

MINUTES OF THE REGULAR MEETING
OF THE BOARD OF COMMISSIONERS OF
JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4

A regular meeting of the Board of Commissioners of the Jefferson County Emergency Services District No. 4 (“District”) was called for at 5:30 p.m. on August 17, 2020, at the Labelle fire station, located at 12880 FM 365, Beaumont, Texas 77705, pursuant to notice duly posted according to law.

At approximately 5:30 p.m., the regular meeting was called to order. The roll was called of the duly constituted officers and members of the Board, to wit:

Jeff Roebuck	President
Charlie Reneau	Vice President
Randy Walston	Secretary
Sandra Melton	Treasurer
Robert Bordes	Assistant Treasurer

All of said Board members were present, with the exception of Vice President Reneau and Secretary Walston, thus constituting a quorum. Also present were: David Stacey, District Administrator; Jeremy Hansen, District Fire Chief; Mary Ellen Robertson, the District’s accountant; Joshua Heinz of the law firm Benckenstein & Oxford, L.L.P. (by phone); and, the following department member: Randy Lyday, Mark Winstead, Joyce Stacey, and James Williams

Upon establishing that a quorum was present, President Roebuck directed the Board’s attention to Agenda Item No. 3 for public comment, and being as there was none, the Board moved along to Agenda Item No. 4, at which time Treasurer Melton presented to and reviewed with the Board the District’s 2020 Certified Appraisal Roll dated July 22, 2020, as prepared and provided by the Jefferson County Appraisal District, and the District’s 2020 Certified Tax Rate Calculation Worksheet dated August 7, 2020, as prepared and provided by the Jefferson County

Tax Assessor/Collector, copies of which are attached hereto as Exhibit A and Exhibit B, respectively. Upon motion by Treasurer Melton and seconded by Assistant Treasurer Bordes, the Board members present unanimously accepted and approved the Certified Appraisal Roll and Certified Tax Rate Calculation Worksheet as respectively prepared and provided by the Jefferson County Appraisal District and the Jefferson County Tax Assessor/Collector. Mr. Heinz will post a copy of the Certified Appraisal Roll and Tax Rate Calculation Worksheet, along with the required Notice Regarding 2020 Tax Rates as required under Section 26.04(e) of the Texas Tax Code on the District's website, and notify the Jefferson County Tax Assessor/Collector of same.

President Roebuck then directed the Board to Agenda Item No. 5 regarding the District's *proposed* fiscal year 2020-21 budget. Treasurer Melton reviewed and discussed the draft budget with the Board, a copy of which is attached hereto as Exhibit C. After discussing the draft budget at length, Assistant Treasurer Bordes made a motion to approve the *proposed* fiscal year 2020-21 budget for purposes of considering a *proposed* 2020 tax rate. The motion was seconded by Treasurer Melton, and a record vote was taken on the *proposed* 2020-21 budget, the results of which were as follows: For: President Roebuck, Treasurer Melton, and Assistant Treasurer Bordes; Against: None; Present and Not Voting: None; and, Absent and Not Voting: Vice President Reneau and Secretary Walston.

After having approved the *proposed* 2020-21 budget, the Board moved along to Agenda Item No. 6 regarding the District's *proposed* 2020 tax rate. After discussing the matter, Assistant Treasurer Bordes made a motion to approve a *proposed* 2020 tax rate of \$0.079971/\$100 (no-new-revenue rate), which does not exceed the District's 2020 no-new-revenue tax rate or voter-approval rate. The motion was seconded by Treasurer Melton. A record vote was taken on the *proposed* 2020 tax rate, the results of which were as follows: For: President Roebuck, Treasurer

Melton, and Assistant Treasurer Bordes; Against: None; Present and Not Voting: None; and, Absent and Not Voting: Vice President Reneau and Secretary Walston.

Mr. Heinz then explained the public hearing and published/posted notice requirements set forth in Chapter 26 of the Texas Tax Code. Since the proposed 2020 tax rate does not exceed the lower of the non-new-revenue rate and the voter-approval rate, no public hearing is necessary. However, the District must publish and post Notice of Meeting to Vote on Tax Rate in accordance with Section 26.061 of the Texas Tax Code. Thereafter, President Roebuck announced that the District's 2020 tax rate will be voted on during the Board's September 21, 2020 regular meeting, which will begin at 5:30 p.m. and will be held at the Labelle Fire Station, located 12880 FM 365, Beaumont, Texas 77705. Mr. Heinz will notify the Tax Assessor-Collector of same and will ensure proper publication and posting of the required notice.

The Board then moved to Agenda Item No. 7, at which time Mr. Stacey and Chief Hansen reviewed and discussed their Administrator and Chief Reports with the Board. Copies of the Administrator and Chief's Reports are attached hereto as **Exhibit D**.

Next, President Roebuck directed the Board to Agenda Item No. 8 for review of the Minutes of the July 27, 2020 regular meeting. Upon motion by Treasurer Melton and seconded by Assistant Treasurer Bordes, the proposed minutes were unanimously approved by the Board members present.

The Board was then directed by President Roebuck to Agenda Item No. 9 for the Treasurer's Report. Treasurer Melton reported the following balances in the District's accounts, as reflected in the Treasurer's Report and bank statements attached hereto as **Exhibit E**: Texas First Bank checking (9417) - \$404,529.87 as of July 31, 2020, and \$266,793.68 as of August 15, 2020; Texas First Bank savings (1885) - \$200,466.99 as of July 31, 2020 and \$350,466.99 as of

August 15, 2020; Allegiance Bank money market (6255) - \$227,622.29 as of July 31, 2020 and August 15, 2020; Common Cents Credit Union checking - \$5.00 as of July 31, 2020 and August 15, 2020; and, Common Cents Credit Union CD - \$226,981.22 as of July 31, 2020 and August 15, 2020. The District's total funds on deposit as of August 15, 2020 was \$1,071,864.18. Mrs. Robertson then reviewed with the Board the financial Statement of Activities attached hereto as **Exhibit F**.


The Board then moved along to Agenda Item No. 10 for review and approval of payment of District's bills. Treasurer Melton and Mr. Stacey reviewed with the Board the District's various monthly expenditures for August, as shown on the Check List and Bank Account Registers attached hereto as **Exhibit G**. Upon motion by Treasurer Melton and seconded by Vice President Reneau, the Board members present unanimously approved and ratified the May bill and expenditure payments (Check Nos. 3891-3913, plus the Visa, Entergy, West Jefferson Co. Municipal Water District, Verizon Wireless, and Republic Services auto-debit payments).

The Board was then directed to Agenda Item No. 11, at which time Mr. Stacey discussed with the Board and requested authority to purchase a camper shell for the new Ford F-350 First Responder/Administrator's truck. Upon motion by Treasurer Melton and seconded by Assistant Treasurer Bordes, the Board members present unanimously approved and authorized the purchase of the proposed camper shell at a total cost not to exceed \$1,800.00.

Thereafter, the Board moved to Agenda Item No. 12, at which time Mr. Stacey recommended that as the District's 8 Kenwood VHF portable radios with batteries (dead) and chargers, plus 13 extra batteries (dead), and 24 lengths of old hose (details shown in **Exhibit H** attached hereto) and 2 ladders that have failed hose/ladder testing, all of which are no longer capable of being utilized for their intended purposes, be declared as salvage property and sold at

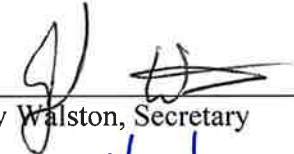
auction. Upon motion by Assistant Treasurer Bordes and seconded by Treasurer Melton, the Board unanimously declared the aforementioned items as salvage property and authorized the disposal of same in the most efficient manner possible, including, but not limited to, through the Texas Forest Service "Helping Hands" donation/reallocation program.

Being as there were no report from counsel or other matters to come before the Board under Agenda Item Nos. 13 and 14, the regular meeting was adjourned at approximately 6:30 p.m.



Jeff Roebuck, President
Date: 9/21/2020

ATTEST:



Randy Walston, Secretary
Date: 9/21/2020

Exhibit A

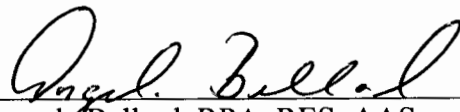
STATE OF TEXAS

COUNTY OF JEFFERSON

CERTIFICATION OF 2020 APPRAISAL ROLL FOR Emergency Services District #4

I, Angela Bellard, Chief Appraiser for the Jefferson Central Appraisal District, solemnly swear that the attached is that portion of the approved Appraisal Roll of the Jefferson Central Appraisal District that lists property taxable by and constitutes the appraisal roll for Emergency Services District #4.

