

COMAL COUNTY EMERGENCY SERVICES DISTRICT NO. 4
Minutes for Regular Meeting on Thursday, March 20, 2025

A meeting of the Board of Commissioners of Comal County Emergency Services District No. 4 was held on **Thursday, March 20, 2025, at 10:00 PM at Station 1, 353 Rodeo Dr, Spring Branch, TX 78070.**

Also in attendance: Chief Southwell, Chief Torres, David Powell, Kay Derrich, and Krystine Ramon

Meeting called to order at 10:04 AM.

In Attendance where Commissioners Clausen, Kasbaum, O'Connell, and Hackleman, there was a quorum.

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.
 - No Public Comments.
2. **Review and approve Minutes for the Regular Meeting for February 12, 2025, and Joint ESD Meeting for March 13, 2025.**
 - Commissioner O'Connell motioned to approve the minutes for the Regular Meeting for February 12, 2025, and the Joint Meeting for March 13, 2025, and seconded by Commissioner Kasbaum. Motion approved unanimously.
3. **Review and take action on the Monthly Financial reports as of February 28, 2025.**
 - Motion to accept Financials as attached for February 28th 2025 was made by Commissioner Kasbaum, seconded by Commissioner O'Connell. Motion approved unanimously.
4. **Review and approve payment of the following District's bills and invoices.**
 - Motion to not proceed with an optional additional annual principal payment to Capital One Public Funding on Station 4 loan (up to \$250,000) was made by Commissioner Kasbaum, seconded by Commissioner Hackleman. Approved unanimously.
 - Motion to approve the payment of the District's bills, as listed below, was made by Commissioner Hackleman, seconded by Commissioner O'Connell. Approved unanimously.

- Capital One Public Funding, annual note payment on Station 4 loan - \$220,006.07
 - AGCM, Inc. in the amount of \$5,237.00
 - Field Construction N/A
 - Bulverde Spring Branch EMS in the amount of \$188.00
 - Comal Appraisal District, 2nd quarter contribution in the amount of \$8,948.64
 - Comal County Tax Assessor in the amount of \$381.79
 - Coveler & Peeler, P.C., February invoice - \$1,988.71
 - Farr West Environmental Supply, Inc in the amount of \$9,124.24
 - John Kasbaum in the amount of \$38.05
 - VFIS – annual liability insurance coverage renewal - \$1,494.00
5. Review, consider, and take action on the items related to the 2024 and 2025 budget, bank accounts, and TexPool accounts.
 - No Action
 6. Receive and discuss the monthly report from the BSBES Chief regarding emergency operations, response times, call volume, training, management activities and personnel.
 - Received report, Discussion, No District Action
 7. Discuss and consider annual review of and resolution on the District's Investment Policy.
 - Motion to approve the resolution to officially adopt the continued use of the current Investment Policy and appoint Commissioner Clausen as the Investment Officer was made by Commissioner O'Connell, seconded by Commissioner Kasbaum. Motion approved unanimously.
 8. Review, discuss and take action to grant property tax exemptions for 2025.
 - Tabled until April's meeting
 9. Review, discuss and take action on engaging a consultant to validate ESD4 District boundaries and prepare digital records to update Comal County GIS data.
 - Discussed and No District action
 10. To review, discuss and take action on BSBES budget for operations and capital expenditures.
 - Discussed and No District action
 11. Review, consider, and take action on items related to the Capital Acquisition Committee including the purchase or repair or apparatus and proposed capital items.

