

CITY OF DEER PARK

83-01

710 EAST SAN AUGUSTINE STREET

DEER PARK, TEXAS 77536

Minutes

of

A WORKSHOP MEETING OF THE CITY COUNCIL OF THE CITY OF DEER PARK, TEXAS HELD AT CITY HALL, 710 EAST SAN AUGUSTINE STREET, DEER PARK, TEXAS ON SEPTEMBER 21, 2021 BEGINNING AT 6:30 P.M., WITH THE FOLLOWING MEMBERS PRESENT:

JERRY MOUTON, JR.
SHERRY GARRISON
TJ HAIGHT
TOMMY GINN
BILL PATTERSON
RON MARTIN

MAYOR
COUNCILWOMAN
COUNCILMAN
COUNCILMAN
COUNCILMAN
COUNCILMAN

OTHER CITY OFFICIALS PRESENT:

JAMES STOKES
SONIA ACOSTA
JIM FOX

CITY MANAGER
DEPUTY CITY SECRETARY
CITY ATTORNEY

1. MEETING CALLED TO ORDER – Mayor Mouton called the workshop to order at 6:30 p.m.
2. COMMENTS FROM AUDIENCE – No comments received.
3. DISCUSSION OF ISSUES RELATING TO THE ELLIS POOL AUDITS FOR SUMMER 2021 ATHLETICS/AQUATICS DIVISION – Parks and Recreation Director Charlie Sandberg recognized the remarkable work that Athletics and Aquatics Supervisor Debra Culp does within her Department and the effort pertaining to the 2021 Ellis Pool Audits.

Athletics and Aquatics Supervisor Debra Culp advised Council that Ellis and Associates is a program for Lifeguard Instructor training, Aquatic Risk Management services and Emergency Care training that offers continuing education programs for all types of aquatic facilities around the world. The City of Deer Park has been certified with Ellis and Associates for the past 6 years. The City of Deer Park audits for the year 2020 were concluded and were ranked with highest score possible, which classified the City of Deer Park to be in the top 15th percentile in the world. Ms. Culp recognized the Staff's dedication to achieve that ranking and explained that the pool rescues are down by 15% from last year including 85 lives saved.

Mayor Mouton asked, "What do you attribute that to the reduction of rescues?"

Ms. Culp responded, "Life jackets. We increased our life jackets every single summer and with different sizes. We are one of the few facilities in the area that still does that. On the pool slides, they are not able to wear life jackets but a parent can go down the slide with them. We also swim test prior if they do not meet the height requirement just as an additional safety precaution."

Mayor Mouton commented, "All of this becomes questioned if there is an incident. That is the first thing that is going to be asked of you. "Why did this occur and were you prepared?" This training is just superior in keeping up with that standard. I appreciate all of you and your Staff's commitment. We are talking about lives."

4. DISCUSSION OF ISSUES RELATING TO THE QUARTERLY FINANCIAL REPORT FOR THE FISCAL YEAR 2020-2021 THIRD QUARTER ENDED JUNE 30, 2021 – Finance Director Donna Todd gave a presentation of the preliminary and unaudited reports that summarized the revenues of the General, Golf Course Lease, Debt Service, Special Revenue and Capital Improvement Bond Funds that are approximately \$50.4 million. The industrial in-lieu of taxes revenues are \$12.7 million, the City's sales tax revenues are \$4.1 million with total expenditures approximately at \$39.3 million for the Governmental Funds, Water/Sewer Fund and the Storm Water Fund, total approximately \$8.9 million of revenues with total expenses at \$7.8 million, the Capital Improvements Fund expenditures are at \$2.7 million. Revenues for the Crime Control and Prevention District and the Fire Control, Prevention and Emergency Medical Service District combined are a total of \$2.0 million, with expenditures of \$2.1 million combined and the Deer Park Community Development Corporation is at \$2.0 million for the City's Type B Corporation. (Exhibit A1-A12)
5. DISCUSSION OF ISSUES RELATING TO THE CITY'S INVESTMENT PROGRAM, INCLUDING THE ANNUAL REVIEW OF THE CITY'S INVESTMENT POLICY – Finance Director Donna Todd gave an overview of the annual review and the changes made to the policy including the discontinuation of using the reference to the City's annual report, the Comprehensive Annual Financial Report ("CAFR"), additional clarification reference letters of credit, revision of the adding "Federal Deposit Insurance Corporation" in front of the actual FDIC acronym and the list of qualified financial institutions and broker/dealers. (Exhibit B1-B2)
6. DISCUSSION OF ISSUES RELATING TO THE FISCAL YEAR 2021-2022 FINAL BUDGET – Finance Director Donna Todd gave a summary of the changes that were made and included in the FY 2021-2022 Final Budget to include revenues and expenditures. (Exhibit C1-C3)
7. DISCUSSION OF ISSUES RELATING TO THE CITY'S TRUTH-IN-TAXATION CALCULATION FOR TAX YEAR 2021 – Finance Director Donna Todd gave an overview of the general requirements for "truth-in-taxation", including the "truth-in-taxation" requirements to be in compliance with certain steps in adopting the tax rate. Ms. Todd advised Council of the two rates that are calculated and serve to determine if a public hearing is required prior to adoption of the tax rate. The no-new revenue tax rate is the

calculated rate that would provide about the same amount of tax revenue as the year before based on properties taxed in both years. The voter-approval tax rate is the calculated rate that would provide about the same amount of tax revenue spent the previous year for maintenance and operations, plus a 3.5% increase allowable by law and the revenue necessary to cover the debt service requirements. Ms. Todd summarized the tax year for 2021 (fiscal year 2021-2022) including the no-new revenue tax rate at \$0.680159 and the voter-approval tax rate at \$0.720314. The proposed tax rate is \$0.720000 which is the basis for the ad valorem tax revenue in the proposed Fiscal Year 2021-2022 Budget. Due to the proposed tax rate exceeding the no-new revenue tax rate, the City Council must conduct a public hearing on that proposed tax rate. (Exhibit D1-D7)

8. DISCUSSION OF ISSUES RELATING TO HURRICANE NICHOLAS – City Manager James Stokes gave an overview of the impact Hurricane Nicholas had on City facilities and reported the preparations and damages caused by the storm to include Mayor Mouton declaring a disaster, communication amongst Directors during the storm, weather updates and conference calls for the latest information on where and how strong the storm was coming in. There were extra Police Staff on stand-by, an extra ambulance for emergencies, Public Works Staff were called out to help with the lift stations, traffic lights and the cleanup after the storm. There were power outages in some areas, a light post at Fire Station #3 collapsed, a door was blown in from the rain and wind which causes some water damage at the new EMS Station and a fence was blown down at the Police Station. Emergency Pay was activated for 24 hours.

Councilwoman Garrison commented, “Thank you for keeping us updated during the storm.”

Mr. Stokes responded, “You are very welcome. We have a great team with great Directors.”

9. DISCUSSION OF ISSUES RELATING TO A REQUEST FOR QUALIFICATIONS (RFQ) FOR A CONSTRUCTION MANAGER-AT-RISK (CMAR) FOR THE NEW COMMUNITY/RECREATION CENTER AND POOL HOUSE PROJECT (TYPE B FUNDED) –City Manager James Stokes advised Council of the traditional “competitive bidding” method working well when complexity is minimal and the project only has an average degree of difficulty. When projects are complex and the schedule is critical, as is the case of the new Community/Recreation Center project, a Construction Manager-at-Risk (CMAR) is the preferred method. Under this method, the City selects the Architect and then separately selects the Construction Manager-at-Risk (CMAR) through a two-step process that entails issuing a Request for Qualifications (RFQ), which at this step the City may not request fees or prices. The City can then request that five or fewer offers selected based on qualifications, to provide additional information that includes the Construction Manager-at-Risk's proposed fee and prices for fulfilling the general conditions.

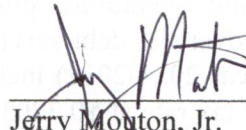
10. ADJOURN – Mayor Mouton adjourned the workshop meeting at 7:29 p.m.

ATTEST:

APPROVED:



Shannon Bennett, TRMC
City Secretary



Jerry Mouton, Jr.
Mayor



**FISCAL YEAR 2021
QUARTERLY FINANCIAL REPORT
FOR THE THIRD QUARTER ENDED
June 30, 2021
(Preliminary & Unaudited)**

**CITY OF DEER PARK
FISCAL YEAR 2021
QUARTERLY FINANCIAL REPORT
THIRD QUARTER ENDED JUNE 30, 2021
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**CITY OF DEER PARK
SUMMARY STATEMENT OF REVENUES & EXPENDITURES
NINE MONTHS ENDED JUNE 30, 2021 (UNAUDITED)**

	Quarter Results				Year-to-Date vs. Annual Budget			
	Qtr 1 12/31/2020	Qtr 2 3/31/2021	Qtr 3 6/30/2021	Qtr 4 9/30/2021	YTD Actual	Amended Budget	Remaining Budget	Remaining Budget %
GOVERNMENTAL FUNDS								
REVENUE SUMMARY:								
General Fund	\$ 21,796,399	\$ 13,722,733	\$ 4,346,135	\$ -	\$ 39,865,267	\$ 45,552,644	\$ 5,687,377	12.49%
Debt Service Fund	2,147,831	11,016,707	(5,980,864)	-	7,183,674	6,197,672	(986,002)	--
Golf Course Lease Fund	-	-	-	-	-	507,820	507,820	100.00%
Special Revenue Funds	39,569	163,636	218,883	-	422,108	4,227,464	3,805,356	90.02%
Capital Improvement Bond Funds	1,438	4,487	2,958,946	-	2,964,871	-	(2,964,871)	-
Total Governmental Funds Revenue	23,985,237	24,907,563	1,643,100	-	50,435,920	56,485,600	6,049,680	10.71%
EXPENDITURE SUMMARY:								
General Fund								
General & Administrative	1,810,334	1,869,247	1,519,758	-	5,199,339	9,137,385	3,938,046	43.10%
Police Department & Humane Services	2,467,934	2,535,191	2,303,429	-	7,306,554	11,200,127	3,893,573	34.76%
Fire Department & Emergency Services	603,708	770,373	589,878	-	1,963,959	4,399,235	2,435,276	55.36%
Planning & Development	305,331	308,123	301,800	-	915,254	1,304,331	389,077	29.83%
Sanitation	1,016,188	1,318,689	1,025,280	-	3,360,157	4,830,145	1,469,988	27.43%
Street Maintenance	262,955	302,344	293,254	-	858,553	2,084,303	1,225,740	58.81%
Parks & Recreation	1,417,365	1,396,723	1,596,796	-	4,410,884	5,576,259	1,165,375	20.90%
Library	238,608	277,583	233,435	-	749,626	1,178,773	429,147	36.32%
Other	299,342	329,687	284,213	-	913,242	838,494	(74,748)	--
Employee Benefits	-	-	-	-	-	-	-	-
Operating Transfers	-	-	-	-	-	2,428,276	2,428,276	100.00%
Total General Fund	8,421,765	9,107,760	8,147,853	-	25,677,378	42,775,328	17,097,950	39.97%
Debt Service Fund	450	12,933,461	(6,319,521)	-	6,614,390	6,197,672	(416,718)	--
Golf Course Lease Fund	31,465	87,149	330,137	-	448,751	507,820	59,069	11.63%
Special Revenue Funds	105,074	70,620	103,246	-	278,940	4,221,211	3,942,271	93.39%
Capital Improvement Bond Funds	822,098	2,123,386	3,347,296	-	6,292,750	-	(6,292,750)	-
Total Governmental Funds Expenditures	9,380,852	24,322,376	5,808,981	-	39,512,209	53,702,031	14,389,822	26.80%
Governmental Funds Revenues O(U) Expenditures	\$ 14,604,405	\$ 585,187	\$ (4,065,881)	\$ -	\$ 11,123,711	\$ 2,783,569		
UTILITY FUNDS								
REVENUE SUMMARY:								
Water/Sewer Fund	\$ 2,044,315	\$ 2,956,311	\$ 3,048,090	\$ -	\$ 8,048,716	\$ 12,367,227	\$ 4,318,511	34.92%
Storm Water Fund	60,748	92,096	92,085	-	244,929	404,028	159,099	39.36%
Other	4	12	619,588	-	619,584	-	(619,584)	-
Total Utility Fund Revenue	2,105,067	3,048,419	3,759,763	-	8,913,229	12,771,255	3,858,026	30.21%
EXPENSES SUMMARY:								
General & Administrative	297,422	270,472	233,235	-	801,129	1,190,039	388,910	32.66%
Water Expenses	897,016	1,343,297	1,036,182	-	3,276,475	5,534,110	2,257,635	40.79%
Sewer Expenses	280,105	318,128	277,150	-	875,383	1,810,651	935,268	43.51%
Storm Water Expenses	-	-	15,855	-	15,855	-	(15,855)	-
Debt Service & Related Fees	1,550	2,160,193	204,149	-	2,365,892	2,787,978	422,086	15.44%
Operating Transfers	-	-	-	-	-	159,993	159,993	100.00%
Other	142,056	121,311	200,597	-	463,964	673,689	209,725	31.13%
Employee Benefits	18,607	15,349	6,078	-	41,034	67,150	26,116	38.89%
Total Utility Fund Expenses	1,816,756	4,227,750	1,973,226	-	7,817,732	11,933,811	4,115,879	34.49%
Utility Fund Revenues O(U) Expenses	\$ 488,311	\$ (1,179,331)	\$ 1,786,537	\$ -	\$ 1,095,497	\$ 837,844		
CAPITAL IMPROVEMENTS FUND								
REVENUE SUMMARY:								
Capital Improvements Fund Revenue	\$ 1,006,001	\$ 43	\$ 2,047,466	\$ -	\$ 3,053,510	\$ 7,738,620	\$ 4,685,110	60.54%
Total Capital Improvements Fund Revenue	1,006,001	43	2,047,466	-	3,053,510	7,738,620	4,685,110	60.54%
EXPENDITURE SUMMARY:								
General Government	-	-	-	-	-	250,000	250,000	100.00%
IT Services	-	-	-	-	-	-	-	-
Emergency Management	-	-	-	-	-	-	-	-
Emergency Medical Services	-	-	-	-	-	-	-	-
Planning & Development	389,660	831,558	768,454	-	1,989,672	5,292,560	3,302,888	62.41%
Street Maintenance	42,069	352,498	54,157	-	448,724	300,000	(148,724)	--
Parks & Recreation	58,449	25,008	-	-	84,457	95,000	10,543	11.10%
Park Maintenance	950	196,095	3,105	-	200,150	197,000	(3,150)	--
Recreation	-	-	-	-	-	-	-	-
Athletics & Aquatics	-	-	-	-	-	-	-	-
Building Maintenance	-	10,186	6,791	-	16,977	145,500	128,523	88.33%
Drama	-	-	-	-	-	-	-	-
Drainage Improvements	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	750,000	750,000	100.00%
Total Capital Improvements Fund Expenditures	492,128	1,415,345	832,507	-	2,739,980	7,033,060	4,293,080	61.02%
Capital Improvements Fund Revenues O(U) Expenditures	\$ 513,873	\$ (1,415,302)	\$ 1,214,959	\$ -	\$ 313,530	\$ 705,560		

