

COMAL COUNTY EMERGENCY SERVICES DISTRICT NO. 4

Minutes for Public Hearing On Tax Increase and Special Meeting on Friday, August 22, 2025

A meeting of the Board of Commissioners of Comal County Emergency Services District No. 4 was held on **Friday, August 22, 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, and Krystine Ramon.

1. Meeting called to order at 10:00 AM.
2. Public Hearing: 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.
 - Public Hearing was opened at 10:00 AM
 - No public attended the hearing.
3. Conclude Public Hearing: The public hearing on tax increase was concluded at 10:01 a.m.
4. To adopt the District FY 2026 Budget.
 - A discussion was held on the 2024 budget with total receipts of \$7,200,000, total operating expenses and debt service payment of \$5,565,000 and total capital expenditures of \$1,300,000.
 - Motion by Commissioner Hackleman to approve the FY 2026 Budget, as presented, and seconded by Commissioner Kasbaum. Approved unanimously.
5. To adopt the District 2025 Tax Rate for Maintenance and Operations.
 - I, Commissioner O'Connell, motion to consider, adopt, and set by resolution the 2025 ad valorem rate for maintenance and operation, \$0.074709/\$100. Seconded by Commissioner Robertson. Approved unanimously 5-0 by roll call vote.
6. To adopt the District 2025 Tax Rate for Debt Service.
 - I, Commissioner O'Connell, motion to consider, adopt, and set by resolution the 2025 ad valorem tax rate for debt service, \$0.00/\$100. Seconded by Commissioner Robertson. Approved unanimously 5-0 by roll call vote.

7. To adopt the District 2025 Total Tax Rate.
 - I, Commissioner O'Connell, move that the property tax rate be increased by the adoption of a tax rate of \$0.074709, which is effectively a 14.23% percent increase in the tax rate. Seconded by Commissioner Kasbaum. Approved unanimously 5-0 by roll call vote.
 - Being equal to \$7.87 per \$100,000 valuation.
8. Review and approve the minutes of prior meetings held July 29, 2025, and August 11, 2025.
 - Motion to approve the minutes for the July 29, 2025, and the August 11, 2025 Meetings. Was made by Commissioner Clausen. Seconded by Commissioner O'Connell. Motion approved unanimously.
9. To Meet in Closed Session pursuant to Government Code §551.071 to consult with legal counsel.
 - Entered Executive session at 10:10 am and concluded Executive session at 10:26 am.
10. To Meet in Closed Session pursuant to Government Code §551.072 to deliberate regarding real estate matters.
 - Entered Executive session at 10:10 am and concluded Executive session at 10:26 am.
11. To review and take action on items from Closed Session, including action on legal and real estate matters.
 - No Action.
12. Meeting adjourned at 10:27 AM.

COMAL COUNTY

EMERGENCY SERVICES DISTRICT NO. 4



Thomas Hackleman
Secretary

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 Services District No. 4
2026 Budget - Proposed August 11, 2025**