July 22, 2020
Date



Angela Bellard, RPA, RES, AAS
Chief Appraiser
Jefferson Central Appraisal District

2020 APPRAISAL ROLL INFORMATION

2020 Market Value	\$1,012,930,438
2020 Taxable Value	\$720,265,299

2020 CERTIFIED TOTALS

Property Count: 10,153

586 - JEFFERSON COUNTY ESD #4
Grand Totals

7/22/2020 10:41:58AM

Land		Value		
Homesite:		55,311,985		
Non Homesite:		78,822,732		
Ag Market:		112,342,279		
Timber Market:		7,807,057	Total Land	(+) 254,284,053
Improvement		Value		
Homesite:		309,727,913		
Non Homesite:		247,468,649	Total Improvements	(+) 557,196,562
Non Real		Count	Value	
Personal Property:	527	181,722,021		
Mineral Property:	674	19,727,802		
Autos:	0	0	Total Non Real	(+) 201,449,823
			Market Value	= 1,012,930,438
Ag		Non Exempt	Exempt	
Total Productivity Market:	117,827,397	2,321,939		
Ag Use:	11,632,764	679,726	Productivity Loss	(-) 105,343,488
Timber Use:	851,145	0	Appraised Value	= 907,586,950
Productivity Loss:	105,343,488	1,642,213	Homestead Cap	(-) 315,380
			Assessed Value	= 907,271,570
			Total Exemptions Amount (Breakdown on Next Page)	(-) 187,006,271
			Net Taxable	= 720,265,299

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 550,556.39 = 720,265,299 * (0.076438 / 100)

Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

2020 CERTIFIED TOTALS

Property Count: 10,153

586 - JEFFERSON COUNTY ESD #4
Grand Totals

7/22/2020

10:44:04AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DV1	10	0	52,000	52,000
DV2	10	0	72,000	72,000
DV3	3	0	30,000	30,000
DV4	40	0	403,683	403,683
DVHS	25	0	3,406,384	3,406,384
DVHSS	3	0	205,303	205,303
EX-XU	2	0	32,550	32,550
EX-XV	378	0	182,489,921	182,489,921
EX-XV (Prorated)	1	0	1,928	1,928
EX366	20	0	3,238	3,238
FR	1	149,042	0	149,042
PC	2	160,222	0	160,222
Totals		309,264	186,697,007	187,006,271

2020 CERTIFIED TOTALS

Property Count: 10,153

586 - JEFFERSON COUNTY ESD #4
Grand Totals

7/22/2020 10:44:04AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	3,404		\$10,967,219	\$397,309,181	\$393,167,953
B	MULTIFAMILY RESIDENCE	9		\$0	\$2,456,078	\$2,456,078
C1	VACANT LOTS AND LAND TRACTS	2,139		\$0	\$20,590,492	\$20,590,492
D1	QUALIFIED AG LAND	1,489	112,959.7227	\$0	\$117,827,397	\$12,483,909
D2	NON-QUALIFIED LAND	159		\$108,923	\$4,417,125	\$4,417,125
E	FARM OR RANCH IMPROVEMENT	990	10,676.2609	\$930,096	\$66,213,579	\$65,875,369
F1	COMMERCIAL REAL PROPERTY	208		\$2,933,708	\$54,866,322	\$54,866,322
F2	INDUSTRIAL REAL PROPERTY	16		\$0	\$7,366,968	\$7,366,968
G1	OIL AND GAS	667		\$0	\$19,551,041	\$19,551,041
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$480	\$480
J3	ELECTRIC COMPANY (INCLUDING C	31		\$0	\$94,491	\$94,491
J4	TELEPHONE COMPANY (INCLUDI	2		\$0	\$96,817	\$96,817
J5	RAILROAD	1		\$0	\$5,840	\$5,840
J6	PIPELAND COMPANY	13		\$0	\$48,599,294	\$48,599,294
J8	OTHER TYPE OF UTILITY	26		\$0	\$3,127,526	\$3,127,526
L1	COMMERCIAL PERSONAL PROPE	452		\$0	\$59,470,356	\$59,470,356
L2	INDUSTRIAL PERSONAL PROPERT	19		\$0	\$21,143,642	\$20,834,378
M1	TANGIBLE OTHER PERSONAL, MOB	240		\$531,581	\$4,923,862	\$4,918,550
O	RESIDENTIAL INVENTORY	93		\$114,202	\$1,922,273	\$1,922,273
S	SPECIAL INVENTORY TAX	3		\$0	\$420,037	\$420,037
X	TOTALLY EXEMPT PROPERTY	401		\$46,870	\$182,527,637	\$0
	Totals		123,635.9836	\$15,632,599	\$1,012,930,438	\$720,265,299

2020 CERTIFIED TOTALS

Property Count: 10,153

586 - JEFFERSON COUNTY ESD #4

Grand Totals

7/22/2020 10:44:04AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL, RESIDENTIAL, SINGLE-FAMILY	2,764		\$10,366,899	\$382,497,108	\$378,757,978
A2	REAL, RESIDENTIAL, MOBILE HOME	84		\$112,352	\$2,886,990	\$2,771,458
A7	REAL/RES/MH 5 AC/LESS-BY OWNER	556		\$487,968	\$11,925,083	\$11,638,517
B1	REAL, RESIDENTIAL, APARTMENTS	3		\$0	\$1,869,692	\$1,869,692
B2	REAL, RESIDENTIAL, DUPLEXES	5		\$0	\$503,885	\$503,885
B4	"REAL, RESIDENTIAL(FOUR PLEXES)	1		\$0	\$82,501	\$82,501
C1	REAL, VACANT PLATTED RESIDENTI	2,119		\$0	\$19,944,216	\$19,944,216
C2	REAL, VACANT PLATTED COMMERCIA	20		\$0	\$646,276	\$646,276
D1	REAL, ACREAGE, RANGELAND	1,672	113,709.9890	\$0	\$118,315,836	\$12,972,348
D2	REAL, ACREAGE, TIMBERLAND	159		\$108,923	\$4,417,125	\$4,417,125
D3	REAL, ACREAGE, FARMLAND	69		\$798,857	\$6,973,746	\$6,973,746
D4	REAL, ACREAGE, UNDEVELOPED LA	500		\$0	\$14,532,927	\$14,532,927
D5	UNFILLED LAND	3		\$0	\$21,580	\$21,580
D6	INDUSTRIAL LARGER TRACT(MARSH	1		\$0	\$1,215	\$1,215
E1	REAL, FARM/RANCH, HOUSE	191		\$131,239	\$42,155,375	\$41,888,338
E2	REAL, FARM/RANCH, MOBILE HOME	1		\$0	\$183,608	\$183,608
E7	MH ON REAL PROP (5 AC/MORE) MH	43		\$0	\$1,856,689	\$1,785,516
F1	REAL, Commercial	208		\$2,933,708	\$54,866,322	\$54,866,322
F2	REAL, Industrial	6		\$0	\$5,360,217	\$5,360,217
F5	OPERATING UNITS ACREAGE	10		\$0	\$2,006,751	\$2,006,751
G1	OIL AND GAS	667		\$0	\$19,551,041	\$19,551,041
J2	REAL & TANGIBLE PERSONAL, UTILI	1		\$0	\$480	\$480
J3	REAL & TANGIBLE PERSONAL, UTILI	31		\$0	\$94,491	\$94,491
J4	REAL & TANGIBLE PERSONAL, UTILI	2		\$0	\$96,817	\$96,817
J5	REAL & TANGIBLE PERSONAL, UTILI	1		\$0	\$5,840	\$5,840
J6	REAL & TANGIBLE PERSONAL, UTILI	13		\$0	\$48,599,294	\$48,599,294
J8	REAL & TANGIBLE PERSONAL, UTILI	26		\$0	\$3,127,526	\$3,127,526
L1	TANGIBLE, PERSONAL PROPERTY, C	452		\$0	\$59,470,356	\$59,470,356
L2	TANGIBLE, PERSONAL PROPERTY, I	19		\$0	\$21,143,642	\$20,834,378
M1	TANGIBLE OTHER PERSONAL, MOBI	240		\$531,581	\$4,923,862	\$4,918,550
O1	INVENTORY, VACANT RES LAND	93		\$114,202	\$1,922,273	\$1,922,273
S	SPECIAL INVENTORY	3		\$0	\$420,037	\$420,037
X		401		\$46,870	\$182,527,637	\$0
Totals			113,709.9890	\$15,632,599	\$1,012,930,438	\$720,265,299

Exhibit B

2020 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Jefferson County Emergency Services District No. 4

409-796-3036

Taxing Unit Name

Phone (area code and number)

12880 FM 365, Beaumont, Texas 77705

www.jcesd4.com

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2019 total taxable value. Enter the amount of 2019 taxable value on the 2019 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 17). ¹	\$ <u>738,181,283</u>
2.	2019 tax ceilings. Counties, cities and junior college districts. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ <u>0</u>
3.	Preliminary 2019 adjusted taxable value. Subtract Line 2 from Line 1.	\$ <u>738,181,283</u>
4.	2019 total adopted tax rate.	\$ <u>0.076438</u> /\$100
5.	2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value. A. Original 2019 ARB values: \$ <u>0</u> B. 2019 values resulting from final court decisions: -\$ <u>0</u> C. 2019 value loss. Subtract B from A. ³	\$ <u>0</u>
6.	2019 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2019 ARB certified value: \$ <u>0</u> B. 2019 disputed value: -\$ <u>0</u> C. 2019 undisputed value. Subtract B from A. ⁴	\$ <u>0</u>
7.	2019 Chapter 42 related adjusted values. Add Line 5 and Line 6.	\$ <u>0</u>

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2019 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ <u>738,181,283</u>
9.	2019 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2019. Enter the 2019 value of property in deannexed territory. ⁵	\$ <u>0</u>
10.	<p>2019 taxable value lost because property first qualified for an exemption in 2020. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use 2019 market value:..... \$ <u>768,047</u></p> <p>B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value:..... + \$ <u>300,722</u></p> <p>C. Value loss. Add A and B.⁶</p>	\$ <u>1,068,769</u>
11.	<p>2019 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2020. Use only properties that qualified in 2020 for the first time; do not use properties that qualified in 2019.</p> <p>A. 2019 market value:..... \$ <u>0</u></p> <p>B. 2020 productivity or special appraised value:..... - \$ <u>0</u></p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ <u>0</u>
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ <u>1,068,769</u>
13.	Adjusted 2019 taxable value. Subtract Line 12 from Line 8.	\$ <u>737,112,514</u>
14.	Adjusted 2019 total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$ <u>563,434</u>
15.	Taxes refunded for years preceding tax year 2019. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2019. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019. ⁸	\$ <u>162</u>
16.	Taxes in tax increment financing (TIF) for tax year 2019. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2020 captured appraised value in Line 18D, enter 0. ⁹	\$ <u>0</u>
17.	Adjusted 2019 levy with refunds and TIF adjustment. Add Lines 14, and 15, subtract Line 16. ¹⁰	\$ <u>563,596</u>
18.	<p>Total 2020 taxable value on the 2020 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values:..... \$ <u>720,265,299</u></p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ <u>0</u></p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ <u>0</u></p> <p>D. Tax increment financing: Deduct the 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2020 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹² - \$ <u>0</u></p> <p>E. Total 2020 value. Add A and B, then subtract C and D.</p>	\$ <u>720,265,299</u>

