

**CITY OF DEER PARK
FIRE CONTROL, PREVENTION, AND EMERGENCY MEDICAL SERVICES DISTRICT (FCPEMSD)
FISCAL YEAR 2021**

March 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	\$ 163,417.41
Accounts Receivable	(38,993.99)
Due To/Due From	65,638.23
Capital Assets	3,329,323.83
Depreciation	(1,346,832.41)
Deferred Outflows (Pension - GASB 68)	142,743.54
Total Assets	<u>\$ 2,315,296.61</u>
<u>Liabilities & Equity</u>	
Payables	\$ 18,715.96
Capital Leases Payable	772,685.46
Net Pension Obligation (GASB 68)	19,251.09
Total OPEB Liability	514,028.46
Due To/Due From	1,461.41
Total Liabilities	<u>1,326,142.38</u>
<u>Fund Equity</u>	
Fund Balance	993,477.38
Deferred Inflows (Pension - GASB 68)	140,857.19
Revenues Over/(Under) Expenditures	(145,180.34)
Total Fund Equity	<u>989,154.23</u>
Total Liabilities & Equity	<u>\$ 2,315,296.61</u>

STATEMENT OF REVENUES AND EXPENDITURES (UNAUDITED)

	Q1 <u>12/31/20</u>	Q2 <u>03/31/21</u>	Q3 <u>06/30/21</u>	Q4 <u>09/30/21</u>	YTD <u>Total</u>	Adopted <u>Budget</u>	Remaining <u>Budget</u>
<u>Revenues</u>							
Sales Tax Revenue	\$ 135,192.40	\$ 390,522.78			\$ 525,715.18	\$ 1,350,000.00	\$ 824,284.82
Investment Revenue	119.58	134.19			253.77	300.00	46.23
Prior Year Revenue (Reserves)	-	-			-	217,872.00	217,872.00
Total Revenue	<u>135,311.98</u>	<u>390,656.97</u>			<u>525,968.95</u>	<u>1,568,172.00</u>	<u>1,042,203.05</u>
<u>Expenditures</u>							
Salaries & Benefits	243,501.86	243,273.80			486,775.66	841,742.00	354,966.34
Services	46,339.61	41,158.21			87,497.82	254,330.00	166,832.18
Supplies	-	70.00			70.00	176,000.00	175,930.00
Maintenance	2,362.21	15,675.36			18,037.57	113,500.00	95,462.43
Sub-total Operating Expenditures	<u>292,203.68</u>	<u>300,177.37</u>			<u>592,381.05</u>	<u>1,385,572.00</u>	<u>793,190.95</u>
Capital Expenditures	<u>39,384.12</u>	<u>39,384.12</u>			<u>78,768.24</u>	<u>182,600.00</u>	<u>103,831.76</u>
Total Expenditures	<u>331,587.80</u>	<u>339,561.49</u>			<u>671,149.29</u>	<u>1,568,172.00</u>	<u>897,022.71</u>
Revenue Over/(Under) Expenditures	<u>\$ (196,275.82)</u>	<u>\$ 51,095.48</u>			<u>\$ (145,180.34)</u>	<u>\$ -</u>	<u>\$ 145,180.34</u>

	Fire Dept	EMS	Fire Marshal	Q2 Total	YTD Total
<u>Expenditures by Department:</u>					
Salaries & Benefits	\$ -	\$ 221,264.23	\$ 22,009.57	\$ 243,273.80	\$ 486,775.66
Services	21,860.04	18,854.17	444.00	41,158.21	87,497.82
Supplies	-	70.00	-	70.00	70.00
Maintenance	14,894.08	781.28	-	15,675.36	18,037.57
Other (Contingency)	-	-	-	-	-
Operating Expenditures	<u>36,754.12</u>	<u>240,969.68</u>	<u>22,453.57</u>	<u>300,177.37</u>	<u>592,381.05</u>
Capital Expenditures	<u>39,384.12</u>	-	-	<u>39,384.12</u>	<u>78,768.24</u>
Total Expenditures	<u>\$ 76,138.24</u>	<u>\$ 240,969.68</u>	<u>\$ 22,453.57</u>	<u>\$ 339,561.49</u>	<u>\$ 671,149.29</u>

FCPEMSD FY 2020-2021 Sales Tax Revenue Comparison

<u>G/L</u>	<u>Actual</u>		
Oct 2020	\$ -		
Nov 2020	-		
Dec 2020	135,192.40		
Jan 2021	122,323.11		
Feb 2021	153,676.46		
Mar 2021	114,523.21		
Apr 2021			
May 2021			
Jun 2021			
Jul 2021			
Aug 2021			
Sep 2021			
YTD Total	<u>\$ 525,715.18</u>	<u>Budget</u>	<u>% of Budget</u>
Annual	<u>\$ 525,715.18</u>	<u>\$ 1,350,000.00</u>	38.94%

FCPEMSD Sales Tax Revenue History

<u>Month</u>	<u>FY 2021</u>	<u>FY 2020</u>	<u>FY 2019</u>	<u>FY 2018</u>
Oct	\$ -	\$ -	\$ -	-
Nov	-	-	-	-
Dec	135,192.40	162,425.45	137,878.96	158,447.04
Jan	122,323.11	144,147.01	135,480.77	151,915.82
Feb	153,676.46	162,431.11	164,852.84	166,066.65
Mar	114,523.21	119,971.14	144,803.32	114,881.51
Apr	-	175,186.64	143,460.98	171,509.24
May	-	152,841.86	205,507.15	155,168.13
Jun	-	133,763.99	186,479.62	125,248.64
Jul	-	136,234.82	154,626.05	124,629.84
Aug	-	152,796.70	153,731.26	134,837.02
Sep *	-	407,442.67	467,239.81	388,734.25
Annual	<u>\$ 525,715.18</u>	<u>\$ 1,747,241.39</u>	<u>\$ 1,894,060.76</u>	<u>\$ 1,691,438.14</u>
YTD Total	\$ 525,715.18	\$ 588,974.71	\$ 583,015.89	\$ 591,311.02