

COMAL COUNTY EMERGENCY SERVICES DISTRICT NO. 4
Minutes for Regular Meeting on Thursday, June 17, 2025

A meeting of the Board of Commissioners of Comal County Emergency Services District No. 4 was held on **Monday, June 17, 2025, at 1:00 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, Div. Chief Morgan, Kay Derrich, Krystine Ramon, David Powell, and no guests.

Meeting called to order at 1:01 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 May 12, 2025.
 - Commissioner Kasbaum motioned to approve the minutes for the May 12, 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 May 31, 2025.
 - Motion to accept Financials as attached for May 31st 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 Kasbaum. Approved unanimously.
 - 5388 – AGCM, Inc - \$5,237.00
 - 5389 – Arias and Associates - \$653.00
 - 5390 – Coveler & Peeler - \$960.00
 - 5391 – Field Construction Inc. - \$171,308.65
 - 5392 – Smithson Valley Services - \$21,285.00
 - Total of \$199,443.65
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 \$200,000 from TexPool Account to the Texas Regional Account was made by Commissioner O'Connell, 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. To approve a resolution to ratify on ongoing engagement of delinquent tax collection counsel and to impose penalties under Tax Code sections 33.07, 33.08 and 33.11 to fund delinquent tax collection legal fees.
 - Motion to approve the resolution and Authorize the President and Secretary to sign to engage MCCREARY, VESELKA, BRAGG & ALLEN, P.C. for our delinquent tax collection counsel and to impose penalties under Tax Code sections 33.07, 33.08, and 33.11 to fund delinquent tax collection legal fees was made by Commissioner Kasbaum, seconded by Commissioner O'Connell. Approved unanimously.
8. 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.
 - Motion to approve the purchase of a Clayton manufactured home, in the amount discussed and authorize the President to sign an agreement of the purchase, subject to lowest bidder giving notice to be heard before the board, was made by Commissioner O'Connell, and seconded by Commissioner Robertson. Approved unanimously.
 - Motion to approve up to and not to exceed, \$400,000 for a temporary station #68, which includes the purchase of the Clayton manufactured home, was made by Commissioner O'Connell, seconded by Commissioner Robertson. Approved unanimously.
 - Motion to approve the drafting and execution of a lease, pursuant to terms discussed, with Cypress Cove Water Supply Corporation and to authorize the President to sign was made by Commissioner Hackleman, 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, 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
11. Review, considered, and take action on any items related to Stations 1, 4, and 6.
 - Discussion and No District Action
12. 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

13. Review and discuss agenda, time, and date for next meeting.

- Special Meeting will be June 24, 2025, 4pm Station 1, if needed.
- July Regular Meeting will be July 29, 2025, 10:00AM Station 1.

14. To Meet in Closed Session pursuant to Government Code §551.071 to consult with legal counsel.

- Entered Executive session at 2:37 pm and concluded Executive session at 3:27 pm.

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

- Entered Executive session at 2:37 pm and concluded Executive session at 3:27 pm

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

- No Action

17. Meeting adjourned at 3:28 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 ESD4 Statement of Financial Position

As of June 30, 2025

UNAUDITED

		Total
ASSETS		
Current Assets		
Bank Accounts		
Frost Bank		754,551
Texas Regional Bank		108,220
TexPool		6,578,184
Total Bank Accounts	\$	7,440,955
Total Taxes Receivable	\$	3,313,716
Total Other current assets	\$	-
Total Current Assets	\$	10,754,671
Fixed Assets		
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
Total Fixed Assets		8,619,520
TOTAL ASSETS	\$	19,374,192
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		39,779
Deferred Inflows - Property Taxes		2,664,249
Total Current Liabilities		2,704,028
Long-Term Liabilities		
Notes Payable - Station 4		579,230
Total Long-Term Liabilities		579,230
Total Liabilities		3,283,257
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		1,917,313
Total Equity		16,090,934
TOTAL LIABILITIES AND EQUITY		19,374,192

