

**COMAL COUNTY EMERGENCY SERVICES DISTRICT NO. 4**  
**Minutes for Regular Meeting on Tuesday, July 29, 2025**

A meeting of the Board of Commissioners of Comal County Emergency Services District No. 4 was held on **Tuesday, July 29, 2025, at 10:00 AM at Station 1, 353 Rodeo Dr, Spring Branch, TX 78070.**

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

Also in attendance: Chief Southwell, Chief Torres, Div. Chief Morgan, Kay Derrich, Krystine Ramon, David Powell, and Derick with AGCM.

Meeting called to order at 10:04 PM.

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 June 17, 2025.**
  - **Commissioner Kasbaum motioned to approve the minutes for the June 17, 2025 Regular Meeting, and seconded by Commissioner O'Connell. Motion approved unanimously.**
3. **Review and take action on the Monthly ESD 4 Financial reports as of June 30, 2025.**
  - **Motion to accept Financials as attached for June 30<sup>th</sup> 2025 was made by Commissioner Kasbaum, seconded by Commissioner Robertson. Motion approved unanimously.**
4. **Review and approve payment of the following District's bills and invoices.**
  - **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.**
    - **5393 – Clayton Homes - \$35,000.00**
    - **5394 – Field Construction Inc. - \$159,555.69**
    - **5395 – AGCM, Inc - \$5,237.00**
    - **5396 – Arias and Associates - \$4,779.00**
    - **5397 – Coveler & Peeler - \$3,385.00**
    - **5392 – Smithson Valley Services - \$21,285.00**
    - Total of \$207,956.69**
5. **Review, consider, and take action on the items related to the 2025 budget, bank accounts, and TexPool accounts.**

- Motion, by Commissioner Kasbaum, to approve the transfer and authorizing payments for Station 4 and Station 60 budgeted expenses associated with their respective approved projects and seconded by Commissioner Robertson, motion was amended by Commissioner Kasbaum to authorize the transfer of \$160,000.00 from TexPool Account to the Texas Regional Account and seconded by Commissioner Robertson. Approved unanimously.
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. Review, consider, and take action on items related to the Capital Acquisition Committee including the purchase or repair of apparatus and proposed capital items.
    - Discussion and No District Action
  8. Review, considered, and take action on any items related to Stations 1, 4, and 6.
    - Motion to approve the purchase of an SCBA for Station 4 in an amount not to exceed \$48,000, was made by Commissioner Kasbaum, seconded by Commissioner O'Connell. Approved unanimously.
  9. Review, discuss and take action on BSBES budget for operations and capital expenditures.
    - Discussion and No District Action
  10. Review and discuss the dates and times of the meeting to propose the 2026 budget and tax rate, and the hearing to adopt the 2026 budget and 2026 tax rate.
    - Motion to approve the following dates and times to propose the 2026 budget and tax rate, and hearing to adopt the 2026 budget and 2026 tax rate was made by Commissioner Clausen, and seconded by Commissioner Robertson. Approved unanimously.  
3:00PM Monday August 11<sup>th</sup> 2025  
10:00AM Friday August 22<sup>nd</sup> 2025
  11. Review and discuss agenda, time, and date for next meeting.
    - August Regular Meeting will be 3:00PM Monday August 11<sup>th</sup> 2025 at Station 1.
  12. To Meet in Closed Session pursuant to Government Code §551.071 to consult with legal counsel.
    - Entered Executive session at 11:52 am and concluded Executive session at 12:75 pm.
  13. To Meet in Closed Session pursuant to Government Code §551.072 to deliberate regarding real estate matters.
    - Entered Executive session at 11:52 am and concluded Executive session at 12:17 pm

14. To review and take action on items from Closed Session, including action on legal and real estate matters.

- No Action

15. Meeting adjourned at 12:18 PM.

Tom Hackleman  
Secretary  
Comal County Emergency Services District No. 4

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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

## ESD4 Statement of Financial Position

As of July 31, 2025

UNAUDITED

		Total
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Bank Accounts</b>		
Frost Bank		663,854
Texas Regional Bank		60,267
TexPool		6,442,605
<b>Total Bank Accounts</b>	\$	7,166,727
<b>Total Taxes Receivable</b>	\$	3,313,716
<b>Total Other current assets</b>	\$	-
<b>Total Current Assets</b>	\$	10,480,443
<b>Fixed Assets</b>		
Buildings & improvements Net	\$	4,596,746
Construction In Progress		20,948
Equipment, Other (\$5,000+) Net		532,433
Land Asset		766,650
Rolling Apparatus Net		2,681,459
<b>Total Fixed Assets</b>		8,598,235
<b>TOTAL ASSETS</b>	\$	19,078,678
<b>LIABILITIES AND EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Accounts Payable		174,706
Deferred Inflows - Property Taxes		2,664,249
<b>Total Current Liabilities</b>		2,838,954
<b>Long-Term Liabilities</b>		
Notes Payable - Station 4		579,230
<b>Total Long-Term Liabilities</b>		579,230
<b>Total Liabilities</b>		3,418,184
<b>Equity</b>		
Committed & Assigned Fund Totals		-600,000
Committed Fund, Building		300,000
Committed Fund, Equipment (new)		300,000
<b>Net Position</b>		12,644,155
<b>Net Position, Opening balance</b>		1,529,466
<b>Net Income</b>		1,486,873
<b>Total Equity</b>		15,660,494
<b>TOTAL LIABILITIES AND EQUITY</b>		19,078,678