- Motion to approve the Purchase of a Van to be a Quartermaster and Fleet vehicle for a logistic and support asset in the amount of \$70, was made by Commissioner Kasbaum, seconded by Commissioner O’Connell. Approved unanimously.
12. Review, considered, and take action on any items related to Stations 1, 4, and 6.
 - No District Action
 13. Review latest update on the status of the Trucking/Ambulance Parking Structure project at Station 4, and take action as needed.
 - Discussion and No District Action
 14. Review and discuss agenda, time, and date for next meeting.
 - March Regular Meeting will be April 14, 2025, 8:30AM Station 1.
 15. To Meet in Closed Session pursuant to Government Code §551.071 to consult with legal counsel.
 - Entered Executive session at 11:41 am and concluded Executive session at 12:48 pm.
 16. To Meet in Closed Session pursuant to Government Code §551.072 to deliberate regarding real estate matters.
 - Entered Executive session at 11:41am and concluded Executive session at 12:48 pm.
 17. To review and take action on items from Closed Session, including action on legal and real estate matters.
 - Motion to authorize an offer to purchase property on FM 306 owned by Lennar, was made by Commissioner Kasbaum, seconded by Commissioner O’Connell. Approved unanimously.
 18. Meeting adjourned at 12:49 PM.

Tom Hackleman
Secretary
Comal County Emergency Services District No. 4

Comal County Emergency Services District No. 4 is committed to compliance with the Americans with Disabilities Act. Reasonable modifications and equal access to communications will be provided upon request. Please call 830-228-4501 for assistance and information. Hearing

impaired or speech disabled persons equipped with telecommunication devices for the deaf may utilize the statewide Relay Texas Program by dialing 7-1-1 or 1-800-735-2988.

The Board may retire to Closed Session any time between the meeting's opening and adjournment for any purpose authorized by the Texas Open Meetings Act, including but not limited to consultation with legal counsel (Section 551.071 of the Texas Government Code); personnel matters (Section 551.074) and/or discussion of real estate acquisition (Section 551.072). Action, if any, will be taken in open session.

**Comal County Emergency Service District 4
Budget vs. Actuals: ESD4 5 Budget - FY25 P&L**

As of March 31, 2025

UNAUDITED

	Total
ASSETS	
Current Assets	
Bank Accounts	
Frost Bank	972,973
Petty Cash	
Texas Regional Bank	42,529
TexPool	7,123,508
Total Bank Accounts	\$ 8,139,010
Total Taxes Receivable	\$ 612,092
Total Other current assets	\$ -
Total Current Assets	\$ 8,751,103
Fixed Assets	
Buildings & improvements	
Total Buildings & improvements	\$ 4,717,965
Construction In Progress	0
Deposit on Apparatus	436,856
Total Equipment, Other (\$5,000+)	488,701
Land Asset	766,650
Rolling Apparatus	
Accumulated Depreciation - Rolling Apparatus	-2,417,932
Rolling Apparatus Accessories	468,783
Rolling apparatus vehicles	4,659,260
Total Rolling Apparatus	2,710,111
Total Fixed Assets	9,120,283
TOTAL ASSETS	17,871,386
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	33,720
Deferred Inflows - Property Taxes	192,158
Total Current Liabilities	225,877
Long-Term Liabilities	
Notes Payable - Station 4	765,906
Total Long-Term Liabilities	765,906
Total Liabilities	991,783
Equity	
Committed & Assigned Fund Totals	-600,000
Committed Fund, Building	300,000
Committed Fund, Equipment (new)	300,000
Net Position	12,749,994
Net Position, Opening balance	1,529,466
Net Income	2,600,163
Total Equity	16,879,623
TOTAL LIABILITIES AND EQUITY	17,871,406

Comal County Emergency Service District 4 Budget vs. Actuals: ESD4 5 Budget - FY25 P&L