⁵ Tex. Tax Code § 26.012(15)
⁶ Tex. Tax Code § 26.012(15)
⁷ Tex. Tax Code § 26.012(15)
⁸ Tex. Tax Code § 26.012(13)
⁹ Tex. Tax Code § 26.03(c)
¹⁰ Tex. Tax Code § 26.012(13)
¹¹ Tex. Tax Code § 26.012, 26.04(c-2)
¹² Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>A. 2020 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴..... \$ <u>0</u></p> <p>B. 2020 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵..... + \$ <u>0</u></p> <p>C. Total value under protest or not certified. Add A and B. \$ <u>0</u></p>	
20.	2020 tax ceilings. Counties, cities and junior colleges enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>0</u>
21.	2020 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>720,265,299</u>
22.	Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019. Include both real and personal property. Enter the 2020 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2020 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2019. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2019 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2020. ¹⁹	\$ <u>15,518,314</u>
24.	Total adjustments to the 2020 taxable value. Add Lines 22 and 23.	\$ <u>15,518,314</u>
25.	Adjusted 2020 taxable value. Subtract Line 24 from Line 21.	\$ <u>704,746,985</u>
26.	2020 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.079971</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate. ²¹	\$ _____ /\$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2019 M&O tax rate. Enter the 2019 M&O tax rate.	\$ <u>0.076438</u> /\$100
29.	2019 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>738,181,283</u>

¹³ Tex. Tax Code § 26.01(c) and (d)
¹⁴ Tex. Tax Code § 26.01(c)
¹⁵ Tex. Tax Code § 26.01(d)
¹⁶ Tex. Tax Code § 26.012(6)(B)
¹⁷ Tex. Tax Code § 26.012(6)
¹⁸ Tex. Tax Code § 26.012(17)
¹⁹ Tex. Tax Code § 26.012(17)
²⁰ Tex. Tax Code § 26.04(c)
²¹ Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2019 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ <u>564,251</u>
31.	Adjusted 2019 levy for calculating NNR M&O rate. A. 2019 sales tax specifically to reduce property taxes. For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent..... + \$ <u>162</u> B. M&O taxes refunded for years preceding tax year 2019. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019..... + \$ <u>0</u> C. 2019 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2020 captured appraised value in Line 18D, enter 0..... - \$ <u>0</u> D. 2019 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0. +/- \$ <u>0</u> E. 2019 M&O levy adjustments. Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function..... \$ <u>162</u> F. Add Line 30 to 31E.	\$ <u>564,413</u>
32.	Adjusted 2020 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>704,746,985</u>
33.	2020 NNR M&O rate (unadjusted). Divide Line 31F by Line 32 and multiply by \$100.	\$ <u>0.080087</u> /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ A. 2020 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ _____ B. 2019 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... - \$ _____ C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ A. 2020 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose. \$ _____ B. 2019 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state assistance received for the same purpose..... - \$ _____ C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100

²² (Reserved for expansion)

²³ Tex. Tax Code § 26.044

²⁴ Tex. Tax Code § 26.0442

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>A. 2020 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose..... \$ _____</p> <p>B. 2019 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state grants received by the county for the same purpose. \$ _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____/\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ _____/\$100</p> <p>E. Enter the lessor of C and D. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. 2020 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020. \$ _____</p> <p>B. 2019 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2018 and ending on June 30, 2019. \$ _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____/\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ _____/\$100</p> <p>E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
38.	Adjusted 2020 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E.	\$ <u>0.080087</u> /\$100
39.	<p>2020 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 38 by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035.</p> <p>- or -</p> <p>Taxing unit affected by disaster declaration. If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 38 by 1.08. ²⁷</p>	\$ <u>0.082890</u> /\$100
40.	<p>Total 2020 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments.</p> <p>Enter debt amount. \$ _____ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ _____ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ _____ 0</p> <p>D. Subtract amount paid from other resources - \$ _____ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	\$ _____ 0

²⁵ Tex. Tax Code § 26.0442
²⁶ Tex. Tax Code § 26.0443
²⁷ Tex. Tax Code § 26.04(c-1)
²⁸ Tex. Tax Code § 26.012(10) and 26.04(b)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
41.	Certified 2019 excess debt collections. Enter the amount certified by the collector. ²⁸	\$ <u> 0</u>
42.	Adjusted 2020 debt. Subtract Line 41 from Line 40E.	\$ <u> 0</u>
43.	2020 anticipated collection rate.	
	A. Enter the 2020 anticipated collection rate certified by the collector. ²⁹	<u>101.00</u> %
	B. Enter the 2019 actual collection rate.	<u>105.81</u> %
	C. Enter the 2018 actual collection rate.	<u>101.15</u> %
	D. Enter the 2017 actual collection rate.	<u>101.40</u> %
	E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁰	<u>101.15</u> %
44.	2020 debt adjusted for collections. Divide Line 42 by Line 43E.	\$ <u> 0</u>
45.	2020 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>720,265,299</u>
46.	2020 debt rate. Divide Line 44 by Line 45 and multiply by \$100.	\$ <u>0.000000</u> /\$100
47.	2020 voter-approval tax rate. Add Lines 39 and 46.	\$ <u>0.082890</u> /\$100
48.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2020 county voter-approval tax rate.	\$ <u> </u> /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
49.	Taxable Sales. For taxing units that adopted the sales tax in November 2019 or May 2020, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2019, skip this line.	\$ <u> </u>
50.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2019 or in May 2020. Multiply the amount on Line 49 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2019. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ <u> </u>
51.	2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u> </u>
52.	Sales tax adjustment rate. Divide Line 50 by Line 51 and multiply by \$100.	\$ <u> </u> /\$100
53.	2020 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u> </u> /\$100
54.	2020 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2019 or in May 2020. Subtract Line 52 from Line 53. Skip to Line 55 if you adopted the additional sales tax before November 2019.	\$ <u> </u> /\$100

²⁸ Tex. Tax Code § 26.04(b)
²⁹ Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)
³¹ (Reserved for expansion)
³² Tex. Tax Code § 26.041(d)
³³ Tex. Tax Code § 26.041(i)
³⁴ Tex. Tax Code § 26.041(d)
³⁵ Tex. Tax Code § 26.04(c)
³⁶ Tex. Tax Code § 26.04(c)

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
55.	2020 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 47 or 48, as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____/\$100
56.	2020 voter-approval tax rate, adjusted for sales tax. Subtract Line 52 from Line 55.	\$ _____/\$100

SECTION 4: Voter-Approval Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
57.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ _____
58.	2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
59.	Additional rate for pollution control. Divide Line 57 by Line 58 and multiply by \$100.	\$ _____/\$100
60.	2020 voter-approval tax rate, adjusted for pollution control. Add Line 59 to one of the following lines (as applicable): Line 47, Line 48 (counties) or Line 56 (taxing units with the additional sales tax).	\$ _____/\$100

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

For each tax year before 2020, the difference between the adopted tax rate and voter-approval rate is considered zero, therefore the unused increment rate for 2020 is zero.⁴⁰

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴¹

Line	Unused Increment Rate Worksheet	Amount/Rate
61.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ <u>0.000000</u> /\$100
62.	2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ <u>0.000000</u> /\$100
63.	2017 unused increment rate. Subtract the 2017 actual tax rate and the 2017 unused increment rate from the 2017 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ <u>0.000000</u> /\$100
64.	2020 unused increment rate. Add Lines 61, 62 and 63.	\$ <u>0.000000</u> /\$100
65.	2020 voter-approval tax rate, adjusted for unused increment rate. Add Line 64 to one of the following lines (as applicable): Line 47, Line 48 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control).	\$ <u>0.082890</u> /\$100

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴²

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴³

Line	De Minimis Rate Worksheet	Amount/Rate
66.	Adjusted 2020 NNR M&O tax rate. Enter the rate from Line 38 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ <u>0.080087</u> /\$100

³⁷ Tex. Tax Code § 26.045(d)
³⁸ Tex. Tax Code § 26.045(i)
³⁹ Tex. Tax Code § 26.013(a)
⁴⁰ Tex. Tax Code § 26.013(c)
⁴¹ Tex. Tax Code § 26.063(a)(1)
⁴² Tex. Tax Code § 26.012(B-a)
⁴³ Tex. Tax Code § 26.063(a)(1)

Line	De Minimis Rate Worksheet	Amount/Rate
67.	2020 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>720,265,299</u>
68.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 67 and multiply by \$100.	\$ <u>0.069418</u> / _{\$100}
69.	2020 debt rate. Enter the rate from Line 46 of the <i>Voter- Approval Tax Rate Worksheet</i> .	\$ <u>0.000000</u> / _{\$100}
70.	De minimis rate. Add Lines 66, 68 and 69.	\$ <u>0.149505</u> / _{\$100}

SECTION 7: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ <u>0.079971</u> / _{\$100}
As applicable, enter the 2020 NNR tax rate from: Line 26, Line 27 (counties), or Line 54 (adjusted for sales tax).	
Voter-approval tax rate.	\$ <u>0.082890</u> / _{\$100}
As applicable, enter the 2020 voter-approval tax rate from: Line 47, Line 48 (counties), Line 56 (adjusted for sales tax), Line 60 (adjusted for pollution control), or Line 65 (adjusted for unused increment).	
De minimis rate.	\$ <u>0.149505</u> / _{\$100}
If applicable, enter the de minimis rate from Line 70.	

