

**COMAL COUNTY EMERGENCY SERVICES DISTRICT NO. 4**  
**Minutes for Regular Meeting on Thursday, May 12, 2025**

A meeting of the Board of Commissioners of Comal County Emergency Services District No. 4 was held on **Monday, May 12, 2025, at 3:00 PM 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, Chief Dixon, Div. Chief Morgan, Kay Derrich, Krystine Ramon, and two guests.

Meeting called to order at 3:00 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 Meeting for April 14, 2025.
  - Commissioner Kasbaum motioned to approve the minutes, with one minor typo correction for the April 14, 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 April 30, 2025.
  - Motion to accept Financials as attached and corrected for April 30<sup>th</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 Hackleman, seconded by Commissioner Kasbaum. Approved unanimously.
    - 5379 – AGCM, Inc - \$5,237.00
    - 5380 – Alamo Truck Gear - \$1,650.00
    - 5381 – Comal Appraisal District - \$8,948.64
    - 5382 – Coveler & Peeler - \$1,792.50
    - 5383 – Field Construction Inc. - \$31,244.56
    - 5384 – Meyer Inspection Services - \$600.00
    - 5385 – Reeder Distributors - \$36,094.65
    - 5386 – Upfit Supply - \$6,534.76
    - 5387 – Arias & Associates Inc - \$600.20
    - Total of \$92,702.31

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 \$100,000 from TexPool Account to the Texas Regional Account was made by Commissioner Kasbaum, seconded by Commissioner Hackleman. Approved unanimously.
6. Discuss and consider the ESD4 2024 financial statements and audit results.
  - Motion to accept the 2024 Audit and authorization for Commissioner Clausen and Kay Derrich to sign the Letter of Management and Representation was made by Commissioner Kasbaum, seconded by Commissioner Robertson. Motion approved unanimously.
7. Discuss ESD4's 2025 Preliminary Totals received from the Comal County Appraisal District.
  - Discussion and No District Action
8. Designate the Comal County Tax Assessor-Collector's Office to prepare the District's No New Revenue Tax Rate and related tax rate calculations for 2025, and to authorize District counsel to publish the necessary 2025 Tax Rate setting notices.
  - Motion to approve and authorize Commissioner Clausen and Commissioner Hackleman to sign the "Resolution Designating Officials to Calculate District AD Valorem Tax Rates and Prepare Related Truth in Taxation Documents" was made by Commissioner Kasbaum, seconded by Commissioner O'Connell. Approved unanimously.
9. 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
10. Review, discuss and take action on BSBES budget for operations and capital expenditures.
  - Discussion and No District Action
11. Discuss, consider and take action on plans for a temporary station to be located in the northeastern area of ESD's district, near FM-306.
  - Discussion and No District Action
12. 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
13. Review, considered, and take action on any items related to Stations 1, 4, and 6.

- Motion authorize \$49,500 for a completed 5 vehicle parking shade structure with power at Station 1 was made by Commissioner Clausen, seconded by Commissioner Robertson. Approved unanimously
14. 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
  15. Review and discuss agenda, time, and date for next meeting.
    - May Regular Meeting will be June 17, 2025, 1:00PM Station 1.
  16. To Meet in Closed Session pursuant to Government Code §551.071 to consult with legal counsel.
    - Entered Executive session at 4:31 pm and concluded Executive session at 7:07 pm.
  17. To Meet in Closed Session pursuant to Government Code §551.072 to deliberate regarding real estate matters.
    - Entered Executive session at 4:31 pm and concluded Executive session at 7:07 pm
  18. To review and take action on items from Closed Session, including action on legal and real estate matters.
    - Commissioner O’Connell left the meeting during executive session at 5:50 pm.
    - Motion to Authorize Commissioner Clausen to retain David Brock with Brock, Upholm, Yost & Strieber PLLC, as litigation council, was made by Commissioner Kasbaum, seconded by Commissioner Robertson. Approved unanimously.
  19. Meeting adjourned at 7:08 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 May 31, 2025

UNAUDITED

		Total
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Bank Accounts</b>		
Frost Bank		820,263
Texas Regional Bank		107,658
TexPool		6,754,002
<b>Total Bank Accounts</b>	\$	7,681,922
<b>Total Taxes Receivable</b>	\$	3,313,716
<b>Total Other current assets</b>	\$	-
<b>Total Current Assets</b>	\$	10,995,638
<b>Fixed Assets</b>		
Buildings & improvements Net	\$	4,618,031
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>		8,619,520
<b>TOTAL ASSETS</b>	\$	19,615,159
<b>LIABILITIES AND EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Accounts Payable		126,680
Deferred Inflows - Property Taxes		2,664,249
<b>Total Current Liabilities</b>		2,790,929
<b>Long-Term Liabilities</b>		
Notes Payable - Station 4		579,230
<b>Total Long-Term Liabilities</b>		579,230
<b>Total Liabilities</b>		3,370,159
<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>		2,071,379
<b>Total Equity</b>		16,245,000
<b>TOTAL LIABILITIES AND EQUITY</b>		19,615,159