YTD as of March 31, 2025

UNAUDITED

	Total			
	Actual	Budget	over Budget	% of Budget
Income				
1000 Property Tax, Comal County Tax Assessor	2,916,155	2,842,000	74,155	102.61%
1100 Sales Tax, Comptroller	929,781	720,000	209,781	129.14%
1200 Interest Income	69,333	25,000	44,333	277.33%
1500 Lease income	11,168		11,168	
Total Income	\$ 3,926,436	\$ 3,587,000	\$ 339,436	109.46%
Gross Profit	\$ 3,926,436	\$ 3,587,000	\$ 339,436	109.46%
Expenses				
100 BSBES CONTRACT EXPENSES	1,141,798	1,141,798	(0)	100.00%
200 OPERATIONS		27,000	(27,000)	0.00%
300 Administrative & General	27,428	20,137	7,290	136.20%
Contingency/Uncategorized Expense		50,000	(50,000)	0.00%
Debt service payments			0	
Total Expenses	\$ 1,169,225	\$ 1,238,935	\$ (69,710)	94.37%
Net Operating Income	\$ 2,757,211	\$ 2,348,065	\$ 409,146	117.42%
Other Expenses				
Capital Equipment Purchased (>\$2,000)	82,441	23,006	59,435	358.34%
Real estate purchased		187,500	(187,500)	0.00%
Station Expenditures	85,936	183,333	(97,397)	46.87%
Total Other Expenses	\$ 168,377	\$ 393,839	\$ (225,462)	42.75%
Net Other Income	\$ (168,377)	\$ (393,839)	\$ 225,462	42.75%
Net Income	\$ 2,588,833	\$ 1,954,225	\$ 634,608	132.47%

Comal County Emergency Service District 4 Budget vs. Actuals: ESD4 2025 Budget - FY25 P&L

As of March 31, 2025

UNAUDITED

	Total			
	Actual	Annual Budget	over Budget	% of Budget
Income				
1000 Property Tax, Comal County Tax Assessor	2,916,155	3,288,000	(371,845)	88.69%
1100 Sales Tax, Comptroller	929,781	2,880,000	(1,950,219)	32.28%
1200 Interest Income	69,333	100,000	(30,667)	69.33%
Uncategorized Income	11,168		11,168	
Total Income	\$ 3,926,436	\$ 6,268,000	\$ (2,341,564)	62.64%
Gross Profit	\$ 3,926,436	\$ 6,268,000	\$ (2,341,564)	62.64%
Expenses				
100 BSBES CONTRACT EXPENSES	1,141,798	4,567,192	(3,425,394)	25.00%
200 OPERATIONS		108,000	(108,000)	0.00%
300 Administrative & General	27,428	83,000	(55,572)	33.05%
Contingency/Uncategorized Expense		100,000	(100,000)	0.00%
Debt service payments		220,006	(220,006)	0.00%
Total Expenses	\$ 1,169,225	\$ 5,078,198	\$ (3,908,973)	23.02%
Net Operating Income	\$ 2,757,211	\$ 1,189,802	\$ 1,567,409	231.74%
Other Expenses				
Capital Equipment Purchased (>\$2,000)	65,875	192,026	(126,151)	34.31%
Real estate purchased		750,000	(750,000)	0.00%
Station Expenditures	91,173	1,100,000	(1,008,827)	8.29%
Total Other Expenses	\$ 157,048	\$ 2,042,026	\$ (1,884,978)	7.69%
Net Other Income	\$ (157,048)	\$ (2,042,026)	\$ 1,884,978	7.69%
Net Income	\$ 2,600,163	\$ (852,224)	\$ 3,452,387	-305.10%

**Comal County Emergency Service District 4
Budget vs. Actuals: ESD4 5 Budget - FY25 P&L**

As of March 31, 2025

UNAUDITED

	Total
OPERATING ACTIVITIES	
Net Income	2,588,833
Adjustments to reconcile Net Income to Net Cash provided by operations:	
Due From County - Cash with Fiscal Agent	
Property Tax Receivable, Current	
Sales Tax Receivable	
Prepaid Expense (Safe-D)	12,304
Accounts Payable	27,238
Deferred Inflows - Property Taxes	
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	\$ 39,543
Net cash provided by operating activities	\$ 2,628,376
Net cash increase for period	\$ 2,628,376
Cash at beginning of period	5,510,654
Cash at end of period	\$ 8,139,030