SECTION 8: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have calculated the tax rates in accordance with requirements in Tax Code.⁴⁴

print here ➔ Allison M. Getz, Jefferson County Tax Assessor-Collector
 Printed Name of Taxing Unit Representative

sign here ➔ Allison M. Getz
 Taxing Unit Representative

Aug 7, 2020
 Date

⁴⁴ Tex. Tax Code § 26.04(c)

Exhibit C

**Jefferson County Emergency Services District No. 4
PROPOSED OPERATING BUDGET FOR 2020-2021**

	Budget for 2020-2021
Revenue	
Ad Valorem Taxes	\$ 576,000.00
EMS Billing	8,000.00
Grants	26,000.00
Interest Income	8,000.00
Other Income	5,000.00
Sale of Equipment	0.00
Total Revenue	\$ 623,000.00
Operating Expenses	
Accounting	\$ 16,600.00
Advertising	1,000.00
Bank Fees	50.00
Cleaning & Building Maintenance/Repairs	18,000.00
District Manager	30,000.00
Dues & Fees	2,000.00
Insurance - VFIS District	2,800.00
Interest Expense	5,350.14
Internet	4,300.00
Lawn Service	6,000.00
Legal/Professional	16,500.00
Lodging/Meals/Travel & Regist ESD	4,000.00
Note Payable-2019 Spartan	39,974.12
Note Payable-3000 Gal Tanker	31,846.03
Office Supplies & Postage	1,500.00
Small Equipment Purchases (less than \$5,	3,000.00
Tax & Appraisal Fees	15,000.00
Telephone/Cell Phone	2,000.00
Utilities	6,500.00
Water & Garbage	4,000.00
Total Operating Expenses	\$ 210,420.29
Emergency Medical Services	
Billing - Admin. Fees	\$ 500.00
Billing - Collection Fees	1,000.00
Data/Connectivity (Phone)	600.00
Equipment (New/Repair/Testing)	5,000.00
Fuel	1,500.00
Medical Supplies	6,000.00
Software Service (Smart Phone App)	2,500.00
Tuition/Reg/Certification/Dues	5,000.00
Vehicle Repair & Maintenance	5,000.00
Total Emergency Medical Services	\$ 27,100.00

**Jefferson County Emergency Services District No. 4
PROPOSED OPERATING BUDGET FOR 2020-2021**

Fire Services

Air-Pack SCBA Inspection & Repair	\$ 2,500.00
Certification Dues	1,000.00
Dispatch Services/Edispatches	22,000.00
Fire Equipment-Insp/Repairs	7,500.00
Fire Chief	15,000.00
Fire Chief-Telephone Allowance	1,000.00
Fire Field Meals	1,000.00
Fire Uniforms	3,000.00
Fuel	6,000.00
Insurance - Prop. & Liab.	35,000.00
Insurance - Worker's Compensation	6,100.00
Maintenance & Fees -	7,500.00
Personal Protection Equipment	10,000.00
Personal Protective Equipment -	5,000.00
Station Attendant	9,000.00
Small Equipment Purchases	12,500.00
Software - Emer Reporting	3,500.00
Supplies - Fire	5,000.00
Supplies - Hoses/Nozzles/Tarps	5,000.00
Training & Materials/Tuition/Registration	10,000.00
Travel/Lodging/Meals/Trans Expenses	2,500.00
Vehicle Repair & Maintenance	30,000.00
Total Fire Services	\$ 200,100.00

Capital Expenditures

Bldg. Improvements - LaBelle	\$ 22,000.00
4 SBA	30,000.00
Skid Unit	22,500.00
Total Capital Expenditures	\$ 74,500.00

Contingency

Contingency	70,000.00
Total Contingency	\$ 70,000.00

Total Expenses	\$ 582,120.29
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Estimated Net Change in Unassigned Fund Balance	\$ 40,879.71
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Exhibit D

DISTRICT ADMINISTRATOR'S REPORT

August 17, 2020

STATION 1 LaBelle:

1. Sewer System repaired: pump replaced on July 28, 2020. They also renewed our service agreement.

STATION 2 Fannett:

STATION 3 Cheek:

1. Cargo Trailer from Labelle was moved to the back building in Cheek Station.

EMS:

ESD:

1. Hose and Ladders Tested on August 3 & 4th.
 - a. Entered all the Hose and Ladder testing data into Emergency Reporting. (236 pieces)
 - b. 24 Lengths of hose failed testing. Salvage/surplus determination needed. (Total replacement dollar value of hose failed is about \$9000).
 - c. 2 ladder failed, both are roof ladders. Salvage/surplus determination needed. (Replacement Value of ladders \$296 ea.)
 - d. Price of testing was \$3190.
2. U43: the "new" 2001 LMTV is ours. July 30, 2020 Ricky Holbrook from Texas Forestry Service came down to get title changed over.
3. Received two QRae III four gas monitors on 8-12-20
4. Tanker 41 sold at Horn Auction on 8/1/20 for \$10,750.
 - Commission of \$777.50 for a total deposit of \$9972.50
 - JCESD 4 markings were removed and it was removed off of insurance.
5. Received 4 SCBA airmasks from Metro Fire. The packs are currently being made.
6. Surety Bond purchased so JCESD4 can collect Medicare. Purchased thru VFIS.
7. Worked with VFIS to get Mark Winstead's deductible paid for his personal vehicle damaged at a med call.
8. PO issued to Hall McSween to custom build bedcovers on E41 and E43. Should be completed by next meeting
9. Visited Silsbee Ford with Chief Hansen, to go over U4's install completion.
10. Parade Truck: Talked to Hlavinka. He stated that that program is over for the purchase of E42.
11. Salvage/Surplus Items: 24 Lengths of hose

13 – Portable batteries

8 – VHF Kenwood portables with batteries (batteries are “dead”) and chargers

I can only find one of the radios on our inventory records.

12. Tanker 43 inspected.

13. Deposited 5 checks into checking

14. E43: still waiting on Beaumont Freightliner to get back with current estimates.

VFIS:

- Still waiting on the estimate for Liability/property insurance. Due Oct. 3
- Workers Comp. Is being paid on this month’s checks.

- No Training request.

- No Rentals due to Covid-19

Jefferson County ESD No. 4
Chief's Report
17 AUG, 2020

1. Station Status:

LaBelle STA #1: Operational – All apparatus in service.
Fannett STA #2: Operational – All apparatus in service.
Cheek STA #3: Operational – Engine & Brush Truck in service.

2. Apparatus Status:

E41 – In Service
B41 – In Service – Pending skid unit upgrade
E42 – In service
T42 – In service
B42 – In Service
E43 – In service
T43 – In service (temporarily relocated to LaBelle)
B43 – In service
MED4 – In Service
U4 – Awaiting Delivery (equipment installation)

- 3. Membership:** Three member applications received. Two new members interviewed and placed in trainee status (with prior experience). One application determined to be out of district. One member moved to inactive status due to joining the military.

4. Training: Monthly training for Fire and EMS:

07/06/2020: Fire & EMS Training - Incident reporting (discuss new ER features).

08/03/2020: Fire Training – New Thermal Imaging Camera for E42.

- 5. Fire/EMS Operations:** **A.** COVID-19 Policies and procedures remain in place for all emergency responses and are in alignment with regional FIRE/EMS policies. **B.** Alcohol policy for ESD4 emergency responders was published and will be updated in the department's SOG. **C.** New Thermal Imaging Camera and 4-Gas detectors will be placed in service upon completion of training and proper installation in apparatus.
- 6. Fire/EMS Administration:** **A.** Awaiting written guidance for handling of routine and FOIA records requests. **B.** Records management training session remains available (must be scheduled). **C.** Still awaiting Mutual-aid agreement proposal from Acadian Ambulance. Will follow up for August (previously delayed by COVID-19). **E.** Spend-down of budgeted equipment and services is continuing. District Administrator will report on specifics.

#

Jefferson County Emergency Services District #4

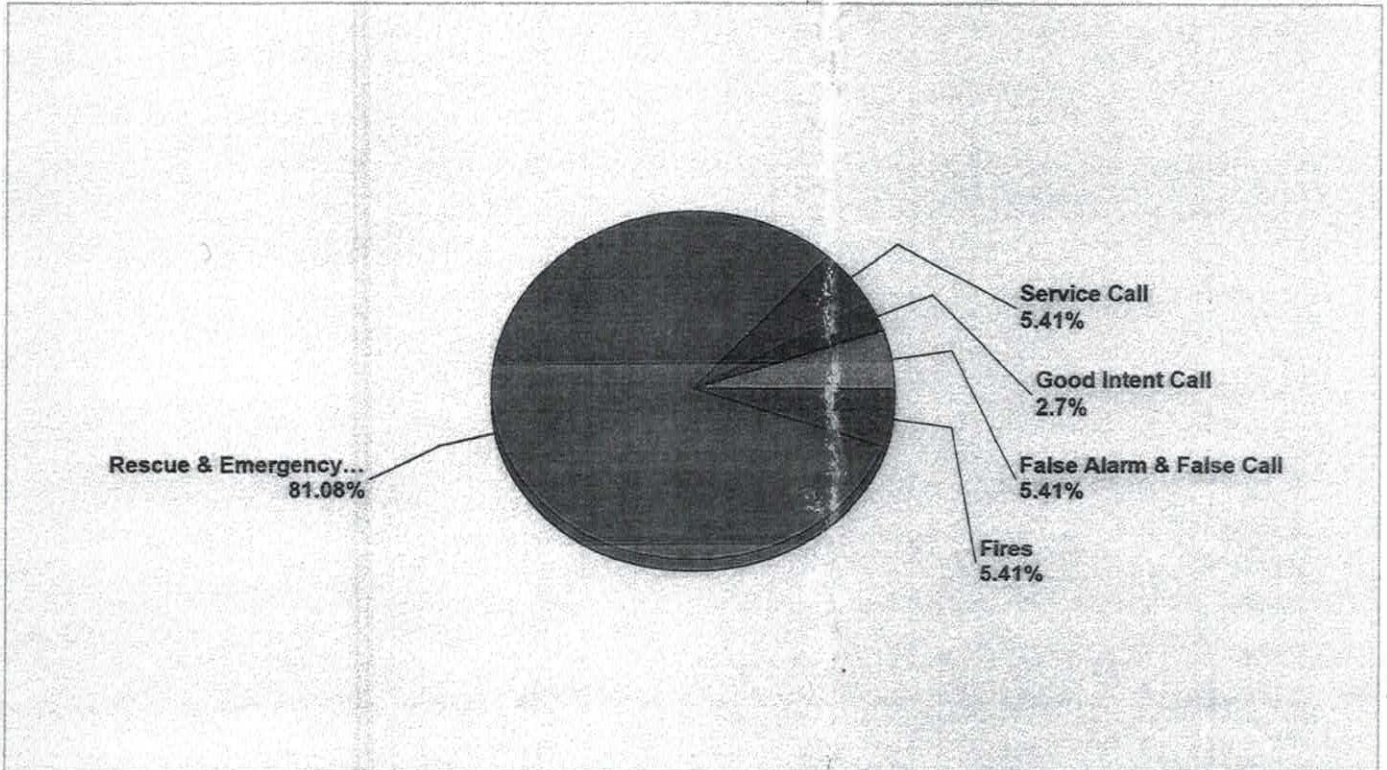


Beaumont, TX

This report was generated on 8/17/2020 4:33:19 PM

Breakdown by Major Incident Types for Date Range

Zone(s): All Zones | Start Date: 07/01/2020 | End Date: 07/31/2020



MAJOR INCIDENT TYPE	# INCIDENTS	% of TOTAL
Fires	2	5.41%
Rescue & Emergency Medical Service	30	81.08%
Service Call	2	5.41%
Good Intent Call	1	2.7%
False Alarm & False Call	2	5.41%
TOTAL	37	100%

Only REVIEWED and/or LOCKED IMPORTED incidents are included. Summary results for a major incident type are not displayed if the count is zero.