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

As of May 31, 2025

UNAUDITED

	Total			
	Actual	Budget	over Budget	% of Budget
<b>Income</b>				
1000 Property Tax, Comal County Tax Assessor	3,046,806	2,842,000	204,806	107.21%
1100 Sales Tax, Comptroller	1,407,528	1,200,000	207,528	117.29%
1200 Interest Income	119,910	41,667	78,243	287.78%
1500 Lease income	11,168		11,168	
<b>Total Income</b>	<b>\$ 4,585,412</b>	<b>\$ 4,083,667</b>	<b>\$ 501,745</b>	<b>112.29%</b>
<b>Gross Profit</b>	<b>\$ 4,585,412</b>	<b>\$ 4,083,667</b>	<b>\$ 501,745</b>	<b>112.29%</b>
<b>Expenses</b>				
100 BSBES CONTRACT EXPENSES	1,902,997	1,902,997	(0)	100.00%
200 OPERATIONS		45,000	(45,000)	0.00%
300 Administrative & General	41,498	38,279	3,219	108.41%
Contingency/Uncategorized Expense		83,333	(83,333)	0.00%
Debt service payments	220,006	220,006	0	100.00%
<b>Total Expenses</b>	<b>\$ 2,164,501</b>	<b>\$ 2,289,615</b>	<b>\$ (125,115)</b>	<b>94.54%</b>
<b>Net Operating Income</b>	<b>\$ 2,420,911</b>	<b>\$ 1,794,052</b>	<b>\$ 626,860</b>	<b>134.94%</b>
<b>Other Expenses</b>				
Capital Equipment Purchased (>\$2,000)	111,899	38,344	73,554	291.83%
Real estate purchased		312,500	(312,500)	0.00%
Station Expenditures	237,634	458,333	(220,700)	51.85%
<b>Total Other Expenses</b>	<b>\$ 349,532</b>	<b>\$ 809,178</b>	<b>\$ (459,645)</b>	<b>43.20%</b>
<b>Net Other Income</b>	<b>\$ (349,532)</b>	<b>\$ (809,178)</b>	<b>\$ 459,645</b>	<b>43.20%</b>
<b>Net Income</b>	<b>\$ 2,071,379</b>	<b>\$ 984,874</b>	<b>\$ 1,086,505</b>	<b>210.32%</b>

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

As of May 31, 2025

UNAUDITED

	Total			
	Actual	Annual Budget	over Budget	% of Budget
<b>Income</b>				
1000 Property Tax, Comal County Tax Assessor	3,046,806	3,288,000	(241,194)	92.66%
1100 Sales Tax, Comptroller	1,407,528	2,880,000	(1,472,472)	48.87%
1200 Interest Income	119,910	100,000	19,910	119.91%
Uncategorized Income	11,168		11,168	
<b>Total Income</b>	<b>\$ 4,585,412</b>	<b>\$ 6,268,000</b>	<b>\$ (1,682,588)</b>	<b>73.16%</b>
<b>Gross Profit</b>	<b>\$ 4,585,412</b>	<b>\$ 6,268,000</b>	<b>\$ (1,682,588)</b>	<b>73.16%</b>
<b>Expenses</b>				
100 BSBES CONTRACT EXPENSES	1,902,997	4,567,192	(2,664,196)	41.67%
200 OPERATIONS		108,000	(108,000)	0.00%
300 Administrative & General	41,498	83,000	(41,502)	50.00%
Contingency/Uncategorized Expense		100,000	(100,000)	0.00%
Debt service payments	220,006	220,006	0	100.00%
<b>Total Expenses</b>	<b>\$ 2,164,501</b>	<b>\$ 5,078,198</b>	<b>\$ (2,913,697)</b>	<b>42.62%</b>
<b>Net Operating Income</b>	<b>\$ 2,420,911</b>	<b>\$ 1,189,802</b>	<b>\$ 1,231,109</b>	<b>203.47%</b>
<b>Other Expenses</b>				
Capital Equipment Purchased (>\$2,000)	111,899	192,026	(80,127)	58.27%
Real estate purchased		750,000	(750,000)	0.00%
Station Expenditures	237,634	1,100,000	(862,366)	21.60%
<b>Total Other Expenses</b>	<b>\$ 349,532</b>	<b>\$ 2,042,026</b>	<b>\$ (1,692,494)</b>	<b>17.12%</b>
<b>Net Other Income</b>	<b>\$ (349,532)</b>	<b>\$ (2,042,026)</b>	<b>\$ 1,692,494</b>	<b>17.12%</b>
<b>Net Income</b>	<b>\$ 2,071,379</b>	<b>\$ (852,224)</b>	<b>\$ 2,923,603</b>	<b>-243.06%</b>