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

As of July 31, 2025

UNAUDITED

	Total			
	Actual	Budget	over Budget	% of Budget
<b>Income</b>				
1000 Property Tax, Comal County Tax Assessor	3,125,764	2,842,000	283,764	109.98%
1100 Sales Tax, Comptroller	1,933,302	1,680,000	253,302	115.08%
1200 Interest Income	168,581	58,333	110,248	289.00%
1500 Lease income	11,168		11,168	
<b>Total Income</b>	<b>\$ 5,238,815</b>	<b>\$ 4,580,333</b>	<b>\$ 658,482</b>	<b>114.38%</b>
<b>Gross Profit</b>	<b>\$ 5,238,815</b>	<b>\$ 4,580,333</b>	<b>\$ 658,482</b>	<b>114.38%</b>
<b>Expenses</b>				
100 BSBES CONTRACT EXPENSES	2,664,195	2,664,195	(0)	100.00%
200 OPERATIONS		63,000	(63,000)	0.00%
300 Administrative & General	45,843	46,571	(728)	98.44%
Contingency/Uncategorized Expense		116,667	(116,667)	0.00%
Debt service payments	220,006	220,006	0	100.00%
<b>Total Expenses</b>	<b>\$ 2,930,044</b>	<b>\$ 3,110,439</b>	<b>\$ (180,395)</b>	<b>94.20%</b>
<b>Net Operating Income</b>	<b>\$ 2,308,771</b>	<b>\$ 1,469,895</b>	<b>\$ 838,876</b>	<b>157.07%</b>
<b>Other Expenses</b>				
Capital Equipment Purchased (>\$2,000)	184,832	53,682	131,150	344.31%
Real estate purchased		437,500	(437,500)	0.00%
Station 1 Expenditures				
Station 4 Expenditures	637,066	641,667	(4,601)	99.28%
<b>Total Other Expenses</b>	<b>\$ 821,898</b>	<b>\$ 1,132,849</b>	<b>\$ (310,951)</b>	<b>72.55%</b>
<b>Net Other Income</b>	<b>\$ (821,898)</b>	<b>\$ (1,132,849)</b>	<b>\$ 310,951</b>	<b>72.55%</b>
<b>Net Income</b>	<b>\$ 1,486,873</b>	<b>\$ 337,046</b>	<b>\$ 1,149,827</b>	<b>441.15%</b>

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

As of July 31, 2025

UNAUDITED

	Total			
	Actual	Annual Budget	over Budget	% of Budget
<b>Income</b>				
1000 Property Tax, Comal County Tax Assessor	3,125,764	3,288,000	(162,236)	95.07%
1100 Sales Tax, Comptroller	1,933,302	2,880,000	(946,698)	67.13%
1200 Interest Income	168,581	100,000	68,581	168.58%
Uncategorized Income	11,168		11,168	
<b>Total Income</b>	<b>\$ 5,238,815</b>	<b>\$ 6,268,000</b>	<b>\$ (1,029,185)</b>	<b>83.58%</b>
<b>Gross Profit</b>	<b>\$ 5,238,815</b>	<b>\$ 6,268,000</b>	<b>\$ (1,029,185)</b>	<b>83.58%</b>
<b>Expenses</b>				
100 BSBES CONTRACT EXPENSES	2,664,195	4,567,192	(1,902,997)	58.33%
200 OPERATIONS		108,000	(108,000)	0.00%
300 Administrative & General	45,843	83,000	(37,157)	55.23%
Contingency/Uncategorized Expense		100,000	(100,000)	0.00%
Debt service payments	220,006	220,006	0	100.00%
<b>Total Expenses</b>	<b>\$ 2,930,044</b>	<b>\$ 5,078,198</b>	<b>\$ (2,148,154)</b>	<b>57.70%</b>
<b>Net Operating Income</b>	<b>\$ 2,308,771</b>	<b>\$ 1,189,802</b>	<b>\$ 1,118,969</b>	<b>194.05%</b>
<b>Other Expenses</b>				
Capital Equipment Purchased (>\$2,000)	184,832	192,026	(7,194)	96.25%
Real estate purchased		750,000	(750,000)	0.00%
Station Expenditures	637,066	1,100,000	(462,934)	57.92%
<b>Total Other Expenses</b>	<b>\$ 821,898</b>	<b>\$ 2,042,026</b>	<b>\$ (1,220,128)</b>	<b>40.25%</b>
<b>Net Other Income</b>	<b>\$ (821,898)</b>	<b>\$ (2,042,026)</b>	<b>\$ 1,220,128</b>	<b>40.25%</b>
<b>Net Income</b>	<b>\$ 1,486,873</b>	<b>\$ (852,224)</b>	<b>\$ 2,339,097</b>	<b>-174.47%</b>

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

As of July 31, 2025

UNAUDITED

		Total
<b>OPERATING ACTIVITIES</b>		
Net Income		1,486,873
Adjustments to reconcile Net Income to Net Cash provided by operations:		
Prepaid Expenses		975
Accounts Payable		168,224
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	\$	169,199
Net cash provided by operating activities	\$	1,656,072
<b>INVESTING ACTIVITIES</b>		
Buildings & improvements: Station 1		0
Net cash provided by investing activities	\$	0
<b>FINANCING ACTIVITIES</b>		
Notes Payable - Station 4		0
Net cash provided by financing activities	\$	0
Net cash increase for period	\$	1,656,072
Cash at beginning of period		5,510,654
Cash at end of period	\$	7,166,726