Detailed Breakdown by Incident Type

INCIDENT TYPE	# INCIDENTS	% of TOTAL
111 - Building fire	1	2.7%
131 - Passenger vehicle fire	1	2.7%
311 - Medical assist, assist EMS crew	12	32.43%
321 - EMS call, excluding vehicle accident with injury	3	8.11%
322 - Motor vehicle accident with injuries	5	13.51%
324 - Motor vehicle accident with no injuries.	10	27.03%
553 - Public service	2	5.41%
611 - Dispatched & cancelled en route	1	2.7%
700 - False alarm or false call, other	1	2.7%
744 - Detector activation, no fire - unintentional	1	2.7%
TOTAL INCIDENTS:	37	100%

Only REVIEWED and/or LOCKED IMPORTED incidents are included. Summary results for a major incident type are not displayed if the count is zero.

Jefferson County Emergency Services District #4



Beaumont, TX

This report was generated on 8/17/2020 4:29:36 PM

Response Percentage per FDID per Personnel for Incident Types for Personnel

Personnel: All Personnel | Incident Type(s): All Incident Types | Start Date: 07/01/2020 | End Date: 07/31/2020

Personnel	Calls Attended	% of Calls for Selected Incident Types
FDID: NH306		
Acadian, Ambulance	29	78.4%
Arceneaux - 4144, Jesse	7	18.9%
Breed - 410, Johnny	1	2.7%
DiBonaventura - 4102, Carlo A	6	16.2%
Hansen - 401, Jeremy	9	24.3%
Hansen - 4401, Gabrielle	2	5.4%
Kester - 4115, Kevin	15	40.5%
Kester - 4124, Ashley	1	2.7%
Kester - 4125, Claudia	16	43.2%
Kester - 4223, Joshua	11	29.7%
Kirkgard - 4117, Kendall (Brady)	10	27.0%
Longoria - 4205, David	4	10.8%
Lyday - 4110, Randy	12	32.4%
Parise - 4416, Michael	1	2.7%
Sampson - 430, Jared	1	2.7%
Sanders - 402, Casey	4	10.8%
Stacey - 420, David	2	5.4%
Summers, Daniel Mark	1	2.7%
Tatroe - 4138, John A	3	8.1%
Vasquez - 4111, Angel	2	5.4%
Wade - 440, Scott	6	16.2%
Williams - 421, Thomas	1	2.7%
Winstead - 4131, Mark	11	29.7%
Total Incidents for FDID NH306	37	

Total Incidents for all FDIDs

37

Displays the number and percentage of Incidents attended by each Personnel for each FDID in the agency over the selected Date Range. Only Reviewed incidents are included.

Exhibit E

BANK ACCOUNT BALANCES AS OF AUGUST 15, 2020

	7/31/2020	8/15/2020
	Ending Balance	Balance
Texas First Bank		
Checking Account	\$ 404,529.87	\$ 266,793.68
Public Funds Savings	\$ 200,466.99	\$ 350,466.99
TOTAL AT FIRST BANK	\$ 604,996.86	\$ 617,260.67
PLUS		
Allegiance Bank CD	\$ 227,622.29	\$ 227,622.29
Common Cents Credit Union	\$ 226,981.22	\$ 226,981.22
CD With Maturity Date of 1/24/2021		
Original Deposit of \$225,000.00		
Share Account (Regular)	\$ 5.00	\$ 5.00
TOTAL	\$ 1,059,605.37	\$ 1,071,864.18
July Checks -- See Note Below		
BALANCE		\$ 1,071,864.18

Deposits in August 2020 are:	
8/5/2020 Jefferson County Property Tax	\$ 6,036.75
8/5/2020 Tanker 41 (Approx. \$10,000 and	\$ 10,904.75
Two EMS Calls	
8/5/2020 Deposit	\$ 657.88
Total Deposits Since June Month-End	\$ 17,599.38



Helping Texans Build Texas

www.texasfirst.bank

3000 FM 1764 • La Marque, TX 77568-2452

Return Service Requested

TELEPHONE BANKING
(409) 945-9889 (281) 538-2226
(855) 355-TFB1 (8321)

BOOKKEEPING
(409) 948-1993

Page: 1

JEFFERSON COUNTY EMERGENCY
SERVICES DISTRICT No. 4
12880 FM 365 RD
BEAUMONT TX 77705-9682

Account Number: 10229417
Statement Date: 8/02/20
Checks/Items Enclosed: 23

EM

PUBLIC FUNDS TIERED INT. JEFFERSON COUNTY EMERGENCY Acct 10229417
SERVICES DISTRICT No. 4

Table with columns for description, date, amount, and asterisks. Rows include: Beginning Balance 7/01/20 411,285.75; Deposits / Misc Credits 4 7,901.25; Withdrawals / Misc Debits 35 14,657.13; ** Ending Balance 7/31/20 404,529.87 **; Service Charge .00; Interest Paid Thru 7/31/20 52.65; Interest Paid Year To Date 840.51; Annual Percentage Yield Earned .15%; Number of Days for A.P.Y.E. 31; Average Balance for A.P.Y.E. 413,266.36; Minimum Balance 404,477; Enclosures 23

FEE RECAP

Table with columns: Total for this period, Total year-to-date. Rows: Total Overdraft Fees \$.00; Total Returned Item Fees \$.00

DEPOSITS AND OTHER CREDITS

Table with columns: Date, Deposits, Activity Description. Rows: 7/03 6,555.25 JEFFERSON COUNTY/PROPTAXPMT 86 ESD #4; 7/13 404.70 NOVITAS/HCCCLAIMPMT TRN*1*804312281*1205296137-1790256071 JEFFERSON COUNTY EMERG; 7/22 888.65 Deposit; 7/31 52.65 Interest Paid



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(409) 948-1993

Page: 2

JEFFERSON COUNTY EMERGENCY

Account Number: 10229417
Statement Date: 8/02/20

DEBITS AND OTHER WITHDRAWALS

Table with columns: Date, Withdrawals, Activity Description. Rows include transactions for Verizon Wireless, Entergy Texas, WestJeffersnMWDp, and Republic Services.

CHECKS PAID

* indicates skip in check numbers

Table with columns: Date, Check No., Amount. Rows show check payments from 7/24 to 7/23, including amounts like 770.00, 3874, and 3,250.00.



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(409) 948-1993

Page: 3

JEFFERSON COUNTY EMERGENCY

Account Number: 10229417
Statement Date: 8/02/20

DAILY BALANCE SUMMARY

Table with 6 columns: Date, Balance, Date, Balance, Date, Balance. Rows show daily balances from 7/02 to 7/15.

PUBLIC FUNDS SAVINGS

JEFFERSON COUNTY EMERGENCY
SERVICES DISTRICT No. 4

Acct 20041885

Summary table for Public Funds Savings showing Beginning Balance, Deposits, Withdrawals, Ending Balance, Service Charge, and Interest Paid.

DEPOSITS AND OTHER CREDITS

Table with 3 columns: Date, Deposits, Activity Description. Shows 7/31 deposit of 17.02 for Interest Paid.

DAILY BALANCE SUMMARY

Table with 6 columns: Date, Balance, Date, Balance, Date, Balance. Shows final balance of 200,466.99 on 7/31.



Texas First Bank Public Funds Tiered Int. **9417

Available Balance

\$266,793.68

Last Updated: 8/15/2020 3:50 PM

Date ▾	Description ▾	Amount ▾
AUG 14 2020	☞ Check - 3879	(\$400.00) \$266,793.68
AUG 11 2020	ENTERPRISE GUARD/9493357080 M62496361134 DAVID STACEY	(\$100.00) \$267,193.68
AUG 11 2020	☞ Deposit	\$464.73 \$267,293.68
AUG 10 2020	ENERGY TEXAS, I/BANK DRAFT JEFFERSON COUNTY ESD 4	(\$356.01) \$266,828.95
AUG 10 2020	ENERGY TEXAS, I/BANK DRAFT JEFFERSON COUNTY ESD 4	(\$247.28) \$267,184.96
AUG 10 2020	ENERGY TEXAS, I/BANK DRAFT JEFFERSON COUNTY ESD 4	(\$82.80) \$267,432.24
AUG 5 2020	JEFFERSON COUNTY/PROPTAXPMT 86 ESD #4	\$6,036.75 \$267,515.04
AUG 5 2020	☞ Deposit	\$10,904.75 \$261,478.29
AUG 5 2020	☞ Deposit	\$657.88 \$250,573.54