* Line item not budgeted.
** YTD actual exceeds budget.

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**CITY OF DEER PARK
SUMMARY STATEMENT OF REVENUES & EXPENDITURES
NINE MONTHS ENDED JUNE 30, 2021 (UNAUDITED)**

	Quarter Results				Year-to-Date vs. Annual Budget			
	Qtr 1 12/31/2020	Qtr 2 3/31/2021	Qtr 3 6/30/2021	Qtr 4 9/30/2021	YTD Actual	Amended Budget	Remaining Budget	Remaining Budget %
FIDUCIARY FUNDS								
REVENUE SUMMARY:								
Senior Citizens Fund	\$ 13	\$ 35	\$ 3	\$ -	\$ 51	\$ -	\$ (51)	-
Total Fiduciary Funds Revenue	13	35	3	-	51	-	(51)	-
EXPENDITURE SUMMARY:								
Senior Citizens Fund	-	-	120	-	120	-	(120)	-
Total Fiduciary Funds Expenditures	-	-	120	-	120	-	(120)	-
Fiduciary Funds Revenues O(U) Expenditures	\$ 13	\$ 35	\$ (117)	\$ -	\$ (69)	\$ -		
SPECIAL REVENUE DISTRICTS								
REVENUE SUMMARY:								
Crime Control and Prevention District	\$ 136,678	\$ 391,022	\$ 465,948	\$ -	\$ 993,648	\$ 5,601,509	\$ 4,607,863	82.26%
Fire Control Prevention and EMS District	135,312	390,657	462,845	-	988,814	1,568,172	579,358	36.94%
Total Special Revenue Districts Revenue	271,990	781,679	928,793	-	1,982,462	7,169,681	5,187,221	72.35%
EXPENDITURE SUMMARY:								
Crime Control and Prevention District	247,551	233,917	583,842	-	1,065,310	5,601,509	4,536,199	80.98%
Fire Control Prevention and EMS District	327,324	341,060	409,322	-	1,077,706	1,568,172	490,466	31.28%
Total Special Revenue Districts Expenditures	574,875	574,977	993,164	-	2,143,016	7,169,681	5,026,665	70.11%
Special Revenue Districts Revenues O(U) Expenditures	\$ (302,885)	\$ 206,762	\$ (64,371)	\$ -	\$ (160,556)	\$ -		
TYPE B CORPORATION								
REVENUE SUMMARY:								
Deer Park Community Development Corporation	\$ 273,997	\$ 805,440	\$ 952,249	\$ -	\$ 2,031,686	\$ 2,702,500	\$ 670,814	24.82%
Total DPCCD Fund Revenue	273,997	805,440	952,249	-	2,031,686	2,702,500	670,814	24.82%
EXPENDITURE SUMMARY:								
Deer Park Community Development Corporation	-	1,178,188	-	-	1,178,188	1,909,450	731,262	38.30%
Total DPCCD Fund Expenditures	-	1,178,188	-	-	1,178,188	1,909,450	731,262	38.30%
DPCCD Revenues O(U) Expenditures	\$ 273,997	\$ (372,748)	\$ 952,249	\$ -	\$ 853,498	\$ 793,070		
FUND BALANCE								
Beginning Fund Balance - General Fund	\$ 46,711,249	\$ 60,085,883	\$ 64,700,856	\$ -	\$ 46,711,249			
Revenues Over/(Under) Expenditures	13,374,634	4,614,973	(3,801,718)	-	14,187,889			
Ending Fund Balance - General Fund	\$ 60,085,883	\$ 64,700,856	\$ 60,899,138	\$ -	\$ 60,899,138			
Beginning Fund Balance - Water Sewer Fund	\$ 18,940,971	\$ 19,432,485	\$ 18,204,624	\$ -	\$ 18,940,971			
Revenues Over/(Under) Expenditures	491,514	(1,227,861)	1,152,388	-	416,041			
Ending Fund Balance - Water Sewer Fund	\$ 19,432,485	\$ 18,204,624	\$ 19,357,012	\$ -	\$ 19,357,012			

* Line item not budgeted.
** YTD actual exceeds budget.

2

**CITY OF DEER PARK
SUMMARY STATEMENT OF REVENUES & EXPENDITURES
NINE MONTHS ENDED JUNE 30, 2021 (UNAUDITED)**

GOVERNMENTAL FUNDS

REVENUE SUMMARY:

	Qtr 1 12/31/2020	Qtr 2 3/31/2021	Qtr 3 6/30/2021	Qtr 4 9/30/2021	FY21 YTD Actual	FY20 YTD Actual	Difference Qtr/U Prior YTD	FY20 FYE Total
General Fund	\$ 21,796,399	\$ 13,722,733	\$ 4,345,135	\$ -	\$ 38,865,267	\$ 38,992,768	\$ 872,499	\$ 48,066,781
Debt Service Fund	2,147,831	11,016,707	(5,980,864)	-	7,183,674	10,747,557	(3,563,883)	10,712,775
Golf Course Lease Fund	-	-	-	-	-	19,613	(19,613)	533,438
Special Revenue Funds	39,589	163,636	218,883	-	422,108	451,958	(29,850)	1,757,264
Capital Improvement Bond Funds	1,438	4,487	2,958,945	-	2,964,871	2,989,049	375,822	3,350,836
Total Governmental Funds Revenue	23,985,257	24,907,563	1,543,100	-	50,435,920	52,800,945	(2,365,025)	64,421,094

EXPENDITURE SUMMARY:

	Qtr 1 12/31/2020	Qtr 2 3/31/2021	Qtr 3 6/30/2021	Qtr 4 9/30/2021	FY21 YTD Actual	FY20 YTD Actual	Difference Qtr/U Prior YTD	FY20 FYE Total
General Fund	1,810,334	1,869,247	1,519,758	-	5,199,339	5,566,854	(367,515)	11,564,138
Police Department	2,467,934	2,535,191	2,303,429	-	7,306,554	7,817,814	(511,260)	10,896,816
Fire Department & Emergency Services	603,708	770,373	589,878	-	1,963,959	1,942,324	21,635	4,383,801
Planning & Development	305,331	308,123	301,800	-	915,254	912,089	3,165	1,297,868
Sanitation	1,016,188	1,318,689	1,025,280	-	3,360,157	3,160,900	199,257	4,553,478
Street Maintenance	262,955	302,344	293,284	-	858,583	947,585	(89,022)	1,375,207
Parks & Recreation	1,417,365	1,386,723	1,596,796	-	4,410,884	4,508,837	(97,953)	6,484,041
Library	236,608	277,363	233,435	-	749,426	796,597	(46,171)	1,115,192
Other	299,342	329,887	284,213	-	913,442	835,031	78,411	1,355,407
Operating Transfers	-	-	-	-	-	-	-	-
Total General Fund	8,421,785	9,107,780	8,147,853	-	25,677,378	26,487,031	(809,653)	43,025,846
Debt Service Fund	450	12,933,461	(6,318,521)	-	6,614,390	6,798,140	(3,183,750)	10,321,108
Golf Course Lease Fund	31,465	87,149	330,137	-	448,751	491,534	(42,783)	533,438
Special Revenue Funds	105,074	70,620	103,246	-	278,940	1,107,847	(828,707)	1,757,382
Capital Improvement Bond Funds	822,086	2,123,386	3,347,266	-	6,292,750	7,206,081	(913,331)	3,247,483
Total Governmental Funds Expenditures	9,380,852	24,322,376	5,608,981	-	39,312,209	45,095,433	(5,778,224)	58,685,357
Governmental Funds Revenues O(U) Expenditures	\$ 14,604,405	\$ 585,187	\$ (4,065,881)	\$ -	\$ 11,123,711	\$ 7,710,512	\$ 3,413,199	\$ 5,535,737

UTILITY FUNDS

REVENUE SUMMARY:

	Qtr 1 12/31/2020	Qtr 2 3/31/2021	Qtr 3 6/30/2021	Qtr 4 9/30/2021	FY21 YTD Actual	FY20 YTD Actual	Difference Qtr/U Prior YTD	FY20 FYE Total
Water/Sewer Fund	\$ 2,044,315	\$ 2,956,311	\$ 3,048,090	\$ -	\$ 8,048,716	\$ 7,461,748	\$ 586,968	\$ 11,765,042
Storm Water Fund	60,748	92,096	92,065	-	244,929	540,505	(295,576)	571,302
Other	4	12	619,588	-	619,604	402,443	217,141	752,625
Total Utility Funds Revenue	2,105,067	3,048,419	3,759,743	-	8,913,229	8,404,696	508,533	13,109,169

EXPENSES SUMMARY:

	Qtr 1 12/31/2020	Qtr 2 3/31/2021	Qtr 3 6/30/2021	Qtr 4 9/30/2021	FY21 YTD Actual	FY20 YTD Actual	Difference Qtr/U Prior YTD	FY20 FYE Total
General & Administrative	297,422	270,472	233,235	-	801,129	742,186	58,943	1,091,625
Water Expenses	897,018	1,343,297	1,036,162	-	3,276,475	4,030,531	(754,056)	5,303,322
Sewer Expenses	260,105	316,128	277,150	-	853,383	787,809	65,574	1,162,355
Storm Water Expenses	-	-	15,855	-	15,855	25,193	(9,338)	454,198
Debt Service & Related Fees	1,550	2,160,193	204,149	-	2,365,892	2,522,494	(156,602)	3,141,130
Operating Transfers	-	-	-	-	-	-	-	143,680
Other	142,056	121,311	200,597	-	463,964	726,799	(262,835)	984,079
Employee Benefits	18,607	16,349	8,078	-	41,034	44,628	(3,594)	50,352
Total Utility Funds Expenses	1,816,758	4,227,750	1,973,226	-	7,817,732	8,879,640	(1,061,908)	12,010,741
Utility Funds Revenues O(U) Expenses	\$ 488,311	\$ (1,179,331)	\$ 1,786,517	\$ -	\$ 1,095,497	\$ (474,944)	\$ 1,570,441	\$ 1,098,428

