

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 18, 2025, at the Labelle fire station, located at 12880 FM 365, Beaumont, Texas 77705, pursuant to notice duly posted according to law.

At approximately 5:31 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
Davilyn Walston	Secretary
Sandra Melton	Treasurer
Robert Bordes	Assistant Treasurer

All of said Board members were present, with the exception of Vice President Reneau and Assistant Treasurer Bordes, thus constituting a quorum. Also present were: David Stacey, District Fire Chief; Cristy Draper, District Administrative Assistant; Joshua Heinz of Benckenstein & Oxford, LLP, attorneys for the District; Mary Ellen Robertson, accountant for the District; and, the individuals listed on the attendance log attached hereto as **Exhibit A**.

Upon establishing that a quorum was present, President Roebuck asked for public comment as set forth in Agenda Item No. 3, and being as there was none, the Board moved along to Agenda Item No. 4, at which time Chief Stacey reviewed his monthly written Chief’s Report, a copy of which is attached hereto as **Exhibit B**.

President Roebuck then directed the Board’s attention to Agenda Item No. 5 for review of the Minutes of the July 21, 2025 regular meeting. Upon motion by Secretary

Walston and seconded by Treasurer Melton, the proposed minutes were unanimously approved by the Board members present.

Next, the Board was directed to Agenda Item No. 6 for the Treasurer's Report. Treasurer Melton reported the following balances in the District's accounts, as reflected in her written Treasurer's Report attached hereto as **Exhibit C**: Texas First Bank checking (9417) - \$116,605.72 as of July 31, 2025, and \$205,626.04 as of August 15, 2025; and, TexSTAR general fund investment (1110) - \$3,149,043.22 as of July 31, 2025 and August 15, 2025. The District's total funds on deposit as of August 15, 2025 was \$3,354,669.26. Ms. Robertson then reviewed with the Board the District's monthly financial Statement of Activities, a copy of which is attached hereto as **Exhibit D**. Upon recommendation by Chief Stacey, Treasurer Melton made a motion to transfer \$100,000.00 from the District's Texas First Bank checking account (9417) to the TexSTAR general fund investment account (1110), which was seconded by Secretary Walston and unanimously approved by the Board members present.

Then, under Agenda Item No. 7, Chief Stacey advised the Board of the revised premium for the District's worker's compensation insurance policy renewal through Texas Mutual, which totals \$22,840.00 (annual premium). Upon motion by Secretary Walston and seconded by Treasurer Melton, the Board members present unanimously approved and authorized the worker's compensation insurance policy renewal.

The Board then moved along to Agenda Item No. 8 for approval and payment of the District's bills. Chief Stacey and Treasurer Melton reviewed with the Board the District's various monthly expenditures, as shown on the Check List and Bank Account Registers attached hereto as **Exhibit E**. Upon motion by Treasurer Melton and seconded

by Secretary Walston, the Board members present unanimously approved payment of the District's bills and expenditures (Check Nos. 5313-5340 and 5488-5489, plus the Spectrum Business, Visa, Entergy, Verizon Wireless, T-Mobile, Enterprise Guardian, and other auto-debit payments).

Thereafter, the Board was directed to Agenda Item No. 9, at which time Chief Stacey reviewed with the Board the quote from Bosco Industries for the necessary septic system repairs at the Fannett station, a copy of which is attached hereto as **Exhibit F** (\$11,320.00) Upon motion by Secretary Walston and seconded by Treasurer Melton, the Board members present unanimously approved and authorized the proposed Fannett station septic system repairs by Bosco Industries at a cost not to exceed \$12,000.00.

The Board then moved along to Agenda Item No. 10, at which time Chief Stacey reviewed and discussed the updated design renderings and cost estimates for the proposed new Fannett fire station.

The Board was then directed to Agenda Item No. 11, at which the members were presented with and reviewed the District's 2025 Certified Appraisal Roll dated July 21, 2025, as prepared and provided by the Jefferson County Appraisal District, and the District's 2025 Certified Tax Rate Calculation Worksheet dated July 31, 2025, as prepared and provided by the Jefferson County Tax Assessor/Collector, copies of which are attached hereto as **Exhibit G** and **Exhibit H**, respectively. Upon motion by Secretary Walston and seconded by Treasurer Melton, the Board members present unanimously accepted and approved the District's 2025 Certified Appraisal Roll and 2025 Certified Tax Rate Calculation Worksheet. Mr. Heinz will post copies of the 2025 Certified Appraisal Roll and 2025 Tax Rate Calculation Worksheet, along with the required Notice

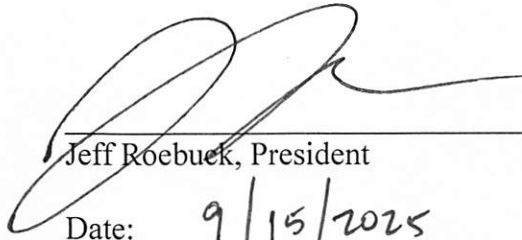
Regarding 2025 Tax Rates as required under Section 26.04(e) of the Texas Tax Code, on the District's website, and he will notify the Jefferson County Tax Assessor/Collector of same.

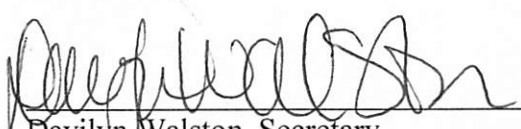
Thereafter, President Roebuck directed the Board to Agenda Item No. 12, at which time the Board reviewed, discussed and revised the draft fiscal year 2025-26 budget. Treasurer Melton then made a motion to approve the District's *proposed* fiscal year 2025-26 budget, a copy of which is attached hereto as **Exhibit I**, for purposes of considering the District's *proposed* 2025 tax rate, which could require the Board to hold a public hearing and publish/post notices. The motion was seconded by Secretary Walston, and a record vote was taken on the *proposed* 2025-26 budget, the results of which were as follows: For: President Roebuck, Secretary Walston, and Treasurer Melton; Against: None; Present and Not Voting: None; and, Absent and Not Voting: Vice President Reneau and Assistant Treasurer Bordes.

After having approved the *proposed* 2025-26 budget, the Board was directed to Agenda Item No. 13 regarding the District's *proposed* 2025 tax rate. Treasurer Melton then made a motion to approve a *proposed* 2025 tax rate of \$0.069874/\$100, which exceeds the District's 2025 no-new-revenue tax rate but not the voter-approval rate. The motion was seconded by Secretary Walston. A record vote was taken on the *proposed* 2025 tax rate, the results of which were as follows: For: President Roebuck, Secretary Walston, and Treasurer Melton; Against: None; Present and Not Voting: None; and, Absent and Not Voting: Vice President Reneau and Assistant Treasurer Bordes. Mr. Heinz then explained the public hearing and published/posted notice requirements, and he also reviewed with the Board the proposed schedule for same. It was then announced

that the Board will hold a public hearing on Monday, September 15, 2025 beginning at 5:30 p.m., with a regular meeting to immediately follow during which the Board will take action to approve the District's fiscal year 2025-26 budget and adopt the District's 2025 tax rate. Mr. Heinz will publish the required Notice of Public Hearing in the newspaper and post same on the District's website.

Being as there were no other matters to come before the Board under Agenda Item No. 14, the regular meeting was adjourned at approximately 6:10 p.m.

  
\_\_\_\_\_  
Jeff Roebuck, President  
Date: 9/15/2025

ATTEST:  
  
\_\_\_\_\_  
Davilyn Walston, Secretary  
Date: 9/15/2025

# Exhibit A



**JEFFERSON COUNTY ESD No. 4**

**Regular Board Meeting**

**August 18, 2025**

SIGN-IN SHEET

1. Rowdy Draper #422

2. Mark Winston #4131

3. J. Stacey

4. L. Smith #4207

5. Aaron McNeil 4505

6. Chris Lambert 4102

7.

8.

9.

10.

# Exhibit B

# FIRE CHIEF'S REPORT

## Board Meeting on August 18, 2025

		INSERVICE	OUT OF SERVICE
<b>LABELLE</b>			
	E41	x	
	T41	x	
	B41	x	4 new batteries replaced
	U4	X	
	F550	X	
	U43	x	
	BB40	x	
<b>FANNETT</b>			
	E42	x	
	T42	X	
	B42R	x	
	M4	X	
	U41	X	
<b>CHEEK</b>			
	E43	x	
	T43	x	
	B43	X	

### STATION 1: LABELLE

- B41: 4 batteries installed by Logan Smith.
- JPL Electric repaired/replaced light sensor switch for security lights. 8/13/25

### STATION 2: FANNETT

- Septic installation companies contacted to obtain quotes for installation if possible.
- Contract Firefighters are still running out of Labelle Station
- Met with JET Aeration at station 2. Did not hear back.
- Met with BOSCO at #2's to discuss Septic system installation. Received Quote.

### STATION 3: CHEEK

- 

#### EMS:

- No transport since last Board Meeting.

#### Fire:

- Class A foam purchased
- Absorbent purchased
- Hand Tools and Back Pack blower purchased for Brush 42 (F550)
- Items ordered and still waiting on: Bunker Gear, 1.75" Hose,

### FIRE RECOVERY:

- Waiting on a check to be reissued for a Fire Recovery
- 3 Fire Recovery incidents uploaded for billing since last Board meeting.

### SD:

- Met with SLI group on Site Plan and design for fire station plans and discussed of options. 7/22/25
- Meeting with VFIS Rep. about Workers Compensation. New calculations made with the Contract Firefighters salary added. 7/25/25
- Texas Mutual Workers Comp renewal for 8/20/25 – 8/2026 was revised to \$22,840.
- Talked with ARK to get quote for a new website developed.
- Contacted Government Capital to get information on financing.
- Zoom meeting with JCESD4 Treasurer and HDL Rep. Reviewed reports and future and past allocations. 08/01/25
- 6 vehicles registration renewed 7/30/25
- Ordered and Received two ToxiRAE CO2 air monitors. Moneys provided by Exxon Mobil Carbon Capture.
- Jefferson County Environmental conversation for #2's septic system.
- NTTA toll road invoice resolved.
- Budget Meeting with Treasurer, Accountant and Administrative Assistant. *Proposed Budget for 2025 -2026 developed.*

### FIRE TRAINING:

- Fire training was held on 7/11/25

### EMS TRAINING:

- No EMS training was held in July

### MEMBERSHIP:

- 27 Volunteer members.
- See Active Duty Report attached.

### RUNS/CALL VOUME:

- 65 emergency responses by JCESD4 in the month of July 2025.
- 35 or 53% of the calls were Medical/EMS calls. Motor vehicle accidents accounted for 6 of those 35.
- 12 Volunteer members made calls in July 2025.
- 1 "no responses" for July 2025.

### Contract Firefighter:

- 8 Contracted Firefighters are on the roster.

### SALVAGE:

Filter statement

Filters

**Alarm Date Range** 7/1/25 to 7/31/25

# Fire Resources - Personnel and Units

Total Incidents

Count of Incidents

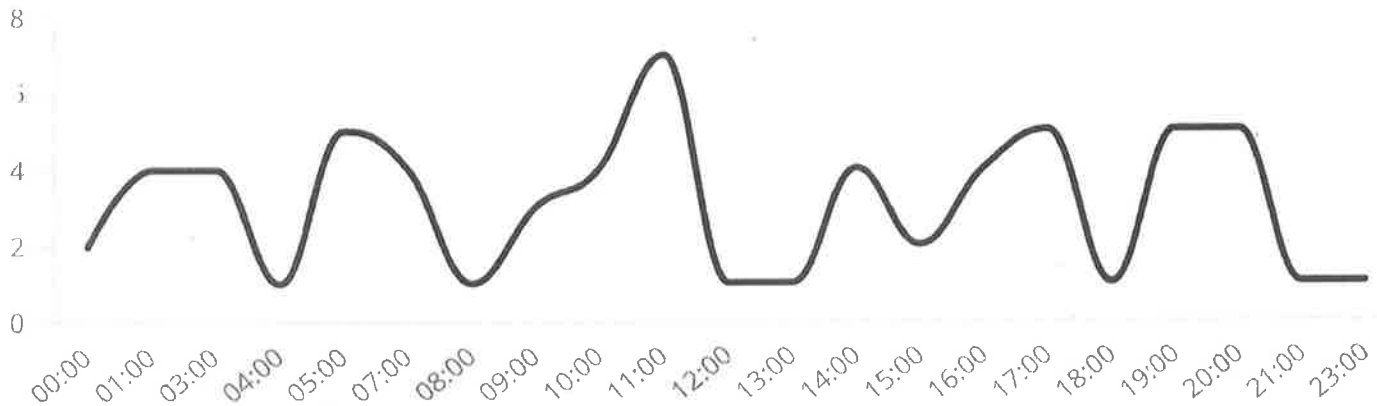
**65**

Average Time On Scene

Average Time On Scene

**71m:07s**

Call Volume over Time



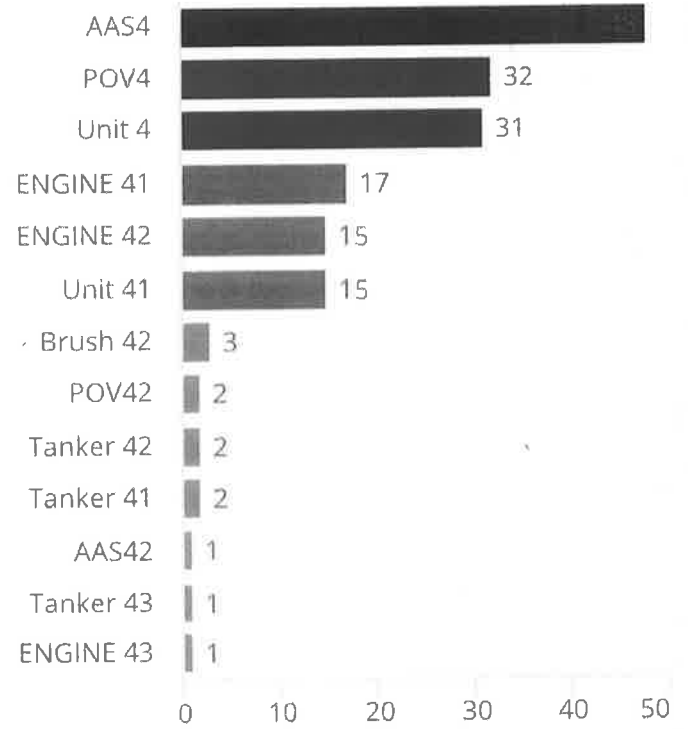
Filter statement

filters **Alarm Date Range** 7/1/25 to 7/31/25

Breakdown of Calls by Unit

Unit Name	Percentage of Calls	Averag
AAS4	73.85%	
AAS42	1.54%	
Brush 42	4.62%	
ENGINE 41	26.15%	
ENGINE 42	23.08%	
ENGINE 43	1.54%	
POV4	49.23%	
POV42	3.08%	
Tanker 41	3.08%	
Tanker 42	3.08%	
Tanker 43	1.54%	
Unit 4	47.69%	
Unit 41	23.08%	
Grand Total	100.00%	