AUG 4 2020	☰ Check - 3891	(\$3,476.27) \$249,915.66
AUG 4 2020	☰ Check - 3886	(\$160.00) \$253,391.93
AUG 3 2020	☰ Check - 3877	(\$550.00) \$253,551.93
AUG 3 2020	VERIZON WIRELESS/PAYMENTS 094212557100001 0000000094212557100001	(\$417.89) \$254,101.93
AUG 3 2020	VERIZON WIRELESS/PAYMENTS 064225772500001 0000000064225772500001	(\$10.05) \$254,519.82
AUG 3 2020	Debit Memo	(\$150,000.00) \$254,529.87
JUL 31 2020	Interest Paid	\$52.65 \$404,529.87
JUL 31 2020	☰ Check - 3870	(\$1,250.00) \$404,477.22
JUL 30 2020	☰ Check - 3867	(\$38.71) \$405,727.22
JUL 29 2020	☰ Check - 3872	(\$400.00) \$405,765.93
JUL 29 2020	☰ Check - 3888	(\$100.00) \$406,165.93
JUL 28 2020	☰ Check - 3875	(\$45.00) \$406,265.93
JUL 27 2020	☰ Check - 3869	(\$162.23) \$406,310.93



Texas First Bank Public Funds Savings **1885

Available Balance

Last Updated: 8/15/2020 4:38 PM

\$350,466.99

Date ▾	Description ▾	Amount ▾
AUG 3 2020	☒ Deposit	\$150,000.00 \$350,466.99
JUL 31 2020	Interest Paid	\$17.02 \$200,466.99
JUN 30 2020	Interest Paid	\$16.47 \$200,449.97
MAY 29 2020	Interest Paid	\$17.02 \$200,433.50
APR 30 2020	Interest Paid	\$16.47 \$200,416.48
MAR 31 2020	Interest Paid	\$34.58 \$200,400.01
FEB 28 2020	Interest Paid	\$47.75 \$200,365.43
JAN 31 2020	Interest Paid	\$51.03 \$200,317.68
DEC 31 2019	Interest Paid	\$51.01 \$200,266.65



P.O. Box 41314
Houston, TX 77241-1314

Account Number 1086255
Statement Date 07/31/2020
Statement Thru Date 08/02/2020
Checks/Items Enclosed 0
Page 1

Return Service Requested
00001018 TA093D08012003591500 01 000000000 0000000 002

Jefferson County Emergency Services
District No 4
12880 FM 365 RD
Beaumont TX 77705-9682

Customer Service Information

Customer Care 281-894-3200
 Lost/Stolen Debit Card 800-500-1044
 Visit Us Online allegiancebank.com

Relationship Summary

Account Type	Balance
DEPOSIT ACCOUNTS	\$227,622.29

PF NON MUD MMA

Account Number: 1086255

Balance Summary

Beginning Balance as of 07/01/2020	\$227,506.67
+ Deposits and Credits (1)	\$115.62
- Withdrawals and Debits (0)	\$0.00
Ending Balance as of 07/31/2020	\$227,622.29
Maintenance Fees for Period	\$0.00
Minimum Balance for Period	\$227,506.00

Earnings Summary

Interest for Period Ending 07/31/2020	\$115.62
Interest Paid Year to Date	\$1,184.25
Annual Percentage Yield Earned (APYE)	0.60%
Average Balance for APYE	\$227,506.67
Number of Days for APYE	31

DEPOSITS AND OTHER CREDITS

Date	Description	Deposits
Jul 31	INTEREST PAID	115.62

FEE RECAP

	Total For This Period	Total Year-to-Date
Total Overdraft Fees	\$0.00	\$0.00
Total Returned Item Fees	\$0.00	\$0.00

DAILY BALANCE SUMMARY

Date	Balance
Jul 31	\$227,622.29

00001018 0002325 0001-0001

Exhibit F

Jefferson County Emergency Services District No. 4
Statement of Activities (Modified Cash Basis)
All Locations

	1 Month Ended 7/31/2020 Actual	10 Months Ended 7/31/2020 Actual	Annual Budget	Over (Under) Budget	% of Budget Used to Date
Revenue					
Ad Valorem Taxes	\$ 6,747	\$ 574,444	\$ 565,000	\$ 9,444	101.67%
EMS Billing	1,293	5,454	10,000	(4,546)	54.54%
Grants	-	6,000	10,000	(4,000)	60.00%
Interest Income	185	7,701	6,500	1,201	118.48%
Other Income	-	178,144	1,500	176,644	11876.27%
Sale of Equipment	-	135,000	135,000	0	100.00%
Total Revenue	<u>8,225</u>	<u>906,743</u>	<u>728,000</u>	<u>178,743</u>	<u>124.55%</u>
Operating Expenses					
Accounting	550	14,450	16,000	(1,550)	90.31%
Advertising	-	-	1,000	(1,000)	0.00%
Bank Fees	-	1	100	(99)	1.00%
Cleaning & Building Maintenance/Repairs	1,333	11,253	20,000	(8,747)	56.27%
District Manager	2,500	30,000	30,000	-	100.00%
Dues & Fees	100	150	4,000	(3,850)	3.75%
Insurance - VFIS District	-	-	2,800	(2,800)	0.00%
Interest Expense	-	1,890	8,586	(6,696)	22.01%
Internet	522	1,923	2,700	(777)	71.22%
Lawn Service	630	2,726	7,000	(4,274)	38.94%
Legal/Professional	800	15,934	16,000	(66)	99.59%
Lodging/Meals/Travel & Regist ESD	-	573	3,000	(2,427)	19.10%
Note Payable-Comm. First Nat'l (2019 Spartan)	-	-	38,524	(38,524)	0.00%
Note Payable-Dallas Bank&Trst(3000gal Tanker)	-	31,106	31,106	-	100.00%
Note Payable-First Financial (Mini Pumper)	-	39,787	39,939	(152)	99.62%
Office Supplies & Postage	-	861	1,500	(639)	57.40%
Small Equipment Purchases (less than \$5,000)	-	3,782	500	3,282	756.40%
Tax & Appraisal Fees	1,591	12,035	15,000	(2,965)	80.23%
Telephone/Cell Phone	75	958	2,000	(1,042)	47.90%
Utilities	693	4,915	8,000	(3,085)	61.44%
Water & Garbage	272	3,098	4,000	(902)	77.45%
Total Operating Expenses	<u>9,066</u>	<u>175,442</u>	<u>251,755</u>	<u>(76,313)</u>	<u>69.69%</u>

These financial statements have not been audited or reviewed and no CPA expresses an opinion or a conclusion nor provides any assurance on them.

Jefferson County Emergency Services District No. 4
Statement of Activities (Modified Cash Basis)
All Locations

	1 Month Ended 7/31/2020 Actual	10 Months 7/31/2020 Actual	Annual Budget	Over (Under) Budget	% of Budget Used to Date
Emergency Medical Services					
Billing - Admin. Fees	20	110	500	(390)	22.00%
Billing - Collection Fees	47	416	1,000	(584)	41.60%
Data/Connectivity (Phone)	58	250	500	(250)	50.00%
Equipment (New/Repair/Testing)	-	3,023	6,500	(3,477)	46.51%
Fuel	42	552	2,000	(1,448)	27.60%
Medical Supplies	-	3,627	6,000	(2,373)	60.45%
Software Service (Smart Phone App)	-	-	2,500	(2,500)	0.00%
Tuition/Reg/Certification/Dues	62	1,176	10,000	(8,824)	11.76%
Vehicle Repair & Maintenance	-	486	5,000	(4,514)	9.72%
Total Emergency Medical Services	<u>229</u>	<u>9,640</u>	<u>34,000</u>	<u>(24,360)</u>	<u>28.35%</u>
Fire Services					
Air-Pack SCBA Inspection & Repair	-	795	6,000	(5,205)	13.25%
Certification Dues	200	450	1,000	(550)	45.00%
Dispatch Services/Edispatches	-	22,350	22,000	350	101.59%
Equipment, Boots, Gloves-Insp/Repairs	-	1,870	6,500	(4,630)	28.77%
Fire Chief	1,250	11,250	15,000	(3,750)	75.00%
Fire Field Meals	-	114	1,000	(886)	11.40%
Fire Uniforms	-	908	4,000	(3,092)	22.70%
Fuel	323	3,121	6,000	(2,879)	52.02%
Insurance - Prop. & Liab.	222	33,515	31,500	2,015	106.40%
Insurance - Worker's Compensation	-	(120)	3,600	(3,720)	-3.33%
Maintenance & Repairs - Radios	-	5,960	1,500	4,460	397.33%
Personal Protection Equipment	-	4,442	25,000	(20,558)	17.77%
Personal Protective Equipment - Inspection	-	36	3,000	(2,964)	1.20%
Quartermaster/Station Attendant	795	6,026	13,000	(6,974)	46.35%
Small Equipment Purchases	-	7,063	17,300	(10,237)	40.83%
Software - Emer Reporting	-	2,588	3,000	(412)	86.27%
Supplies - Fire	3	795	7,500	(6,705)	10.60%
Supplies - Hoses/Nozzles/Tarps	-	-	7,500	(7,500)	0.00%
Training & Materials/Tuition/Registration	-	675	10,000	(9,325)	6.75%
Travel/Lodging/Meals/Trans Expenses	-	-	5,000	(5,000)	0.00%
Vehicle Repair & Maintenance	2,671	27,625	27,500	125	100.45%
Total Fire Services	<u>5,464</u>	<u>129,463</u>	<u>216,900</u>	<u>(87,437)</u>	<u>59.69%</u>
Capital Expenditures					
Bldg. Improvements - LaBelle	-	-	18,000	(18,000)	0.00%
E43 - Hose/Reflectors Storage	-	-	12,500	(12,500)	0.00%
Four Backup Cameras	-	-	10,000	(10,000)	0.00%
LMTV Improvements	4,676	5,078	10,000	(4,922)	50.78%
Radio Communication Upgrade	-	27,839	28,000	(161)	99.43%
Thermal Camera	-	-	10,000	(10,000)	0.00%
Total Capital Expenditures	<u>4,676</u>	<u>32,917</u>	<u>88,500</u>	<u>(55,583)</u>	<u>37.19%</u>
Contingency					
Contingency	-	33,377	20,000	13,377	166.89%
Total Contingency	<u>0</u>	<u>33,377</u>	<u>20,000</u>	<u>13,377</u>	<u>166.89%</u>
Total Expenses	<u>19,435</u>	<u>380,839</u>	<u>611,155</u>	<u>(230,316)</u>	<u>62.31%</u>
Net Change in Fund Balance	<u>\$ (11,210)</u>	<u>\$ 525,904</u>	<u>\$ 116,845</u>		

These financial statements have not been audited or reviewed and no CPA expresses an opinion or a conclusion nor provides any assurance on them.