CAPITAL IMPROVEMENTS FUND

REVENUE SUMMARY:

	Qtr 1 12/31/2020	Qtr 2 3/31/2021	Qtr 3 6/30/2021	Qtr 4 9/30/2021	FY21 YTD Actual	FY20 YTD Actual	Difference Qtr/U Prior YTD	FY20 FYE Total
Capital Improvements Fund Revenue	\$ 1,006,001	\$ 43	\$ 2,047,466	\$ -	\$ 3,053,510	\$ 1,217	\$ (3,052,293)	\$ 3,027,754
Total Capital Improvements Fund Revenue	1,006,001	43	2,047,466	-	3,053,510	1,217	(3,052,293)	3,027,754

EXPENDITURE SUMMARY:

	Qtr 1 12/31/2020	Qtr 2 3/31/2021	Qtr 3 6/30/2021	Qtr 4 9/30/2021	FY21 YTD Actual	FY20 YTD Actual	Difference Qtr/U Prior YTD	FY20 FYE Total
General Government	-	-	-	-	-	6,793	(6,793)	6,793
IT Services	-	-	-	-	-	1,129	(1,129)	1,731
Emergency Management	-	-	-	-	-	-	-	178,313
Emergency Medical Services	-	-	-	-	-	311,690	(311,690)	314,755
Planning & Development	389,660	831,558	768,454	-	1,989,672	269,662	1,720,010	563,998
Street Maintenance	42,069	352,498	54,157	-	448,724	656,722	(207,998)	656,922
Parks & Recreation	58,449	25,008	-	-	84,457	-	84,457	-
Park Maintenance	950	196,095	3,105	-	200,150	157	199,993	73,256
Recreation	-	-	-	-	-	-	-	26,826
Building Maintenance	-	10,186	5,791	-	16,977	47,252	(30,275)	63,616
Golf Course	-	-	-	-	-	2,174	(2,174)	-
Drama	-	-	-	-	-	-	-	2,174
Operating Transfers	-	-	-	-	-	-	-	5,608
Total Capital Improvements Fund Expenditures	492,128	1,415,345	832,507	-	2,739,980	1,295,878	1,444,401	1,893,990
Capital Improvements Fund Revenues O(U) Expenditures	\$ 513,873	\$ (1,415,302)	\$ 1,214,959	\$ -	\$ 313,530	\$ (1,294,382)	\$ (4,490,694)	\$ 1,133,764

**CITY OF DEER PARK
SUMMARY STATEMENT OF REVENUES & EXPENDITURES
NINE MONTHS ENDED JUNE 30, 2021 (UNAUDITED)**

FIDUCIARY FUNDS

REVENUE SUMMARY:

	Qtr 1 12/31/2020	Qtr 2 3/31/2021	Qtr 3 6/30/2021	Qtr 4 9/30/2021	FY21 YTD Actual	FY20 YTD Actual	Difference Qtr/U Prior YTD	FY20 FYE Total
Senior Citizens Fund	\$ 13	\$ 35	\$ 3	\$ -	\$ 51	\$ 990	\$ (939)	\$ 1,064
Total Fiduciary Funds Revenue	13	35	3	-	51	990	(939)	1,064
EXPENDITURE SUMMARY:								
Senior Citizens Fund	-	-	120	-	120	-	120	-
Total Fiduciary Funds Expenditures	-	-	120	-	120	-	120	-
Fiduciary Funds Revenues O(U) Expenditures	\$ 13	\$ 35	\$ (117)	\$ -	\$ (69)	\$ 990	\$ (1,059)	\$ 1,064

SPECIAL REVENUE DISTRICTS

REVENUE SUMMARY:

	Qtr 1 12/31/2020	Qtr 2 3/31/2021	Qtr 3 6/30/2021	Qtr 4 9/30/2021	FY21 YTD Actual	FY20 YTD Actual	Difference Qtr/U Prior YTD	FY20 FYE Total
Crime Control and Prevention District	\$ 136,678	\$ 391,022	\$ 465,946	\$ -	\$ 993,646	\$ 1,059,498	\$ (65,852)	\$ 1,845,134
Fire Control Prevention and EMS District	135,312	390,657	462,945	-	988,914	1,051,437	(62,523)	1,812,664
Total Special Revenue Districts Revenue	271,990	781,679	928,791	-	1,982,460	2,110,935	(128,475)	3,657,798
EXPENDITURE SUMMARY:								
Crime Control and Prevention District	247,551	233,917	583,942	-	1,065,310	1,299,872	(234,562)	1,609,780
Fire Control Prevention and EMS District	327,324	341,060	409,322	-	1,077,706	1,084,733	(7,027)	1,584,166
Total Special Revenue Districts Expenditures	574,875	574,977	993,164	-	2,143,016	2,384,605	(241,589)	3,193,946
Special Revenue Districts Revenues O(U) Expenditures	\$ (302,885)	\$ 206,702	\$ (64,373)	\$ -	\$ (160,556)	\$ (273,670)	\$ 113,114	\$ 463,852

TYPE B CORPORATION

REVENUE SUMMARY:

	Qtr 1 12/31/2020	Qtr 2 3/31/2021	Qtr 3 6/30/2021	Qtr 4 9/30/2021	FY21 YTD Actual	FY20 YTD Actual	Difference Qtr/U Prior YTD	FY20 FYE Total
Deer Park Community Development Corporation	\$ 273,997	\$ 805,440	\$ 952,249	\$ -	\$ 2,031,686	\$ 2,161,543	\$ (129,857)	\$ 3,542,371
Total DPCC Fund Revenue	273,997	805,440	952,249	-	2,031,686	2,161,543	(129,857)	3,542,371
EXPENDITURE SUMMARY:								
Deer Park Community Development Corporation	-	1,176,188	-	-	1,176,188	1,167,810	10,578	1,216,797
Total DPCC Fund Expenditures	-	1,176,188	-	-	1,176,188	1,167,810	10,578	1,216,797
DPCC Revenues O(U) Expenditures	\$ 273,997	\$ (372,748)	\$ 952,249	\$ -	\$ 853,488	\$ 993,733	\$ (140,435)	\$ 2,323,574

**CITY OF DEER PARK
SUMMARY STATEMENT OF REVENUES & EXPENDITURES
NINE MONTHS ENDED JUNE 30, 2021 (UNAUDITED)**

	Quarter Results			Year-to-Date vs. Annual Budget			
	Qtr 1 12/31/2020	Qtr 2 3/31/2021	Qtr 3 6/30/2021	YTD Actual	Amended Budget	Remaining Budget	Remaining Budget %
GENERAL FUND							
REVENUE SUMMARY:							
Taxes	\$ 20,593,889	\$ 11,995,000	\$ 2,819,108	\$ 35,407,995	\$ 36,812,200	\$ 1,404,205	3.81%
Service Fees	264,227	437,783	397,230	1,099,240	1,608,080	508,840	31.64%
Fines	229,257	223,266	291,263	743,786	1,212,500	468,714	38.66%
Permits & Licenses	79,424	220,791	65,427	365,642	559,700	194,058	34.87%
User Fees	371,626	529,324	504,176	1,405,126	2,005,900	600,775	29.85%
Other	257,976	318,569	268,034	843,479	3,339,264	2,495,785	74.74%
Special Revenue	-	-	-	-	15,000	15,000	100.00%
Total Revenue	21,786,399	13,722,733	4,346,135	39,865,267	45,552,844	5,687,577	12.49%
EXPENDITURE SUMMARY:							
Mayor & Council	6,199	5,835	5,550	16,584	58,450	41,866	71.63%
City Manager	231,705	252,391	229,345	713,441	1,048,332	334,891	31.95%
Boards & Commissions	3,436	3,026	1,852	8,414	15,408	6,994	45.39%
Municipal Court	106,265	115,910	102,666	324,841	496,193	171,322	34.53%
General Government	633,489	697,003	388,265	1,718,757	3,912,104	2,193,347	56.07%
Legal Services	14,881	16,074	11,456	42,391	165,100	122,709	74.32%
Personnel	85,577	94,490	114,138	294,605	428,764	134,159	31.29%
IT Services	479,860	379,306	394,868	1,253,834	1,780,777	526,943	29.59%
Finance	146,459	173,818	163,651	483,728	728,629	244,901	33.51%
City Secretary	103,083	131,594	108,067	342,744	503,858	161,114	31.96%
Police	2,396,598	2,464,588	2,231,078	7,091,242	10,774,130	3,682,888	34.18%
Humane Services	72,336	70,823	72,353	215,312	425,997	210,685	49.46%
Emergency Management	94,050	112,727	90,434	297,211	448,294	149,083	33.40%
Fire Department	132,779	253,996	154,817	541,392	2,157,708	1,616,316	74.91%
Emergency Medical Services	341,056	361,452	308,250	1,010,758	1,610,282	599,524	37.23%
Fire Marshal	35,823	42,198	36,577	114,598	184,851	70,353	38.04%
Central Warehouse	19,738	20,532	18,505	58,775	86,195	27,420	31.81%
Planning & Development	305,331	308,123	301,800	915,254	1,304,331	389,077	29.83%
Sanitation	1,018,188	1,318,689	1,025,280	3,360,157	4,830,145	1,469,988	27.43%
Street Maintenance	282,555	302,344	293,284	858,563	2,084,303	1,225,740	58.81%
Fleet Maintenance	145,554	142,151	127,873	415,378	752,299	336,921	44.79%
Traffic	134,050	167,004	138,035	439,089	648,745	207,656	32.11%
Library	238,608	277,363	233,435	749,426	1,178,773	427,347	36.32%
Parks & Rec Administration	166,179	179,054	163,577	508,810	823,798	314,988	38.24%
Beautification	-	-	-	-	30,000	30,000	100.00%
Park Maintenance	485,947	489,595	596,982	1,552,524	2,542,918	990,394	38.95%
Recreation	119,722	139,445	136,589	395,756	778,133	383,377	49.21%
Athletics & Aquatics	139,773	143,041	203,426	486,240	967,788	471,548	49.33%
Building Maintenance	245,480	205,821	218,955	670,256	999,224	328,968	32.92%
Senior Services	95,038	99,590	92,809	287,237	588,924	301,687	51.23%
After School Program	71,648	59,236	91,461	222,345	387,788	165,442	42.66%
Drama	83,577	100,941	103,197	287,715	467,257	179,542	38.42%
Employee Benefits	-	-	-	-	-	-	-
Operating Transfer to Golf Course Lease Fund	-	-	-	-	507,820	507,820	100.00%
Operating Transfer to Chapter 380 Fund	-	-	-	-	130,000	130,000	100.00%
Operating Transfer to Capital Improvements Fund	-	-	-	-	1,920,456	1,920,456	100.00%
Total Expenditures	8,421,785	9,107,760	8,147,853	25,677,378	45,552,844	19,875,466	43.63%
General Fund Revenues Over(Under) Expenditures	\$ 13,374,634	\$ 4,614,973	\$ (3,801,718)	\$ 14,187,889	\$ -	\$ -	-

FUND BALANCE

Beginning Fund Balance	\$ 46,711,249	\$ 60,085,883	\$ 64,700,856	\$ 46,711,249
Revenues Over(Under) Expenditures	13,374,634	4,614,973	(3,801,718)	14,187,889
Ending Fund Balance	\$ 60,085,883	\$ 64,700,856	\$ 60,899,138	\$ 60,899,138

* Une item not budgeted.
** YTD actual exceeds budget.

