

COMAL COUNTY EMERGENCY SERVICES DISTRICT NO. 4

Minutes for May 17, 2021 Meeting

The commissioners of Comal County Emergency Services District No. 4 on Monday, **May 17, 2021, at 3:30 PM. This meeting was be conducted as a combination of in person and remote access in order to allow compliance with appropriate social distancing and mass gathering precautions for the purposes listed below.**

Due to the state of emergency and/or local disaster caused by the COVID-19 pandemic, the Board of Commissioners of Comal County Emergency Services District No. 4 will hold this meeting as a combination in person and remote access meeting. Some of the District Commissioners members and the public were present at 215 Rebecca Creek Rd., Canyon Lake, Texas 78133. District Commissioners were also able to attend via telephone conference call or other remote method because of the difficulty and risks of convening in large groups. The public and remote District Commissioners participated in the meeting via the internet (toll-free) at <https://zoom.us/j/2715091184> or by telephone at 346-248-7799 (toll charges may apply) and entering meeting: 271 509 1184, or by one tap mobile +13462487799,,2715091184# US (Houston).

Call meeting to order;

Meeting called to order at 3:31PM by President Clausen. Commissioners present included President Clausen, Treasurer Graf, and Secretary VanAusdall. Fire Chief Southwell, Kay Derrich, and Chief Torres of BSBES in attendance. Attorney John Peeler present. Shawn Wherry of Siddons Martin Apparatus in attendance.

1. Public Comment: Individual members of the public may address the Board for a maximum of three minutes on items either on or not on the current agenda, but collectively no more than thirty minutes per item. In accordance with the Texas Attorney General's opinion, any public comment that is made on an item that is not on the published final agenda will only be heard by the Board of Commissioners. No formal action, discussion, deliberation, nor comment will be made by the Board of Commissioners.

No Public comment.

2. Review and consider approval of recent meeting minutes.

Meeting minutes from previous ESD 4 meeting held on April 22, 2021 reviewed. President Clausen made motion seconded by Treasurer Graf to approve April 22, 2021 minutes. Motion passed.

3. Receive monthly report from the Treasurer and consider:

- a. approval of payment of monthly bills and invoices

Three bills/invoices presented for approval:

- Coveler and Peeler \$1,540.00
- CNA Surety \$500.00
- Safe-D \$1,100.00

Motion made by Treasurer Graf and seconded by Secretary VanAusdall to approve and authorize payment of above referenced bills/invoices. Motion passed.

b. acceptance of monthly financial report.

The April 2021 monthly financial report presented by President Clausen and Treasurer Graf. Motion made by President Clausen and seconded by Secretary VanAusdall to approve monthly financial report. Motion passed.

4. Receive monthly report from BSBES Chief regarding emergency operations, response times, call volume, training, management activities and personnel.

Chief Southwell presented April 2021 monthly call statistics for BSBES. No action taken.

5. Update, discuss and consider BSBES activities, financials, and other related items.

President Clausen advised commissioners that BSBES anticipates to approve compensation increases at board meeting to be held on May 17, 2021 at 5:30 pm. No action taken.

6. Discuss and consider the District's audited 2020 financial statements including report from independent auditors.

President advised that ESD4 received the District's audited 2020 financial statements from Rick C. Reed & Company, PLLC on May 7, 2021. President Clausen briefed the commissioners on the 2020 audited financial statements and reported that they included an unqualified opinion. Motion made by Treasurer Graf and seconded by President Clausen to approve 2020 audit report. Motion passed.

7. Update on ESCI efforts to date for the review of BSBES operational expenses.

Item tabled. No action taken.

8. Discuss and consider any items related to Stations 1, 4 and 6.

Chief Southwell spoke about bay heater needs at Station 1 similar to Station 6. He reported that the planning process for replacement has commenced. No action taken.

9. Discuss and consider items related to the budget, bank accounts and TexPool accounts.

No items to discuss, no action taken.

