

**COMAL COUNTY EMERGENCY SERVICES DISTRICT NO. 4**

**Minutes for Regular Meeting on Thursday, September 17, 2025**

A meeting of the Board of Commissioners of Comal County Emergency Services District No. 4 was held on **Monday, September 11, 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, Kay Derrich, Krystine Ramon, David Powell, and no guests.

Meeting called to order at 10:00 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 Special Meetings for July 29, 2025, August 11, 2025, and August 22, 2025.**
  - **Commissioner Kasbaum motioned to approve the minutes for the July 29, 2025, August 11, 2025, and August 22, 2025 Regular and Special Meetings, and seconded by Commissioner Hackleman. Motion approved unanimously.**
3. **Review and take action on the Monthly ESD 4 Financial reports as of August 31, 2025.**
  - **Motion to accept Financials as attached for August 31<sup>st</sup> 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 approve the payment of the District's bills, as listed below, was made by Commissioner Robertson, seconded by Commissioner Clausen. Approved unanimously.**
    - 5407 – Clayton Homes - \$137,452.00
    - 5408 – Y Ramos Construction - \$28,320.00
    - 5409 – Y Ramos Construction – \$21,000.00
    - 5410 – AGCM, Inc - \$5,237.00
    - 5411 – Arias and Associates - \$1,144.00
    - 5412 – Coveler & Peeler - \$4,091.63
    - 5413 – Field Construction Inc. - \$90,933.13
    - 5414 – Metro Fire - \$23,200.00
    - 5415 – Bulverde-Spring Branch EMS - \$187,000.00
    - 5416 – Cypress Cove Water Supply Corporation - \$6,600.00
    - 5417 – Louis Ruiz - \$2,200.00

Total of \$502,777.76

5. Review, consider, and take action on the items related to the 2025 budget, bank accounts, and TexPool accounts.
  - Motion to approve the transfer of \$300,000 from TexPool Account to the Texas Regional Bank Account and \$300,000 from TexPool Account to the Frost Bank Account was made by Commissioner Kasbaum, seconded by Commissioner O'Connell. 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.
  - Motion to approve an emergency expenditure of up to \$150,000 for engine repairs/service and a new transmission with Stewart and Stevensons Service in Houston was made by Commissioner Kasbaum, seconded by Commissioner O'Connell. Approved unanimously.
  - Motion to approve up to and not exceed \$100,000 to Paratech Inc for the special operations trailer and rescue equipment was made by Commissioner Kasbaum, seconded by Commissioner O'Connell. Approved unanimously.
8. Review, consider, and take action on any items related to startup of temporary station 60.
  - Discussion and No District Action
9. Review, considered, and take action on any items related to Stations 71, 74, and 76.
  - Discussion on A/C replacement for the Station 76, receipt of quotes is pending
  - Station 74 on budget and on schedule, final inspection 9-18
  - No Action
10. Review, discuss, and take action on BSBES budget for operations and capital expenditures.
  - Discussion and No District Action
11. Review and discuss agenda, time, and date for next meeting.
  - Regular Meeting will be October 9, 2025, 10:00am Station 1.
12. To Meet in Closed Session pursuant to Government Code §551.071 to consult with legal counsel.
  - Entered Executive session at 11:17 am and concluded Executive session at 11:41 am.

13. To Meet in Closed Session pursuant to Government Code §551.072 to deliberate regarding real estate matters.

- Entered Executive session at 11:17 am and concluded Executive session at 11:41 am.

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 11:45 AM.



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 September 30, 2025

UNAUDITED

		Total
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Bank Accounts</b>		
Frost Bank		774,329
Texas Regional Bank		35,340
TexPool		5,687,503
<b>Total Bank Accounts</b>	\$	6,497,173
<b>Total Taxes Receivable</b>	\$	3,313,716
<b>Total Other current assets</b>	\$	-
<b>Total Current Assets</b>	\$	9,810,889
<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>	\$	18,409,124
<b>LIABILITIES AND EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Accounts Payable		119,810
Deferred Inflows - Property Taxes		2,664,249
<b>Total Current Liabilities</b>		2,784,058
<b>Long-Term Liabilities</b>		
Notes Payable - Station 4		579,230
<b>Total Long-Term Liabilities</b>		579,230
<b>Total Liabilities</b>		3,363,288
<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
Net Position, Opening balance		1,529,466
Net Income		872,215
<b>Total Equity</b>		15,045,836
<b>TOTAL LIABILITIES AND EQUITY</b>		18,409,124