**CITY OF DEER PARK
SUMMARY STATEMENT OF REVENUES & EXPENDITURES
NINE MONTHS ENDED JUNE 30, 2021 (UNAUDITED)**

	Quarter Results			Year-to-Date vs. Annual Budget			
	Qtr 1 12/31/2020	Qtr 2 3/31/2021	Qtr 3 6/30/2021	YTD Actual	Amended Budget	Remaining Budget	Remaining Budget %
DEBT SERVICE FUND							
REVENUE SUMMARY:							
Taxes	\$ 2,147,522	\$ 2,353,455	\$ 93,574	\$ 4,604,551	\$ 4,559,803	\$ (44,748)	**
Proceeds from Refunding Bonds	-	6,570,000	(5,188,189)	1,401,811	-	(1,401,811)	-
Other	309	2,083,252	(906,249)	1,177,312	1,637,869	460,557	28.12%
Total Revenue	2,147,831	11,016,707	(5,080,864)	7,183,674	6,197,672	(986,002)	**
EXPENDITURE SUMMARY:							
Paying Agent Fees/Escrow Payments/Issuance Costs	450	7,523,915	(6,115,372)	1,408,993	100,000	(1,308,993)	**
Principal Payments	-	4,787,755	(165,337)	4,612,418	4,778,255	165,837	3.47%
Interest Payments	-	641,791	(48,812)	592,979	1,319,417	726,438	55.06%
Total Expenditures	450	12,953,461	(6,319,521)	6,614,390	6,197,672	(416,718)	**
Debt Service Fund Revenues Over(Under) Expenditures	\$ 2,147,381	\$ (1,916,754)	\$ 338,657	\$ 569,284	\$ -	\$ -	-
FUND BALANCE							
Beginning Fund Balance	\$ 6,158,253	\$ 8,305,634	\$ 8,388,880	\$ 6,158,253			
Revenues Over(Under) Expenditures	2,147,381	(1,916,754)	338,657	569,284			
Ending Fund Balance	\$ 8,305,634	\$ 6,388,880	\$ 8,727,537	\$ 6,727,537			

* Une item not budgeted.
** YTD actual exceeds budget.

**CITY OF DEER PARK
SUMMARY STATEMENT OF REVENUES & EXPENDITURES
NINE MONTHS ENDED JUNE 30, 2021 (UNAUDITED)**

GOLF COURSE LEASE FUND

REVENUE SUMMARY:

	Quarter Results			Year-to-Date vs. Annual Budget			
	Qtr 1 12/31/2020	Qtr 2 3/31/2021	Qtr 3 6/30/2021	YTD Actual	Amended Budget	Remaining Budget	Remaining Budget %
User Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Revenue	-	-	-	-	507,820	507,820	100.00%
Restricted Revenue	-	-	-	-	-	-	-
Total Revenue	-	-	-	-	507,820	507,820	100.00%
EXPENDITURE SUMMARY:							
Operating Expenditures	31,365	32,192	28,333	91,890	210,265	118,375	56.30%
Capital Expenditures	100	54,957	301,804	356,861	297,555	(59,306)	**
Total Expenditures	31,465	87,149	330,137	448,751	507,820	59,069	11.63%
Golf Course Lease Fund Revenues O(U) Expenditures	\$ (31,465)	\$ (87,149)	\$ (330,137)	\$ (448,751)	\$ -		

FUND BALANCE

Beginning Fund Balance	\$ 141,289	\$ 109,824	\$ 22,875	\$ 141,289			
Revenues Over/(Under) Expenditures	(31,465)	(87,149)	(330,137)	(448,751)			
Ending Fund Balance	\$ 109,824	\$ 22,875	\$ (307,462)	\$ (307,462)			

* Line item not budgeted.
** YTD actual exceeds budget.

**CITY OF DEER PARK
SUMMARY STATEMENT OF REVENUES & EXPENDITURES
NINE MONTHS ENDED JUNE 30, 2021 (UNAUDITED)**

SPECIAL REVENUE FUNDS

REVENUE SUMMARY:

	Quarter Results			Year-to-Date vs. Annual Budget			
	Qtr 1 12/31/2020	Qtr 2 3/31/2021	Qtr 3 6/30/2021	YTD Actual	Amended Budget	Remaining Budget	Remaining Budget %
Hotel Occupancy Tax Fund	\$ -	\$ 86,145	\$ 126,736	\$ 212,881	\$ 595,580	\$ 382,699	63.92%
Police Forfeiture Fund	4	24,167	9,893	34,064	21,734	(12,330)	**
Other	95	25,544	20,080	48,819	-	(48,819)	-
Municipal Court Fund	39,481	26,857	60,171	126,309	271,850	145,341	53.50%
Disaster Declarations	-	-	-	-	-	-	-
Grant Fund	-	-	-	-	3,208,500	3,208,500	100.00%
East Blvd Fund	-	-	-	-	-	-	-
Street Assessment Fund	9	23	3	35	-	(35)	-
Chapter 380	-	-	-	-	130,000	130,000	100.00%
Total Revenue	39,589	163,636	216,883	422,108	4,227,464	3,805,356	90.02%
EXPENDITURE SUMMARY:							
Hotel Occupancy Tax Fund	65,768	15,414	47,028	128,210	595,580	467,370	78.47%
Police Forfeiture Fund	-	-	975	975	21,734	20,759	95.51%
Other	750	5,394	4,886	10,830	-	(10,830)	-
Municipal Court Fund	38,556	49,408	49,577	137,541	285,397	127,856	48.18%
Disaster Declarations	-	-	-	-	-	-	-
Grant Fund	-	404	980	1,384	3,208,500	3,207,116	99.96%
East Blvd Fund	-	-	-	-	-	-	-
Street Assessment Fund	-	-	-	-	-	-	-
Chapter 380	-	-	-	-	130,000	130,000	100.00%
Total Expenditures	105,074	70,620	103,246	278,940	4,221,211	3,942,271	93.39%
Special Revenue Funds Revenues O(U) Expenditures	\$ (65,485)	\$ 93,016	\$ 115,637	\$ 143,168	\$ 8,253		

FUND BALANCE

Beginning Fund Balance	\$ 1,202,225	\$ 1,136,740	\$ 1,229,756	\$ 1,202,225
Revenues Over/(Under) Expenditures	(65,485)	93,016	115,637	143,168
Ending Fund Balance	\$ 1,136,740	\$ 1,229,756	\$ 1,345,393	\$ 1,345,393

Ending Fund Balance by Fund:

022 - Disaster Declarations	\$ 122,609	\$ 122,609	\$ 122,609	\$ 122,609
086 - Chapter 380	-	-	-	-
101 - Hotel Occupancy Tax Fund	514,750	585,481	667,188	667,188
102 - Police Forfeiture Fund	71,593	95,760	104,977	104,977
103 - Other	495,288	516,538	531,932	531,932
104 - Municipal Court Fund	91,078	68,325	78,920	78,920
105 - Grant Fund	(257,519)	(257,923)	(258,902)	(258,902)
301 - East Blvd Fund	60	60	60	60
302 - Street Assessment Fund	98,883	98,906	98,909	98,909
Total Special Revenue Funds	\$ 1,136,740	\$ 1,229,756	\$ 1,345,393	\$ 1,345,393

* Line item not budgeted.
** YTD actual exceeds budget.

**CITY OF DEER PARK
SUMMARY STATEMENT OF REVENUES & EXPENDITURES
NINE MONTHS ENDED JUNE 30, 2021 (UNAUDITED)**

	Quarter Results				Year-to-Date vs. Annual Budget			
	Qtr 1 12/31/2020	Qtr 2 3/31/2021	Qtr 3 6/30/2021	YTD 9/30/2021	YTD Actual	Amended Budget	Remaining Budget	Remaining Budget %
CAPITAL IMPROVEMENT BOND FUNDS								
REVENUE SUMMARY:								
CIBF 2005	\$ 31	\$ 11	\$ -		\$ 42	\$ -	\$ (42)	
CIBF 2007	31	79	8		118	-	(118)	
CIBF 2011	13	5	267,740		267,758	-	(267,758)	
CIBF 2012	28	10	369,805		369,843	-	(369,843)	
CIBF 2013	5	12	349,001		349,018	-	(349,018)	
CIBF 2014 (CO)	-	-	357,238		357,238	-	(357,238)	
CIBF 2015	19	45	5		69	-	(69)	
CIBF 2015-A	54	128	354,027		354,207	-	(354,207)	
CIBF 2016 & 2017 (DPCDC)	31	81	9		121	-	(121)	
CIBF 2016-A	185	432	291,312		291,929	-	(291,929)	
CIBF 2017-A	199	465	257,529		258,193	-	(258,193)	
CIBF 2018	342	965	288,027		289,334	-	(289,334)	
CIBF 2019	500	1,413	222,361		224,274	-	(224,274)	
CIBF 2020	-	843	201,884		202,727	-	(202,727)	
Total Revenue	1,438	4,487	2,958,946		2,964,871	-	(2,964,871)	
EXPENDITURE SUMMARY:								
CIBF 2005	31	11	5,755		5,797	-	(5,797)	
CIBF 2007	15,574	7,178	69,808		92,560	-	(92,560)	
CIBF 2011	-	-	65,056		65,056	-	(65,056)	
CIBF 2012	-	-	106,183		106,183	-	(106,183)	
CIBF 2013	-	-	104,000		104,000	-	(104,000)	
CIBF 2014 (CO)	-	-	97,238		97,238	-	(97,238)	
CIBF 2015	19	172,540	5		172,564	-	(172,564)	
CIBF 2015-A	-	2,850	94,013		96,863	-	(96,863)	
CIBF 2016 & 2017 (DPCDC)	6,131	11,484	8,080		25,695	-	(25,695)	
CIBF 2016-A	85,379	7,923	263,609		336,911	-	(336,911)	
CIBF 2017-A	412,580	787,584	795,651		1,995,795	-	(1,995,795)	
CIBF 2018	16,660	95,312	946,350		1,058,322	-	(1,058,322)	
CIBF 2019	305,724	1,038,724	531,772		1,876,220	-	(1,876,220)	
CIBF 2020	-	-	259,746		259,746	-	(259,746)	
Total Expenditures	822,098	2,123,386	3,347,266		6,033,004	-	(6,033,004)	
CIBF Revenues O(U) Expenditures	\$ (620,660)	\$ (2,118,899)	\$ (388,320)		\$ (3,068,133)	\$ -		

FUND BALANCE

Beginning Fund Balance	\$ 5,811,821	\$ 4,991,181	\$ 2,872,282	\$ 5,811,821
Revenues Over/(Under) Expenditures	(820,660)	(2,118,899)	(388,320)	(3,327,879)
Ending Fund Balance	\$ 4,991,161	\$ 2,872,282	\$ 2,483,962	\$ 2,483,942

Ending Fund Balance by Fund:

303 - Series 2005	\$ 269,867	\$ 269,867	\$ 264,112	\$ 264,112
304 - Series 2007	205,533	198,434	128,634	128,634
306 - Series 2015	289,134	116,639	116,639	116,639
307 - Series 2016 & 2017 (DPCDC)	455,853	444,450	436,379	436,379
504 - Series 2011	658,172	658,177	860,861	860,861
505 - Series 2012	587,960	587,970	851,592	851,592
506 - Series 2013	(38,301)	(38,289)	206,712	206,712
507 - Series 2014 CO	730,142	730,142	990,142	990,142
508 - Series 2015-A	862,810	860,286	1,120,300	1,120,300
509 - Series 2016-A	803,017	795,526	823,229	823,229
510 - Series 2017-A	37,191	(749,908)	(1,288,030)	(1,288,030)
511 - Series 2018	360,495	286,148	(362,175)	(362,175)
512 - Series 2019	(230,712)	(1,268,023)	(1,577,434)	(1,577,434)
513 - Series 2020	-	843	(57,019)	(57,019)
Total CIBF	\$ 4,991,161	\$ 2,872,282	\$ 2,483,942	\$ 2,483,942

* Line item not budgeted.
** YTD actual exceeds budget.