	2023 Actual	2024 Actual	2025 Actuals YTD 6/30/2025	2025 Projected	2025 Approved Budget	2026 Budget
OPERATIONS						
<i>Operating Receipts (cash only)</i>						
Property Taxes	\$ 2,362,686	\$ 2,856,176	\$ 3,093,708	\$ 3,375,764	\$ 3,288,000	\$ 3,700,000 (a)
Sales Taxes	2,701,234	2,861,450	1,675,484	3,237,500	2,880,000	3,400,000 (b)
Other Income	71,049	35,525	11,168	11,168	-	-
Interest Income	197,080	256,508	144,128	216,192	100,000	100,000
Total Receipts	5,332,049	6,009,659	4,924,488	6,840,624	6,268,000	7,200,000
<i>Operating Expenditures & Debt Service:</i>						
Service Provider	3,182,007	4,126,061	2,283,596	4,567,192	4,567,192	5,000,000
Administration/OH	62,373	80,607	42,458	83,000	83,000	85,000
Stations maintenance & repairs	-	4,865	-	52,000	52,000	50,000
Equipment expenditures	46,000	10,555	-	56,000	56,000 (c)	60,000 (c)
Debt service - Station 4	470,006	220,006	220,006	220,006	220,006	220,000
Cash/accrual basis adjustment (yearend)	32,887	26,989	(12,987)	-	-	-
Contingency	-	-	-	100,000	100,000	150,000
Total operating expenses & debt service	3,793,273	4,469,083	2,533,073	5,078,198	5,078,198	5,565,000
Net Income from operations	1,538,776	1,540,576	2,391,415	1,762,427	1,189,802	1,635,000
CAPITAL						
<i>Capital Receipts (cash only)</i>						
New debt proceeds	-	-	-	-	-	-
<i>Capital Expenditures</i>						
Station construction/land purchase						
Station 1 - Rodeo Drive	-	10,480	-	50,000	-	150,000 (d)
Station 4 - Rebecca Creek	-	20,948	316,069	1,100,000	1,100,000	-
Station 6 - Bremer Bldg	-	5,389	-	-	-	-
Station 60 - Mystic Shores	-	-	35,000	410,000	750,000 (e)	750,000 (e)
Equipment purchases	330,671	157,931	39,985	39,985	92,026	100,000 (d)
Vehicles/Rolling apparatus	578,688	80,146	70,061	70,061	-	100,000 (f)
Contingency	-	-	-	100,000	100,000	200,000
Total capital expenditures (cash only)	909,359	274,894	461,115	1,770,046	2,042,026	1,300,000
Net capital expenditures	(909,359)	(274,894)	(461,115)	(1,770,046)	(2,042,026)	(1,300,000)
Total receipts less expenditures	\$ 629,417	\$ 1,265,682	\$ 1,930,300	\$ (7,619)	\$ (852,224)	\$ 335,000
CASH BALANCE PROJECTION						
Cash account balances beginning of year	\$ 3,615,557	\$ 4,244,973	\$ 5,510,655	\$ 5,510,655	\$ 5,510,655	\$ 5,503,036
Receipts less Expenditures	629,417	1,265,682	1,930,300	(7,619)	(852,224)	335,000
Actual/projected cash balances end of year	\$ 4,244,973	\$ 5,510,655	\$ 7,440,955	\$ 5,503,036	\$ 4,658,431	\$ 5,838,036
# of months of operating reserve	13.4	14.8		13.0	8.7	12.6
JSPA cost sharing percentage	30.7%	30.7%			31.0%	28.1%
Property tax rate per \$100	\$ 0.059617	\$ 0.059007			\$ 0.066832	\$ 0.074709

Assumptions:

- (a) Property tax receipts projected at 97.25% of proposed tax levy
- (b) FY26 sales tax revenue forecasted assuming an annual 5% growth rate over 2025 projected sales tax revenue, based on last 12 months actual growth
- (c) annual bunker gear replacement program
- (d) see attached lists of 2026 budget capital equipment & rolling apparatus
- (e) For temporary facilities and preconstruction/construction costs for Station 60
- (f) Squad vehicle update or new training vehicle

Tax role year	2022	2023	2024	2025
Average homestead taxable value	\$ 406,682	\$ 447,635	\$ 484,817	\$ 516,236
Tax on average homestead	\$ 242.45	\$ 264.14	\$ 324.01	\$ 385.67
	12.9%	8.9%	33.6%	19.0%

Comal County Emergency Service District 4 ESD4 Statement of Financial Position

As of August 31, 2025

UNAUDITED

		Total
ASSETS		
Current Assets		
Bank Accounts		
Frost Bank		584,909
Texas Regional Bank		57,787
TexPool		6,266,240
Total Bank Accounts	\$	6,908,937
Total Taxes Receivable	\$	3,313,716
Total Other current assets	\$	-
Total Current Assets	\$	10,222,653
Fixed Assets		
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
Total Fixed Assets		8,598,235
TOTAL ASSETS	\$	18,820,888
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		212,304
Deferred Inflows - Property Taxes		2,664,249
Total Current Liabilities		2,876,553
Long-Term Liabilities		
Notes Payable - Station 4		579,230
Total Long-Term Liabilities		579,230
Total Liabilities		3,455,782
Equity		
Committed & Assigned Fund Totals		-600,000
Committed Fund, Building		300,000
Committed Fund, Equipment (new)		300,000
Net Position		12,644,155
Net Position, Opening balance		1,529,466
Net Income		1,191,484
Total Equity		15,365,106
TOTAL LIABILITIES AND EQUITY		18,820,888