Count of Calls by Unit



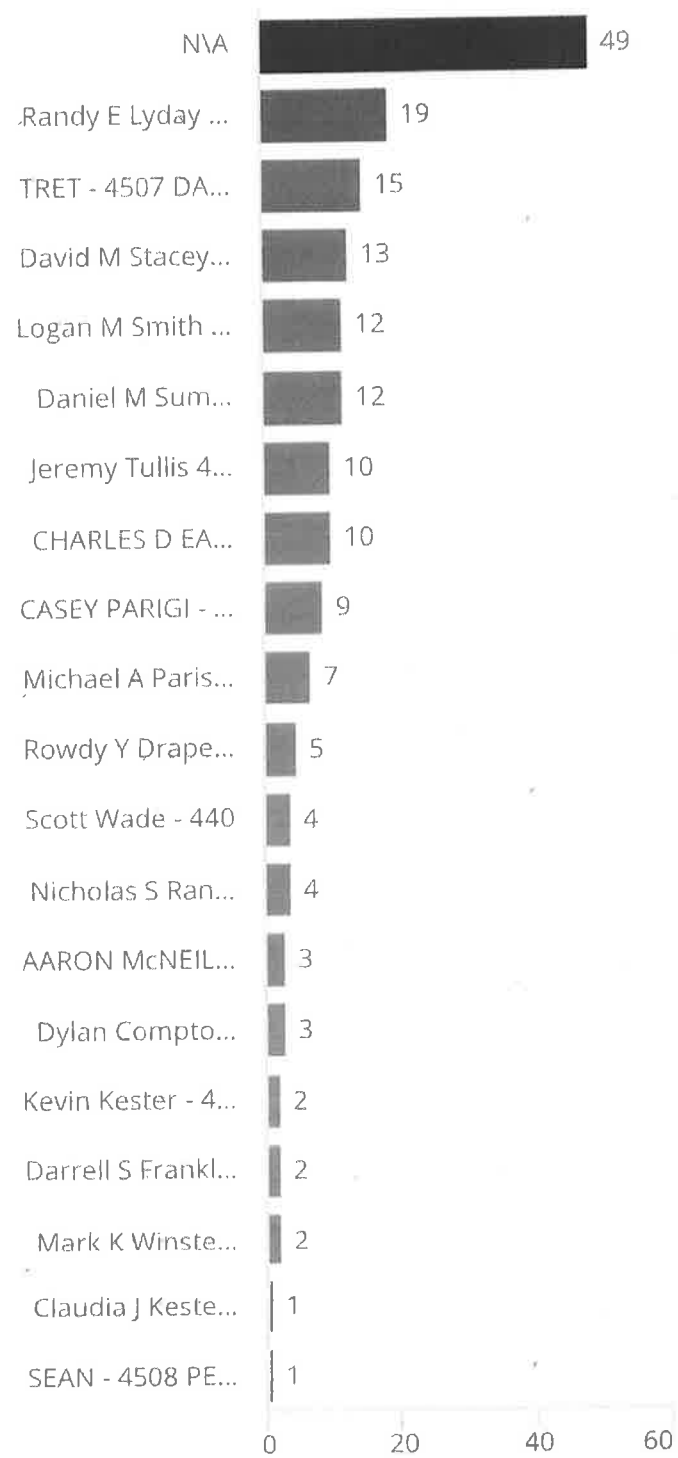
Filter statement

Filters **Alarm Date Range** 7/1/25 to 7/31/25

Percentage of Calls by Personnel

Unit Personnel Name	Percentage of Calls
AARON McNEIL - 4505	4.62%
CASEY PARIGI - 4502	13.85%
CHARLES D EAVES 4503	15.38%
Claudia J Kester - 4125	1.54%
Daniel M Summers - 4204	18.46%
Darrell S Franklin - 4108	3.08%
David M Stacey - 401	20.00%
Dylan Compton - 4106	4.62%
Jeremy Tullis 4504	15.38%
Kevin Kester - 4115	3.08%
Logan M Smith - 4207	18.46%
Mark K Winstead - 4131	3.08%
Michael A Parise - 4416	10.77%
Nicholas S Rand - 4119	6.15%
Randy E Lyday - 4110	29.23%
Rowdy Y Draper - 422	7.69%
SEAN - 4508 PETERSON	1.54%
Scott Wade - 440	6.15%
TRET - 4507 DARR	23.08%
N/A	75.38%
Percentage of Calls	100.00%

Breakdown of Calls by Personnel



Count of Incidents by Type

Incident Type Group	Incident Type	Incident Type Code	Count of Incidents	
			07/2025	Grand Total
100 - Fire	Brush or brush-and-grass mixture fire	142	1	1
	Dumpster or other outside trash receptacle fire	154	1	1
	Road freight or transport vehicle fire	132	2	2
	Special outside fire, other	160	1	1
<b>100 - Fire Total</b>			5	5
300 - Rescue & EMS	Emergency medical service incident, other	320	1	1
	EMS call, excluding vehicle accident with injury	321	24	24
	Medical assist, assist EMS crew	311	4	4
	Motor vehicle accident with injuries	322	4	4
	Motor vehicle accident with no injuries.	324	2	2
<b>300 - Rescue &amp; EMS Total</b>			35	35
400 - Hazardous Condition	Overheated motor	442	1	1
	Vehicle accident, general cleanup	463	2	2
<b>400 - Hazardous Condition Total</b>			3	3
500 - Service Call	Assist invalid	554	2	2
	Public service	553	1	1
	Public service assistance, other	550	3	3
<b>500 - Service Call Total</b>			6	6
600 - Good Intent Call	Authorized controlled burning	631	1	1
	Dispatched & canceled en route	611	8	8
	No incident found on arrival at dispatch address	622	2	2

Count of Incidents by Type

Incident Type Group	Incident Type	Incident Type Code	Count of Incidents	
			07/2025	Grand Total
600 - Good Intent Call	Smoke scare, odor of smoke	651	1	
600 - Good Intent Call Total			12	
700 - False Alarm	Alarm system activation, no fire - unintentional	745	4	
Grand Total			65	

Filter statement

filters

**Alarm Date Range** 7/1/25 to 7/31/25

# Fire Incident Types

Classifies types of fire incidents by type group

Count of Total Incidents

Count of Incidents  
**65**

Fire Calls

Count of Fire Calls  
**5**  
Percent of Fire Calls **7.7%**

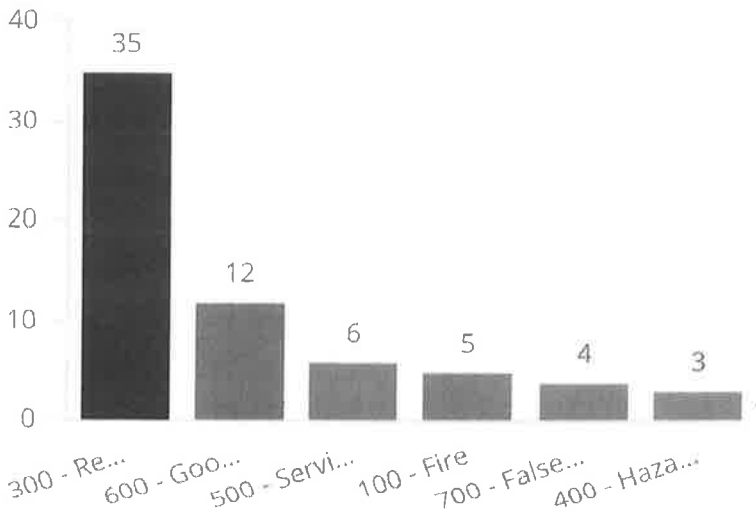
EMS Calls

Count of EMS Calls  
**35**  
Percent of EMS Calls **53.8%**

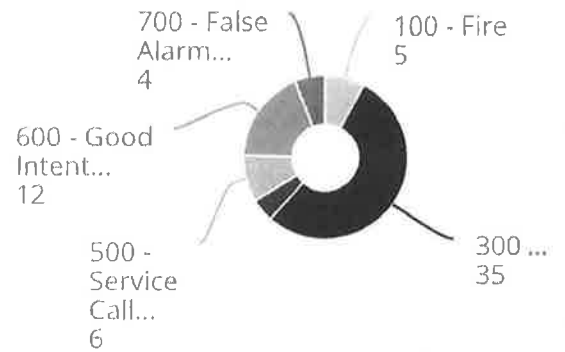
Other Calls

Count of Other Calls  
**25**  
Percent of Other Calls **38.5%**

Count of Incidents by Incident Type Group and Year



Percentage of Incident Type Group



## Incident Details

Incident Number	Time in Alarm DateTime	Incident Type Code	Incident Type Group	Response Time Alarm To Arrival
2025-002535	07/26/2025 07:52:59	611	600 - Good Intent ...	
2025-002542	07/26/2025 20:03:46	320	300 - Rescue & EMS	00h:13m:17s
2025-002264	07/05/2025 09:59:42	321	300 - Rescue & EMS	00h:08m:32s
2025-002438	07/20/2025 14:50:24	321	300 - Rescue & EMS	00h:07m:58s
2025-002518	07/25/2025 14:48:48	321	300 - Rescue & EMS	00h:08m:01s
2025-002374	07/15/2025 14:20:45	442	400 - Hazardous C...	00h:08m:12s
2025-002349	07/13/2025 01:32:11	745	700 - False Alarm	00h:17m:30s
2025-002230	07/01/2025 20:26:43	142	100 - Fire	00h:06m:09s
2025-002252	07/04/2025 16:02:04	321	300 - Rescue & EMS	00h:14m:40s
2025-002323	07/10/2025 14:06:11	321	300 - Rescue & EMS	00h:21m:56s
2025-002603	07/31/2025 10:05:08	322	300 - Rescue & EMS	00h:15m:41s
2025-002223	07/01/2025 15:10:01	322	300 - Rescue & EMS	00h:09m:18s
2025-002413	07/18/2025 05:22:17	160	100 - Fire	00h:07m:37s
2025-002380	07/15/2025 17:48:03	554	500 - Service Call	00h:05m:32s
2025-002435	07/20/2025 11:59:01	321	300 - Rescue & EMS	00h:18m:22s
2025-002429	07/20/2025 03:32:54	322	300 - Rescue & EMS	00h:12m:15s
2025-002313	07/09/2025 11:37:03	321	300 - Rescue & EMS	00h:15m:53s
2025-002395	07/17/2025 05:25:46	611	600 - Good Intent ...	
2025-002587	07/30/2025 17:50:22	611	600 - Good Intent ...	
2025-002552	07/27/2025 11:20:17	622	600 - Good Intent ...	00h:06m:37s
2025-002276	07/06/2025 03:01:56	321	300 - Rescue & EMS	00h:15m:16s
2025-002329	07/11/2025 01:53:34	321	300 - Rescue & EMS	00h:07m:51s
2025-002391	07/16/2025 20:09:39	321	300 - Rescue & EMS	00h:08m:07s
2025-002316	07/09/2025 19:40:06	553	500 - Service Call	00h:21m:33s
2025-002338	07/12/2025 01:55:08	311	300 - Rescue & EMS	00h:12m:56s
2025-002288	07/07/2025 10:07:56	321	300 - Rescue & EMS	00h:05m:37s
2025-002222	07/01/2025 13:04:27	321	300 - Rescue & EMS	00h:04m:36s
2025-002240	07/03/2025 11:30:08	311	300 - Rescue & EMS	00h:09m:42s
2025-002481	07/23/2025 07:04:17	321	300 - Rescue & EMS	00h:07m:03s
2025-002275	07/06/2025 01:41:08	321	300 - Rescue & EMS	00h:09m:56s
2025-002563	07/28/2025 16:25:40	321	300 - Rescue & EMS	00h:10m:19s
2025-002609	07/31/2025 16:37:15	611	600 - Good Intent ...	00h:19m:07s
2025-002396	07/17/2025 05:30:44	611	600 - Good Intent ...	
2025-002414	07/18/2025 11:26:51	324	300 - Rescue & EMS	00h:09m:41s
2025-002474	07/22/2025 17:12:49	321	300 - Rescue & EMS	00h:03m:21s

## Incident Details

Incident Number	Time in Alarm DateTime	Incident Type Code	Incident Type Group	Response Time Alarm To Arrival
J25-002259	07/05/2025 03:29:52	745	700 - False Alarm	00h:20m:45s
2025-002385	07/16/2025 04:53:39	321	300 - Rescue & EMS	00h:16m:44s
2025-002440	07/20/2025 17:22:02	463	400 - Hazardous C...	00h:21m:19s
2025-002560	07/28/2025 00:08:14	321	300 - Rescue & EMS	00h:09m:54s
2025-002386	07/16/2025 09:35:30	311	300 - Rescue & EMS	00h:09m:18s
2025-002539	07/26/2025 15:40:02	554	500 - Service Call	00h:08m:02s
2025-002343	07/12/2025 17:52:27	651	600 - Good Intent ...	00h:05m:28s
2025-002540	07/26/2025 16:54:45	324	300 - Rescue & EMS	00h:01m:35s
2025-002409	07/17/2025 20:42:25	321	300 - Rescue & EMS	00h:11m:05s
2025-002256	07/04/2025 23:00:07	154	100 - Fire	00h:10m:19s
2025-002605	07/31/2025 12:03:19	550	500 - Service Call	00h:07m:52s
2025-002358	07/13/2025 18:35:19	745	700 - False Alarm	00h:10m:14s
2025-002295	07/08/2025 05:55:05	321	300 - Rescue & EMS	00h:09m:48s
2025-002271	07/05/2025 19:44:31	631	600 - Good Intent ...	00h:04m:27s
2025-002557	07/27/2025 20:45:53	611	600 - Good Intent ...	
25-002232	07/02/2025 00:15:16	132	100 - Fire	00h:14m:44s
2025-002469	07/22/2025 10:48:56	745	700 - False Alarm	00h:15m:16s
2025-002564	07/28/2025 21:23:59	321	300 - Rescue & EMS	00h:10m:46s
2025-002570	07/29/2025 11:39:44	550	500 - Service Call	00h:06m:14s
2025-002243	07/03/2025 19:35:46	622	600 - Good Intent ...	00h:10m:25s
2025-002229	07/01/2025 19:50:42	463	400 - Hazardous C...	00h:13m:44s
2025-002578	07/30/2025 07:34:54	321	300 - Rescue & EMS	00h:11m:00s
2025-002279	07/06/2025 10:42:22	611	600 - Good Intent ...	
2025-002446	07/21/2025 09:47:46	321	300 - Rescue & EMS	00h:08m:15s
2025-002285	07/07/2025 05:42:03	132	100 - Fire	00h:13m:17s
2025-002421	07/19/2025 11:19:03	311	300 - Rescue & EMS	00h:19m:56s
2025-002466	07/22/2025 07:48:28	321	300 - Rescue & EMS	00h:09m:10s
2025-002339	07/12/2025 08:07:54	611	600 - Good Intent ...	
2025-002497	07/24/2025 03:28:23	550	500 - Service Call	00h:15m:19s
2025-002281	07/06/2025 19:06:23	322	300 - Rescue & EMS	00h:06m:40s