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

As of May 31, 2025

UNAUDITED

		Total
<b>OPERATING ACTIVITIES</b>		
Net Income		2,071,379
<b>Adjustments to reconcile Net Income to Net Cash provided by operations:</b>		
Prepaid Expenses		975
Accounts Payable		120,199
<b>Total Adjustments to reconcile Net Income to Net Cash provided by operations:</b>	<b>\$</b>	<b>121,174</b>
<b>Net cash provided by operating activities</b>	<b>\$</b>	<b>2,192,553</b>
<b>INVESTING ACTIVITIES</b>		
Buildings & improvements:Station 1		-21,285
<b>Net cash provided by investing activities</b>	<b>-\$</b>	<b>21,285</b>
<b>FINANCING ACTIVITIES</b>		
Notes Payable - Station 4		0
<b>Net cash provided by financing activities</b>	<b>\$</b>	<b>0</b>
<b>Net cash increase for period</b>	<b>\$</b>	<b>2,171,268</b>
<b>Cash at beginning of period</b>		<b>5,510,654</b>
<b>Cash at end of period</b>	<b>\$</b>	<b>7,681,922</b>

**Comal County Emergency Service District 4  
Transaction Report  
As of May 31, 2025**

Date	Transaction Type	Num	Name	Memo/Description	Amount	AGCM	Field
<b>Station Expenditures</b>							
<b>2024</b>						\$ (20,948)	\$ (4,390)
1/1/2025	Bill	12119	Agcm, Inc.	Monthly payment for St. 4 Apparatus Bay Addition	(5,237)	(5,237)	
1/17/2025	Bill	3000	Field Construction, INC.	Architectural Design and Engineering Draw	(47,285)		(47,285)
2/1/2025	Bill	12206	Agcm, Inc.	Monthly payment for St. 4 Apparatus Bay Addition	(5,237)	(5,237)	
3/1/2025	Bill	12206	Agcm, Inc.	Monthly payment for St. 4 Apparatus Bay Addition	(5,237)	(5,237)	
3/28/2025	Bill	3043	Field Construction, INC.	Construction Draw 1 - Performance Bond	(28,177)		(28,177)
3/28/2025	Bill	3043	Field Construction, INC.	Construction Draw 2 - Architectural Design and Engineering	(31,245)		(31,245)
4/1/2025	Bill	12206	Agcm, Inc.	Monthly payment for St. 4 Apparatus Bay Addition	(5,237)	(5,237)	
05/01/2025	Bill		Agcm, Inc.	Monthly payment for St. 4 Apparatus Bay Addition	(5,237)	(5,237)	
05/06/2025	Bill	3072	Field Construction, INC.	Architectural Design and Engineering Draw 3	(15,736)		(15,736)
05/06/2025	Bill	3073	Field Construction, INC.	Construction Draw 2	(89,007)		(89,007)
<b>Total for Station Expenditures</b>					<b>\$ (237,634)</b>	<b>\$ (47,133)</b>	<b>\$ (215,839)</b>

**Comal County Emergency Service District 4**  
**Transaction Report**  
**As of May 31, 2025**

<b>Date</b>	<b>Transacti on Type</b>	<b>Num</b>	<b>Name</b>	<b>Memo/Description</b>	<b>Amount</b>
<b>Capital Equipment Purchased (&gt;\$2,000)</b>					
01/31/2025	Bill	3281	JHB Group, Inc.	Augmented Reality Fire Extinguisher Training System as per Estimate FIAR-BSBFE.2	(15,219.25)
02/18/2025	Bill	3593	FarrWest Environmental Supply, Inc.	Emergency Lighting for F-150 as per half of estimate 2658 Edited 10.10.2024 to add 2 additional lights on each side of truck as per estimate 2866	(9,124.24)
03/07/2025	Deposit			Indian Hills Donation to cover Fire Extinguisher Training	11,329.29
03/20/2025	Bill	396652	Bluebonnet Ford	Red Van for Operations - 1FTBW9C88RKB55006	(52,861.00)
04/15/2025	Bill	2025756	Arias & Associates, Inc.	Job Setup Fee, Material Sample Pickup, Trip Charge and Report	(600.20)
04/18/2025	Bill	38102	Alamo Truck Gear	Custom Bedliner to spray floor of the Logistics Van	(1,650.00)
04/23/2025	Bill		Upfit Supply	Legend Liner Package for Logistics/Quarter Master Van as per Quote/Order Number 85418	(6,534.76)
04/30/2025	Bill	31473	Reeder Distributors	(2) Column Lifts, Medium Size Support Stands and accessories and labor installing the lifts	(36,094.65)
05/05/2025	Bill	4324	Meyer Inspection Services LLC	TDLR Plan Review and Inspection	(600.00)
05/22/2025	Deposit		Bluebonnet Ford	Refund Overpayment	109.25
05/31/2025	Bill	20251067	Arias & Associates, Inc.	Reinforcing Steel Observation, Trip Charge, Manager and Clerical Time for Report	(653.00)
<b>Total for Capital Equipment Purchased (&gt;\$2,000)</b>					<b>\$ (111,898.56)</b>