**CITY OF DEER PARK
SUMMARY STATEMENT OF REVENUES & EXPENDITURES
NINE MONTHS ENDED JUNE 30, 2021 (UNAUDITED)**

	Quarter Results				Year-to-Date vs. Annual Budget			
	Qtr 1 12/31/2020	Qtr 2 3/31/2021	Qtr 3 6/30/2021	Qtr 4 9/30/2021	YTD Actual	Amended Budget	Remaining Budget	Remaining Budget %
WATER/SEWER FUND								
REVENUE SUMMARY:								
Service Fees	\$ 2,035,936	\$ 2,944,586	\$ 3,035,863		\$ 8,016,385	\$ 12,297,727	\$ 4,281,342	34.81%
Permits & Licenses	7,183	10,940	11,746		29,869	38,000	8,131	21.40%
Other	1,198	785	481		2,462	31,500	29,038	92.18%
Total Revenue	2,044,315	2,956,311	3,048,090		8,048,716	12,367,227	4,318,511	34.92%
EXPENDITURE SUMMARY:								
Public Works Administration	166,086	83,117	75,529		324,732	473,334	148,602	31.30%
Water & Sewer Maintenance	281,393	486,921	294,784		1,063,098	2,070,686	1,007,588	48.66%
Wastewater Treatment	280,105	316,128	277,150		853,383	1,510,651	657,268	43.51%
Water Treatment Plant	615,623	856,376	741,378		2,213,377	3,463,424	1,250,047	36.09%
Central Collections	131,336	187,355	157,706		476,397	716,705	240,308	33.53%
Meter Readers	78,101	77,733	136,828		292,662	443,207	148,445	33.49%
Employee Benefits	18,807	16,349	6,078		41,234	87,150	26,116	38.89%
Paying Agent Fees	1,550	-	-		1,550	7,500	5,950	79.33%
Principal Payments	-	1,882,245	155,337		1,837,582	1,701,745	(135,837)	**
Interest Expense	-	477,948	46,812		526,760	1,088,734	561,974	51.62%
Transfer to Storm Water	-	-	-		-	21,164	21,164	100.00%
Transfer to General Fund	-	-	-		-	138,829	138,829	100.00%
Total Expenditures	1,552,801	4,184,172	1,895,702		7,632,675	11,703,129	4,070,454	34.78%
Water/Sewer Fund Revenues O(U) Expenditures	\$ 491,514	\$ (1,227,861)	\$ 1,152,388		\$ 416,041	\$ 664,098		

FUND BALANCE

Beginning Fund Balance	\$ 18,940,971	\$ 19,432,485	\$ 18,204,624	\$ 18,940,971
Revenues Over/(Under) Expenditures	491,514	(1,227,861)	1,182,388	416,041
Ending Fund Balance	\$ 19,432,485	\$ 18,204,624	\$ 19,387,012	\$ 19,357,012

* Line item not budgeted.
** YTD actual exceeds budget.

**CITY OF DEER PARK
SUMMARY STATEMENT OF REVENUES & EXPENDITURES
NINE MONTHS ENDED JUNE 30, 2021 (UNAUDITED)**

	Quarter Results			Year-to-Date vs. Annual Budget			
	Qtr. 1 12/31/2020	Qtr. 2 3/31/2021	Qtr. 3 6/30/2021	YTD Actual	Amended Budget	Remaining Budget	Remaining Budget %
OTHER UTILITY FUNDS							
REVENUE SUMMARY:							
Storm Water Utility Fund	\$ 60,748	\$ 92,096	\$ 92,085	\$ 244,929	\$ 404,028	\$ 159,099	39.38%
TWDB Series 2002	-	-	150,445	150,445	-	(150,445)	-
Wastewater/Sanitary Sewer - Series 2002	4	12	461,123	461,139	-	(461,139)	-
Total Revenue	<u>60,752</u>	<u>92,108</u>	<u>711,653</u>	<u>856,513</u>	<u>404,028</u>	<u>(460,485)</u>	**
EXPENDITURE SUMMARY:							
Storm Water Utility Fund	63,955	43,578	48,289	155,822	230,482	74,660	32.39%
TWDB Series 2002	-	-	13,380	13,380	-	(13,380)	-
Wastewater/Sanitary Sewer - Series 2002	-	-	15,855	15,855	-	(15,855)	-
Total Expenditures	<u>63,955</u>	<u>43,578</u>	<u>77,524</u>	<u>185,057</u>	<u>230,482</u>	<u>45,425</u>	19.71%
Other Utility Funds Revenues O/(U) Expenditures	<u>\$ (3,203)</u>	<u>\$ 48,530</u>	<u>\$ 634,129</u>	<u>\$ 679,456</u>	<u>\$ 173,546</u>		
FUND BALANCE							
Beginning Fund Balance	\$ 5,572,702	\$ 5,569,499	\$ 5,618,029	\$ 5,572,702			
Revenues Over/(Under) Expenditures	(3,203)	48,530	634,129	679,456			
Ending Fund Balance	<u>\$ 5,569,499</u>	<u>\$ 5,618,029</u>	<u>\$ 6,252,158</u>	<u>\$ 6,252,158</u>			
Ending Fund Balance by Fund:							
425 - Storm Water Utility Fund	\$ 595,540	\$ 644,068	\$ 687,854	\$ 687,854			
501 - 2000 Sewer Rehab	443,769	443,769	443,769	443,769			
502 - 2002 TWDB	2,214,685	2,214,685	2,359,751	2,359,751			
503 - 2002 WW SS	<u>2,315,505</u>	<u>2,315,517</u>	<u>2,760,784</u>	<u>2,760,784</u>			
	<u>\$ 5,569,499</u>	<u>\$ 5,618,029</u>	<u>\$ 6,252,158</u>	<u>\$ 6,252,158</u>			

* Line item not budgeted.
** YTD actual exceeds budget.

**CITY OF DEER PARK
SUMMARY STATEMENT OF REVENUES & EXPENDITURES
NINE MONTHS ENDED JUNE 30, 2021 (UNAUDITED)**

	Quarter Results			Year-to-Date vs. Annual Budget			
	Qtr. 1 12/31/2020	Qtr. 2 3/31/2021	Qtr. 3 6/30/2021	YTD Actual	Amended Budget	Remaining Budget	Remaining Budget %
CAPITAL IMPROVEMENTS FUND							
REVENUE SUMMARY:							
Other	\$ 1,006,001	\$ 43	\$ 2,047,466	\$ 3,053,510	\$ 7,738,620	\$ 4,685,110	60.54%
Total Revenue	<u>1,006,001</u>	<u>43</u>	<u>2,047,466</u>	<u>3,053,510</u>	<u>7,738,620</u>	<u>4,685,110</u>	60.54%
EXPENDITURE SUMMARY:							
General Government	-	-	-	-	250,000	250,000	100.00%
Planning & Development	389,660	831,558	768,454	1,989,672	5,292,590	3,302,918	62.41%
Sanitation	-	-	-	-	175,000	175,000	100.00%
Street Maintenance	42,069	352,498	54,157	448,724	300,000	(148,724)	**
Traffic	-	35,631	3,889	39,590	533,560	493,970	92.58%
Parks & Rec Administration	69,449	25,008	-	94,457	95,000	10,543	11.10%
Park Maintenance	950	198,095	3,105	200,150	197,000	(3,150)	**
Recreation	-	-	-	-	-	-	-
Athletics & Aquatics	-	-	-	-	-	-	-
Building Maintenance	-	10,186	6,791	16,977	145,500	128,523	88.33%
Contingency (emergency repairs)	-	-	-	-	750,000	750,000	100.00%
Total Expenditures	<u>492,128</u>	<u>1,450,976</u>	<u>836,466</u>	<u>2,779,570</u>	<u>7,738,620</u>	<u>4,959,050</u>	64.08%
Capital Improvements Fund Revenues O/(U) Expenditures	<u>\$ 513,873</u>	<u>\$ (1,450,933)</u>	<u>\$ 1,211,000</u>	<u>\$ 273,940</u>	<u>\$ -</u>		
FUND BALANCE							
Beginning Fund Balance	\$ 7,887,982	\$ 8,401,855	\$ 6,950,922	\$ 7,887,982			
Revenues Over/(Under) Expenditures	513,873	(1,450,933)	1,211,000	273,940			
Ending Fund Balance	<u>\$ 8,401,855</u>	<u>\$ 6,950,922</u>	<u>\$ 8,161,922</u>	<u>\$ 8,161,922</u>			

* Line item not budgeted.
** YTD actual exceeds budget.

**CITY OF DEER PARK
DETAIL OF CAPITAL IMPROVEMENTS FUND EXPENDITURES
NINE MONTHS ENDED JUNE 30, 2021 (UNAUDITED)**

	Quarter Results				Year-to-Date vs. Annual Budget			
	Qtr. 1 12/31/2020	Qtr. 2 3/31/2021	Qtr. 3 6/30/2021	Qtr. 4 9/30/2021	YTD Actual	Amended Budget	Remaining Budget	Remaining Budget %
General Government								
Hurricane Window Protection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000	100.00%
Planning & Development								
Drainage Projects	389,660	831,568	768,454	-	1,989,672	5,192,560	3,202,888	61.68%
Grant Management - Bayou Bend	-	-	-	-	-	100,000	100,000	100.00%
Sanitation								
Generator - 200kwh	-	-	-	-	-	175,000	175,000	100.00%
Street Maintenance								
Sidewalks	42,069	352,498	54,167	-	448,724	300,000	(148,724)	-49.57%
Traffic								
Traffic Signal Preemption Equipment	-	35,631	3,959	-	39,590	291,060	251,470	86.40%
Flashing Yellow Turn Signals	-	-	-	-	-	242,500	242,500	100.00%
Parks & Rec Administration								
Add Marquee Sign to new Soccer Complex	4,411	25,008	-	-	29,419	40,000	10,581	26.45%
Replace Existing Marquee - JBAC	55,038	-	-	-	55,038	55,000	(38)	-0.07%
Park Maintenance								
Dow Park Concession Stand	950	196,095	3,105	-	200,150	197,000	(3,150)	-1.60%
Building Maintenance								
Entry Way at Theatre Courts Bldg	-	10,186	6,791	-	16,977	125,500	108,523	86.47%
Drainage at Theatre Courts Bldg.	-	-	-	-	-	20,000	20,000	100.00%
Drama								
Repair arch at Court/Theatre Building	-	-	-	-	-	-	-	-
Contingency								
Emergency Repairs - Storm Pipe Crossing	-	-	-	-	-	750,000	750,000	100.00%
Total Expenditures	<u>\$ 492,128</u>	<u>\$ 1,450,976</u>	<u>\$ 836,466</u>	<u>\$ -</u>	<u>\$ 2,779,570</u>	<u>\$ 7,738,620</u>	<u>\$ 4,959,050</u>	<u>64.08%</u>

* Line item not budgeted.
** YTD actual exceeds budget.

**CITY OF DEER PARK
SUMMARY STATEMENT OF REVENUES & EXPENDITURES
NINE MONTHS ENDED JUNE 30, 2021 (UNAUDITED)**

	Quarter Results				Year-to-Date vs. Annual Budget			
	Qtr. 1 12/31/2020	Qtr. 2 3/31/2021	Qtr. 3 6/30/2021	Qtr. 4 9/30/2021	YTD Actual	Amended Budget	Remaining Budget	Remaining Budget %
FIDUCIARY FUND								
REVENUE SUMMARY:								
Senior Citizens Fund	\$ 13	\$ 35	\$ 3	\$ -	\$ 51	\$ -	\$ (51)	*
Total Revenue	<u>13</u>	<u>35</u>	<u>3</u>	<u>-</u>	<u>51</u>	<u>-</u>	<u>(51)</u>	<u>*</u>
EXPENDITURE SUMMARY:								
Senior Citizens Fund	-	-	120	-	120	-	(120)	*
Total Expenditures	<u>-</u>	<u>-</u>	<u>120</u>	<u>-</u>	<u>120</u>	<u>-</u>	<u>(120)</u>	<u>*</u>
Fiduciary Funds Revenues Over(Under) Expenditures	<u>\$ 13</u>	<u>\$ 35</u>	<u>\$ (117)</u>	<u>\$ -</u>	<u>\$ (69)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
FUND BALANCE								
Beginning Fund Balance	\$ 118,574	\$ 118,597	\$ 118,622	\$ -	\$ 118,574			
Revenues Over(Under) Expenditures	13	35	(117)	-	(69)			
Ending Fund Balance	<u>\$ 118,587</u>	<u>\$ 118,622</u>	<u>\$ 118,505</u>	<u>\$ -</u>	<u>\$ 118,505</u>			

* Line item not budgeted.
** YTD actual exceeds budget.

