

CITY OF DEER PARK
FIRE CONTROL, PREVENTION, AND EMERGENCY MEDICAL SERVICES DISTRICT (FCPEMSD)
FISCAL YEAR 2026

June 30, 2026

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. In May 2025, the voters authorized another continuation of the District for an additional period of 20 years, expiring in 2046.

BALANCE SHEET (UNAUDITED)

<u>Assets</u>	
Cash	\$ 1,818,819.30
Accounts Receivable	21.84
Due To/Due From	-
Capital Assets	3,628,005.03
Depreciation	(2,424,035.95)
Deferred Outflows (Pension - GASB 68)	283,894.00
Total Assets	<u>\$ 3,306,704.22</u>
<u>Liabilities & Equity</u>	
Payables	\$ 17,771.58
Capital Leases Payable	26,190.23
Net Pension Obligation (GASB 68)	313,146.00
Total OPEB Liability	339,307.00
Sales Tax Liability	294,049.26
Compensated Absences	142,883.87
Due To/Due From	-
Total Liabilities	<u>1,133,347.94</u>
<u>Fund Equity</u>	
Fund Balance	1,617,970.46
Deferred Inflows (Pension - GASB 68)	376,250.00
Revenues Over/(Under) Expenditures	179,135.82
Total Fund Equity	<u>2,173,356.28</u>
Total Liabilities & Equity	<u>\$ 3,306,704.22</u>

STATEMENT OF REVENUES AND EXPENDITURES (UNAUDITED)

	Q1 <u>12/31/25</u>	Q2 <u>03/31/26</u>	Q3 <u>06/30/26</u>	Q4 <u>09/30/26</u>	YTD <u>Total</u>	Adopted <u>Budget</u>	Remaining <u>Budget</u>
<u>Revenues</u>							
Sales Tax Revenue	\$ 225,237.25	\$ 598,500.86	\$ 641,745.18	\$ -	\$ 1,465,483.29	\$ 2,000,000.00	\$ 534,516.71
Investment Revenue	2,148.71	2,190.52	1,631.74	-	5,970.97	10,000.00	4,029.03
Sale of Surplus Material	-	-	47,500.00	-	47,500.00	-	-
Prior Year Revenue (Reserves)	-	-	-	-	-	203,702.00	203,702.00
Total Revenue	<u>227,385.96</u>	<u>600,691.38</u>	<u>690,876.92</u>	<u>-</u>	<u>1,518,954.26</u>	<u>2,213,702.00</u>	<u>742,247.74</u>
<u>Expenditures</u>							
Salaries & Benefits	\$ 302,712.41	\$ 302,442.75	\$ 332,324.57	\$ -	\$ 937,479.73	\$ 1,320,072.00	\$ 382,592.27
Services	31,228.72	34,582.22	31,453.94	-	97,264.88	273,530.00	176,265.12
Supplies	-	14,424.07	16,818.45	-	31,242.52	197,100.00	165,857.48
Maintenance	3,706.26	4,235.13	19,528.16	-	27,469.55	132,500.00	105,030.45
Sub-total Operating Expenditures	\$ 337,647.39	\$ 355,684.17	400,125.12	-	1,093,456.68	1,923,202.00	829,745.32
Capital Expenditures	26,256.08	-	220,105.68	-	246,361.76	290,500.00	44,138.24
Operating Transfers	-	-	-	-	-	-	-
Total Expenditures	<u>363,903.47</u>	<u>355,684.17</u>	<u>620,230.80</u>	<u>-</u>	<u>1,339,818.44</u>	<u>2,213,702.00</u>	<u>873,883.56</u>
Revenue Over/(Under) Expenditures	<u>\$ (136,517.51)</u>	<u>\$ 245,007.21</u>	<u>\$ 70,646.12</u>	<u>\$ -</u>	<u>\$ 179,135.82</u>	<u>\$ -</u>	<u>\$ (179,135.82)</u>

	<u>Fire Dept</u>	<u>EMS</u>	<u>Fire Marshal</u>	<u>Non-Departmental</u>	<u>Q3 Total</u>	<u>YTD Total</u>
<u>Expenditures by Department:</u>						
Salaries & Benefits	\$ -	\$ 302,785.95	\$ 29,538.62	\$ -	\$ 332,324.57	\$ 937,479.73
Services	13,369.01	12,262.01	5,468.46	354.46	31,453.94	97,264.88
Supplies	14,071.03	2,015.00	732.42	-	16,818.45	31,242.52
Maintenance	11,001.23	8,526.93	-	-	19,528.16	27,469.55
Operating Expenditures	38,441.27	325,589.89	35,739.50	354.46	400,125.12	1,093,456.68
Capital Expenditures	46,361.22	173,744.46	-	-	220,105.68	246,361.76
Total Expenditures	<u>\$ 84,802.49</u>	<u>\$ 499,334.35</u>	<u>\$ 35,739.50</u>	<u>\$ 354.46</u>	<u>\$ 620,230.80</u>	<u>\$ 1,339,818.44</u>



FCPEMSD FY 2025-2026 Sales Tax Revenue Comparison

<u>G/L</u>	<u>Actual</u>		
Oct 2025	\$ -		
Nov 2025	-		
Dec 2025	225,237.25		
Jan 2026	162,981.87		
Feb 2026	239,020.77		
Mar 2026	196,498.22		
Apr 2026	189,770.56		
May 2026	214,571.83		
Jun 2026	237,402.79		
Jul 2026	-		
Aug 2026	-		
Sep 2026	-		
YTD Total	<u>\$ 1,465,483.29</u>	<u>Budget</u>	<u>% of Budget</u>
Annual	<u>\$ 1,465,483.29</u>	<u>\$ 2,000,000.00</u>	73.27%

FCPEMSD Sales Tax Revenue History

<u>Month</u>	<u>FY 2026</u>	<u>FY 2025</u>	<u>FY 2024</u>	<u>FY 2023</u>
Oct	\$ -	\$ -	\$ -	\$ -
Nov	-	-	-	-
Dec	225,237.25	205,930.91	184,950.43	183,406.79
Jan	162,981.87	202,311.07	188,173.99	176,072.23
Feb	239,020.77	230,929.17	198,251.36	234,077.14
Mar	196,498.22	186,883.32	159,522.04	141,705.11
Apr	189,770.56	196,119.43	181,560.79	212,668.12
May	214,571.83	236,435.13	194,225.96	199,398.74
Jun	237,402.79	223,881.99	199,053.48	231,711.55
Jul	-	196,345.33	177,939.81	209,946.18
Aug	-	216,943.33	187,644.84	193,929.59
Sep *	-	684,549.90	591,564.59	569,507.38
Annual	<u>\$ 1,465,483.29</u>	<u>\$ 2,580,329.58</u>	<u>\$ 2,262,887.29</u>	<u>\$ 2,352,422.83</u>
YTD Total	\$ 1,465,483.29	\$ 2,580,329.58	\$ 2,262,887.29	\$ 2,352,422.83

