


PUBLIC HEARING AND SPECIAL MEETING MINUTES
COMAL COUNTY EMERGENCY SERVICES DISTRICT NO. 4

COMAL COUNTY EMERGENCY SERVICES DISTRICT NO. 4 held a public hearing and special meeting on **August 22, 2023**, at **10:00 a.m.**, at **Station 4, 215 Rebecca Creek Rd., Canyon Lake, Texas 78133**.

The District considered and acted upon the following matters:

1. Meeting was called to order at 10:04 a.m. with a quorum present. In attendance were Commissioners Boortz, Clausen, Duke and Kasbaum.
2. To receive public comment and conduct the public hearing/open forum to allow interested parties to address the Board of Commissioners and be heard regarding the proposed property tax rate setting.
 - Notice of the proposed ad valorem tax rate and public hearing was published in the Herald-Zietung on August 16, 2023, as well as on the District's website and locations.
 - No public attended the hearing.
3. The public hearing on tax increase was concluded at 10:06 a.m.
4. To approve the District FY 2024 Budget.
 - A discussion was held on the 2024 budget with total receipts of \$5,640,000, total operating expenses and debt service payment of \$4,582,785 and total capital expenditures of \$810,470. No action taken.
5. To adopt the District FY 2024 Budget.
 - Motion was made by Commissioner Duke, seconded by Commissioner Boortz to adopt the 2024 budget as discussed in item 4 above. Motion passed unanimously. Copy of the adopted 2024 budget is attached to these minutes.
6. To adopt the District 2023 ad valorem Tax Rate.
 - Commissioner Duke made the motion that the property tax rate be increased by the adoption of a tax rate of \$0.059007 per \$100, which is effectively an 8.4% increase in the tax rate. Commissioner Boortz seconded the motion. Roll call vote was taken, and motion was passed.
 - Roll call vote: Boortz – For, Clausen – For, Duke – For, Kasbaum – For, VanAusdall – absent.
7. Meeting was adjourned at 10:17 a.m.

COMAL COUNTY
EMERGENCY SERVICES DISTRICT NO. 4

By: 
Deena Clausen
President

Comal County Emergency Services District No. 4
2024 Budget - Adopted August 22, 2023

	2021 Actual	2022 Actual	2023 Actuals 6/30/2023	2023 Projected	2023 Budget Approved August 2023	2024 Budget
OPERATIONS						
<i>Operating Receipts (cash only)</i>						
Property Taxes	\$ 1,809,466	\$ 1,993,190	\$ 2,149,962	\$ 2,349,962	\$ 2,139,000	\$ 2,676,000
Sales Taxes	2,168,715	2,481,503	1,339,431	2,638,000	2,638,000	2,796,000 (a)
Lease income	68,050	69,473	35,525	68,052	68,000	68,000
Interest income	896	46,535	87,932	157,932	1,000	100,000
Total Receipts	4,047,128	4,590,702	3,612,850	5,213,946	4,846,000	5,640,000
<i>Operating Expenditures & Debt Service (cash only):</i>						
Service Provider	2,051,998	2,657,573	1,591,004	3,182,007	3,182,007	3,844,779
Adminstration/OH	70,524	19,304	21,373	68,000	83,000	75,000
Stations maintenance & repairs	-	-	-	43,000	28,000	47,000
Equipment expenditures	83,170	3,900	46,000	46,000	46,000	46,000 (c)
Debt service - Station 4	470,006	470,006	470,006	470,006	470,006	470,006
Cash/accrual basis adjustment	(14,018)	7,018	52,896	52,896	-	-
Contingency	-	-	-	50,000	50,000	100,000
Total operating expenses & debt service	2,661,681	3,157,801	2,181,279	3,911,909	3,859,013	4,582,785
Net income from operations	1,385,447	1,432,901	1,431,571	1,302,037	986,987	1,057,215
CAPITAL						
<i>Capital Receipts (cash only)</i>						
New debt proceeds	-	-	-	-	-	-
<i>Capital Expenditures (cash only)</i>						
Station construction/land purchase	-	-	-	-	-	500,000 (e)
Stations 1, 4 & 6 capital projects	7,810	79,308	-	-	-	54,970 (c)
Equipment purchases	20,772	23,501	230,205	298,875	298,875 (b)	155,500 (c)
Vehicles/Rolling apparatus	1,201,606 (d)	22,642	102,863	673,863	571,058 (c)	-
Rodeo Drive purchase (credit from BSBS in 2021)	(421,500)	-	-	-	-	-
Contingency	-	-	-	50,000	50,000	100,000
Total capital expenditures (cash only)	808,688	125,451	333,068	1,022,738	919,933	810,470
Net capital expenditures	(808,688)	(125,451)	(333,068)	(1,022,738)	(919,933)	(810,470)
<i>Total receipts less expenditures</i>	<u>\$ 576,759</u>	<u>\$ 1,307,450</u>	<u>\$ 1,098,503</u>	<u>\$ 279,299</u>	<u>\$ 67,054</u>	<u>\$ 246,745</u>
CASH BALANCE PROJECTION						
Cash account balances beginning of year	\$ 1,731,348	\$ 2,308,107	\$ 3,615,557	\$ 3,615,557	\$ 2,308,107	\$ 3,894,856
Receipts less Expenditures	576,759	1,307,450	1,098,503	279,299	67,054	246,745
Actual/projected cash balances end of year	<u>\$ 2,308,107</u>	<u>\$ 3,615,557</u>	<u>\$ 4,714,060</u>	<u>\$ 3,894,856</u>	<u>\$ 2,375,161</u>	<u>\$ 4,141,601</u>
 # of months of operating reserve	 10.4	 13.7		 11.9	 7.4	 10.8
JSPA cost sharing percentage	30.0%	29.0%			30.7%	32.1%
Property tax rate per \$100	\$ 0.06498	\$ 0.06000			\$ 0.059617	\$ 0.059007

Assumptions:

- (a) FY24 sales tax revenue forecasted assuming an annual 6% growth rate over 2023 projected sales tax revenue
(b) see attached lists of 2023 & 2024 budget capital equipment & rolling apparatus
(c) Two brush trucks ordered in 2022 plus accessories (\$297k + \$274k), delivery & payment in 2023
(d) Engine and tender ordered and prepaid in 2021 - engine received and placed in service in 2022, tender received in 2023
(e) For preconstruction costs for station off 306

Tax role year	2020	2021	2022	2023
Average homestead taxable value	\$ 336,557	\$ 357,916	\$ 406,682	\$ 451,183
Tax on average homestead	\$ 218.69	\$ 214.75	\$ 242.45	\$ 266.23
	2.4%	-1.8%	12.9%	9.8%