Jefferson County Emergency Services District No. 4

Check List

Texas First Bank - Checking
July 28, 2020 - August 17, 2020

Check Number	Check Date	Payee	Amount
Vendor Checks			
3891	07/31/20	Silsbee Ford, Inc.	3,476.27
3892	08/17/20	Community First National Bank	44,539.94
3893	08/17/20	Texas Facilities Commission	239.50
3894	08/17/20	Grainger	86.97
3895	08/17/20	Benckenstein & Oxford, L.L.P.	625.00
3896	08/17/20	Green Acres Grocery, Inc.	133.31
3897	08/17/20	Jeremy D. Hansen	1,250.00
3898	08/17/20	Joshua C. Heinz	400.00
3899	08/17/20	Love's Travel Stops & Country Stores	169.03
3900	08/17/20	Randy Lyday	45.00
3901	08/17/20	Mary Ellen Robertson, CPA	550.00
3902	08/17/20	Metro Fire Apparatus Specialists, Inc.	8,087.00
3903	08/17/20	P. C. Market and Hardware	5.99
3904	08/17/20	Hubert Oxford, IV	400.00
3905	08/17/20	Rollins Truck & Trailer Repair, LLC	125.00
3906	08/17/20	David M. Stacey, Jr.	3,250.00
3907	08/17/20	Joyce M. Stacey	130.00
3908	08/17/20	Stryker Sales Corporation	2,803.01
3909	08/17/20	Texas Mutual Insurance Company	6,015.00
3910	08/17/20	Town and Country	26.16
3911	08/17/20	Unlimited Lawn Care DBA of D-S Landscape Inc.	420.00
3912	08/17/20	VFIS of Texas	250.00
3913	08/17/20	Health Claims Plus, dba of J&M Neal, Inc.	153.26
Vendor Check Total			<u>73,180.44</u>
Check List Total			<u><u>73,180.44</u></u>

Check count = 23

Jefferson County Emergency Services District No. 4

Bank Account Register

Texas First Bank - Checking
July 28, 2020 - August 17, 2020

Date	Reference	Payee ID	Description	Checks/ Payments	Deposits/ Additions	Balance
			Beginning Balance			403,326.36
07/31/20			INTEREST PAID ON CHECKING, JULY 2020		52.65	403,379.01
07/31/20	3891	SILSBEEFORD	Silsbee Ford, Inc.	3,476.27		399,902.74
08/17/20	3892	Community	Community First National Bank	44,539.94		355,362.80
08/17/20	3893	TEXASFAC	Texas Facilities Commission	239.50		355,123.30
08/17/20	3894	GRAINGER	Grainger	86.97		355,036.33
08/17/20	3895	BENCK	Benckenstein & Oxford, L.L.P.	625.00		354,411.33
08/17/20	3896	GREENACRES	Green Acres Grocery, Inc.	133.31		354,278.02
08/17/20	3897	HANSEN	Jeremy D. Hansen	1,250.00		353,028.02
08/17/20	3898	HEINZ	Joshua C. Heinz	400.00		352,628.02
08/17/20	3899	LOVES	Love's Travel Stops & Country Stores	169.03		352,458.99
08/17/20	3900	LYDAY	Randy Lyday	45.00		352,413.99
08/17/20	3901	MER1099	Mary Ellen Robertson, CPA	550.00		351,863.99
08/17/20	3902	METROFIRE	Metro Fire Apparatus Specialists, Inc.	8,087.00		343,776.99
08/17/20	3903	PCMARKET	P. C. Market and Hardware	5.99		343,771.00
08/17/20	3904	OXFORD	Hubert Oxford, IV	400.00		343,371.00
08/17/20	3905	ROLLINS	Rollins Truck & Trailer Repair, LLC	125.00		343,246.00
08/17/20	3906	STACEY	David M. Stacey, Jr.	3,250.00		339,996.00
08/17/20	3907	JOYCES	Joyce M. Stacey	130.00		339,866.00
08/17/20	3908	STRYKER	Stryker Sales Corporation	2,803.01		337,062.99
08/17/20	3909	TEXASMUTUAL	Texas Mutual Insurance Company	6,015.00		331,047.99
08/17/20	3910	TOWNANDCOUN	Town and Country	26.16		331,021.83
08/17/20	3911	UNLIMITED	Unlimited Lawn Care DBA of D-S Landscape Inc.	420.00		330,601.83
08/17/20	3912	VFIS	VFIS of Texas	250.00		330,351.83
08/17/20	3913	HCPlus	Health Claims Plus, dba of J&M Neal, Inc.	153.26		330,198.57
			Totals	<u>73,180.44</u>	<u>52.65</u>	<u>330,198.57</u>

Transaction count = 24

Jefferson County Emergency Services District No. 4

Bank Account Register

Texas First Bank - Checking
July 1, 2020 - August 17, 2020

Date	Reference	Payee ID	Description	Checks/ Payments	Deposits/ Additions	Balance
			Beginning Balance			411,244.89
07/02/20		VERIZON	Verizon Wireless, LP15	10.05		411,234.84
07/02/20		VERIZON5571	Verizon Wireless,	417.89		410,816.95
07/03/20			JEFFERSON COUNTY PROP TAX PAYMENT FOR JUNE 2020		6,555.25	417,372.20
07/09/20		ENTERGY	ENTERGY, STATION 3	96.03		417,276.17
07/10/20		ENGUARD	ENTERPRISE GUARDIAN INC. ENGUARD	100.00		417,176.17
07/10/20		ENTERGY	ENTERGY, #2'S	257.67		416,918.50
07/10/20		ENTERGY	ENTERGY, #1	339.56		416,578.94
07/13/20			NOVITAS/HCP PAYMENT, RUN 2020-264		404.70	416,983.64
07/15/20		WJEFFCTYMWD	W. Jefferson Co. M.W.D,	28.67		416,954.97
07/15/20		WJEFFCTYMWD	W. Jefferson Co. M.W.D	28.67		416,926.30
07/15/20		WJEFFCTYMWD	W. Jefferson Co. M.W.D	28.67		416,897.63
07/15/20		ATT3803	AT&T	116.96		416,780.67
07/17/20		REPUBLIC	REPUBLIC SERVICES #862, FANNETT	93.19		416,687.48
07/17/20		REPUBLIC	REPUBLIC SERVICES #862, LABELLE	93.19		416,594.29
07/20/20	3866	ASCO	ASCO Power Services, Inc.	770.00		415,824.29
07/20/20	3867	BEAUMONTFRE	Beaumont Freightliner-Western Star	38.71		415,785.58
07/20/20	3868	BillClark	Bill Clark Pest Control, Inc	267.79		415,517.79
07/20/20	3869	GREENACRES	Green Acres Grocery, Inc.	162.23		415,355.56
07/20/20	3870	HANSEN	Jeremy D. Hansen	1,250.00		414,105.56
07/20/20	3871	HCPPlus	Health Claims Plus, dba of J&M Neal, Inc.	66.59		414,038.97
07/20/20	3872	HEINZ	Joshua C. Heinz	400.00		413,638.97
07/20/20	3873	JCAPPRASAL	Jefferson County Appraisal District	1,399.47		412,239.50
07/20/20	3874	LOVES	Love's Travel Stops & Country Stores	202.30		412,037.20
07/20/20	3875	LYDAY	Randy Lyday	45.00		411,992.20
07/20/20	3876	M&DSUPPLY	M & D Supply, Inc.	86.56		411,905.64
07/20/20	3877	MER1099	Mary Ellen Robertson, CPA	550.00		411,355.64
07/20/20	3878	METROFIRE	Metro Fire Apparatus Specialists, Inc.	1,973.99		409,381.65
07/20/20	3879	OXFORD	Hubert Oxford, IV	400.00		408,981.65
07/20/20	3880	PCMARKET	P. C. Market and Hardware	18.16		408,963.49
07/20/20	3881	ROLLINS	Rollins Truck & Trailer Repair, LLC	1,200.00		407,763.49
07/20/20	3882	SIDDONS	Siddons-Martin Emergency Group, LLC	503.40		407,260.09
07/20/20	3883	STACEY	David M. Stacey, Jr.	3,250.00		404,010.09
07/20/20	3884	JOYCES	Joyce M. Stacey	120.00		403,890.09
07/20/20	3885	UNLIMITED	Unlimited Lawn Care DBA of D-S Landscape Inc.	630.00		403,260.09
07/20/20	3886	VAUGHNS AC	VAUGHN'S AIR CONDITIONING CO	160.00		403,100.09
07/20/20	3887	VFIS	VFIS of Texas	222.26		402,877.83
07/20/20	3888		TRITON CONSULTING GROUP, LLC	100.00		402,777.83
07/20/20	3889		TIM BYERS	62.00		402,715.83
07/20/20	3890		JOHN TATROE	9.96		402,705.87
07/22/20			BCBS OF TEXAS, EMS 2019-156		888.65	403,594.52
07/27/20		VISA4955	VISA, STACEY	268.16		403,326.36
07/31/20			INTEREST PAID ON CHECKING, JULY 2020		52.65	403,379.01
07/31/20	3891	SILSBEEFORD	Silsbee Ford, Inc.	3,476.27		399,902.74
08/17/20	3892	Community	Community First National Bank	44,539.94		355,362.80
08/17/20	3893	TEXASFAC	Texas Facilities Commission	239.50		355,123.30
08/17/20	3894	GRAINGER	Grainger	86.97		355,036.33
08/17/20	3895	BENCK	Benckenstein & Oxford, L.L.P.	625.00		354,411.33
08/17/20	3896	GREENACRES	Green Acres Grocery, Inc.	133.31		354,278.02
08/17/20	3897	HANSEN	Jeremy D. Hansen	1,250.00		353,028.02
08/17/20	3898	HEINZ	Joshua C. Heinz	400.00		352,628.02
08/17/20	3899	LOVES	Love's Travel Stops & Country Stores	169.03		352,458.99
08/17/20	3900	LYDAY	Randy Lyday	45.00		352,413.99
08/17/20	3901	MER1099	Mary Ellen Robertson, CPA	550.00		351,863.99
08/17/20	3902	METROFIRE	Metro Fire Apparatus Specialists, Inc.	8,087.00		343,776.99
08/17/20	3903	PCMARKET	P. C. Market and Hardware	5.99		343,771.00