**CITY OF DEER PARK
SUMMARY STATEMENT OF REVENUES & EXPENDITURES
NINE MONTHS ENDED JUNE 30, 2021 (UNAUDITED)**

	Quarter Results			Year-to-Date vs. Annual Budget			
	Qtr 1 12/31/2020	Qtr 2 3/31/2021	Qtr 3 6/30/2021	YTD Actual	Amended Budget	Remaining Budget	Remaining Budget %
SPECIAL REVENUE DISTRICTS							
REVENUE SUMMARY:							
Crime Control and Prevention District	\$ 138,679	\$ 391,022	\$ 465,946	\$ 993,648	\$ 5,601,509	\$ 4,607,863	82.25%
Fire Control Prevention and EMS District	135,312	390,657	452,845	958,814	1,568,172	579,358	36.94%
Total Revenue	271,990	781,679	918,791	1,982,460	7,169,681	5,187,221	72.35%
EXPENDITURE SUMMARY:							
Crime Control and Prevention District	247,551	233,917	583,842	1,065,310	5,801,509	4,536,199	80.98%
Fire Control Prevention and EMS District	327,324	341,060	409,322	1,077,706	1,568,172	490,466	31.28%
Total Expenditures	574,875	574,977	993,164	2,143,016	7,169,681	5,026,665	70.11%
Special Revenue Districts Revenues O(U) Expenditures	\$ (302,885)	\$ 206,702	\$ (64,373)	\$ (160,556)	\$ -	\$ -	

FUND BALANCE

Beginning Fund Balance - CCPD	\$ 5,777,498	\$ 5,656,625	\$ 5,823,730	\$ 5,777,498
Revenues Over/(Under) Expenditures	(110,873)	157,105	(117,899)	(71,664)
Ending Fund Balance - CCPD	\$ 5,666,625	\$ 5,823,730	\$ 5,705,834	\$ 5,705,834
Beginning Fund Balance - FCPMSD	\$ 993,501	\$ 801,489	\$ 851,086	\$ 993,501
Revenues Over/(Under) Expenditures	(192,012)	49,597	53,523	(88,892)
Ending Fund Balance - FCPMSD	\$ 801,489	\$ 851,086	\$ 904,609	\$ 904,609

* Line item not budgeted.
** YTD actual exceeds budget.

**CITY OF DEER PARK
SUMMARY STATEMENT OF REVENUES & EXPENDITURES
NINE MONTHS ENDED JUNE 30, 2021 (UNAUDITED)**

	Quarter Results			Year-to-Date vs. Annual Budget			
	Qtr 1 12/31/2020	Qtr 2 3/31/2021	Qtr 3 6/30/2021	YTD Actual	Amended Budget	Remaining Budget	Remaining Budget %
DEER PARK COMMUNITY DEVELOPMENT CORPORATION							
REVENUE SUMMARY:							
Taxes	\$ 273,180	\$ 804,641	\$ 951,440	\$ 2,029,261	\$ 2,700,000	\$ 670,739	24.84%
Other	817	799	808	2,425	2,500	75	3.00%
Total Revenue	273,997	805,440	952,249	2,031,686	2,702,500	670,814	24.82%
EXPENDITURE SUMMARY:							
Operating Expenditures	-	2,000	-	2,000	125,000	123,000	98.40%
Transfer for Pay-As-You-Go Expenditures	-	-	-	-	475,000	475,000	100.00%
Transfer to Debt Service Fund	-	1,176,188	-	1,176,188	1,309,430	133,242	10.18%
Total Expenditures	-	1,178,188	-	1,178,188	1,809,430	731,242	38.30%
Deer Park Community Development Corporation Fund Revenues O(U) Expenditures	\$ 273,997	\$ (372,748)	\$ 952,249	\$ 853,498	\$ 793,070	\$ 60,428	7.36%

FUND BALANCE

Beginning Fund Balance	\$ 8,507,341	\$ 8,781,338	\$ 8,408,590	\$ 8,507,341
Revenues Over/(Under) Expenditures	273,997	(372,748)	952,249	853,498
Ending Fund Balance	\$ 8,781,338	\$ 8,408,590	\$ 9,360,839	\$ 9,360,839

* Line item not budgeted.
** YTD actual exceeds budget.

**CITY OF DEER PARK
SUMMARY OF AD VALOREM (PROPERTY) TAX
FISCAL YEAR 2019 - FISCAL YEAR 2021**

Fiscal Month	FY 2019		FY 2020		FY 2021	
	Ad Valorem *	Industrial	Ad Valorem *	Industrial	Ad Valorem *	Industrial
Oct	\$ 776,805	\$ -	\$ 782,705	\$ -	\$ 761,916	\$ -
Nov	1,246,036	794,360	1,182,095	909,166	1,141,116	2,633,997
Dec	9,031,855	10,706,189	8,541,176	10,862,344	8,331,182	8,931,475
Jan	7,849,748	406,679	8,975,486	1,078,983	9,158,845	1,077,457
Feb	1,393,806	46,796	1,755,551	4,854	1,824,406	2,896
Mar	167,973	-	263,619	5,035	313,126	3,190
Apr	114,527	-	160,976	-	167,204	2,705
May	246,336	-	199,085	-	191,728	-
Jun	139,653	-	130,459	-	126,670	-
Jul	37,417	-	13,709	-	-	-
Aug	51,740	-	10,321	-	-	-
Sep	34,281	-	17,008	-	-	-
Total	\$ 21,110,177	\$ 11,954,014	\$ 22,032,190	\$ 12,660,382	\$ 22,036,193	\$ 12,651,720
YTD	\$ 20,986,739	\$ 11,954,014	\$ 21,981,152	\$ 12,660,382	\$ 22,036,193	\$ 12,651,720
% of Budget	109.08%	100.37%	108.01%	104.59%	101.85%	102.57%
Budget	\$ 19,240,126	\$ 11,910,000	\$ 20,744,001	\$ 12,105,000	\$ 21,636,803	\$ 12,335,000
% of Budget	109.72%	100.37%	108.21%	104.59%	101.85%	102.57%
Tax Rate:	\$ 0.720000 / \$100 valuation		\$ 0.720000 / \$100 valuation		\$ 0.720000 / \$100 valuation	
General	\$ 0.549389 / \$100 valuation		\$ 0.561659 / \$100 valuation		\$ 0.568794 / \$100 valuation	
Debt Service	\$ 0.170611 / \$100 valuation		\$ 0.158341 / \$100 valuation		\$ 0.151205 / \$100 valuation	

* Includes delinquent taxes and penalties and interest for the General and Debt Service Funds.

**CITY OF DEER PARK
SUMMARY OF SALES & MIXED BEVERAGE TAX
FISCAL YEAR 2019 - FISCAL YEAR 2021**

Payment		City of Deer Park			CCPD			FCPEMSD		
Received	Collected	FY 2019	FY 2020	FY 2021	FY 2019	FY 2020	FY 2021	FY 2019	FY 2020	FY 2021
Oct	Aug	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Nov	Sep	775	896	-	-	-	-	-	-	-
Dec	Oct	519,061	656,198	546,359	129,314	163,019	135,643	137,879	162,425	135,192
Jan	Nov	517,068	587,743	504,668	127,484	144,831	122,715	135,481	144,147	122,323
Feb	Dec	610,264	681,881	620,962	151,307	163,512	155,004	164,853	162,431	153,677
Mar	Jan	519,639	520,657	488,977	128,544	120,672	115,004	144,803	119,971	114,523
Apr	Feb	550,468	700,365	567,743	135,404	175,831	135,725	143,461	175,187	134,827
May	Mar	728,462	630,602	748,009	180,387	154,444	183,972	205,507	152,842	183,376
Jun	Apr	690,383	549,998	594,281	175,976	134,712	145,133	186,480	133,764	144,482
Jul	May	611,244	510,825	-	154,921	133,401	-	154,626	136,235	-
Aug	Jun	630,438	611,540	-	155,831	153,295	-	153,731	152,797	-
Sep	Jul	1,854,285	1,835,613	-	470,780	409,418	-	487,240	407,442	-
Total		\$ 7,243,047	\$ 7,086,318	\$ 4,070,999	\$ 1,809,948	\$ 1,752,935	\$ 993,196	\$ 1,894,061	\$ 1,747,241	\$ 988,399
YTD		\$ 4,137,100	\$ 4,328,340	\$ 4,070,999	\$ 1,028,418	\$ 1,056,821	\$ 993,196	\$ 1,118,464	\$ 1,050,767	\$ 988,399
% of Budget		63.65%	66.59%	70.19%	71.66%	70.45%	73.57%	77.93%	70.05%	73.21%
Budget		\$ 6,500,000	\$ 6,500,000	\$ 5,800,000	\$ 1,435,200	\$ 1,500,000	\$ 1,350,000	\$ 1,435,200	\$ 1,500,000	\$ 1,350,000
% of Budget		111.43%	109.02%	70.19%	126.11%	116.86%	73.57%	131.97%	116.48%	73.21%

Payment		DPCDC		
Received	Collected	FY 2019	FY 2020	FY 2021
Oct	Aug	\$ -	\$ -	\$ -
Nov	Sep	375	433	-
Dec	Oct	259,518	328,084	273,180
Jan	Nov	257,598	293,082	250,949
Feb	Dec	305,118	340,825	310,157
Mar	Jan	259,605	260,313	243,535
Apr	Feb	273,805	349,282	282,565
May	Mar	364,717	315,286	372,751
Jun	Apr	345,166	274,984	296,124
Jul	May	303,702	264,346	-
Aug	Jun	315,204	305,765	-
Sep	Jul	931,240	816,540	-
Total		\$ 3,616,246	\$ 3,539,030	\$ 2,029,261
YTD		\$ 2,066,102	\$ 2,162,389	\$ 2,029,261
% of Budget		73.79%	72.08%	75.16%
Budget		\$ 2,800,000	\$ 3,000,000	\$ 2,700,000
% of Budget		129.15%	117.97%	75.16%

The following is an approximation of sales tax revenue by category based on a 17-year average from 2002-2018. This represents the most recent data available for the City and provides a relative scale for the source of the City's sales tax revenue.

Retail	33.66%
Wholesale	18.30%
Manufacturing	13.24%
Accommodation/Food Service	11.12%
Construction	8.28%
Real Estate/Rental/Leasing	6.69%
All Other	8.71%

**CITY OF DEER PARK
SUMMARY OF FRANCHISE TAXES
FISCAL YEAR 2019 - FISCAL YEAR 2021**

	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
Oct	\$ 99,590	\$ 99,711	\$ 190,127
Nov	197,171	103,385	5,719
Dec	103,810	198,233	199,500
Jan	42,616	138,482	5,145
Feb	277,180	271,755	252,596
Mar	99,665	3,827	101,154
Apr	141,042	101,377	188,207
May	407,207	280,388	197,817
Jun	19,124	115,088	113,448
Jul	138,940	189,462	
Aug	357,460	147,238	
Sep	53,731	208,837	
Total	<u>\$ 1,937,556</u>	<u>\$ 1,857,781</u>	<u>\$ 1,253,514</u>
YTD	<u>\$ 1,387,425</u>	<u>\$ 1,312,244</u>	<u>\$ 1,253,514</u>
% of Budget	73.02%	72.90%	78.34%
Budget	<u>\$ 1,900,000</u>	<u>\$ 1,800,000</u>	<u>\$ 1,600,000</u>
% of Budget	101.98%	103.21%	78.34%

Franchise taxes represent fees to use the public right-of-way for a private purpose.