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

As of September 30, 2025

UNAUDITED

	Total			
	Actual	Budget	over Budget	% of Budget
<b>Income</b>				
1000 Property Tax, Comal County Tax Assessor	3,169,060	2,842,000	327,060	111.51%
1100 Sales Tax, Comptroller	2,461,639	2,160,000	301,639	113.96%
1200 Interest Income	213,526	75,000	138,526	284.70%
1500 Lease Income	11,168		11,168	
<b>Total Income</b>	<b>\$ 5,855,393</b>	<b>\$ 5,077,000</b>	<b>\$ 778,394</b>	<b>115.33%</b>
<b>Gross Profit</b>	<b>\$ 5,855,393</b>	<b>\$ 5,077,000</b>	<b>\$ 778,394</b>	<b>115.33%</b>
<b>Expenses</b>				
100 BSBES CONTRACT EXPENSES	3,425,394	3,425,394	(0)	100.00%
200 OPERATIONS		81,000	(81,000)	0.00%
300 Administrative & General	59,753	62,612	(2,859)	95.43%
Contingency/Uncategorized Expense		150,000	(150,000)	0.00%
Debt service payments	220,006	220,006	0	100.00%
<b>Total Expenses</b>	<b>\$ 3,705,153</b>	<b>\$ 3,939,012</b>	<b>\$ (233,859)</b>	<b>94.06%</b>
<b>Net Operating Income</b>	<b>\$ 2,150,240</b>	<b>\$ 1,137,988</b>	<b>\$ 1,012,253</b>	<b>188.95%</b>
<b>Other Expenses</b>				
Capital Equipment Purchased (>\$2,000)	184,972	69,019	115,952	268.00%
Real estate purchased		562,500	(562,500)	0.00%
Station 1 Capital	59,185			
Station 4 Capital	744,831	825,000	(80,169)	
Station 60 Capital	289,038		289,038	
<b>Total Other Expenses</b>	<b>\$ 1,278,026</b>	<b>\$ 1,456,519</b>	<b>\$ (178,494)</b>	<b>87.75%</b>
<b>Net Other Income</b>	<b>\$ (1,278,026)</b>	<b>\$ (1,456,519)</b>	<b>\$ 178,494</b>	<b>87.75%</b>
<b>Net Income</b>	<b>\$ 872,215</b>	<b>\$ (318,532)</b>	<b>\$ 1,190,747</b>	<b>-273.82%</b>

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

As of September 30, 2025

UNAUDITED

	Total			
	Actual	Annual Budget	over Budget	% of Budget
<b>Income</b>				
1000 Property Tax, Comal County Tax Assessor	3,169,060	3,288,000	(118,940)	96.38%
1100 Sales Tax, Comptroller	2,461,639	2,880,000	(418,361)	85.47%
1200 Interest Income	213,526	100,000	113,526	213.53%
Uncategorized Income	11,168		11,168	
<b>Total Income</b>	<b>\$ 5,855,393</b>	<b>\$ 6,268,000</b>	<b>\$ (412,607)</b>	<b>93.42%</b>
<b>Gross Profit</b>	<b>\$ 5,855,393</b>	<b>\$ 6,268,000</b>	<b>\$ (412,607)</b>	<b>93.42%</b>
<b>Expenses</b>				
100 BSBES CONTRACT EXPENSES	3,425,394	4,567,192	(1,141,798)	75.00%
200 OPERATIONS		108,000	(108,000)	0.00%
300 Administrative & General	59,753	83,000	(23,247)	71.99%
Contingency/Uncategorized Expense		100,000	(100,000)	0.00%
Debt service payments	220,006	220,006	0	100.00%
<b>Total Expenses</b>	<b>\$ 3,705,153</b>	<b>\$ 5,078,198</b>	<b>\$ (1,373,045)</b>	<b>72.96%</b>
<b>Net Operating Income</b>	<b>\$ 2,150,240</b>	<b>\$ 1,189,802</b>	<b>\$ 960,438</b>	<b>180.72%</b>
<b>Other Expenses</b>				
Capital Equipment Purchased (>\$2,000)	184,972	192,026	(7,054)	96.33%
Real estate purchased		750,000	(750,000)	0.00%
Station 1 Expenditures	59,185		59,185	
Station 4 Expenditures	744,831	1,100,000	(355,169)	
Station 60 Expenditures	289,038		289,038	
<b>Total Other Expenses</b>	<b>\$ 1,278,026</b>	<b>\$ 2,042,026</b>	<b>\$ (764,000)</b>	<b>62.59%</b>
<b>Net Other Income</b>	<b>\$ (1,278,026)</b>	<b>\$ (2,042,026)</b>	<b>\$ 764,000</b>	<b>62.59%</b>
<b>Net Income</b>	<b>\$ 872,215</b>	<b>\$ (852,224)</b>	<b>\$ 1,724,439</b>	<b>-102.35%</b>

**Comal County Emergency Service District 4**  
**Statement of Cash Flows**  
 January 01 - September 30, 2025

UNAUDITED

		Total
<b>OPERATING ACTIVITIES</b>		
Net Income		872,215
Adjustments to reconcile Net Income to Net Cash provided by operations:		
Prepaid Expenses		975
Accounts Payable		113,328
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	\$	114,303
Net cash provided by operating activities	\$	986,518
<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	\$	986,518
Cash at beginning of period		5,510,654
Cash at end of period	\$	6,497,173