

CITY OF DEER PARK

FD 01- 148

710 EAST SAN AUGUSTINE STREET

DEER PARK, TEXAS 77536

MINUTES

OF

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 JANUARY 15, 2018 BEGINNING AT 5:45 P.M., WITH THE FOLLOWING MEMBERS PRESENT:

SAM PIPKIN	PRESIDENT
ED BRASHIER	VICE-PRESIDENT
SHANNON BENNETT	SECRETARY
DONNA TODD	TREASURER
GREG BRIDGES	MEMBER
JOHN GREEN	MEMBER
CHARLIE JOHNSON	MEMBER
JASON KARR	MEMBER

1. MEETING CALLED TO ORDER – President Pipkin called the meeting to order at 5:45 p.m.
2. APPROVAL OF MINUTES - Motion was made by Jason Karr and seconded by Charlie Johnson to approve the minutes with corrections to the spelling of Cheri Perches of the regular meeting on October 16, 2017. Motion carried unanimously.
3. PRESENTATION OF THE QUARTERLY FINANCIAL REPORT FOR FY 2017-2018 FIRST QUARTER ENDED DECEMBER 31, 2017 – Treasurer Donna Todd presented the Financial Report and highlighted the statement of revenues and expenditures. (Exhibit A)

Motion was made by John Green and seconded by Ed Brashier to accept the Financial Report as presented. Motion carried unanimously.

4. CONSIDERATION OF AND ACTION ON THE ANNUAL REVIEW AND AN ORDER TO ADOPT THE INVESTMENT POLICY FOR THE DEER PARK FIRE CONTROL, PREVENTION AND EMERGENCY MEDICAL SERVICES DISTRICT - Treasurer Donna Todd gave an overview of the City being in compliance with the Texas Public Funds Investment Act, Government Code Ch. 2256 as amended (the “Act”), the Board has established an Investment Policy. The Act also requires that the Board, not less than annually, adopt a written instrument stating that it has reviewed the Investment Policy and investment strategies. The written instrument must record any changes made to the policy or strategies. The District’s Investment Policy was last reviewed in October 2016. The

District entered into an agreement with the City of Deer Park whereby the City shall perform administrative services for the District, has elected to comply with the Act and has established a policy comparable to the investment policy of the City. The City has recently updated and adopted its investment policy in accordance with the Act making several changes to consolidate or improve policy language and remove duplicate references. These changes have been incorporated in the District's investment policy.

Motion was made by Greg Bridges and seconded by John Green to adopt the Investment Policy. Motion carried unanimously.

5. THE QUARTERLY REPORT FROM THE FIRE CHIEF REGARDING BUDGETED EXPENDITURES, PROJECTS AND PLANS FOR THE CURRENT FISCAL YEAR – Chief Don Davis gave an update to the Board regarding budgeted projects and their progress. This will include an update on projects completed or initiated this fiscal year, as well as planned activities and expenditures for the upcoming quarter. (Exhibit A1)

Motion was made by Charlie Johnson and seconded by John Green to accept the report. Motion carried unanimously.

6. CONSIDERATION OF AND ACTION ON A SCHEDULE FOR FY 2018-19 FCPEMSD BUDGET HEARINGS/MEETING(S) – Assistant City Manager, Gary Jackson, gave an overview of the proposed 2018-19 budget schedule. The schedule shows the budget meetings pertaining to the FCPEMSD. The first proposed date will be on May 14, 2018 at 5:45 p.m.; the Fire Department presents the proposed FCPEMSD Budget to FCPEMSD Board. The Board will schedule a public hearing for the proposed FCPEMSD Budget on June 11, 2018 at 5:45 p.m. In accordance to past practice, a workshop will be held just following the public hearing. On July 9, 2018 at 5:45 p.m., the FCPEMSD meeting will be held to adopt the budget.

Motion was made by Jason Karr and seconded by John Green to amend FY 2018-2019 to accept the schedule for the FY 2018-19 Budget hearing/meeting(s). Motion carried unanimously.

7. DISCUSSION OF 2018 FCPEMSD BOARD OF DIRECTORS MEETING SCHEDULE – Assistant City Manager, Gary Jackson, gave an overview of the quarterly meeting schedules that all fall on the third Monday of the first month of every quarter. (Exhibit A1)

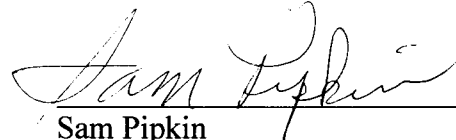
Motion was made by John Green and seconded by Ed Brashier to accept the 2018-2019 FCPEMSD Board of Directors meeting schedule. Motion carried unanimously.

8. ADJOURN - President Pipkin adjourned the meeting at 5:57 p.m.

ATTEST:

APPROVED:


Shannon Bennett, TRMC
Secretary


Sam Pipkin
President

CITY OF DEER PARK
FIRE CONTROL, PREVENTION, AND EMERGENCY MEDICAL SERVICES DISTRICT (FCPEMSD)
FISCAL YEAR 2018
December 31, 2017

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.

