Due From	-
Total Liabilities	<u>1,248,613.97</u>
<u>Fund Equity</u>	
Fund Balance	3,317,324.24
Deferred Inflows (Pension - GASB 68)	1,636.68
Revenues Over/(Under) Expenditures	(552,498.12)
Total Fund Equity	<u>2,766,462.80</u>
Total Liabilities & Equity	<u>\$ 4,015,076.77</u>

STATEMENT OF REVENUES AND EXPENDITURES (UNAUDITED)

	Q1 <u>12/31/18</u>	Q2 <u>03/31/19</u>	Q3 <u>06/30/19</u>	Q4 <u>09/30/19</u>	YTD <u>Total</u>	Adopted <u>Budget</u>	Remaining <u>Budget</u>
<u>Revenues</u>							
Sales Tax Revenue	\$ 137,878.96	\$ 445,136.93			\$ 583,015.89	\$ 1,435,200.00	\$ 852,184.11
Investment Revenue	970.21	911.89			1,882.10	600.00	(1,282.10)
Prior Year Revenue (Reserves)	-	-			-	2,707,424.00	2,707,424.00
Total Revenue	<u>138,849.17</u>	<u>446,048.82</u>			<u>584,897.99</u>	<u>4,143,224.00</u>	<u>3,558,326.01</u>
<u>Expenditures</u>							
Salaries & Benefits	151,353.61	176,942.19			328,295.80	822,575.00	494,279.20
Services	51,487.24	35,395.99			86,883.23	210,000.00	123,116.77
Supplies	1,630.30	34,559.96			36,190.26	154,830.00	118,639.74
Maintenance	15,826.90	5,383.45			21,210.35	134,000.00	112,789.65
Other (Contingency)	-	-			-	14,219.00	14,219.00
Sub-total Operating Expenditures	<u>220,298.05</u>	<u>252,281.59</u>			<u>472,579.64</u>	<u>1,335,624.00</u>	<u>863,044.36</u>
Capital Expenditures	<u>39,384.12</u>	<u>625,432.35</u>			<u>664,816.47</u>	<u>2,807,600.00</u>	<u>2,142,783.53</u>
Total Expenditures	<u>259,682.17</u>	<u>877,713.94</u>			<u>1,137,396.11</u>	<u>4,143,224.00</u>	<u>3,005,827.89</u>
Revenue Over/(Under) Expenditures	<u>\$ (120,833.00)</u>	<u>\$ (431,665.12)</u>			<u>\$ (552,498.12)</u>	<u>\$ -</u>	<u>\$ 552,498.12</u>

	<u>Fire Dept</u>	<u>EMS</u>	<u>Fire Marshal</u>	<u>Q2 Total</u>	<u>YTD Total</u>
<u>Expenditures by Department:</u>					
Salaries & Benefits	\$ -	\$ 151,867.26	\$ 25,074.93	\$ 176,942.19	\$ 328,295.80
Services	25,726.11	9,065.36	604.52	35,395.99	86,883.23
Supplies	34,559.96	-	-	34,559.96	36,190.26
Maintenance	505.00	4,878.45	-	5,383.45	21,210.35
Other (Contingency)	-	-	-	-	-
Operating Expenditures	<u>60,791.07</u>	<u>165,811.07</u>	<u>25,679.45</u>	<u>252,281.59</u>	<u>472,579.64</u>
Capital Expenditures	<u>39,384.12</u>	<u>586,048.23</u>	<u>-</u>	<u>625,432.35</u>	<u>664,816.47</u>
Total Expenditures	<u>\$ 100,175.19</u>	<u>\$ 751,859.30</u>	<u>\$ 25,679.45</u>	<u>\$ 877,713.94</u>	<u>\$ 1,137,396.11</u>

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			
May 2019			
Jun 2019			
Jul 2019			
Aug 2019			
Sep 2019			
YTD Total	<u>\$ 583,015.89</u>	<u>Budget</u>	<u>% of Budget</u>
Annual	<u>\$ 583,015.89</u>	<u>\$ 1,435,000.00</u>	40.63%

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	-	171,509.24	121,076.75	127,669.06
May	-	155,168.13	171,752.37	141,787.59
Jun	-	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>\$ 583,015.89</u>	<u>\$ 1,691,438.14</u>	<u>\$ 1,639,119.19</u>	<u>\$ 1,674,269.75</u>
YTD Total	\$ 583,015.89	\$ 591,311.02	\$ 541,641.06	\$ 520,365.62

* 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.