# Exhibit C

# JEFFERSON COUNTY ESD #4 FINANCIAL REPORT

**BANK ACCOUNT DETAIL FOR THE MONTH OF JULY 2025 AND AUGUST 15, 2025 YEAR-TO-DATE:**

	7/31/2025	8/15/2025
	BALANCE	BALANCE
<b>TEXAS FIRST BANK</b>		
Checking Account #10229417	\$ 116,605.72	\$ 205,626.04
<b>TEXSTAR</b>		
July TexStar interest payment of \$11,487.17 or 4.29% (June \$10,850.18 or 4.32%)	\$ 3,149,043.22	\$ 3,149,043.22
(Note: June 2025 interest payment was \$10,850.18 or 4.32%)		
<b>TOTAL FUNDS AS OF 08/16/2025</b>	<b>\$ 3,265,648.94</b>	<b>\$ 3,354,669.26</b>

August 2025 Deposits at Texas First Bank As Of 8/16/2025	DEPOSITS
08/08/2025 CPA State Fiscal/Inv-Payments (Sales Tax)	\$ 7,030.05
08/08/2025 CPA State Fiscal/Inv-Payments (Sales Tax)	\$ 84,283.14
08/13/2025 Jefferson County Tax Disbursement	\$ 7,982.90
<b>TOTAL AUGUST 2025 DEPOSITS AS OF 08/16/2025</b>	<b>\$ 99,296.09</b>

Transfer  
\$ 100,000

August 2025 Payments at Texas First Bank As Of 8/16/2025	PAYMENTS
08/01/2025 P.C. Market & Hardware	\$ 37.97
08/01/2025 Lumberton Culvert	\$ 392.50
08/01/2025 Mary Ellen Robertson	\$ 4,140.00
08/06/2025 Nicolas Rand	\$ 1,309.00
08/11/2025 Entergy (Draft)	\$ 112.35
08/11/2025 Mark Winstead	\$ 255.00
08/12/2025 Enterprise Guard	\$ 100.00
08/12/2025 Town & Country	\$ 182.60
08/13/2025 Entergy	\$ 476.87
08/13/2025 Entergy	\$ 503.35
08/13/2025 Cristine Draper	\$ 75.00
08/13/2025 Rowdy Draper	\$ 290.00
08/13/2025 Cristine Draper	\$ 941.97
08/14/2025 IRS/USA Tax Payment	\$ 1,181.06
08/15/2025 West Jefferson MWD	\$ 30.93
08/15/2025 West Jefferson MWD	\$ 30.93
08/15/2025 West Jefferson MWD	\$ 32.33
07/17/2025 Republic Services	\$ 101.39
07/17/2025 Republic Services	\$ 82.52
<b>TOTAL AUGUST 2025 PAYMENTS AS OF 08/16/2025</b>	<b>\$ 10,275.77</b>



Helping Texans Build Texas®

www.texasfirst.bank

600 Gulf Freeway, Texas City, TX 77591

Return Service Requested

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

CUSTOMER SERVICE  
(409) 948-1993

1

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

Page 1 of 8

Account Number: \*\*\*\*9417  
Date 07/31/25

EM

<b>PUBLIC FUNDS TIERED INT. JEFFERSON COUNTY EMERGENCY</b>	<b>Acct XXXXXX9417</b>
--	------------------------

**Summary of Activity Since Your Last Statement**

Beginning Balance	7/01/25	73,106.53
Deposits / Misc Credits	6	96,704.35
Withdrawals / Misc Debits	55	53,205.16
** Ending Balance	7/31/25	116,605.72 **
Service Charge		3.00
Interest Paid Thru 7/31/25		69.40
Interest Paid Year To Date		1,206.91
Annual Percentage Yield Earned		.65 %
Number of Days for A.P.Y.E.		31
Average Balance for A.P.Y.E.		125,713.31
Minimum Balance		70,619
Enclosures		37

	Total for this period	Total year-to-date
Total Overdraft Fees	\$ .00	\$ .00
Total Returned Item Fees	\$ .00	\$ .00

**Deposits and Other Credits**

Date	Amount	Activity Description
7/11	3,000.00	EXXONMOBIL4956/EDI PAYMTS 495620008753245 JEFFERSON COUNTY
7/11	4,671.08	CPA STATE FISCAL/INV-PAYMTS 32092946816000 JEFFERSON CO ESD
7/11	82,085.49	CPA STATE FISCAL/INV-PAYMTS 32066141139000 JEFFERSON CO ESD
7/15	2,129.81	Deposit
7/15	4,748.57	Jefferson CO Tax/ACH
7/31	69.40	Property tax Disbursement 86 ESD 4 Interest Paid



Helping Texans Build Texas®

www.texasfirstbank

600 Gulf Freeway, Texas City, TX 77591

Return Service Requested

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

CUSTOMER SERVICE  
(409) 948-1993

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

Account Number: \*\*\*\*9417

**Debits and Other Withdrawals**

Date	Amount	Activity Description
7/01	10.05	VERIZON WIRELESS/PAYMENTS 064225772500001 0000000064225772500001
7/01	417.89	VERIZON WIRELESS/PAYMENTS 094212557100001 0000000094212557100001
7/10	99.85	ENTERGY TEXAS, I/BANK DRAFT JEFFERSON COUNTY ESD 4
7/10	100.00	ENTERPRISE GUARD/ENGUARD M81115004032 DAVID STACEY
7/11	422.52	ENTERGY TEXAS, I/BANK DRAFT JEFFERSON COUNTY ESD 4
7/11	570.99	ENTERGY TEXAS, I/BANK DRAFT JEFFERSON COUNTY ESD 4
7/14	1,151.22	IRS/USATAXPYMT 270559502382997 JEFFERSON COUNTY EMERG
7/16	30.93	WestJeffersnMWDp/Payment JEFFERSON COUNTY ESD
7/16	30.93	WestJeffersnMWDp/Payment JEFFERSON CO. ESD 4
7/16	30.93	WestJeffersnMWDp/Payment JEFFERSON COUNTY EDS
7/17	82.52	REPUBLICSERVICES/RSIBILLPAY 308622980992 JEFFERSON COUNTY ESD F
7/17	101.39	REPUBLICSERVICES/RSIBILLPAY 308622980958 JEFFERSON COUNTY ESD F
7/23	65.89	T-MOBILE/PCS SVC 1061308 JEFFERSON COUNTY EMER
7/25	120.45	SPECTRUM/SPECTRUM JEFFERSON COUNTY ESD N
7/25	1,990.99	VISA/PAYMENT 487452XXXX4955 DAVID STACEY JR
7/31	10.70	VERIZON WIRELESS/PAYMENTS 064225772500001 0000000064225772500001
7/31	16.12	TXWORKFORCECOMM/DEBIT (512)463-2325 TWC-998829950
7/31	417.89	VERIZON WIRELESS/PAYMENTS



Helping Texans Build Texas®

www.texasfirstbank

600 Gulf Freeway, Texas City, TX 77591

Return Service Requested

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

CUSTOMER SERVICE  
(409) 948-1993

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

Page **1**  
3 of 8

Account Number: \*\*\*\*9417

**Debits and Other Withdrawals**

Date	Amount	Activity Description
7/31	3.00	094212557100001 0000000094212557100001 GLOBAL ITEM 10 at \$ .30

**Checks**

Date	Check No	Amount	Date	Check No	Amount	Date	Check No	Amount
7/01	5315	1,858.78	7/29	5355*	6,761.77	7/28	5369	1,782.00
7/31	5341*	500.00	7/31	5356	400.00	7/24	5371*	990.00
7/25	5342	255.00	7/24	5358*	866.67	7/28	5372	1,320.00
7/28	5343	167.99	7/22	5359	258.80	7/31	5375*	125.00
7/28	5344	56.00	7/22	5360	40.00	7/31	5377*	130.00
7/30	5345	547.93	7/30	5362*	462.00	7/22	5378	1,155.00
7/30	5346	225.00	7/29	5363	188.00	7/23	5379	540.00
7/30	5347	792.46	7/31	5364	400.00	7/24	5380	185.00
7/31	5348	3,600.00	7/25	5365	2,354.00	7/29	5381	210.00
7/23	5350*	400.00	7/25	5366	4,488.00	7/31	5382	175.00
7/29	5351	146.00	7/23	5367	1,320.00	7/25	5385*	625.00
7/29	5353*	8,000.00	7/23	5368	1,848.00	7/22	5491*	4,357.50

\* indicates a break in check number sequence

**Daily Balance Summary**

Date	Balance	Date	Balance	Date	Balance
7/01	70,819.81	7/16	165,017.39	7/25	142,973.18
7/10	70,619.96	7/17	164,833.48	7/28	139,647.19
7/11	159,383.02	7/22	159,022.18	7/29	124,341.42
7/14	158,231.80	7/23	154,848.29	7/30	122,314.03
7/15	165,110.18	7/24	152,806.62	7/31	116,605.72

Effective September 1st, please review the updated Fee Schedule attached behind your statement. The BOLD on the Fee Schedule will reflect the increases on September 1, 2025.



Helping Texans Build Texas®

www.texasfirst.bank

600 Gulf Freeway, Texas City, TX 77591

Return Service Requested

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

CUSTOMER SERVICE  
(409) 948-1993

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

Page **1**  
4 of 8

Account Number: \*\*\*\*9417

**PUBLIC FUNDS SAVINGS      JEFFERSON COUNTY EMERGENCY      Acct XXXXXX1885**

**Summary of Activity Since Your Last Statement**

Beginning Balance	7/01/25	.00	
Deposits / Misc Credits	0	.00	
Withdrawals / Misc Debits	0	.00	
** Ending Balance	7/31/25	.00	**
Service Charge		.00	
Average Balance		25,770	
Minimum Balance		0	

Account Number \*\*\*\*9417

Date 07/31/2025

Page 5 of 8

**TEXAS FIRST BANK** CHECKING DEPOSIT  
DATE: 7/15/25  
NAME: Jefferson County ESO  
AMOUNT: 2,129.81  
MICR: \*0010221417  
ID: 0715/2025

07/15/2025 \$2,129.81

Jefferson County Emergency Services No. 4  
AMOUNT: 5345  
DATE: 07/30/25  
AMOUNT: \$547.93  
ID: 07/30/2025

07/30/2025 5345 \$547.93

Jefferson County Emergency Services No. 4  
AMOUNT: 5353  
DATE: 07/29/25  
AMOUNT: \$8,000.00  
ID: 07/29/2025

07/29/2025 5353 \$8,000.00

Jefferson County Emergency Services No. 4  
AMOUNT: 5315  
DATE: 07/01/25  
AMOUNT: \$1,858.78  
ID: 07/01/2025

07/01/2025 5315 \$1,858.78

Jefferson County Emergency Services No. 4  
AMOUNT: 5346  
DATE: 07/30/25  
AMOUNT: \$225.00  
ID: 07/30/2025

07/30/2025 5346 \$225.00

Jefferson County Emergency Services No. 4  
AMOUNT: 5355  
DATE: 07/29/25  
AMOUNT: \$6,761.77  
ID: 07/29/2025

07/29/2025 5355 \$6,761.77

Jefferson County Emergency Services No. 4  
AMOUNT: 5341  
DATE: 07/31/25  
AMOUNT: \$500.00  
ID: 07/31/2025

07/31/2025 5341 \$500.00

Jefferson County Emergency Services No. 4  
AMOUNT: 5347  
DATE: 07/30/25  
AMOUNT: \$792.46  
ID: 07/30/2025

07/30/2025 5347 \$792.46

Jefferson County Emergency Services No. 4  
AMOUNT: 5356  
DATE: 07/31/25  
AMOUNT: \$400.00  
ID: 07/31/2025

07/31/2025 5356 \$400.00

Jefferson County Emergency Services No. 4  
AMOUNT: 5342  
DATE: 07/25/25  
AMOUNT: \$255.00  
ID: 07/25/2025

07/25/2025 5342 \$255.00

Jefferson County Emergency Services No. 4  
AMOUNT: 5348  
DATE: 07/31/25  
AMOUNT: \$3,600.00  
ID: 07/31/2025

07/31/2025 5348 \$3,600.00

Jefferson County Emergency Services No. 4  
AMOUNT: 5358  
DATE: 07/24/25  
AMOUNT: \$866.67  
ID: 07/24/2025

07/24/2025 5358 \$866.67

Jefferson County Emergency Services No. 4  
AMOUNT: 5343  
DATE: 07/28/25  
AMOUNT: \$167.99  
ID: 07/28/2025

07/28/2025 5343 \$167.99

Jefferson County Emergency Services No. 4  
AMOUNT: 5350  
DATE: 07/23/25  
AMOUNT: \$400.00  
ID: 07/23/2025

07/23/2025 5350 \$400.00

Jefferson County Emergency Services No. 4  
AMOUNT: 5359  
DATE: 07/22/25  
AMOUNT: \$258.80  
ID: 07/22/2025