10. Discuss and consider items related to the Capital Acquisition Committee Report including the purchase or repair of apparatus and proposed capital items.

- a. Discuss and consider purchase order to acquire one Pierce Velocity Pumper and one Pierce International Dry Side Tanker for delivery in 2022, per the current Capital Acquisition Plan.

Motion made by Treasurer Graf and seconded by President Clausen to approve purchase of two apparatus as described in agenda item 10a at a price not to exceed \$1,182,793.00. If approved, purchase would be made through a cooperative buying agency such as HGAC. Motion passed.

11. Discuss and consider budget amendments for the District's 2021 budget.

Motion made by President Clausen and seconded by Secretary VanAusdall to increase capital expenditures in the 2021 budget by \$1,200,000.00 to compensate for item 10a. Motion passed.

12. Discuss and consider the District's financial forecast.

No action taken.

13. To meet in Closed Session to discuss legal matters and real estate matters.

Closed session began at 4:15PM and ended at 4:26PM.

14. Action items from Closed Session, including action on legal and real estate matters.

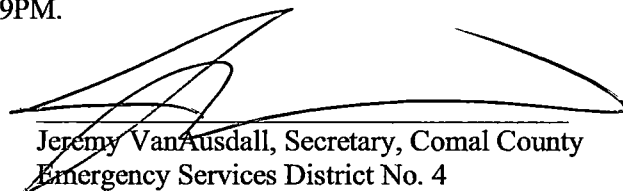
There were no action items from the closed session.

15. Discuss agenda, time and date for next meeting.

Next meeting scheduled for June 22, 2021 at 5:30PM.

16. Adjournment.

Motion made by Secretary VanAusdall and seconded by Treasurer Graf to adjourn meeting. Motion passed. Meeting adjourned at 4:29PM.



Jeremy VanAusdall, Secretary, Comal County
Emergency Services District No. 4

Comal County Emergency Service District 4

Balance Sheet
As of April 30, 2021

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
Frost Bank	860,512
Petty Cash	137
Texas Regional Bank	33,915
TexPool	2,258,473
Total Bank Accounts	\$3,153,037
Accounts Receivable	
Due From County - Cash with Fiscal Agent	853,874
Property Tax Receivable, Current	835,572
Property Tax Receivable, Delinquent	22,021
Sales Tax Receivable	368,471
Total Accounts Receivable	\$2,079,938
Total Current Assets	\$5,232,975
Fixed Assets	
Buildings & improvements	4,982,729
Equipment, Other (\$5,000+)	283,221
Land Asset	766,650
Rolling Apparatus	2,667,009
Total Fixed Assets	\$8,699,609
TOTAL ASSETS	\$13,932,584
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	1,600
Total Accounts Payable	\$1,600
Other Current Liabilities	
Deferred Inflows - Property Taxes	1,883,090
Total Other Current Liabilities	\$1,883,090
Total Current Liabilities	\$1,884,690
Long-Term Liabilities	\$1,738,774
Total Liabilities	\$3,623,464
Equity	\$10,309,120
TOTAL LIABILITIES AND EQUITY	\$13,932,584