Jefferson County Emergency Services District No. 4

Bank Account Register

Texas First Bank - Checking
July 1, 2020 - August 17, 2020

Date	Reference	Payee ID	Description	Checks/ Payments	Deposits/ Additions	Balance
08/17/20	3904	OXFORD	Hubert Oxford, IV	400.00		343,371.00
08/17/20	3905	ROLLINS	Rollins Truck & Trailer Repair, LLC	125.00		343,246.00
08/17/20	3906	STACEY	David M. Stacey, Jr.	3,250.00		339,996.00
08/17/20	3907	JOYCES	Joyce M. Stacey	130.00		339,866.00
08/17/20	3908	STRYKER	Stryker Sales Corporation	2,803.01		337,062.99
08/17/20	3909	TEXASMUTUAL	Texas Mutual Insurance Company	6,015.00		331,047.99
08/17/20	3910	TOWNANDCOUN	Town and Country	26.16		331,021.83
08/17/20	3911	UNLIMITED	Unlimited Lawn Care DBA of D-S Landscape Inc.	420.00		330,601.83
08/17/20	3912	VFIS	VFIS of Texas	250.00		330,351.83
08/17/20	3913	HCPlus	Health Claims Plus, dba of J&M Neal, Inc.	153.26		330,198.57
			Totals	<u>88,947.57</u>	<u>7,901.25</u>	<u>330,198.57</u>

Transaction count = 65

Jefferson County Emergency Services District No. 4

Bank Account Register

Texas First Bank - Savings
July 28, 2020 - August 17, 2020

Date	Reference	Description	Checks/ Payments	Deposits/ Additions	Balance
07/31/20		Beginning Balance INTEREST PAID ON SAVINGS ACCOUNT, JULY 2020		17.02	200,449.97 200,466.99
		Totals	<u>0.00</u>	<u>17.02</u>	<u>200,466.99</u>

Transaction count = 1

Jefferson County Emergency Services District No. 4

Bank Account Register

Allegiance Bank Money Market

July 28, 2020 - August 17, 2020

Date	Reference	Payee ID	Description	Checks/ Payments	Deposits/ Additions	Balance
07/31/20			Beginning Balance			227,506.67
			INTEREST ON MONEY MARKET ACCOUNT, JULY 2020		115.62	227,622.29
			Totals	<u>0.00</u>	<u>115.62</u>	<u>227,622.29</u>

Transaction count = 1

Jefferson County Emergency Services District No. 4

General Ledger

March 31, 2020 - July 31, 2020

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
000-1013-00	Common Cents Credit Union - 1 Yr. CD			225,000.00		
03/31/20	6.01		To record interest @ 3/31/20 - Common Cents - CD		<u>839.90</u>	
			Totals for 000-1013-00		<u>839.90</u>	<u>225,839.90</u>
000-1014-00	Common Cents Credit Union - Savings			5.00		
			Totals for 000-1014-00		<u>0.00</u>	<u>5.00</u>
			Report Total			<u>225,844.90</u>

Exhibit G

Jefferson County Emergency Services District No. 4

Check List

Texas First Bank - Checking
July 28, 2020 - August 17, 2020

Check Number	Check Date	Payee	Amount
Vendor Checks			
3891	07/31/20	Silsbee Ford, Inc.	3,476.27
3892	08/17/20	Community First National Bank	44,539.94
3893	08/17/20	Texas Facilities Commission	239.50
3894	08/17/20	Grainger	86.97
3895	08/17/20	Benckenstein & Oxford, L.L.P.	625.00
3896	08/17/20	Green Acres Grocery, Inc.	133.31
3897	08/17/20	Jeremy D. Hansen	1,250.00
3898	08/17/20	Joshua C. Heinz	400.00
3899	08/17/20	Love's Travel Stops & Country Stores	169.03
3900	08/17/20	Randy Lyday	45.00
3901	08/17/20	Mary Ellen Robertson, CPA	550.00
3902	08/17/20	Metro Fire Apparatus Specialists, Inc.	8,087.00
3903	08/17/20	P. C. Market and Hardware	5.99
3904	08/17/20	Hubert Oxford, IV	400.00
3905	08/17/20	Rollins Truck & Trailer Repair, LLC	125.00
3906	08/17/20	David M. Stacey, Jr.	3,250.00
3907	08/17/20	Joyce M. Stacey	130.00
3908	08/17/20	Stryker Sales Corporation	2,803.01
3909	08/17/20	Texas Mutual Insurance Company	6,015.00
3910	08/17/20	Town and Country	26.16
3911	08/17/20	Unlimited Lawn Care DBA of D-S Landscape Inc.	420.00
3912	08/17/20	VFIS of Texas	250.00
3913	08/17/20	Health Claims Plus, dba of J&M Neal, Inc.	153.26
Vendor Check Total			<u>73,180.44</u>
Check List Total			<u><u>73,180.44</u></u>

Check count = 23

Jefferson County Emergency Services District No. 4

Bank Account Register

Texas First Bank - Checking
July 28, 2020 - August 17, 2020

Date	Reference	Payee ID	Description	Checks/ Payments	Deposits/ Additions	Balance
			Beginning Balance			403,326.36
07/31/20			INTEREST PAID ON CHECKING, JULY 2020		52.65	403,379.01
07/31/20	3891	SILSBEEFORD	Silsbee Ford, Inc.	3,476.27		399,902.74
08/17/20	3892	Community	Community First National Bank	44,539.94		355,362.80
08/17/20	3893	TEXASFAC	Texas Facilities Commission	239.50		355,123.30
08/17/20	3894	GRAINGER	Grainger	86.97		355,036.33
08/17/20	3895	BENCK	Benckenstein & Oxford, L.L.P.	625.00		354,411.33
08/17/20	3896	GREENACRES	Green Acres Grocery, Inc.	133.31		354,278.02
08/17/20	3897	HANSEN	Jeremy D. Hansen	1,250.00		353,028.02
08/17/20	3898	HEINZ	Joshua C. Heinz	400.00		352,628.02
08/17/20	3899	LOVES	Love's Travel Stops & Country Stores	169.03		352,458.99
08/17/20	3900	LYDAY	Randy Lyday	45.00		352,413.99
08/17/20	3901	MER1099	Mary Ellen Robertson, CPA	550.00		351,863.99
08/17/20	3902	METROFIRE	Metro Fire Apparatus Specialists, Inc.	8,087.00		343,776.99
08/17/20	3903	PCMARKET	P. C. Market and Hardware	5.99		343,771.00
08/17/20	3904	OXFORD	Hubert Oxford, IV	400.00		343,371.00
08/17/20	3905	ROLLINS	Rollins Truck & Trailer Repair, LLC	125.00		343,246.00
08/17/20	3906	STACEY	David M. Stacey, Jr.	3,250.00		339,996.00
08/17/20	3907	JOYCES	Joyce M. Stacey	130.00		339,866.00
08/17/20	3908	STRYKER	Stryker Sales Corporation	2,803.01		337,062.99
08/17/20	3909	TEXASMUTUAL	Texas Mutual Insurance Company	6,015.00		331,047.99
08/17/20	3910	TOWNANDCOUN	Town and Country	26.16		331,021.83
08/17/20	3911	UNLIMITED	Unlimited Lawn Care DBA of D-S Landscape Inc.	420.00		330,601.83
08/17/20	3912	VFIS	VFIS of Texas	250.00		330,351.83
08/17/20	3913	HCPlus	Health Claims Plus, dba of J&M Neal, Inc.	153.26		330,198.57
			Totals	<u>73,180.44</u>	<u>52.65</u>	<u>330,198.57</u>

Transaction count = 24

Exhibit H



Hose Failing Inspection v2.0

FIRE DEPARTMENT: Jefferson County ESD 4

RECORDER: J. Lozano

TEST DATE: 8/4/2020

	Hose ID	Hose Size (inches)	Test Pressure	Man. Date Month / Year	Hose Length (FEET)	Pass/Fail	Fail Code	Remarks
1	322	1.75	300		50	Fail	Sweating	
2	175-021	1.75	300	Nov-11	50	Fail	Sweating	
3	175-030	1.75	300		50	Fail	Sweating	
4	175-045	1.75	300	Feb-11	50	Fail	Interior Delamination	
5	175-055	1.75	300		50	Fail	Burnt Jacket	
6	175-065	1.75	300		50	Fail	Sweating	
7	175-089	1.75	300	Feb-11	50	Fail	Sweating	
8	175-5027	1.75	300	Jun-11	50	Fail	Hole in Hose	
9	25-002	2.5	300		50	Fail	Blistering	
10	25-003	2.5	300		50	Fail	Blistering	
11	25-005	2.5	300		50	Fail	Blistering	
12	25-009	2.5	300		50	Fail	Blistering	
13	25-010	2.5	300		50	Fail	Blistering	
14	25-011	2.5	300		50	Fail	Blistering	
15	25-012	2.5	300		50	Fail	Blistering	
16	25-013	2.5	300		50	Fail	Blistering	
17	25-014	2.5	300		50	Fail	Blistering	
18	25-015	2.5	300		50	Fail	Blistering	
19	3-019	3	300	Jun-07	50	Fail	Sweating	
20	5-17	5	200	Oct-04	100	Fail	Sweating	
21	5-19	5	200	Oct-04	100	Fail	Sweating	
22	25-014A	2.5	300		50	Fail		Not on Previous Rpt.
23	25-008	2.5	300		50	Fail		Not on Previous Rpt.
24	3-16	3	300	Mar-20	50	Fail		Not on Previous Rpt.
					Total	1300		