07/22/2025 5359 \$258.80

Jefferson County Emergency Services No. 4  
AMOUNT: 5344  
DATE: 07/28/25  
AMOUNT: \$56.00  
ID: 07/28/2025

07/28/2025 5344 \$56.00

Jefferson County Emergency Services No. 4  
AMOUNT: 5351  
DATE: 07/29/25  
AMOUNT: \$146.00  
ID: 07/29/2025

07/29/2025 5351 \$146.00

Jefferson County Emergency Services No. 4  
AMOUNT: 5360  
DATE: 07/22/25  
AMOUNT: \$40.00  
ID: 07/22/2025

07/22/2025 5360 \$40.00

Jefferson County Emergency Services No. 4  
TEXAS FIRST BANK  
DATE 07/30/25  
AMOUNT \$462.00  
MEMO: Fire Marshal Fee For Fire And 100% Deduct  
PAY TO THE ORDER OF: JEFFERSON COUNTY EMERGENCY SERVICES  
CASH ON HAND  
07/30/2025 5362 \$462.00

Jefferson County Emergency Services No. 4  
TEXAS FIRST BANK  
DATE 07/23/25  
AMOUNT \$1,848.00  
MEMO: Fire Marshal Fee For Fire And 100% Deduct  
PAY TO THE ORDER OF: JEFFERSON COUNTY EMERGENCY SERVICES  
CASH ON HAND  
07/23/2025 5368 \$1,848.00

Jefferson County Emergency Services No. 4  
TEXAS FIRST BANK  
DATE 07/22/25  
AMOUNT \$1,155.00  
MEMO: Fire Marshal Fee For Fire And 100% Deduct  
PAY TO THE ORDER OF: JEFFERSON COUNTY EMERGENCY SERVICES  
CASH ON HAND  
07/22/2025 5378 \$1,155.00

Jefferson County Emergency Services No. 4  
TEXAS FIRST BANK  
DATE 07/29/25  
AMOUNT \$188.00  
MEMO: Fire Marshal Fee For Fire And 100% Deduct  
PAY TO THE ORDER OF: JEFFERSON COUNTY EMERGENCY SERVICES  
CASH ON HAND  
07/29/2025 5363 \$188.00

Jefferson County Emergency Services No. 4  
TEXAS FIRST BANK  
DATE 07/28/25  
AMOUNT \$1,782.00  
MEMO: Fire Marshal Fee For Fire And 100% Deduct  
PAY TO THE ORDER OF: JEFFERSON COUNTY EMERGENCY SERVICES  
CASH ON HAND  
07/28/2025 5369 \$1,782.00

Jefferson County Emergency Services No. 4  
TEXAS FIRST BANK  
DATE 07/23/25  
AMOUNT \$540.00  
MEMO: Fire Marshal Fee For Fire And 100% Deduct  
PAY TO THE ORDER OF: JEFFERSON COUNTY EMERGENCY SERVICES  
CASH ON HAND  
07/23/2025 5379 \$540.00

Jefferson County Emergency Services No. 4  
TEXAS FIRST BANK  
DATE 07/31/25  
AMOUNT \$400.00  
MEMO: Fire Marshal Fee For Fire And 100% Deduct  
PAY TO THE ORDER OF: JEFFERSON COUNTY EMERGENCY SERVICES  
CASH ON HAND  
07/31/2025 5364 \$400.00

Jefferson County Emergency Services No. 4  
TEXAS FIRST BANK  
DATE 07/24/25  
AMOUNT \$990.00  
MEMO: Fire Marshal Fee For Fire And 100% Deduct  
PAY TO THE ORDER OF: JEFFERSON COUNTY EMERGENCY SERVICES  
CASH ON HAND  
07/24/2025 5371 \$990.00

Jefferson County Emergency Services No. 4  
TEXAS FIRST BANK  
DATE 07/24/25  
AMOUNT \$185.00  
MEMO: Fire Marshal Fee For Fire And 100% Deduct  
PAY TO THE ORDER OF: JEFFERSON COUNTY EMERGENCY SERVICES  
CASH ON HAND  
07/24/2025 5380 \$185.00

Jefferson County Emergency Services No. 4  
TEXAS FIRST BANK  
DATE 07/25/25  
AMOUNT \$2,354.00  
MEMO: Fire Marshal Fee For Fire And 100% Deduct  
PAY TO THE ORDER OF: JEFFERSON COUNTY EMERGENCY SERVICES  
CASH ON HAND  
07/25/2025 5365 \$2,354.00

Jefferson County Emergency Services No. 4  
TEXAS FIRST BANK  
DATE 07/28/25  
AMOUNT \$1,320.00  
MEMO: Fire Marshal Fee For Fire And 100% Deduct  
PAY TO THE ORDER OF: JEFFERSON COUNTY EMERGENCY SERVICES  
CASH ON HAND  
07/28/2025 5372 \$1,320.00

Jefferson County Emergency Services No. 4  
TEXAS FIRST BANK  
DATE 07/29/25  
AMOUNT \$210.00  
MEMO: Fire Marshal Fee For Fire And 100% Deduct  
PAY TO THE ORDER OF: JEFFERSON COUNTY EMERGENCY SERVICES  
CASH ON HAND  
07/29/2025 5381 \$210.00

Jefferson County Emergency Services No. 4  
TEXAS FIRST BANK  
DATE 07/25/25  
AMOUNT \$4,488.00  
MEMO: Fire Marshal Fee For Fire And 100% Deduct  
PAY TO THE ORDER OF: JEFFERSON COUNTY EMERGENCY SERVICES  
CASH ON HAND  
07/25/2025 5366 \$4,488.00

Jefferson County Emergency Services No. 4  
TEXAS FIRST BANK  
DATE 07/31/25  
AMOUNT \$125.00  
MEMO: Fire Marshal Fee For Fire And 100% Deduct  
PAY TO THE ORDER OF: JEFFERSON COUNTY EMERGENCY SERVICES  
CASH ON HAND  
07/31/2025 5375 \$125.00

Jefferson County Emergency Services No. 4  
TEXAS FIRST BANK  
DATE 07/31/25  
AMOUNT \$175.00  
MEMO: Fire Marshal Fee For Fire And 100% Deduct  
PAY TO THE ORDER OF: JEFFERSON COUNTY EMERGENCY SERVICES  
CASH ON HAND  
07/31/2025 5382 \$175.00

Jefferson County Emergency Services No. 4  
TEXAS FIRST BANK  
DATE 07/23/25  
AMOUNT \$1,320.00  
MEMO: Fire Marshal Fee For Fire And 100% Deduct  
PAY TO THE ORDER OF: JEFFERSON COUNTY EMERGENCY SERVICES  
CASH ON HAND  
07/23/2025 5367 \$1,320.00

Jefferson County Emergency Services No. 4  
TEXAS FIRST BANK  
DATE 07/31/25  
AMOUNT \$130.00  
MEMO: Fire Marshal Fee For Fire And 100% Deduct  
PAY TO THE ORDER OF: JEFFERSON COUNTY EMERGENCY SERVICES  
CASH ON HAND  
07/31/2025 5377 \$130.00

Jefferson County Emergency Services No. 4  
TEXAS FIRST BANK  
DATE 07/25/25  
AMOUNT \$625.00  
MEMO: Fire Marshal Fee For Fire And 100% Deduct  
PAY TO THE ORDER OF: JEFFERSON COUNTY EMERGENCY SERVICES  
CASH ON HAND  
07/25/2025 5385 \$625.00

# TEXAS FIRST BANK

Account Number \*\*\*\*9417

Date 07/31/2025

Page

7 of 8



07/22/2025 5491 \$4,357.50



Good Morning, Sandra Melton

## Public Funds Tiered Int. \*\*9417

Last Updated: August 16, 2025 8:49 AM

**\$205,809.95**

Current Balance

**\$205,626.04**

Available Balance

[Transactions](#)

[Details & Settings](#)

Date	Description	Amount	
Pending	REPUBLICSERVICES/RSIBILLPAY	<b>(\$82.52)</b> \$205,626.04	⋮
Pending	REPUBLICSERVICES/RSIBILLPAY	<b>(\$101.39)</b> \$205,708.56	⋮
AUG 15 2025	WestjeffersnMWDp/Payment JEFFERSON COUNTY ESD	<b>(\$32.33)</b> \$205,809.95	⋮
AUG 15 2025	WestjeffersnMWDp/Payment JEFFERSON COUNTY EDS	<b>(\$30.93)</b> \$205,842.28	⋮
AUG 15 2025	WestjeffersnMWDp/Payment JEFFERSON CO. ESD 4	<b>(\$30.93)</b> \$205,873.21	⋮
AUG 14 2025	IRS/USATAXPYMT 270562605500363 JEFFERSON COUNTY EMERG	<b>(\$1,181.06)</b> \$205,904.14	⋮

AUG 13 2025	☞ Check - 5490	<i>Cristine Draper</i>	<b>(\$941.97)</b> \$207,085.20	⋮
AUG 13 2025	☞ Check - 5374	<i>Rowdy Draper</i>	<b>(\$290.00)</b> \$208,027.17	⋮
AUG 13 2025	☞ Check - 5373	<i>Cristina Draper</i>	<b>(\$75.00)</b> \$208,317.17	⋮
AUG 13 2025	ENERGY TEXAS, I/BANK DRAFT JEFFERSON COUNTY ESD 4		<b>(\$503.35)</b> \$208,392.17	⋮
AUG 13 2025	ENERGY TEXAS, I/BANK DRAFT JEFFERSON COUNTY ESD 4		<b>(\$476.87)</b> \$208,895.52	⋮
AUG 13 2025	Jefferson CO Tax/ACH Property tax Disbursement 86 ESD 4		<b>\$7,982.90</b> \$209,372.39	⋮
AUG 12 2025	☞ Check - 5361	<i>Texas &amp; Country</i>	<b>(\$182.60)</b> \$201,389.49	⋮
AUG 12 2025	ENTERPRISE GUARD/ENGUARD M81157341228 DAVID STACEY		<b>(\$100.00)</b> \$201,572.09	⋮
AUG 11 2025	☞ Check - 5383	<i>Mark Winstead</i>	<b>(\$255.00)</b> \$201,672.09	⋮
AUG 11 2025	ENERGY TEXAS, I/BANK DRAFT JEFFERSON COUNTY ESD 4		<b>(\$112.35)</b> \$201,927.09	⋮
AUG 8 2025	CPA STATE FISCAL/INV-PAYMTS 32066141139000 JEFFERSON CO ESD		<b>\$84,283.14</b> \$202,039.44	⋮
AUG 8 2025	CPA STATE FISCAL/INV-PAYMTS 32092946816000 JEFFERSON CO ESD		<b>\$7,030.05</b> \$117,756.30	⋮
AUG 6 2025	☞ Check - 5370	<i>Nicolas Rand</i>	<b>(\$1,309.00)</b> \$110,726.25	⋮
AUG 1 2025	☞ Check - 5354	<i>Mary Ellen Robertson</i>	<b>(\$4,140.00)</b> \$112,035.25	⋮
AUG 1 2025	☞ Check - 5352	<i>Lumberton Culvert</i>	<b>(\$392.50)</b> \$116,175.25	⋮

AUG 1 2025	☰ Check - 5357	<i>P.C. Market Hardware</i>	<b>(\$37.97)</b>	⋮
			\$116,567.75	
JUL 31 2025	GLOBAL ITEM 10 at \$ .30		<b>(\$3.00)</b>	⋮
			\$116,605.72	
JUL 31 2025	Interest Paid		<b>\$69.40</b>	⋮
			\$116,608.72	
JUL 31 2025	☰ Check - 5348		<b>(\$3,600.00)</b>	⋮
			\$116,539.32	
JUL 31 2025	☰ Check - 5341		<b>(\$500.00)</b>	⋮
			\$120,139.32	
JUL 31 2025	☰ Check - 5364		<b>(\$400.00)</b>	⋮
			\$120,639.32	
JUL 31 2025	☰ Check - 5356		<b>(\$400.00)</b>	⋮
			\$121,039.32	
JUL 31 2025	☰ Check - 5382		<b>(\$175.00)</b>	⋮
			\$121,439.32	
JUL 31 2025	☰ Check - 5377		<b>(\$130.00)</b>	⋮
			\$121,614.32	
JUL 31 2025	☰ Check - 5375		<b>(\$125.00)</b>	⋮
			\$121,744.32	
JUL 31 2025	VERIZON WIRELESS/PAYMENTS 094212557100001		<b>(\$417.89)</b>	⋮
	0000000094212557100001		\$121,869.32	
JUL 31 2025	TXWORKFORCECOMM/DEBIT (512)463-2325 TWC-998829950		<b>(\$16.12)</b>	⋮
			\$122,287.21	
JUL 31 2025	VERIZON WIRELESS/PAYMENTS 064225772500001		<b>(\$10.70)</b>	⋮
	0000000064225772500001		\$122,303.33	
JUL 30 2025	☰ Check - 5347		<b>(\$792.46)</b>	⋮
			\$122,314.03	
JUL 30 2025	☰ Check - 5345		<b>(\$547.93)</b>	⋮
			\$123,106.49	



JEFFERSON COUNTY ESD 4  
 ATTN SANDRA J MELTON  
 12880 FM 365 RD  
 BEAUMONT TX 77705-9682

**MONTHLY STATEMENT OF ACCOUNT**

**ACCOUNT:** 1230911110

**ACCOUNT NAME:** GENERAL FUND

**STATEMENT PERIOD:** 07/01/2025 - 07/31/2025

TEXSTAR MONTHLY SUMMARY: THE AVERAGE MONTHLY RATE WAS 4.2950%. THE AVERAGE WEIGHTED AVERAGE MATURITY WAS 45 DAYS AND THE NET ASSET VALUE FOR 7/31/25 WAS 0.999943.