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

As of June 30, 2025

UNAUDITED

	Total			
	Actual	Budget	over Budget	% of Budget
Income				
1000 Property Tax, Comal County Tax Assessor	3,093,708	2,842,000	251,708	108.86%
1100 Sales Tax, Comptroller	1,675,484	1,200,000	475,484	139.62%
1200 Interest Income	144,127	41,667	102,461	345.91%
1500 Lease income	11,168		11,168	
Total Income	\$ 4,924,488	\$ 4,083,667	\$ 840,821	120.59%
Gross Profit	\$ 4,924,488	\$ 4,083,667	\$ 840,821	120.59%
Expenses				
100 BSBES CONTRACT EXPENSES	2,283,596	1,902,997	380,599	120.00%
200 OPERATIONS		45,000	(45,000)	0.00%
300 Administrative & General	42,458	38,279	4,179	110.92%
Contingency/Uncategorized Expense		83,333	(83,333)	0.00%
Debt service payments	220,006	220,006	0	100.00%
Total Expenses	\$ 2,546,060	\$ 2,289,615	\$ 256,445	111.20%
Net Operating Income	\$ 2,378,428	\$ 1,794,052	\$ 584,376	132.57%
Other Expenses				
Capital Equipment Purchased (>\$2,000)	145,045	38,344	106,701	378.27%
Real estate purchased		312,500	(312,500)	0.00%
Station Expenditures	316,069	458,333	(142,264)	68.96%
Total Other Expenses	\$ 461,115	\$ 809,178	\$ (348,063)	56.99%
Net Other Income	\$ (461,115)	\$ (809,178)	\$ 348,063	56.99%
Net Income	\$ 1,917,313	\$ 984,874	\$ 932,439	194.68%

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

As of June 30, 2025

UNAUDITED

	Total			
	Actual	Annual Budget	over Budget	% of Budget
Income				
1000 Property Tax, Comal County Tax Assessor	3,093,708	3,288,000	(194,292)	94.09%
1100 Sales Tax, Comptroller	1,675,484	2,880,000	(1,204,516)	58.18%
1200 Interest Income	144,127	100,000	44,127	144.13%
Uncategorized Income	11,168		11,168	
Total Income	\$ 4,924,488	\$ 6,268,000	\$ (1,343,512)	78.57%
Gross Profit	\$ 4,924,488	\$ 6,268,000	\$ (1,343,512)	78.57%
Expenses				
100 BSBES CONTRACT EXPENSES	2,283,596	4,567,192	(2,283,596)	50.00%
200 OPERATIONS		108,000	(108,000)	0.00%
300 Administrative & General	42,458	83,000	(40,542)	51.15%
Contingency/Uncategorized Expense		100,000	(100,000)	0.00%
Debt service payments	220,006	220,006	0	100.00%
Total Expenses	\$ 2,546,060	\$ 5,078,198	\$ (2,532,138)	50.14%
Net Operating Income	\$ 2,378,428	\$ 1,189,802	\$ 1,188,626	199.90%
Other Expenses				
Capital Equipment Purchased (>\$2,000)	145,045	192,026	(46,981)	75.53%
Real estate purchased		750,000	(750,000)	0.00%
Station Expenditures	316,069	1,100,000	(783,931)	28.73%
Total Other Expenses	\$ 461,115	\$ 2,042,026	\$ (1,580,911)	22.58%
Net Other Income	\$ (461,115)	\$ (2,042,026)	\$ 1,580,911	22.58%
Net Income	\$ 1,917,313	\$ (852,224)	\$ 2,769,537	-224.98%

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

As of June 30, 2025

UNAUDITED

		Total
OPERATING ACTIVITIES		
Net Income		1,917,313
Adjustments to reconcile Net Income to Net Cash provided by operations:		
Prepaid Expenses		975
Accounts Payable		33,298
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	\$	34,273
Net cash provided by operating activities	\$	1,951,586
INVESTING ACTIVITIES		
Buildings & improvements: Station 1		-21,285
Net cash provided by investing activities	-\$	21,285
FINANCING ACTIVITIES		
Notes Payable - Station 4		0
Net cash provided by financing activities	\$	0
Net cash increase for period	\$	1,930,301
Cash at beginning of period		5,510,654
Cash at end of period	\$	7,440,955