**CITY OF DEER PARK
SUMMARY OF DEBT SERVICE PAYMENTS
FISCAL YEAR 2021**

Series	Original Issuance	Debt Outstanding	Fiscal Year Debt Service Payments			
			Principal	Interest 3/15	Interest 9/15	Total
2010 GO Refunding Bonds	\$ 6,295,000	\$ 390,000	\$ 390,000.00	\$ 7,800.00	\$ -	\$ 397,800.00
2011 Certificates of Obligation	3,390,000	2,430,000	170,000.00	2,550.00	-	172,550.00
2011 GO Refunding Bonds	3,490,000	850,000	290,000.00	12,750.00	8,400.00	311,150.00
2012 Certificates of Obligation	4,725,000	3,935,000	280,000.00	4,200.00	-	284,200.00
2012 GO Refunding Bonds	4,510,000	2,015,000	850,000.00	6,500.00	-	856,500.00
2013 Certificates of Obligation	6,825,000	6,315,000	245,000.00	104,000.00	100,325.00	449,325.00
2014 Certificates of Obligation	6,275,000	5,300,000	260,000.00	97,237.50	93,337.50	450,575.00
2014 GO & Refunding Bonds	2,920,000	2,210,000	280,000.00	35,687.50	31,487.50	347,175.00
2015 Certificates of Obligation	7,310,000	3,915,000	735,000.00	58,725.00	47,700.00	841,425.00
2015-A Certificates of Obligation	7,110,000	6,095,000	260,000.00	94,012.50	90,112.50	444,125.00
2016 Certificates of Obligation	9,450,000	4,305,000	690,000.00	34,224.75	28,739.25	752,964.00
2016 Ltd Tax Refunding Bonds	6,260,000	5,335,000	520,000.00	85,262.50	74,862.50	680,125.00
2016-A Certificates of Obligation	6,885,000	6,175,000	190,000.00	101,262.50	99,362.50	390,625.00
2017 Certificates of Obligation	2,700,000	1,795,000	435,000.00	16,962.75	12,852.00	464,814.75
2017-A Certificates of Obligation	5,150,000	4,680,000	190,000.00	67,475.00	65,575.00	323,050.00
2018 Certificates of Obligation	6,300,000	5,955,000	180,000.00	107,677.50	104,077.50	391,755.00
2019 Certificates of Obligation	4,185,000	4,065,000	140,000.00	81,850.00	78,350.00	300,200.00
2019 Ltd Tax Refunding Bonds	4,240,000	4,240,000	385,000.00	103,800.00	93,975.00	582,575.00
2020 Certificates of Obligation	5,000,000	5,000,000	160,000.00	41,714.45	82,125.00	283,839.45
2020 Ltd Tax Refunding Bonds	6,570,000	<u>6,570,000</u>	-	<u>58,246.67</u>	<u>115,050.00</u>	<u>171,296.67</u>
Total General Obligation Debt	<u>\$ 81,575,000</u>	<u>\$ 81,575,000</u>	<u>\$ 6,450,000.00</u>	<u>\$ 1,119,738.62</u>	<u>\$ 1,126,331.25</u>	<u>\$ 8,696,069.87</u>

**CITY OF DEER PARK
ALLOCATION OF DEBT SERVICE PAYMENTS BY FUND
FISCAL YEAR 2021**

Series General Fund	Original Issuance	Debt Outstanding	Fiscal Year Debt Service Payments			
			Principal	Interest - Mar	Interest - Sep	Total
2010 GO & GO Refunding Bonds	\$ 6,295,000	\$ 390,000	\$ 390,000.00	\$ 7,800.00	\$ -	\$ 397,800.00
2011 Certificates of Obligation	1,186,500	650,500 #	59,500.00	892.50	-	60,392.50
2011 GO Refunding Bonds	872,500	297,500 #	101,500.00	4,462.50	2,940.00	108,902.50
2012 Certificates of Obligation	1,181,250	1,377,250 #	98,000.00	1,470.00	-	99,470.00
2012 GO Refunding Bonds	4,510,000	2,015,000	650,000.00	6,500.00	-	656,500.00
2013 Certificates of Obligation	2,423,750	2,210,250 #	85,750.00	36,400.00	35,113.75	157,263.75
2014 Certificates of Obligation	1,568,750	1,855,000 #	91,000.00	34,033.12	32,668.12	157,701.24
2014 GO & GO Refunding Bonds	1,483,750	1,318,435 #	135,005.00	22,314.02	20,288.95	177,607.97
2015 Certificates of Obligation	7,310,000	3,915,000	735,000.00	58,725.00	47,700.00	841,425.00
2015-A Certificates of Obligation	1,777,500	2,133,250 #	91,000.00	32,904.37	31,539.37	155,443.74
2016 Certificates of Obligation	9,450,000	4,305,000	690,000.00	34,224.75	28,738.25	752,964.00
2016 Limited Tax Refunding	8,260,000	5,335,000	520,000.00	85,262.50	74,862.50	680,125.00
2016-A Certificates of Obligation	1,721,250	2,161,250 #	66,500.00	35,441.87	34,776.87	136,718.74
2017 Certificates of Obligation	2,700,000	1,795,000	435,000.00	16,962.75	12,852.00	464,814.75
2017-A Certificates of Obligation	1,287,500	1,841,500 #	66,500.00	23,616.25	22,951.25	113,067.50
2018 Certificates of Obligation	1,575,000	2,084,250 #	63,000.00	37,687.12	36,427.12	137,114.24
2019 Certificates of Obligation	820,700	1,418,250 #	49,000.00	28,647.50	27,422.50	105,070.00
2019 Limited Tax Refunding	4,240,000	4,240,000	385,000.00	103,600.00	93,975.00	582,575.00
2020 Certificates of Obligation	1,750,000	1,750,000 #	58,000.00	14,600.05	28,743.75	99,343.80
2020 Limited Tax Refunding	6,570,000	6,570,000	-	56,246.67	115,050.00	171,296.67
		<u>47,863,435</u>	<u>4,787,755.00</u>	<u>641,790.97</u>	<u>846,050.43</u>	<u>6,055,596.40</u>
Water/Sewer Fund						
2011 Certificates of Obligation	2,203,500	1,579,500 #	110,500.00	1,857.50	-	112,357.50
2011 GO Refunding Bonds	2,617,500	562,500 #	188,500.00	8,287.50	5,460.00	202,247.50
2012 Certificates of Obligation	3,543,750	2,557,750 #	182,000.00	2,730.00	-	184,730.00
2013 Certificates of Obligation	4,501,250	4,104,750 #	159,250.00	87,800.00	65,211.25	292,061.25
2014 Certificates of Obligation	4,708,250	3,445,000 #	169,000.00	83,204.38	60,669.38	292,873.76
2014 GO & GO Refunding Bonds	1,438,250	891,585 #	144,995.00	13,373.48	11,198.55	169,567.03
2015-A Certificates of Obligation	5,332,500	3,961,750 #	169,000.00	81,108.13	58,573.13	288,681.26
2016-A Certificates of Obligation	5,163,750	4,013,750 #	123,500.00	65,820.63	64,585.63	253,906.26
2017-A Certificates of Obligation	3,862,500	3,048,500 #	123,500.00	43,858.75	42,823.75	209,982.50
2018 Certificates of Obligation	4,725,000	3,870,750 #	117,000.00	89,990.38	67,850.38	254,840.76
2019 Certificates of Obligation	3,264,300	2,635,750 #	91,000.00	53,202.50	50,927.50	195,130.00
2020 Certificates of Obligation	3,250,000	3,250,000 #	104,000.00	27,114.40	53,381.25	184,495.65
		<u>33,911,565</u>	<u>1,682,245.00</u>	<u>477,947.65</u>	<u>480,260.82</u>	<u>2,640,473.47</u>
		<u>\$ 81,575,000</u>	<u>\$ 6,450,000.00</u>	<u>\$ 1,119,738.62</u>	<u>\$ 1,126,331.25</u>	<u>\$ 8,696,069.87</u>

Allocation to General and Water/Sewer Fund

**CITY OF DEER PARK
SUMMARY OF WATER & SEWER CONSUMPTION BILLED
FISCAL YEAR 2019 - FISCAL YEAR 2021**

Fiscal Month	FY 2019		FY 2020		FY 2021	
	Consumption (1,000 gallons)		Consumption (1,000 gallons)		Consumption (1,000 gallons)	
	Water *	Sewer	Water *	Sewer	Water *	Sewer
Oct	108,100	90,830	100,595	86,785	97,482	81,657
Nov	80,133	71,332	84,500	73,086	89,675	76,830
Dec	82,029	74,997	82,815	74,050	83,008	71,862
Jan	78,544	71,918	78,426	72,623	86,319	76,286
Feb	78,649	74,414	72,871	67,271	75,266	69,737
Mar	72,329	68,967	75,551	71,060	74,087	66,530
Apr	71,112	67,810	69,074	64,413	81,143	76,330
May	81,055	73,146	82,254	73,850	80,872	74,319
Jun	85,979	72,928	95,638	82,718	78,275	70,782
Jul	100,310	86,811	89,416	78,084		
Aug	88,994	78,343	91,784	78,176		
Sep	<u>97,288</u>	<u>81,129</u>	<u>92,819</u>	<u>79,457</u>		
Total	<u>1,020,522</u>	<u>910,625</u>	<u>1,015,743</u>	<u>901,573</u>	<u>746,107</u>	<u>666,313</u>
YTD	<u>733,930</u>	<u>666,342</u>	<u>741,724</u>	<u>665,856</u>	<u>746,107</u>	<u>666,313</u>

* Includes water and irrigation meters

**City of Deer Park
Annual Investment Policy Review – 2021
Record of Changes**

To comply with the Texas Public Funds Investment Act, Government Code Ch. 2256 as amended (the "Act"), the governing body of an investing entity shall (1) review its investment policy and investment strategies not less than annually, and (2) adopt a written instrument by rule, order, ordinance, or resolution stating that it has reviewed the investment policy and investment strategies. The written instrument so adopted shall record any changes made to either the investment policy or investment strategies.

The investment policy for the City of Deer Park was last reviewed and updated on September 15, 2020. The policy received re-certification from the Government Treasurer's Organization of Texas ("GTOT") in July 2019, and that certification was valid for two years to July 31, 2021. While the existing policy has been submitted for review and re-certification, it is still under review by the GTOT. The City does expect the policy to be certified for the next two year period (through 2023).

Several minor changes are being incorporated into the policy this year:

2-267 Scope – This section includes a reference to the City's annual report, the Comprehensive Annual Financial Report ("CAFR"). In an effort to be more thoughtful, responsible, and inclusive, the Government Finance Officers Association (GFOA) has asked that all industry affiliates stop using the acronym most often associated with the Comprehensive Annual Financial Report – CAFR – because the pronunciation of that acronym mimics a derogatory term used in other parts of the world. To comply, and per the auditors, the City will now be using the term Annual Comprehensive Financial Report ("ACFR") to reference the City's annual report. This revision is now included in the Investment Policy.

2-273 Authorized Investments – Additional clarification has been added to item (a) to reference letters of credit. It now reads: "(a) Obligations, including letters of credit, of the United States or its agencies and instrumentalities, including the Federal Home Loan Banks.

2-273 Authorized Investments – The reference to the FDIC has been revised in item (c) to include "Federal Deposit Insurance Corporation" in front of the acronym. This had been defined later in the policy but should be defined as part of this first reference.

2-280 Qualified Financial Institutions and Broker/Dealers – The reference to one of the regulatory organizations cited in this section, the Texas Department of Securities, has been updated to the Texas State Securities Board.

2-284 Collateral – The reference to the Federal Deposit Insurance Corporation (“FDIC”) has been revised to simply refer to the acronym since the term has now been defined in Section 2-273 as noted above.

These changes were discussed with the City's Finance Committee at a meeting on September 21, 2021. At that meeting, the Committee also reviewed and discussed the list of authorized broker/dealers and did not make any changes to the current list:

Duncan-Williams, Inc.

FHN Financial

Hilltop Securities

Multi-Bank Securities, Inc.

Wells Fargo Securities, LLC

CITY OF DEER PARK
CHANGES INCLUDED IN THE FISCAL YEAR 2021-2022 FINAL BUDGET
REVENUE

Fund 010 – General Fund

Additional \$927,216 resulting from an increase of \$180,290 due to the new commercial waste collection agreement with Waste Management, the addition of \$923,235 for FEMA reimbursements related to COVID-19 and Winter Storm Uri shifted from FY20-21 as the funds have not yet been received, offset by a decrease of \$176,309 in prior year revenue needed to fund the net changes in the General Fund budget.

Fund 084 – Golf Course Lease Fund

Moved \$27,200 of the transfer from the General Fund resulting from an increase in the Golf Course Lease Fund expenditures for the repair of the bulkheads, which will not be completed until FY 2021-2022.