MONTHLY ACTIVITY DETAIL				
TRANSACTION DATE	DESCRIPTION	CONFIRMATION NUMBER	TRANSACTION AMOUNT	BALANCE
	BEGINNING BALANCE			3,149,043.22
07/31/2025	MONTHLY POSTING	9999888	11,487.17	3,160,530.39
	ENDING BALANCE			3,160,530.39

MONTHLY ACCOUNT SUMMARY	
BEGINNING BALANCE	3,149,043.22
TOTAL DEPOSITS	0.00
TOTAL WITHDRAWALS	0.00
TOTAL INTEREST	11,487.17
ENDING BALANCE	3,160,530.39
AVERAGE BALANCE	3,149,043.22

ACTIVITY SUMMARY (YEAR-TO-DATE)			
ACCOUNT NAME	DEPOSITS	WITHDRAWALS	INTEREST
GENERAL FUND	900,000.00	0.00	70,072.82

# Exhibit D

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

	1 Month Ended 5/31/2025 Actual	8 Months Ended 5/31/2025 Actual	Annual Budget	Over (Under) Budget	% of Budget Used to Date
<b>Revenue</b>					
Ad Valorem Taxes	\$ 8,601	\$ 761,098	\$ 799,000	\$ (37,902)	95.26%
Sales and Use Tax Revenue	87,409	680,846	1,000,000	(319,154)	68.08%
Grants	-	12,329	20,000	(7,671)	61.65%
EMS Billing	-	-	5,000	(5,000)	0.00%
Fire Recovery	-	2,875	5,000	(2,125)	57.50%
Interest Income	10,750	72,944	100,824	(27,880)	72.35%
Other Income	-	23,254	25,000	(1,746)	93.02%
Sale of Equipment	5,300	10,000	10,000	0	100.00%
Donation of Property	-	370,764	371,000	(236)	99.94%
<b>Total Revenue</b>	<u>112,060</u>	<u>1,934,110</u>	<u>2,335,824</u>	<u>(401,714)</u>	<u>82.80%</u>
<b>Operating Expenses</b>					
Advertising	-	157	3,500	(3,343)	4.49%
Bank Fees	2	16	250	(234)	6.40%
Accounting	690	5,407	19,000	(13,593)	28.46%
Cleaning & Building Maintenance/Repairs	481	4,164	13,000	(8,836)	32.03%
Lawn Service	462	3,272	6,500	(3,228)	50.34%
Office Supplies & Postage	40	1,279	2,000	(721)	63.95%
Dues & Fees	-	-	1,500	(1,500)	0.00%
Tax & Appraisal Fees	317	10,406	22,500	(12,094)	46.25%
Sales and Use Tax Fees	1,748	13,617	20,000	(6,383)	68.09%
Interest Expense	-	3,851	3,967	(116)	97.08%
Insurance - VFIS District	-	-	500	(500)	0.00%
Legal/Professional	800	10,232	20,000	(9,768)	51.16%
Lodging/Meals/Travel & Regist ESD	-	1,625	7,500	(5,875)	21.67%
District Manager	1,500	13,500	18,000	(4,500)	75.00%
Administrative Assistant	675	7,620	15,600	(7,980)	48.85%
Payroll Tax Expense	60	1,666	2,600	(934)	64.08%
Small Equipment Purchases (less than \$5,000)	-	6,492	10,000	(3,508)	64.92%
Website Development and Maintenance	-	-	3,500	(3,500)	0.00%
Utilities	796	6,626	12,000	(5,374)	55.22%
Internet	612	4,444	6,500	(2,056)	68.37%
Telephone/Cell Phone	20	160	1,000	(840)	16.00%
Water & Garbage	278	2,135	3,800	(1,665)	56.18%
Note Payable - 3000 Gal Tanker (New -2022-23)	-	44,573	44,457	116	100.26%
<b>Total Operating Expenses</b>	<u>8,481</u>	<u>141,242</u>	<u>237,674</u>	<u>(96,432)</u>	<u>59.43%</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 5/31/2025 Actual	8 Months Ended 5/31/2025 Actual	Annual Budget	Over (Under) Budget	% of Budget Used to Date
<b>Emergency Medical Services</b>					
EMS - Medics - Contract Labor	-	-	80,000	(80,000)	0.00%
EMS - Medical Coordinator	-	2,800	4,800	(2,000)	58.33%
Billing - Admin. Fees	18	245	600	(355)	40.83%
Billing - Collection Fees	-	-	1,100	(1,100)	0.00%
Data/Connectivity (Phone)	49	385	650	(265)	59.23%
EMS-Medical Director	900	4,400	6,000	(1,600)	73.33%
Equipment (New/Repair/Testing)	-	4,734	9,000	(4,266)	52.60%
Medical Supplies	-	8,585	15,000	(6,415)	57.23%
Tuition/Reg/Certification/Dues	70	2,368	7,500	(5,132)	31.57%
Vehicle Repair & Maintenance	-	-	6,000	(6,000)	0.00%
Fuel	37	93	2,000	(1,907)	4.65%
<b>Total Emergency Medical Services</b>	<u>1,074</u>	<u>23,610</u>	<u>132,650</u>	<u>(109,040)</u>	<u>17.80%</u>
<b>Fire Services</b>					
Fire Chief - Telephone Allowance	50	350	600	(250)	58.33%
Certification Dues	-	300	500	(200)	60.00%
Fire Chief	3,500	25,750	42,000	(16,250)	61.31%
Small Equipment Purchases	2,934	4,619	8,000	(3,381)	57.74%
Fire Field Meals	84	279	1,000	(721)	27.90%
Dispatch Services/I Am Responding	-	21,459	23,000	(1,541)	93.30%
Vehicle Repair & Maintenance	1,959	39,494	60,000	(20,506)	65.82%
Travel/Lodging/Meals/Trans Expenses	-	98	2,000	(1,902)	4.90%
Emergency Response Mileage/Pay Per Call	-	-	1,000	(1,000)	0.00%
Personal Protection Equipment	52	5,028	25,000	(19,972)	20.11%
Air-Pack SCBA Inspection & Repair	-	661	3,000	(2,339)	22.03%
Equipment, Boots, Gloves-Insp/Repairs	-	922	9,000	(8,078)	10.24%
Fire Uniforms	80	762	5,000	(4,238)	15.24%
Supplies - Hoses/Nozzles/Tarps	957	1,915	10,000	(8,085)	19.15%
Training & Materials/Tuition/Registration	10	3,151	5,000	(1,849)	63.02%
Fuel	751	6,417	10,000	(3,583)	64.17%
Insurance - Prop. & Liab.	-	55,043	57,000	(1,957)	96.57%
Insurance - Worker's Compensation	-	-	25,000	(25,000)	0.00%
Maint., Repairs & Fees - Comm/Radios	-	12,828	16,000	(3,172)	80.18%
Personal Protective Equipment - Inspection	-	117	4,500	(4,383)	2.60%
Payroll Tax Expense	383	2,072	3,500	(1,428)	59.20%
Supplies - Fire	75	971	5,000	(4,029)	19.42%
Quartermaster/Station Attendant	-	750	9,000	(8,250)	8.33%
Software - Emer Reporting	-	6,251	10,000	(3,749)	62.51%
Billing - Collection Fees	-	652	1,500	(848)	43.47%
Assitant Fire Chief	867	6,933	10,400	(3,467)	66.66%
Pay Per Call	-	10,945	15,000	(4,055)	72.97%
Fire Fighter Conranct Pay	16,280	78,899	135,000	(56,101)	58.44%
<b>Total Fire Services</b>	<u>27,982</u>	<u>286,666</u>	<u>497,000</u>	<u>(210,334)</u>	<u>57.68%</u>
<b>Capital Expenditures</b>					
New Firestation	11	11	25,000	(24,989)	0.04%
Capital Expenditures - Other	-	24,377	22,000	2,377	110.80%
Capital Expenditures - Tower Removal	-	-	15,000	(15,000)	0.00%
Capital Expenditure - Donated Property	-	370,764	371,000	(236)	99.94%
Capital Fund New Fire Station	-	-	1,012,500	(1,012,500)	0.00%
<b>Total Capital Expenditures</b>	<u>11</u>	<u>395,152</u>	<u>1,445,500</u>	<u>(1,050,348)</u>	<u>27.34%</u>
<b>Contingency</b>					
Contingency	-	-	23,000	(23,000)	0.00%
<b>Total Contingency</b>	<u>0</u>	<u>0</u>	<u>23,000</u>	<u>(23,000)</u>	<u>0.00%</u>
<b>Total Expenses</b>	<u>37,548</u>	<u>846,670</u>	<u>2,335,824</u>	<u>(1,489,154)</u>	<u>36.25%</u>
<b>Net Change in Fund Balance</b>	<u>\$ 74,512</u>	<u>\$ 1,087,440</u>	<u>\$ 0</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.

# Exhibit E

**JCESD4 - Jefferson County Emergency Services District No. 4**

**Check List**

All Bank Accounts  
June 16, 2025

Check Number	Check Date	Payee	Amount
<b>Payroll Checks</b>			
5488	06/16/25	Draper, Cristine A	761.89
5489	06/16/25	Stacey, David M	4,357.50
<b>Payroll Check Total</b>			<u>5,119.39</u>
<b>Vendor Checks</b>			
5313	06/16/25	DR. CHRISTOPHER ALAN BELL	500.00
5314	06/16/25	Delta Industrial Service and Supply	180.00
5315	06/16/25	EMERGENCY POWER SERVICE	1,858.78
5316	06/16/25	Green Acres Grocery, Inc.	465.67
5317	06/16/25	Joshua C. Heinz	400.00
5318	06/16/25	Lone Star Lube Right	14.95
5319	06/16/25	Love's Travel Stops & Country Stores	159.78
5320	06/16/25	Mary Ellen Robertson, CPA, PLLC	690.00
5321	06/16/25	ROLLINS SERVICES	800.00
5322	06/16/25	Casey Sanders	866.67
5323	06/16/25	DAVID M STACEY	50.00
5324	06/16/25	Joyce M. Stacey	60.00
5325	06/16/25	Town and Country	92.38
5326	06/16/25	Trendsetter Screenprinting & Emroidery, LLC	360.00
5327	06/16/25	Unlimited Lawn Care	462.00
5328	06/16/25	Hubert Oxford, IV	400.00
5329	06/16/25	DONALD SCOTT WADE	400.00
5330	06/16/25	TRET ALLEN DARR	1,144.00
5331	06/16/25	Charles Daniel Eaves	2,893.00
5332	06/16/25	AARON MCNEIL	1,848.00
5333	06/16/25	CASEY PARIGI	2,365.00
5334	06/16/25	SEAN PETERSON	742.50
5335	06/16/25	NICHOLAS RAND	1,870.00
5336	06/16/25	SEAN SANDERS	792.00
5337	06/16/25	LOGAN SMITH	1,320.00
5338	06/16/25	Jeremy Tullis	2,975.50
5339	06/16/25	Benckenstein & Oxford, L.L.P.	689.60
5340	06/16/25	Jefferson County Appraisal District	1,987.47
<b>Vendor Check Total</b>			<u>26,387.30</u>
<b>Check List Total</b>			<u><u>31,506.69</u></u>

Check count = 30

**JCESD4 - Jefferson County Emergency Services District No. 4**

**Bank Account Register**

Texas First Bank - Checking  
May 20, 2025 - June 16, 2025

Date	Reference	Payee ID	Description	Checks/ Payments	Deposits/ Additions	Balance
			Beginning Balance			262,498.80
05/22/25			TexSTAR	200,000.00		62,498.80
05/22/25			PURPLE WAVE AUCTION, INC.		5,300.00	67,798.80
05/23/25		TMOBILE	T-MOBILE	65.89		67,732.91
05/27/25		SPEC	SPECTRUM BUSINESS	80.30		67,652.61
05/27/25		VISA4955	VISA	569.13		67,083.48
05/30/25		TexasFirst	Texas First Bank	1.80		67,081.68
05/30/25			INTEREST PAID FOR MAY 2025		199.47	67,281.15
06/02/25		VERIZON7725	Verizon Wireless	10.05		67,271.10
06/02/25		VERIZON5571	Verizon Wireless	417.89		66,853.21
06/06/25			FIRE HOSE SUPPLY		957.27	67,810.48
06/09/25		ENTERGY892	Entergy	145.09		67,665.39
06/10/25		ENGUARD	ENTERPRISE GUARDIAN INC. ENGUARD	100.00		67,565.39
06/12/25		ENTERGY498	Entergy, Fannett	457.22		67,108.17
06/12/25		ENTERGY878	ENTERGY, LABELLE	353.40		66,754.77
06/12/25		EFTPS	EFTPS on-line payroll tax payment	1,128.28		65,626.49
06/12/25			JEFFERSON CO ESD 4 SALES AND USE TAX DEPOSIT		91,510.04	157,136.53
06/12/25			JEFFERSON CO ESD4A SALES AND USE TAX DEPOSIT		4,412.82	161,549.35
06/12/25			JEFFERSON COUNTY PROPERTY TAX DEPOSIT FOR MAY 2025		12,817.29	174,366.64
06/16/25			TEXAS FORESTRY SERVICE		22,401.66	196,768.30
06/16/25	5313	DRBELL	DR. CHRISTOPHER ALAN BELL	500.00		196,268.30
06/16/25	5314	DELTA	Delta Industrial Service and Supply	180.00		196,088.30
06/16/25	5315	EMERPOWER	EMERGENCY POWER SERVICE	1,858.78		194,229.52
06/16/25	5316	GREENACRES	Green Acres Grocery, Inc.	465.67		193,763.85
06/16/25	5317	HEINZ	Joshua C. Heinz	400.00		193,363.85
06/16/25	5318	LONESTAR	Lone Star Lube Right	14.95		193,348.90
06/16/25	5319	LOVES	Love's Travel Stops & Country Stores	159.78		193,189.12
06/16/25	5320	MER	Mary Ellen Robertson, CPA, PLLC	690.00		192,499.12
06/16/25	5321	ROLSERVICES	ROLLINS SERVICES	800.00		191,699.12
06/16/25	5322	SANDERS	Casey Sanders	866.67		190,832.45
06/16/25	5323	DSTACEYREIM	DAVID M STACEY	50.00		190,782.45
06/16/25	5324	JOYCES	Joyce M. Stacey	60.00		190,722.45
06/16/25	5325	TOWNANDCOUN	Town and Country	92.38		190,630.07
06/16/25	5326	TRENDSETTER	Trendsetter Screenprinting & Emroidery, LLC	360.00		190,270.07
06/16/25	5327	UNLIMITED	Unlimited Lawn Care	462.00		189,808.07
06/16/25	5328	OXFORD	Hubert Oxford, IV	400.00		189,408.07
06/16/25	5329	SWADE	DONALD SCOTT WADE	400.00		189,008.07
06/16/25	5330	TRETD	TRET ALLEN DARR	1,144.00		187,864.07
06/16/25	5331	CHARE	Charles Daniel Eaves	2,893.00		184,971.07
06/16/25	5332	AARONMC	AARON MCNEIL	1,848.00		183,123.07
06/16/25	5333	CPARIGI	CASEY PARIGI	2,365.00		180,758.07
06/16/25	5334	SEANPET	SEAN PETERSON	742.50		180,015.57
06/16/25	5335	NICRAND	NICHOLAS RAND	1,870.00		178,145.57
06/16/25	5336	SEANSAN	SEAN SANDERS	792.00		177,353.57
06/16/25	5337	LOSMITH	LOGAN SMITH	1,320.00		176,033.57
06/16/25	5338	JEREMYT	Jeremy Tullis	2,975.50		173,058.07
06/16/25	5339	BENCK	Benckenstein & Oxford, L.L.P.	689.60		172,368.47
06/16/25	5340	JCAPPAISAL	Jefferson County Appraisal District	1,987.47		170,381.00
06/16/25	5488		Draper, Cristine A	761.89		169,619.11
06/16/25	5489		Stacey, David M Jr	4,357.50		165,261.61
			<b>Totals</b>	<u>234,835.74</u>	<u>137,598.55</u>	<u>165,261.61</u>