Comal County Emergency Service District 4

Budget vs. Actuals: YTD Actuals to Total Annual Budget- FY21 P&L

January - April, 2021

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
1000 Property Tax, Comal County Tax Assessor	1,606,645	1,800,000	(193,355)	89.00 %
1100 Sales Tax, Comptroller	655,458	2,066,000	(1,410,542)	32.00 %
1200 Interest Income	369	5,000	(4,631)	7.00 %
1500 Lease income	17,012	68,000	(50,988)	25.00 %
Total Income	\$2,279,485	\$3,939,000	\$-(1,659,515)	-58.00%
GROSS PROFIT	\$2,279,485	\$3,939,000	\$-(1,659,515)	-58.00%
Expenses				
100 BSBES CONTRACT EXPENSES	722,785	2,226,250	(1,503,465)	32.00 %
200 OPERATIONS	44,304	118,000	(73,696)	38.00 %
300 Administrative & General	33,299	74,000	(40,701)	45.00 %
Contingency / Uncategorized Expense		50,000	(50,000)	
Total Expenses	\$800,388	\$2,468,250	\$-(1,667,862)	32.00%
NET OPERATING INCOME	\$1,479,097	\$1,470,750	\$8,347	101.00%
Other Expenses				
Capital Equipment Purchased (>\$2,000)	10,602	50,000	(39,398)	21.00 %
Interest Expense	87,536	92,250	(4,714)	95.00 %
Station Expenditures	(421,600)	(421,500)	(100)	100.00 %
Total Other Expenses	\$-(323,462)	\$-(279,250)	\$-(44,212)	116.00%
NET OTHER INCOME	\$323,462	\$279,250	\$44,212	116.00%
NET INCOME	\$1,802,559	\$1,750,000	\$52,559	103.00%

April 2021 Operations Report

Initial call volume 312 up 21.88% over same month last year;

Up 37.88% YTD. Transport up 25.11%.

Department fractile not where we want it but better than as last few month.

For the second time this year we had to request mutual aid for an initial call response. Every resource was committed to a CFS.

Department was 88.09%; Fire apparatus response 84.52%; EMS responses 90.37%.

- 4 – In-district structure fires.
- 1 – Mutual aid structure fire
- 15 - Fire related Public service
- 18 - MIH contacts this month
- 2 - Standby events
- 4 - Ambulance activations; 0 - transport
- 1 – EMS mutual aid / 0 transports
- 0 – vehicle incidents
- 0 – Injury;

Comal County Emergency Services District No. 4
2021 Budget - As amended on May 17, 2021

	2019 Actual	2020 Actual	2021 Budget Amended
OPERATIONS			
<i>Operating Receipts (cash only)</i>			
Property Taxes	\$ 1,514,658	\$ 1,759,980	\$ 1,800,000
Sales Taxes	1,614,781	1,948,686	2,066,000 (a)
Lease income	-	-	68,000
Interest income	1,982	8,353	5,000
Total Receipts	3,131,421	3,717,019	3,939,000
<i>Operating Expenditures & Debt Service (cash only):</i>			
Service Provider	1,576,800	1,872,000	2,226,250 (c)
Administration/OH	82,174	153,080	120,000
Station repairs and maintenance	-	-	-
Equipment replacement	5,148	14,561	50,000 (d)
Debt service - Station 4	-	470,006	470,325
Contingency	-	-	50,000
Total operating expenses & debt service	1,664,122	2,509,647	2,916,575
Net income from operations	1,467,299	1,207,372	1,022,425
CAPITAL			
<i>Capital Receipts (cash only)</i>			
New debt proceeds	2,500,000	-	-
<i>Capital Expenditures (cash only)</i>			
Station construction	2,517,601	163,268	-
Vehicles/Rolling apparatus	2,243,861	402,218	1,200,000 (c)
Rodeo Drive purchase (credit from BSBES in 2021)	19,650	2,014,561	(421,500)
Contingency	-	-	50,000
Total capital expenditures (cash only)	4,781,112	2,580,047	828,500
Net capital expenditures	(2,281,112)	(2,580,047)	(828,500)
Total receipts less expenditures	\$ (813,813)	\$ (1,372,675)	\$ 193,925
CASH BALANCE PROJECTION			
Cash account balances beginning of year	\$ 3,917,536	\$ 3,103,723	\$ 1,731,048
Receipts less Expenditures	(813,813)	(1,372,675)	193,925
Actual/projected cash balances end of year	\$ 3,103,723	\$ 1,731,048	\$ 1,924,973
# of months of operating reserve	22	8	8
Property tax rate per \$100	\$ 0.06500	\$ 0.06498	\$ 0.06498

Assumptions:

- (a) FY21 sales tax revenue forecasted assuming a 6% growth rate over 2020 projected
- (b) Annual bunker gear replacement/replenishment \$50k
- (c) Pre-order new engine and tender