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

As of August 31, 2025

UNAUDITED

	Total			
	Actual	Budget	over Budget	% of Budget
Income				
1000 Property Tax, Comal County Tax Assessor	3,153,833	2,842,000	311,833	110.97%
1100 Sales Tax, Comptroller	2,206,867	1,920,000	286,867	114.94%
1200 Interest Income	192,239	66,667	125,573	288.36%
1500 Lease income	11,168		11,168	
Total Income	\$ 5,564,107	\$ 4,828,667	\$ 735,441	115.23%
Gross Profit	\$ 5,564,107	\$ 4,828,667	\$ 735,441	115.23%
Expenses				
100 BSBES CONTRACT EXPENSES	3,044,794	3,044,795	(0)	100.00%
200 OPERATIONS		72,000	(72,000)	0.00%
300 Administrative & General	56,622	58,467	(1,845)	96.84%
Contingency/Uncategorized Expense		133,333	(133,333)	0.00%
Debt service payments	220,006	220,006	0	100.00%
Total Expenses	\$ 3,321,422	\$ 3,528,601	\$ (207,179)	94.13%
Net Operating Income	\$ 2,242,685	\$ 1,300,066	\$ 942,619	172.51%
Other Expenses				
Capital Equipment Purchased (>\$2,000)	159,914	61,351	98,563	260.66%
Real estate purchased		500,000	(500,000)	0.00%
Station 1 Capital	26,068			
Station 4 Capital	643,447			
Station 60 Capital	221,772	733,333	(511,561)	30.24%
Total Other Expenses	\$ 1,051,201	\$ 1,294,684	\$ (243,483)	81.19%
Net Other Income	\$ (1,051,201)	\$ (1,294,684)	\$ 243,483	81.19%
Net Income	\$ 1,191,484	\$ 5,382	\$ 1,186,102	22138.32%

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

As of August 31, 2025

UNAUDITED

	Total			
	Actual	Annual Budget	over Budget	% of Budget
Income				
1000 Property Tax, Comal County Tax Assessor	3,153,833	3,288,000	(134,167)	95.92%
1100 Sales Tax, Comptroller	2,206,867	2,880,000	(673,133)	76.63%
1200 Interest Income	192,239	100,000	92,239	192.24%
Uncategorized Income	11,168		11,168	
Total Income	\$ 5,564,107	\$ 6,268,000	\$ (703,893)	88.77%
Gross Profit	\$ 5,564,107	\$ 6,268,000	\$ (703,893)	88.77%
Expenses				
100 BSBES CONTRACT EXPENSES	3,044,794	4,567,192	(1,522,398)	66.67%
200 OPERATIONS		108,000	(108,000)	0.00%
300 Administrative & General	56,622	83,000	(26,378)	68.22%
Contingency/Uncategorized Expense		100,000	(100,000)	0.00%
Debt service payments	220,006	220,006	0	100.00%
Total Expenses	\$ 3,321,422	\$ 5,078,198	\$ (1,756,776)	65.41%
Net Operating Income	\$ 2,242,685	\$ 1,189,802	\$ 1,052,883	188.49%
Other Expenses				
Capital Equipment Purchased (>\$2,000)	159,914	192,026	(32,112)	83.28%
Real estate purchased		750,000	(750,000)	0.00%
Station 1 Expenditures	26,068		26,068	
Station 4 Expenditures	643,447		643,447	
Station 60 Expenditures	221,772	1,100,000	(878,228)	20.16%
Total Other Expenses	\$ 1,051,201	\$ 2,042,026	\$ (990,825)	51.48%
Net Other Income	\$ (1,051,201)	\$ (2,042,026)	\$ 990,825	51.48%
Net Income	\$ 1,191,484	\$ (852,224)	\$ 2,043,708	-139.81%

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

As of August 31, 2025

UNAUDITED

		Total
OPERATING ACTIVITIES		
Net Income		1,191,484
Adjustments to reconcile Net Income to Net Cash provided by operations:		
Prepaid Expenses		975
Accounts Payable		205,823
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	\$	206,798
Net cash provided by operating activities	\$	1,398,282
INVESTING ACTIVITIES		
Buildings & improvements: Station 1		0
Net cash provided by investing activities	\$	0
FINANCING ACTIVITIES		
Notes Payable - Station 4		0
Net cash provided by financing activities	\$	0
Net cash increase for period	\$	1,398,282
Cash at beginning of period		5,510,654
Cash at end of period	\$	6,908,937