Transaction count = 49

**JCESD4 - Jefferson County Emergency Services District No. 4**

**Bank Account Register**

TexSTAR Checking

May 20, 2025 - June 16, 2025

<b>Date</b>	<b>Reference</b>	<b>Payee ID</b>	<b>Description</b>	<b>Checks/ Payments</b>	<b>Deposits/ Additions</b>	<b>Balance</b>
			Beginning Balance			2,827,642.07
05/22/25			TexSTAR		200,000.00	3,027,642.07
05/30/25			Interest Paid for May 2025		10,550.97	3,038,193.04
			<b>Totals</b>	<u>0.00</u>	<u>210,550.97</u>	<u>3,038,193.04</u>

Transaction count = 2

# Exhibit F



August 6, 2025

David Stacey

Fannett Fire Station ESD #4

18769 Fm 365, Beaumont

Regulatory Agency: Jefferson County Health Environmental

County: Jefferson

Acres: less than one acre

Water Source: public water

Structure: fire station.

### **500 Gallon per Day Hoot Concrete Night Spray Aerobic Treatment Plant**

*400gal. trash trap. 500gal. treatment tank. 750gal. holding/pump tank*

- Installation will be in accordance with TCEQ and Jefferson County Regulation
- HOOT 500 gallon per day aerobic treatment plant
- One-piece concrete tank 5500psi steel and fiber mesh reinforced concrete
- Tank mount control and compressor, Night time spray
- Control panel, nema 4x enclosure with solid state relays and square d isolation breakers ,1/2 hp Gould's effluent pump and motor
- 2/ K-Rain 180-degree Pop-Up Spray Nozzles installed below ground or above.
- Permit procurement
- 1 sewer tie in at the front of station
- 20ft 2in sch 40 sleeve across drive in back for sprinkler line
- Vacuum out crush and backfill existing septic tank

**Hoot 500gpd sewer system: \$10,970** plus tax on tank only

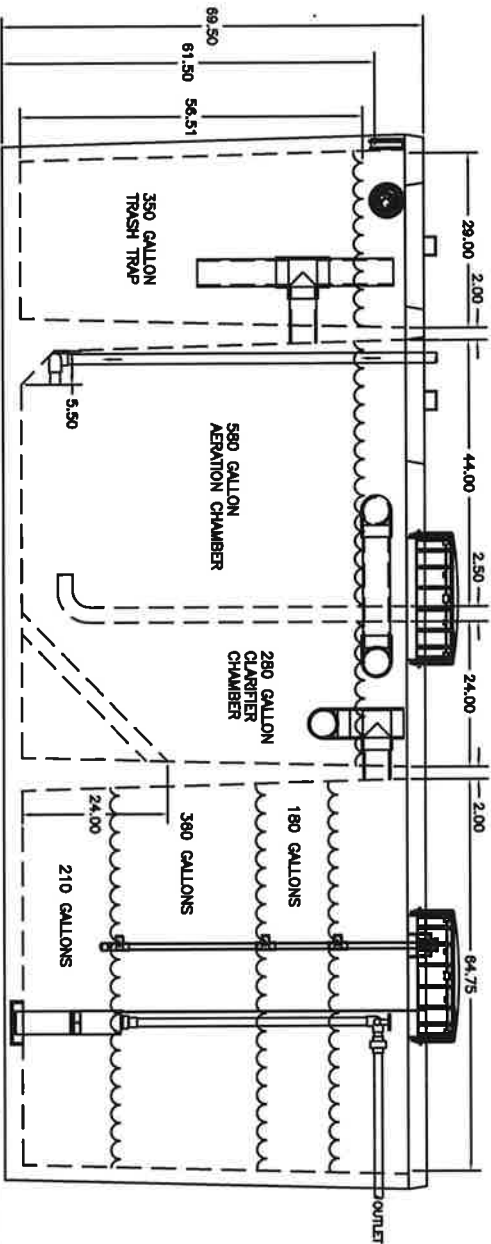
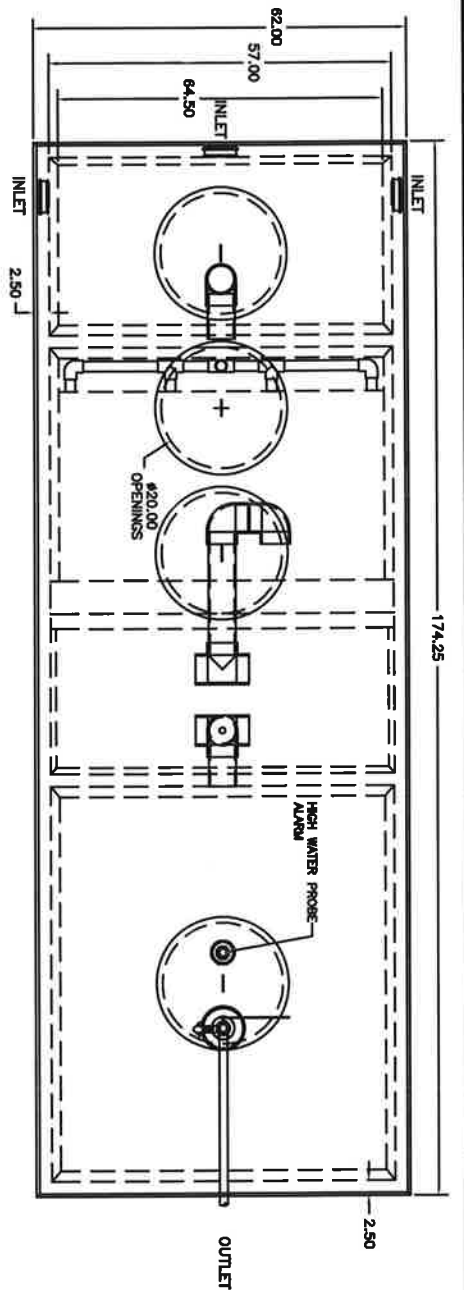
**Haul off excess dirt/spoilage: \$350**

John Dauterive

409.718.2370 c

409.738.2007 o

*\$11,320<sup>00</sup>*



REVISIONS	DESCRIPTION	DATE

THIS DRAWING IS THE PROPRIETARY PROPERTY OF HOOT SYSTEMS, LLC. REPRODUCTION, DISCLOSURE OR USE OF ANY PART OF THIS DRAWING OR ANY INFORMATION THEREIN IS EXPRESSLY PROHIBITED WITHOUT PRIOR WRITTEN CONSENT OF HOOT SYSTEMS, LLC.

DESCRIPTION:  
HOOT SYSTEMS LA HOOT 850  
LA-500

PART #

DATE: 7-21-2013  
DRAWN BY: AY  
CHECK BY: RS  
SCALE: N.T.S.

HOOT  
LA-500



**HOOT SYSTEMS, LLC**  
www.hootsystems.com



Install A Hoot Don't Pollute

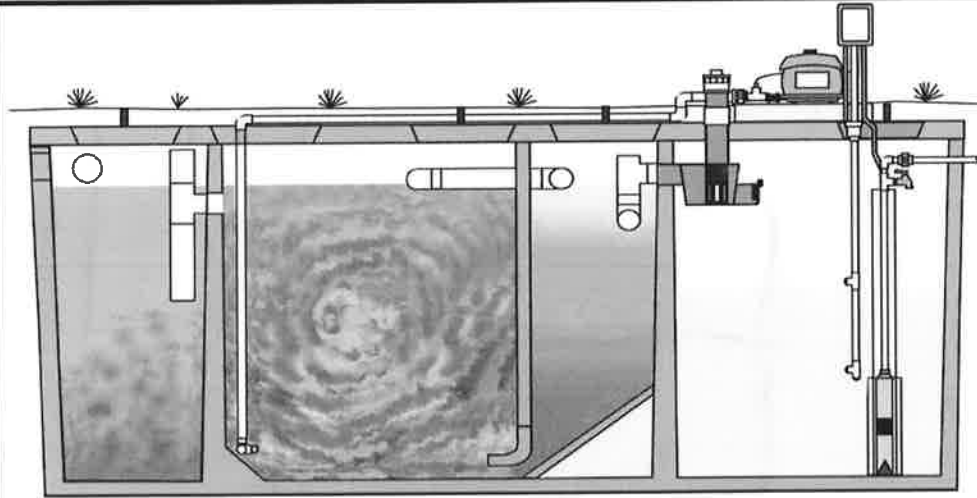
# HOOT SYSTEMS, LLC.

[www.hootsystems.com](http://www.hootsystems.com)



Certified to  
NSF/ANSI  
Standard 40

## LA-Hoot Treatment System



### Green Choice Applications:

Single Family Dwellings.  
Multi-Family Dwellings.  
Residential strength uses.  
Light commercial.

### Performance:

95% Reduction CBOD<sub>5</sub>  
95% Reduction TSS  
Fecal <200 with disinfection

### Range of Sizes:

500, 850, 1000

### Basic performance, entry level cost, energy efficient treatment system

The LA-Hoot Treatment System provides basic ATU performance and directly competes in cost to any entry level ATU. Producing effluent of 6 mg/L on CBOD<sub>5</sub> and 7 mg/L on TSS, it exceeds the secondary standards of 25 mg/L on CBOD<sub>5</sub> and 30 mg/L on TSS. With these results, many locations allow reductions in disposal areas of 25%. The LA-Hoot reliably produces below 10/10 on effluent which beats over 1/2 the competition, at a bargain price.

### Simple installation, reliable performance, low cost of ownership

This level of performance is enhanced by its simple installation, energy efficient performance and low cost long term maintenance and ownership. The systems components are assembled at controlled manufacturing facilities, rather than in the field, to ensure reliable performance with local support.

### Energy efficient, environmental protection

Made of locally available and manufactured concrete, the LA-Hoot features an energy efficient linear compressor that uses less power than an average incandescent light bulb. Choose Hoot, and you make a sensible, decision to protect the environment as you protect our most precious resource, our water.

### Made for any disposal application

With a choice of pumped or gravity flow discharge, the LA-Hoot allows you to choose your disposal application, from conventional lateral lines, leaching chambers, other alternative drainfield materials, surface spray and in some cases direct discharge. Optional tablet disinfection chlorinator is pictured above for surface spray & direct discharge.

### Make the green choice for wastewater treatment

Your wastewater system is the most expensive and important appliance you will ever purchase. Don't settle for just any system. Protect your family and the environment with a LA-Hoot System.

2885 Highway 14 E. Lake Charles, LA 76707 (888) 878-HOOT [www.hootsystems.com](http://www.hootsystems.com)

# Exhibit G


STATE OF TEXAS

COUNTY OF JEFFERSON

CERTIFICATION OF 2025 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 21, 2025  
Date

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

2025 APPRAISAL ROLL INFORMATION

2025 Market Value	\$1,492,841,378
2025 Taxable Value	\$1,197,082,035

**2025 CERTIFIED TOTALS**

586 - JEFFERSON COUNTY ESD #4

Property Count: 12,210

Grand Totals

7/21/2025

7:38:45AM

Land		Value		
Homesite:		71,645,639		
Non Homesite:		121,606,747		
Ag Market:		128,649,774		
Timber Market:		9,881,223	<b>Total Land</b>	(+) 331,783,383
Improvement		Value		
Homesite:		571,245,889		
Non Homesite:		311,365,349	<b>Total Improvements</b>	(+) 882,611,238
Non Real		Count	Value	
Personal Property:	434		270,142,021	
Mineral Property:	2,718		8,304,736	
Autos:	0		0	
			<b>Total Non Real</b>	(+) 278,446,757
			<b>Market Value</b>	= 1,492,841,378
Ag		Non Exempt	Exempt	
Total Productivity Market:	138,530,997		0	
Ag Use:	10,166,578		0	<b>Productivity Loss</b> (-) 127,618,173
Timber Use:	746,246		0	<b>Appraised Value</b> = 1,365,223,205
Productivity Loss:	127,618,173		0	
			<b>Homestead Cap</b>	(-) 20,557,128
			<b>23.231 Cap</b>	(-) 8,507,941
			<b>Assessed Value</b>	= 1,336,158,136
			<b>Total Exemptions Amount</b>	(-) 139,076,101
			<b>(Breakdown on Next Page)</b>	
			<b>Net Taxable</b>	= 1,197,082,035

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 817,654.91 = 1,197,082,035 \* (0.068304 / 100)

Certified Estimate of Market Value: 1,492,841,378  
 Certified Estimate of Taxable Value: 1,197,081,895

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

**2025 CERTIFIED TOTALS**

Property Count: 12,210

586 - JEFFERSON COUNTY ESD #4  
Grand Totals

7/21/2025

7:38:56AM

**Exemption Breakdown**

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
CCF	1	0	0	0
DV1	8	0	40,000	40,000
DV2	5	0	37,500	37,500
DV3	6	0	60,000	60,000
DV4	50	0	550,751	550,751
DV4S	2	0	12,000	12,000
DVHS	46	0	12,327,564	12,327,564
DVHSS	5	0	1,691,855	1,691,855
EX-XU	2	0	32,550	32,550
EX-XV	391	0	121,524,114	121,524,114
EX-XV (Prorated)	1	0	162,411	162,411
EX366	37	0	29,579	29,579
FR	3	2,388,233	0	2,388,233
PC	2	192,528	0	192,528
SO	1	27,016	0	27,016
<b>Totals</b>		<b>2,607,777</b>	<b>136,468,324</b>	<b>139,076,101</b>