BALANCE SHEET (UNAUDITED)

<u>Assets</u>	
Cash	\$ 1,828,198.72
Due To/Due From	-
Capital Assets	2,007,052.11
Depreciation	(798,887.18)
Construction In Progress	5,190.00
Deferred Outflows (Pension - GASB 68)	116,945.08
Total Assets	<u>\$ 3,158,498.73</u>
<u>Liabilities & Equity</u>	
Payables	\$ 5,509.70
Net Pension Obligation (GASB 68)	158,978.80
Due To/Due From	19,181.40
Total Liabilities	<u>183,669.90</u>
<u>Fund Equity</u>	
Fund Balance	3,127,082.86
Revenues Over/(Under) Expenditures	(152,254.03)
Total Fund Equity	<u>2,974,828.83</u>
Total Liabilities & Equity	<u>\$ 3,158,498.73</u>

STATEMENT OF REVENUES AND EXPENDITURES (UNAUDITED)

	Q1 <u>12/31/17</u>	Q2 <u>03/31/18</u>	Q3 <u>06/30/18</u>	Q4 <u>09/30/18</u>	YTD <u>Total</u>	Adopted <u>Budget</u>	Remaining <u>Budget</u>
<u>Revenues</u>							
Sales Tax Revenue	\$ 158,447.04				\$ 158,447.04	\$ 1,366,800.00	\$ 1,208,352.96
Investment Revenue	421.92				421.92	-	(421.92)
Prior Year Revenue (Reserves)	-				-	2,443,543.00	2,443,543.00
Total Revenue	<u>158,868.96</u>				<u>158,868.96</u>	<u>3,810,343.00</u>	<u>3,651,474.04</u>
<u>Expenditures</u>							
Salaries & Benefits	162,557.73				162,557.73	756,813.00	594,255.27
Services	47,934.06				47,934.06	225,500.00	177,565.94
Supplies	4,833.47				4,833.47	257,030.00	252,196.53
Maintenance	15,633.41				15,633.41	134,000.00	118,366.59
Other (Contingency)	-				-	-	-
Sub-total Operating Expenditures	230,958.67				230,958.67	1,373,343.00	1,142,384.33
Capital Expenditures	80,164.32				80,164.32	2,437,000.00	2,356,835.68
Total Expenditures	<u>311,122.99</u>				<u>311,122.99</u>	<u>3,810,343.00</u>	<u>3,499,220.01</u>
Revenue Over/(Under) Expenditures	<u>\$ (152,254.03)</u>				<u>\$ (152,254.03)</u>	<u>\$ -</u>	<u>\$ 152,254.03</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	\$ -	\$ 145,157.88	\$ 17,399.85	\$ 162,557.73	\$ 162,557.73
Services	22,860.85	18,862.93	6,210.28	47,934.06	47,934.06
Supplies	3,408.39	400.08	1,025.00	4,833.47	4,833.47
Maintenance	1,883.03	13,503.45	246.93	15,633.41	15,633.41
Other (Contingency)	-	-	-	-	-
Operating Expenditures	28,152.27	177,924.34	24,882.06	230,958.67	230,958.67
Capital Expenditures	65,444.53	14,719.79	-	80,164.32	80,164.32
Total Expenditures	<u>\$ 93,596.80</u>	<u>\$ 192,644.13</u>	<u>\$ 24,882.06</u>	<u>\$ 311,122.99</u>	<u>\$ 311,122.99</u>

FCPEMSD FY 2017-2018 Sales Tax Revenue Comparison

<u>G/L</u>	<u>Actual</u>		
Oct 2017	\$ -		
Nov 2017	-		
Dec 2017	158,447.04		
Jan 2018			
Feb 2018			
Mar 2018			
Apr 2018			
May 2018			
Jun 2018			
Jul 2018			
Aug 2018			
Sep 2018 *			
YTD Total	<u>\$ 158,447.04</u>	<u>Budget</u>	<u>% of Budget</u>
Annual	<u>\$ 158,447.04</u>	<u>\$ 1,366,800.00</u>	11.59%

FCPEMSD Sales Tax Revenue History

<u>Month</u>	<u>FY 2018</u>	<u>FY 2017</u>	<u>FY 2016</u>	<u>FY 2015</u>
Oct	\$ -	\$ -	\$ -	-
Nov	-	-	-	-
Dec	158,447.04	143,494.98	129,316.90	116,558.57
Jan	-	129,091.19	130,051.43	111,018.35
Feb	-	164,825.60	140,670.26	139,145.13
Mar	-	104,229.29	120,327.03	105,565.13
Apr	-	121,076.75	127,669.06	104,318.45
May	-	171,752.37	141,787.59	124,369.47
Jun	-	125,816.05	137,731.52	118,970.27
Jul	-	138,851.40	145,729.24	131,180.22
Aug	-	139,741.26	191,470.69	136,314.88
Sep *	-	400,240.30	409,516.03	440,783.43
Annual	<u>\$ 158,447.04</u>	<u>\$ 1,639,119.19</u>	<u>\$ 1,674,269.75</u>	<u>\$ 1,528,223.90</u>
YTD Total	\$ 158,447.04	\$ 143,494.98	\$ 129,316.90	\$ 116,558.57

* 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.