

STATE OF TEXAS §
 §
COUNTY OF JEFFERSON §

**NOTICE OF PUBLIC HEARING AND REGULAR MEETING
OF JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4**

September 15, 2025

Notice is hereby given that a Public Hearing and Regular Meeting of the Board of Commissioners of Jefferson County Emergency Services District No. 4 will be held on September 15, 2025, beginning at 5:30 p.m., at the Labelle Fire Station, located at 12880 FM 365, Beaumont, Texas 77705, for the following purposes:

Public Hearing

1. Call to order.
2. Determination of quorum.
3. Public Hearing regarding the District’s proposed 2025 property tax rate.
4. Adjourn.

Upon adjournment of the Public Hearing, the Board of Commissioners of the Jefferson County Emergency Services District No. 4 will move into the Regular Meeting.

Regular Meeting

1. Call to order.
2. Determination of quorum.
3. Public comment. In accordance with the Texas Attorney General’s opinion, any public comment that is made on an item that is not on the published final agenda will only be heard by the Board of Commissioners. No formal action, discussion, deliberation, nor comment will be made by the Board of Commissioners.
4. Review, discuss and take action to adopt Resolution Approving 2025 Tax Roll, as requested by the Tax Office.
5. Review, discuss and take action to adopt the District’s fiscal year 2025-26 budget (*see attached copy of the District’s Proposed FY 2025-26 Budget and Taxpayer Impact Statement*).
6. Discuss and take action to set the District’s 2025 ad valorem tax rate by record vote; discuss submittal of tax rate information/materials to the Jefferson County Tax Assessor-

Collector and Appraisal District, and posting of the required notices concerning the adopted tax rate on the District's website.

7. District Chief's Report.
8. Review and approve minutes of the August 18, 2025 regular meeting.
9. Treasurer's Report, and review and take action on any proposed budget amendments and necessary account fund transfers (transfer funds to District's TexSTAR investment pool account).
10. Review, discuss and take action on proposed purchases/expenditures.
11. Review, discuss and take action to approve and authorize payment of the District's bills and accounts, including, but not limited to, the District's property and liability insurance renewal premium.
12. Review, discuss and take action regarding proposed new JCESD4.com website design.
13. Discuss and take any needed action regarding new Fannett fire station design/build, including, but not limited to, publication of request for qualifications for retention of an owner's representative for new fire station design/build process.
14. Such other matters that may come before the Board.
15. Adjourn.



Joshua C. Heinz, Attorney for Jefferson County
Emergency Services District No. 4

A packet containing all supportive documentation for this agenda will be available for inspection on the third Monday of each month at the District's administrative office, located at the Labelle-Fannett VFD Fire Station, 12880 FM 365, Beaumont, Texas 77705, between 5:30 p.m. and 6:30 p.m. (except in the event that the District's administrative office is closed to the public in emergency situations).

Jefferson County Emergency Services District No. 4 is committed to compliance with the Americans with Disabilities Act. Reasonable modifications and equal access to communications will be provided upon request.

The Board may retire to Executive Session any time between the meetings opening and adjournment for the purpose of consultation with legal counsel pursuant to Chapter 551.071 of the Texas Government Code; discussion of personnel matters pursuant to Chapter 551.074 of the Texas Government Code; and/or, discussion of real estate acquisitions pursuant to Chapter 551.072 of the Texas Government Code. Action, if any, will be taken in open session.

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

Approved by Bd 8/18/25

		2025-2026 Proposed Budget
Revenue		
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
Total Revenue		2,031,449
Operating Expenses		
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
Total Operating Expenses		260,099
Emergency Medical Services		
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
Total Emergency Medical Services		71,150

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
Total Fire Services		570,200

Capital Expenditures

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

Contingency

	Contingency	22,000
Total Contingency		22,000

Total Expenses		2,031,449
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Net Change in Fund Balance		0
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Jefferson Co. ESD No. 4 – Taxpayer Impact Statement

(Required under Texas Government Code § 551, as amended by HB 1522, effective September 1, 2025)

This notice informs taxpayers of the potential impact of the proposed budget and tax rate for Fiscal Year 2025-26, comparing what would be paid under the no-new-revenue tax rate versus the proposed tax rate.

Average Taxable Homestead Value

Prior Year (FY 2024-25)	\$231,866
Current Year (FY 2025-26)	\$242,772

Tax Rates

Prior Year Tax Rate (FY 2024-25)	\$0.068304 per \$100 valuation
No-New-Revenue Tax Rate (FY 2025-26)	\$0.067424 per \$100 valuation
Proposed Tax Rate (FY 2025-26)	\$0.069874 per \$100 valuation

Estimated Annual Tax Bill Comparison

Scenario	Tax Rate	Estimated Tax Bill	Difference from No-New-Revenue Rate
Prior Year (FY 2024-25)	0.068304	\$158.37	-\$5.32
No-New-Revenue (FY 2025-26)	0.067424	\$163.69	-
Proposed Budget (FY 2025-26)	0.069874	\$169.63	\$5.94

Calculations

Prior Year Tax Bill: $(\$231,866 \div \$100) \times \$0.068304 = \158.37

No-New-Revenue Tax Bill: $(\$242,772 \div \$100) \times \$0.067424 = \163.69

Proposed Tax Bill: $(\$242,772 \div \$100) \times \$0.069874 = \169.63

Summary

If Jefferson Co. ESD No. 4 adopts the proposed tax rate of \$0.069874 per \$100 valuation, the average homestead owner would pay approximately \$5.94 more annually compared to the no-new-revenue tax rate. This increase supports continued district services (fire and first responder) and capital improvements.