**2025 CERTIFIED TOTALS**

586 - JEFFERSON COUNTY ESD #4

Property Count: 12,210

Grand Totals

7/21/2025 7:38:56AM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	3,527	4,716.1166	\$6,364,910	\$693,557,618	\$660,241,435
B	MULTIFAMILY RESIDENCE	14	22.6340	\$0	\$10,902,057	\$7,113,409
C1	VACANT LOTS AND LAND TRACTS	2,215	3,805.7529	\$0	\$31,257,119	\$30,343,012
D1	QUALIFIED AG LAND	1,400	109,277.7591	\$0	\$138,530,997	\$10,912,824
D2	NON-QUALIFIED LAND	149		\$383,137	\$4,203,731	\$4,203,731
E	FARM OR RANCH IMPROVEMENT	1,043	17,081.6123	\$2,532,396	\$107,784,754	\$104,828,614
F1	COMMERCIAL REAL PROPERTY	226	960.5185	\$6,787,567	\$128,787,452	\$127,593,809
F2	INDUSTRIAL REAL PROPERTY	17	757.5614	\$0	\$9,652,325	\$9,333,909
G1	OIL AND GAS	2,715		\$0	\$8,211,228	\$7,065,392
J2	GAS DISTRIBUTION SYSTEM	1	0.1200	\$0	\$480	\$480
J3	ELECTRIC COMPANY (INCLUDING C	31	13.1110	\$0	\$122,115	\$122,115
J4	TELEPHONE COMPANY (INCLUDI	2	0.9700	\$0	\$117,570	\$117,570
J5	RAILROAD	1	0.4450	\$0	\$6,908	\$6,908
J6	PIPELAND COMPANY	33	22.9330	\$0	\$102,264,678	\$102,264,678
J8	OTHER TYPE OF UTILITY	23		\$0	\$2,154,510	\$2,154,510
L1	COMMERCIAL PERSONAL PROPE	320		\$0	\$87,212,620	\$85,094,021
L2	INDUSTRIAL PERSONAL PROPERT	19		\$0	\$36,146,011	\$35,723,361
M1	TANGIBLE OTHER PERSONAL, MOB	233		\$554,769	\$7,332,553	\$7,127,249
O	RESIDENTIAL INVENTORY	27	10.3110	\$0	\$1,507,403	\$1,507,403
S	SPECIAL INVENTORY TAX	3		\$0	\$1,327,605	\$1,327,605
X	TOTALLY EXEMPT PROPERTY	431	28,114.0466	\$0	\$121,761,644	\$0
	<b>Totals</b>		<b>164,783.8914</b>	<b>\$16,622,779</b>	<b>\$1,492,841,378</b>	<b>\$1,197,082,035</b>

**2025 CERTIFIED TOTALS**

586 - JEFFERSON COUNTY ESD #4

Property Count: 12,210

Grand Totals

7/21/2025

7:38:56AM

**CAD State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL, RESIDENTIAL, SINGLE-FAMIL	2,891	4,139.7593	\$5,941,450	\$672,634,850	\$639,953,855
A2	REAL, RESIDENTIAL, MOBILE HOME	112	150.6765	\$168,297	\$6,162,605	\$5,869,296
A7	REAL/RES/MH 5 AC/LESS-BY OWNE	531	425.6808	\$255,163	\$14,760,163	\$14,418,284
B1	REAL, RESIDENTIAL, APARTMENTS	3	11.6560	\$0	\$8,609,693	\$4,821,045
B2	REAL, RESIDENTIAL, DUPLEXES	9	10.6770	\$0	\$1,647,655	\$1,647,655
B4	"REAL, RESIDENTIAL(FOUR PLEXES)	2	0.3010	\$0	\$644,709	\$644,709
C1	REAL, VACANT PLATTED RESIDENTI	2,170	3,348.2830	\$0	\$24,975,001	\$24,060,894
C2	REAL, VACANT PLATTED COMMERC	45	457.4699	\$0	\$6,282,118	\$6,282,118
D1	REAL, ACREAGE, RANGELAND	1,583	110,245.0943	\$0	\$139,117,825	\$11,499,652
D2	REAL, ACREAGE, TIMBERLAND	149		\$383,137	\$4,203,731	\$4,203,731
D3	REAL, ACREAGE, FARMLAND	84	937.7332	\$1,064,536	\$11,050,619	\$10,990,256
D4	REAL, ACREAGE, UNDEVELOPED LA	528	13,644.9373	\$0	\$27,737,044	\$27,414,816
D5	UNFILLED LAND	3	6.0000	\$0	\$25,896	\$25,896
D6	INDUSTRIAL LARGER TRACT(MARSH	1	0.8100	\$0	\$1,215	\$1,215
E1	REAL, FARM/RANCH, HOUSE	203	1,338.8006	\$1,222,724	\$65,633,529	\$63,149,621
E2	REAL, FARM/RANCH, MOBILE HOME	1	8.8100	\$0	\$243,698	\$243,698
E4	IMPROVEMENTS ON D4	1	9.7000	\$245,136	\$267,417	\$262,417
E7	MH ON REAL PROP (5 AC/MORE) MH	42	167.4860	\$0	\$2,238,508	\$2,153,867
F1	REAL, Commercial	226	960.5185	\$6,787,567	\$128,787,452	\$127,593,809
F2	REAL, Industrial	8	180.3850	\$0	\$6,448,528	\$6,130,112
F5	OPERATING UNITS ACREAGE	9	577.1764	\$0	\$3,203,797	\$3,203,797
G1	OIL AND GAS	2,715		\$0	\$8,211,228	\$7,065,392
J2	REAL & TANGIBLE PERSONAL, UTIL	1	0.1200	\$0	\$480	\$480
J3	REAL & TANGIBLE PERSONAL, UTIL	31	13.1110	\$0	\$122,115	\$122,115
J4	REAL & TANGIBLE PERSONAL, UTIL	2	0.9700	\$0	\$117,570	\$117,570
J5	REAL & TANGIBLE PERSONAL, UTIL	1	0.4450	\$0	\$6,908	\$6,908
J6	REAL & TANGIBLE PERSONAL, UTIL	33	22.9330	\$0	\$102,264,678	\$102,264,678
J8	REAL & TANGIBLE PERSONAL, UTIL	23		\$0	\$2,154,510	\$2,154,510
L1	TANGIBLE, PERSONAL PROPERTY, C	320		\$0	\$87,212,620	\$85,094,021
L2	TANGIBLE, PERSONAL PROPERTY, I	19		\$0	\$36,146,011	\$35,723,361
M1	TANGIBLE OTHER PERSONAL, MOBI	233		\$554,769	\$7,332,553	\$7,127,249
O1	INVENTORY, VACANT RES LAND	27	10.3110	\$0	\$1,507,403	\$1,507,403
S	SPECIAL INVENTORY	3		\$0	\$1,327,605	\$1,327,605
X		431	28,114.0466	\$0	\$121,761,644	\$0
	<b>Totals</b>		<b>164,783.8914</b>	<b>\$16,622,779</b>	<b>\$1,492,841,378</b>	<b>\$1,197,082,035</b>

# Exhibit H

# 2025 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

Jefferson County Emergency Services District #4	409-543-1883
Taxing Unit Name	Phone (area code and number)
12880 FM 365 Beaumont, TX 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.	<b>Prior year total taxable value.</b> Enter the amount of the prior year taxable value on the prior year 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 (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ 1,160,240,309
2.	<b>Prior year tax ceilings.</b> Counties, cities and junior college districts. Enter the prior year 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 last year or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 0
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 1,160,240,309
4.	<b>Prior year total adopted tax rate.</b>	\$ 0.068304 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b>	
	A. Original prior year ARB values:.....	\$ 6,472,231
	B. Prior year values resulting from final court decisions: .....	- \$ 4,905,640
	C. Prior year value loss. Subtract B from A. <sup>3</sup>	\$ 1,566,591
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. Prior year ARB certified value: .....	\$ 6,894,504
	B. Prior year disputed value: .....	- \$ 4,564,482
	C. Prior year undisputed value. Subtract B from A. <sup>4</sup>	\$ 2,330,022
7.	<b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 3,896,613

<sup>1</sup> Tex. Tax Code §26.012(14)

<sup>2</sup> Tex. Tax Code §26.012(14)

<sup>3</sup> Tex. Tax Code §26.012(13)

<sup>4</sup> Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 1,164,136,922
9.	<b>Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.</b> Enter the prior year value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<p><b>Prior year taxable value lost because property first qualified for an exemption in the current year.</b> 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 the current year does not create a new exemption or reduce taxable value.</p> <p><b>A. Absolute exemptions.</b> Use prior year market value: ..... \$ 609,552</p> <p><b>B. Partial exemptions.</b> Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ 923,466</p> <p><b>C. Value loss.</b> Add A and B.<sup>6</sup></p>	\$ 1,533,018
11.	<p><b>Prior year 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 the current year.</b> Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p><b>A. Prior year market value:</b> ..... \$ 0</p> <p><b>B. Current year productivity or special appraised value:</b> ..... - \$ 0</p> <p><b>C. Value loss.</b> Subtract B from A.<sup>7</sup></p>	\$ 0
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 1,533,018
13.	<b>Prior year captured value of property in a TIF.</b> Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	<b>Prior year total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 1,162,603,904
15.	<b>Adjusted prior year total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 794,104
16.	<b>Taxes refunded for years preceding the prior tax year.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax 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 the prior tax year. This line applies only to tax years preceding the prior tax year. <sup>9</sup>	\$ 1,819
17.	<b>Adjusted prior year levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 795,923
18.	<p><b>Total current year taxable value on the current year certified appraisal roll today.</b> 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.<sup>11</sup></p> <p><b>A. Certified values:</b> ..... \$ 1,197,082,035</p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$</p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 0</p> <p><b>D. Tax increment financing:</b> Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below.<sup>12</sup> ..... - \$ 0</p> <p><b>E. Total current year value.</b> Add A and B, then subtract C and D.</p>	\$ 1,197,082,035

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup> <b>A. Current year taxable value of properties under protest.</b> 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. <sup>14</sup> ..... \$ <u>2,598</u> <b>B. Current year value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>15</sup> ..... + \$ <u>0</u> <b>C. Total value under protest or not certified.</b> Add A and B. \$ <u>2,598</u>	
20.	<b>Current year tax ceilings.</b> Counties, cities and junior colleges enter current year 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 the prior year or a previous year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ <u>0</u>
21.	<b>Anticipated contested value.</b> Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. <sup>17</sup> An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. <sup>18</sup> If completing this section, the taxing unit must include supporting documentation in Section 9. <sup>19</sup> Taxing units that are not affected, enter 0.	\$ <u>0</u>
22.	<b>Current year total taxable value.</b> Add Lines 18E and 19C, then subtract Lines 20 and 21. <sup>20</sup>	\$ <u>1,197,084,633</u>
23.	<b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed. <sup>21</sup>	\$ <u>0</u>
24.	<b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in the prior year. 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, of the prior year and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for the current year. <sup>22</sup>	\$ <u>16,610,786</u>
25.	<b>Total adjustments to the current year taxable value.</b> Add Lines 23 and 24.	\$ <u>16,610,786</u>
26.	<b>Adjusted current year taxable value.</b> Subtract Line 25 from Line 22.	\$ <u>1,180,473,847</u>
27.	<b>Current year NNR tax rate.</b> Divide Line 17 by Line 26 and multiply by \$100. <sup>23</sup>	\$ <u>0.067424</u> /\$100
28.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. <sup>24</sup>	\$ _____ /\$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.

<sup>13</sup> Tex. Tax Code §26.01(c) and (d)  
<sup>14</sup> Tex. Tax Code §26.01(c)  
<sup>15</sup> Tex. Tax Code §26.01(d)  
<sup>16</sup> Tex. Tax Code §26.012(6)(B)  
<sup>17</sup> Tex. Tax Code §926.012(6)(C) and 26.012(1-b)  
<sup>18</sup> Tex. Tax Code §26.012(1-a)  
<sup>19</sup> Tex. Tax Code §26.04(d-3)  
<sup>20</sup> Tex. Tax Code §26.012(6)  
<sup>21</sup> Tex. Tax Code §26.012(17)  
<sup>22</sup> Tex. Tax Code §26.012(17)  
<sup>23</sup> Tex. Tax Code §26.04(c)  
<sup>24</sup> Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	<b>Prior year M&amp;O tax rate.</b> Enter the prior year M&O tax rate.	\$ 0.068304 /\$100
30.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,164,136,922
31.	<b>Total prior year M&amp;O levy.</b> Multiply Line 29 by Line 30 and divide by \$100.	\$ 795,152
32.	<p><b>Adjusted prior year levy for calculating NNR M&amp;O rate.</b></p> <p><b>A. M&amp;O taxes refunded for years preceding the prior tax year.</b> Enter the amount of M&amp;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 2024. This line applies only to tax years preceding the prior tax year. . . . . + \$ 1,819</p> <p><b>B. Prior year taxes in TIF.</b> 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 current year captured appraised value in Line 18D, enter 0. . . . . - \$ 0</p> <p><b>C. Prior year transferred function.</b> 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 D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. . . . . +/- \$ 0</p> <p><b>D. Prior year M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. . . . . \$ 1,819</p> <p><b>E. Add Line 31 to 32D.</b></p>	\$ 796,971
33.	<b>Adjusted current year taxable value.</b> Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,180,473,847
34.	<b>Current year NNR M&amp;O rate (unadjusted).</b> Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.067512 /\$100
35.	<p><b>Rate adjustment for state criminal justice mandate.</b><sup>26</sup></p> <p><b>A. Current year state criminal justice mandate.</b> 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. \$ 0</p> <p><b>B. Prior year state criminal justice mandate.</b> 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. . . . . - \$ 0</p> <p><b>C. Subtract B from A and divide by Line 33 and multiply by \$100.</b> . . . . . \$ 0.000000 /\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ 0.000000 /\$100
36.	<p><b>Rate adjustment for indigent health care expenditures.</b><sup>27</sup></p> <p><b>A. Current year indigent health care expenditures.</b> 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, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. . . . . \$ 0</p> <p><b>B. Prior year indigent health care expenditures.</b> 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, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. . . . . - \$ 0</p> <p><b>C. Subtract B from A and divide by Line 33 and multiply by \$100.</b> . . . . . \$ 0.000000 /\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ 0.000000 /\$100