Fund 090 – Capital Improvements Fund

Reduction of \$3,866,636 resulting from a decrease of \$2,971,271 in intergovernmental revenue resulting from changes in the Interlocal Agreement with HCFCD for drainage projects as the HCFCD will now “take the lead” on the College Park drainage project and the City will pay the County for its share of the project (vs. the original agreement whereby the County would reimburse the City for the County’s share of the project). The City will “take the lead” on the Deer Park Gardens (Phase I) project and the County will reimburse the City for the County’s share of the cost of construction only. The net changes in the Capital Improvements Fund budget also resulted in a decrease of \$895,365 in prior year revenue.

Fund 091 – Capital Equipment Replacement Fund

Additional \$30,400 in prior year revenue needed to fund the net changes in the Capital Equipment Replacement Fund budget.

Fund 200 – Debt Service Fund

Additional \$871,117 in prior year revenue needed to fund the net changes in the Debt Service Fund budget.

Fund 400 – Water & Sewer Fund

Moved \$75,000 from the current budget representing the FEMA reimbursement related to Winter Storm Uri, which has not yet been received.

CITY OF DEER PARK
CHANGES INCLUDED IN THE FISCAL YEAR 2021-2022 FINAL BUDGET
EXPENDITURES

Fund 010 – General Fund

Additional \$3,660 for increase in car allowance and including the related benefits. (City Manager)

Additional \$26,807 for the anticipated increase in credit card processing fees. (General Government)

Additional \$1,100 for increase in car allowance and including the related benefits. (Human Resources)

Additional \$75,000 for the adjusted pay scale to help with retention and recruitment (Police Department)

Additional \$1,500 for increase in car allowance and including the related benefits. (Planning & Dev.)

Moved \$70,830 from the current budget year for work on the Transfer Station, which will not be completed until FY 2021-2022. (Sanitation)

Additional \$229,410 for commercial garbage collection due to the new agreement with Waste Management. (Sanitation)

Moved \$150,000 from the current budget year for lane striping, which will not be completed until FY 2021-2022. (Streets)

Additional \$50,000 for needed repairs to the Library restrooms. (Library)

Increase of \$27,200 in the transfer to the Golf Course Lease Fund to cover the repair of the bulkheads, which will not be completed until FY 2021-2022. (General Government)

Fund 084 – Golf Course Lease Fund

Moved \$27,200 from the current budget year for the repair of the bulkheads, which will not be completed until FY 2021-2022. (Golf Course)

Fund 090 – Capital Improvements Fund

Moved \$50,000 from the current budget year to hurricane proof the windows at City facilities, which will not be completed until FY 2021-2022. (General Government)

Moved \$36,900 from the current budget year for the 200kwh generator at the Transfer Station, which will not be completed until FY 2021-2022. (Sanitation)

Additional \$42,000 for an increase in grant administrative costs related to the Bayou Bend Regional Stormwater Detention project, which is a Hurricane CDBG-Disaster Recovery project. (Planning & Dev.)

CITY OF DEER PARK
CHANGES INCLUDED IN THE FISCAL YEAR 2021-2022 FINAL BUDGET
EXPENDITURES

Fund 090 – Capital Improvements Fund (cont'd)

Reduction of \$3,995,536 resulting from changes in the Interlocal Agreement with HCFCF for drainage projects as the HCFCF will now “take the lead” on the College Park drainage project and the City will pay the County for its share of the project (vs. the original agreement whereby the County would reimburse the City for the County’s share of the project). The City will “take the lead” on the Deer Park Gardens (Phase I) project and the County will reimburse the City for the County’s share of the cost of construction only. (Planning & Dev.)

Fund 091 – Capital Equipment Replacement Fund

Moved \$30,400 from the current budget year (General Fund) for the purchase of a vehicle that will not arrive at the City until FY 2021-2022. (Senior Services)

Fund 105 – Grant Fund (Special Revenue)

Additional \$300,000 for estimated consulting fees related to an eligible infrastructure project authorized under the ARPA/CLFRF funding.

Fund 200 – Debt Service Fund

Additional \$871,117 estimated for debt service in FY 2021-2022.

Fund 400 – Water & Sewer Fund

Moved \$7,138 from the current budget year for the purchase of the lab refrigerator sampler, which will not be completed until FY 2021-2022. (Wastewater Treatment Plant)

Moved \$9,470 from the current budget year for the purchase of gate operators, which will not be completed until FY 2021-2022. (Wastewater Treatment Plant)

Moved \$41,364 from the current budget year for the purchase of the Emergency Response Plan, which will not be completed until FY 2021-2022. (Water Treatment Plant)

Moved \$17,640 from the current budget year for the engineering on the variable speed frequency drives, which will not be completed until FY 2021-2022. (Water Treatment Plant)

Moved \$19,449 from the current budget year for the installation of the variable speed frequency drives, which will not be completed until FY 2021-2022. (Water Treatment Plant)

Additional \$16,000 for the anticipated increase in credit card processing fees. (Central Collections)

Reduction of \$887,542 estimated for debt service in FY 2021-2022.



City of Deer Park Truth-in-Taxation

TAX YEAR 2021

(FISCAL YEAR 2021-2022)



What is Truth-In-Taxation?

- ▶ A Guide for Setting Tax Rates
 - ▶ Texas Constitution & Property Tax Code
 - ▶ Requires compliance with certain steps in adopting the tax rate
- ▶ Two-fold Purpose
 - ▶ Make taxpayers aware of tax rate proposals
 - ▶ Allow taxpayers, in certain cases, to limit a tax increase

Truth-In-Taxation Overview

- ▶ Calculate two rates after receiving certified appraisal roll
 - ▶ No-New-Revenue Tax Rate
 - ▶ Voter-Approval Tax Rate
- ▶ Publish these rates
- ▶ Conduct a public hearing, if applicable
- ▶ Adopt the tax rate

Tax Rate Calculations

- ▶ No-New-Revenue Tax Rate
 - ▶ Calculated rate that would provide about the same amount of tax revenue as the year before based on properties taxed in both years
 - ▶ \$0.680159 per \$100 valuation
- ▶ Voter-Approval Tax Rate
 - ▶ Calculated rate that would provide about the same amount of tax revenue spent the previous year for maintenance and operations, plus a 3.5% increase allowable by law, plus debt service requirements
 - ▶ \$0.720314 per \$100 valuation

Proposed Tax Rate Components

- ▶ M&O Tax Rate – Maintenance and Operations
 - ▶ \$0.559216 per \$100 valuation
- ▶ I&S Tax Rate – Interest and Sinking Fund (i.e., Debt Service)
 - ▶ \$0.160784 per \$100 valuation
- ▶ Total Proposed Tax Rate
 - ▶ \$0.720000 per \$100 valuation
- ▶ The proposed \$0.720000 tax rate is unchanged from the current rate

Tax Rate Apportionment *5-Year History and FY2021-2022 Proposed*

<u>Fiscal Year</u>	<u>Tax Year</u>	<u>M&O Rate</u>	<u>I&S Rate</u>	<u>Total Tax Rate</u>
2017	2016	\$ 0.519943	\$ 0.200057	\$ 0.720000
2018	2017	\$ 0.533514	\$ 0.186486	\$ 0.720000
2019	2018	\$ 0.549389	\$ 0.170611	\$ 0.720000
2020	2019	\$ 0.561659	\$ 0.158341	\$ 0.720000
2021	2020	\$ 0.568794	\$ 0.151206	\$ 0.720000
2022	2021	\$ 0.559216	\$ 0.160784	\$ 0.720000 *

* Proposed as part of the Fiscal Year 2021-2022 Budget

Texas Property Tax Code

Steps Required for Adoption of a Tax Rate

- ▶ A taxing unit may not impose property taxes in any year until the governing body has adopted a tax rate for that year, and the annual tax rate must be set by ordinance, resolution, or order...
- ▶ The vote setting a tax rate that exceeds the no-new-revenue tax rate must be a record vote, and at least 60 percent of the members of the governing body must vote in favor of the ordinance...
- ▶ The motion to adopt an ordinance, resolution, or order setting a tax rate that exceeds the no-new-revenue tax rate must be made in the following form: "I move that the property tax rate be increased by the adoption of a tax rate of (specify tax rate), which is effectively a (insert percentage by which the proposed tax rate exceeds the no-new-revenue tax rate) percent increase in the tax rate."

Texas Property Tax Code

Steps Required for Adoption of a Tax Rate

- ▶ On August 17, 2021, City Council voted to adopt a tax rate in excess of the no-new-revenue tax rate
 - ▶ No-New-Revenue Tax Rate = \$0.680159 per \$100 valuation
 - ▶ Proposed Tax Rate = \$0.720000 per \$100 valuation
 - ▶ The proposed \$0.720000 tax rate is unchanged from the current tax rate
- ▶ A public hearing is scheduled for September 21, 2021 at 7:30 PM in the Council Chambers
- ▶ Following the public hearing, City Council will vote to adopt a tax rate during the regular meeting

Texas Property Tax Code

Language Required in the Ordinance Setting the Tax Rate

- ▶ "THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE."
 - ▶ No-New-Revenue M&O Tax Rate = \$0.540609 per \$100 valuation
 - ▶ Proposed M&O Tax Rate = \$0.559216 per \$100 valuation
 - ▶ The difference between the no-new-revenue M&O tax rate and the proposed M&O tax rate is 3.44%
- ▶ "THE TAX RATE WILL EFFECTIVELY BE RAISED BY 3.44 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-9.57."

Texas Property Tax Code

Language Required in the Ordinance Setting the Tax Rate

- ▶ "The tax rate will effectively be raised by 3.44 percent and will raise taxes for maintenance and operations on a \$100,000 home by approximately \$-9.57."
 - ▶ How can a tax rate be "raised" but the impact be a negative result?
 - ▶ This required language is explaining two different comparisons
- ▶ "The tax rate will effectively be raised by 3.44 percent..." compares the no-new-revenue M&O tax rate and the proposed M&O tax rate
- ▶ "...will raise taxes...by approximately \$-9.57" compares the current year's M&O tax rate and the proposed M&O tax rate

Texas Property Tax Code

Language Required in the Ordinance Setting the Tax Rate

- ▶ "The tax rate will effectively be raised by 3.44 percent...."
 - ▶ No-New-Revenue M&O Tax Rate = \$0.540609 per \$100 valuation
 - ▶ Proposed M&O Tax Rate = \$0.559216 per \$100 valuation
 - ▶ The difference between the no-new-revenue M&O tax rate and the proposed M&O tax rate is 3.44%
- ▶ "The tax rate...will raise taxes for maintenance and operations on a \$100,000 home by approximately \$-9.57."
 - ▶ Current M&O Tax Rate = \$0.568794 per \$100 valuation
 - ▶ Proposed M&O Tax Rate = \$0.559216 per \$100 valuation
 - ▶ The difference between the current M&O tax rate and the proposed M&O tax rate is -1.68%
 - ▶ Note: the \$100,000 valuation is set by the Tax Code and is not representative of the average valuation in the City of Deer Park

Texas Property Tax Code

Language Required for Setting the Tax Rate

- ▶ "I move that the property tax rate be increased by the adoption of a tax rate of \$0.720000, which is effectively a 5.86 percent increase in the tax rate."
 - ▶ No-New-Revenue Total Tax Rate = \$0.680159 per \$100 valuation
 - ▶ Proposed Total Tax Rate = \$0.720000 per \$100 valuation
 - ▶ The difference between the total no-new-revenue tax rate and the total proposed tax rate is 5.86%
 - ▶ The proposed \$0.720000 tax rate is unchanged from the current tax rate
- ▶ The vote setting a tax rate that exceeds the no-new-revenue tax rate must be a record vote, and at least 60 percent of the members of the governing body must vote in favor of the ordinance...

Impact on Property Tax Revenue

Over-65 Exemption

- ▶ Section 11.13 of the Texas Property Tax Code contains provisions for residential homestead exemptions, including disabled and over-65
 - ▶ City Council enacted these exemptions starting with Tax Year 2005
 - ▶ The tax amount cannot increase over the amount imposed in the first year of the exemption (tax ceiling) unless there is an improvement
- ▶ Currently, about 25% of the residences in Deer Park are over-65

<u>Tax Year</u>	<u>Over-65 Homes</u>	<u>Revenue Impact</u> <i>(both exemptions)</i>
2016	2,137	-\$374,588
2017	2,182	-\$505,288
2018	2,253	-\$556,761
2019	2,352	-\$704,501
2020	2,460	-\$850,960