<sup>25</sup> [Reserved for expansion]

<sup>26</sup> Tex. Tax Code §26.044

<sup>27</sup> Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>28</sup></p> <p><b>A. Current year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose..... \$ 0</p> <p><b>B. Prior year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose..... \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
38.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>29</sup></p> <p><b>A. Current year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year..... \$ 0</p> <p><b>B. Prior year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. .... \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
39.	<p><b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in the prior year.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year..... \$ 0</p> <p><b>B. Expenditures for public safety in the prior year.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year ..... \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100 ..... \$ 0.000000 /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
40.	<p><b>Adjusted current year NNR M&amp;O rate.</b> Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.</p>	\$ 0.067512 /\$100
41.	<p><b>Adjustment for prior year sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent ..... \$ 0</p> <p><b>B.</b> Divide Line 41A by Line 33 and multiply by \$100 ..... \$ 0.000000 /\$100</p> <p><b>C.</b> Add Line 41B to Line 40.</p>	\$ 0.067512 /\$100
42.	<p><b>Current year voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.</p>	\$ 0.069874 /\$100

<sup>28</sup> Tex. Tax Code §26.0442

<sup>29</sup> Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
<b>D42.</b>	<p><b>Disaster Line 42 (D42): Current year voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>1) the first 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; or</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08.<sup>30</sup> If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p>	\$ 0.000000 /\$100
<b>43.</b>	<p><b>Total current year debt to be paid with property taxes and additional sales tax revenue.</b> 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&amp;O expenses.</p> <p><b>A. Debt</b> 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. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.<sup>31</sup></p> <p>Enter debt amount ..... \$ 0</p> <p><b>B.</b> Subtract <b>unencumbered fund amount</b> used to reduce total debt. .... - \$ 0</p> <p><b>C.</b> Subtract <b>certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ 0</p> <p><b>D.</b> Subtract <b>amount paid</b> from other resources ..... - \$ 0</p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A. .... \$ 0</p>	\$ 0
<b>44.</b>	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>32</sup>	\$ 0
<b>45.</b>	<b>Adjusted current year debt.</b> Subtract Line 44 from Line 43E.	\$ 0
<b>46.</b>	<p><b>Current year anticipated collection rate.</b></p> <p><b>A.</b> Enter the current year anticipated collection rate certified by the collector.<sup>33</sup> ..... 100.00 %</p> <p><b>B.</b> Enter the prior year actual collection rate..... 99.23 %</p> <p><b>C.</b> Enter the 2023 actual collection rate ..... 100.28 %</p> <p><b>D.</b> Enter the 2022 actual collection rate ..... 100.56 %</p> <p><b>E.</b> 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%.<sup>34</sup></p>	100.00 %
<b>47.</b>	<b>Current year debt adjusted for collections.</b> Divide Line 45 by Line 46E.	\$ 0
<b>48.</b>	<b>Current year total taxable value.</b> Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,197,084,633
<b>49.</b>	<b>Current year debt rate.</b> Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.000000 /\$100
<b>50.</b>	<b>Current year voter-approval M&amp;O rate plus current year debt rate.</b> Add Lines 42 and 49.	\$ 0.069874 /\$100
<b>D50.</b>	<p><b>Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.</p>	\$ 0.000000 /\$100

<sup>30</sup> Tex. Tax Code §26.042(a)  
<sup>31</sup> Tex. Tax Code §26.012(7)  
<sup>32</sup> Tex. Tax Code §26.012(10) and 26.04(b)  
<sup>33</sup> Tex. Tax Code §26.04(b)  
<sup>34</sup> Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.000000 /\$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
52.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>35</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>36</sup> <b>Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.</b> Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>37</sup> <b>- or -</b> <b>Taxing units that adopted the sales tax before November of the prior year.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
54.	<b>Current year total taxable value.</b> Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,197,084,633
55.	<b>Sales tax adjustment rate.</b> Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.000000 /\$100
56.	<b>Current year NNR tax rate, unadjusted for sales tax.</b> <sup>38</sup> Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.067424 /\$100
57.	<b>Current year NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.</b> Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.067424 /\$100
58.	<b>Current year voter-approval tax rate, unadjusted for sales tax.</b> <sup>39</sup> Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.069874 /\$100
59.	<b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 55 from Line 58.	\$ 0.069874 /\$100

**SECTION 4: Voter Approval Tax 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
60.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>40</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>41</sup>	\$ 0
61.	<b>Current year total taxable value.</b> Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,197,084,633
62.	<b>Additional rate for pollution control.</b> Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100

<sup>35</sup> Tex. Tax Code §26.041(d)

<sup>36</sup> Tex. Tax Code §26.041(i)

<sup>37</sup> Tex. Tax Code §26.041(d)

<sup>38</sup> Tex. Tax Code §26.04(c)

<sup>39</sup> Tex. Tax Code §26.04(c)

<sup>40</sup> Tex. Tax Code §26.045(d)

<sup>41</sup> Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	<b>Current year voter-approval tax rate, adjusted for pollution control.</b> Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.069874 /\$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.<sup>42</sup> The Foregone Revenue Amount for each year is equal to that year’s adopted tax rate subtracted from that year’s voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year’s current total value.<sup>43</sup>

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;<sup>44</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>45</sup> or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.<sup>46</sup>

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.<sup>47</sup>

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	<b>Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value</b>	
	A. Voter-approval tax rate (Line 68).....	\$ 0.068304 /\$100
	B. Unused increment rate (Line 67).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0.068304 /\$100
	D. Adopted Tax Rate.....	\$ 0.068304 /\$100
	E. Subtract D from C.....	\$ 0.000000 /\$100
	F. 2024 Total Taxable Value (Line 60).....	\$ 1,169,912,322
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
65.	<b>Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value</b>	
	A. Voter-approval tax rate (Line 67).....	\$ 0.075214 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.002919 /\$100
	C. Subtract B from A.....	\$ 0.072295 /\$100
	D. Adopted Tax Rate.....	\$ 0.073806 /\$100
	E. Subtract D from C.....	\$ -0.001511 /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$ 1,039,483,545
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
66.	<b>Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value</b>	
	A. Voter-approval tax rate (Line 67).....	\$ 0.073806 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.002919 /\$100
	C. Subtract B from A.....	\$ 0.070887 /\$100
	D. Adopted Tax Rate.....	\$ 0.073806 /\$100
	E. Subtract D from C.....	\$ -0.002919 /\$100
	F. 2022 Total Taxable Value (Line 60).....	\$ 952,372,384
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
67.	<b>Total Foregone Revenue Amount.</b> Add Lines 64G, 65G and 66G	\$ 0 /\$100
68.	<b>2025 Unused Increment Rate.</b> Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.000000 /\$100
69.	<b>Total 2025 voter-approval tax rate, including the unused increment rate.</b> Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.069874 /\$100

<sup>42</sup> Tex. Tax Code §26.013(b)

<sup>43</sup> Tex. Tax Code §§26.013(a)(1-a), (1-b), and (2)

<sup>44</sup> Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)

<sup>45</sup> Tex. Tax Code §§26.0501(a) and (c)

<sup>46</sup> Tex. Local Gov't Code §120.007(d)

<sup>47</sup> Tex. Local Gov't Code §26.04(c)(2)(B)

**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.<sup>48</sup> 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.<sup>49</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
70.	<b>Adjusted current year NNR M&amp;O tax rate.</b> Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.067512 /\$100
71.	<b>Current year total taxable value.</b> Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,197,084,633
72.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.041768 /\$100
73.	<b>Current year debt rate.</b> Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.000000 /\$100
74.	<b>De minimis rate.</b> Add Lines 70, 72 and 73.	\$ 0.109280 /\$100

**SECTION 7: Voter Approval Tax Rate Adjustment for Emergency Revenue Rate**

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.<sup>50</sup>

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.<sup>51</sup>

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	<b>2024 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.068304 /\$100
76.	<b>Adjusted 2024 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. <sup>52</sup>  If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. <sup>53</sup> Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
77.	<b>Increase in 2024 tax rate due to disaster.</b> Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	<b>Adjusted 2024 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,162,603,904
79.	<b>Emergency revenue.</b> Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	<b>Adjusted 2024 taxable value.</b> Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,180,473,847
81.	<b>Emergency revenue rate.</b> Divide Line 79 by Line 80 and multiply by \$100. <sup>53</sup>	\$ 0.000000 /\$100

<sup>48</sup> Tex. Tax Code §26.012(8-a)

<sup>49</sup> Tex. Tax Code §26.063(a)(1)

<sup>50</sup> Tex. Tax Code §26.042(b)

<sup>51</sup> Tex. Tax Code §26.042(f)

<sup>52</sup> Tex. Tax Code §26.042(c)

<sup>53</sup> Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	<b>Current year voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.069874 /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

<b>No-new-revenue tax rate</b> .....	\$ 0.067424 /\$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax). Indicate the line number used: <u>27</u>	
<b>Voter-approval tax rate</b> .....	\$ 0.069874 /\$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue). Indicate the line number used: <u>50</u>	
<b>De minimis rate</b> .....	\$ 0.109280 /\$100
If applicable, enter the current year de minimis rate from Line 74.	

**SECTION 9: Addendum**

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

**SECTION 10: 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 accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.<sup>54</sup>

**print here** ▶ Kate Carroll  
 Printed Name of Taxing Unit Representative

**sign here** ▶ *Kate Carroll*  
 Taxing Unit Representative

07-31-2025  
 Date

<sup>54</sup> Tex. Tax Code §§26.04(c-2) and (d-2)

# Exhibit I

**Jefferson County Services District No. 4  
Proposed Budget 2025-26**

**Approved by Bd 8/18/25**

		<b>2025-2026 Proposed Budget</b>
<b>Revenue</b>		
4000-00	Ad Valorem Taxes	836,449
4005-00	Sales Tax Revenue	1,000,000
4010-00	Grants	20,000
4040-00	EMS Billing	5,000
4045-00	Fire Recovery	5,000
4050-00	Interest Income	120,000
4051-01	Other Income	20,000
4060-01	Donation of Property	20,000
4065-00	Sale of Equipment	5,000
<b>Total Revenue</b>		<b>2,031,449</b>
<b>Operating Expenses</b>		
5000-01	Advertising/Promotion/Fire and Prevention	3,500
5010-01	Bank Fees	150
5015-01	Accounting	19,500
5020-01	Cleaning & Building Maintenance/Repairs	15,000
5021-01	Lawn Service	6,500
5027-01	Office Supplies & Postage	2,500
5030-01	Dues & Fees	1,500
5033-01	Tax & Appraisal Fees	22,500
5035-01	Sales and Use Tax Fees	20,000
5046-01	Interest Expense	2,690
5047-01	Insurance - VFIS District	500
5055-01	Legal/Professional	25,000
5056-01	Sales Tax Oversight/Reporting	5,000
5057-01	Lodging/Meals/Travel & Regist ESD	7,500
5065-01	District Manager	19,500
5068-01	Payroll Taxes	3,000
5066-01	Administrative Assistant	18,814
5071-01	Small Equipment Purchases (less than \$5,000)	12,000
6011-01	Website Development and Maintenance	5,000
6012-01	Utilities	12,000
6013-01	Internet	7,200
6014-01	Telephone/Cell Phone	1,000
6015-01	Water & Garbage	4,000
7004-01	Note Payable - 300 Gal Tanker (New)	45,745
<b>Total Operating Expenses</b>		<b>260,099</b>
<b>Emergency Medical Services</b>		
7020-02	Billing - Admin. Fees	600
7021-02	Billing - Collection Fees	1,100
7023-02	Data/Connectivity (Phone)	650
7025-02	Equipment (New/Repair/Testing)	9,000
7026-02	Medical Supplies	15,000
7027-02	Tuition/Reg/Certification/Dues	7,500
7028-02	Vehicle Repair & Maintenance	6,000

**Jefferson County Services District No. 4  
Proposed Budget 2025-26**

**Approved by Bd 8/18/25**

**2025-2026  
Proposed  
Budget**

7029-02	Fuel	500
7019-02	Medics - Contract Labor	20,000
7012-02	Medical Coordinator	4,800
7024-02	Medical Director	6,000
<b>Total Emergency Medical Services</b>		<b>71,150</b>

**Fire Services**

7030-03	Fire Chief - Telephone Allowance	600
7031-03	Certification Dues	500
7032-03	Fire Chief	46,200
7059-03	Fire Fighter Contract Pay	200,000
7033-03	Small Equipment Purchases	8,000
7034-03	Fire Field Meals	1,000
7035-03	Dispatch Services/I Am Responding	25,000
7036-03	Vehicle Repair & Maintenance	65,000
7037-03	Travel/Lodging/Meals/Trans Expenses	2,000
7039-03	Personal Protection Equipment	25,000
7040-03	Air-Pack SCBA Inspection & Repair	3,000
7041-03	Equipment, Boots, Gloves-Insp/Repairs	9,000
7042-03	Fire Uniforms	5,000
7043-03	Supplies - Hoses/Nozzles/Tarps	10,000
7044-03	Training & Materials/Tuition/Registration	5,000
7045-03	Fuel	12,000
7046-03	Insurance - Prop. & Liab.	57,000
7047-03	Insurance - Worker's Compensation	25,000
7048-03	Maint., Repairs & Fees - Comm/Radios	16,000
7049-03	Personal Protective Equipment - Inspection	4,500
7050-03	Payroll Tax Expense	3,500
7051-03	Supplies - Fire	5,000
7052-03	Quartermaster/Station Attendant	0
7053-03	Software - Emer Reporting	10,000
7054-03	Billing - Collection Fees	1,500
7056-03	Assitant Fire Chief	10,400
7056-03	Pay Per Call (Contract Labor)	20,000
<b>Total Fire Services</b>		<b>570,200</b>

**Capital Expenditures**

7071-05	Capital Expenditures-Equipment	18,000
7072-03	New Firestation - Preliminary Costs	100,000
7102-05	Emergency Response Vehicles-Med Unit Chassis	90,000
7200-05	Capital Fund for New Fire Station	900,000
<b>Total Capital Expenditures</b>		<b>1,108,000</b>

**Contingency**

Contingency	22,000
<b>Total Contingency</b>	<b>22,000</b>

**Total Expenses**

**2,031,449**

**Net Change in Fund Balance**

**0**