

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

A public hearing and 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 September 15, 2025, at the Labelle fire station, located at 12880 FM 365, Beaumont, Texas 77705, pursuant to notice duly posted according to law.

At approximately 5:30 p.m., the public hearing 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, thus constituting a quorum. Also present were: David Stacey, District Fire Chief; Cristy Draper, District Administrative Assistant; Mary Ellen Robertson, the District’s accountant; Joshua Heinz of Benckenstein & Oxford, LLP, attorneys 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 directed the Board to public hearing Agenda Item No. 3, at which time he advised the Board and others in attendance of the District’s proposed 2025 property tax rate (\$0.069874/\$100), which will increase property taxes for the 2025 tax year. President Roebuck then invited questions and comments from those in attendance regarding the District’s proposed 2025 property tax rate, and there was no response.

Accordingly, the public hearing was then adjourned and the regular meeting was called to order immediately thereafter.

Since a quorum had already been established, President Roebuck asked for public comment as set forth in regular meeting Agenda Item No. 3, and being as there was none, the Board moved along to regular meeting Agenda Item No. 4, at which time Mr. Heinz reviewed with the Board the proposed Resolution Approving 2025 Tax Roll, a copy of which is attached hereto as **Exhibit B**. Upon motion by Treasurer Melton and seconded by Assistant Treasurer Bordes, the Board unanimously adopted the Resolution Approving 2025 Tax Roll.

Next, the Board was directed to regular meeting Agenda Item No. 5, at which time Mrs. Robertson reviewed with the Board the District's proposed Fiscal Year 2025-26 Budget. Assistant Treasurer Bordes then made a motion to approve and adopt the District's Fiscal Year 2025-26 Budget as proposed, which was seconded by Treasurer Melton and unanimously approved by the Board. The Resolution Adopting Budget, which includes as attachments/addendum the District's approved Fiscal Year 2025-26 Budget and the District's 2025 Tax Rate Calculation Worksheet, is attached hereto as **Exhibit C**.

The Board then moved along to regular meeting Agenda Item No. 6 regarding the District's 2025 property tax rate, at which time Secretary Walston made a motion that the District's property tax rate be increased by the adoption of a 2025 property tax rate of \$0.069874/\$100, which is effectively a 3.50% increase in taxes, and approve an order for levy of same. The motion was seconded by Treasurer Melton. A record vote was taken on the District's 2025 property tax rate, the results of which were as follows: For:

President Roebuck, Vice President Reneau, Secretary Walston, Treasurer Melton, and Assistant Treasurer Bordes; Against: None; Present and Not Voting: None; and, Absent and Not Voting: None. The Order Levying Taxes is attached hereto as **Exhibit D**. Mr. Heinz will forward a copy of the Order Levying Taxes to the Jefferson County Tax Office, along with the required 2025 Adopted Tax Rate Information form, a copy of which is attached hereto as **Exhibit E**. Mr. Heinz will also post the required Notice of Adopted 2025 Tax Rate, a copy of which is attached hereto as **Exhibit F**, on the District's website.

President Roebuck then directed the Board members to regular meeting Agenda Item No. 7, at which time Chief Stacey reviewed his written monthly Chief Report, a copy of which is attached hereto as **Exhibit G**.

The Board was then directed to regular meeting Agenda Item No. 8 for review of the Minutes of the August 18, 2025 regular meeting. Upon motion by Vice President Reneau and seconded by Secretary Walston, the proposed minutes were unanimously approved by the Board.

The Board was then directed to regular meeting Agenda Item No. 9 for the Treasurer's Report. Treasurer Melton reported the following balances in the District's accounts, as reflected in her written Treasurer's Report and the bank statements attached hereto as **Exhibit H**: Texas First Bank checking (9417) - \$45,260.93 as of August 31, 2025, and \$152,825.44 as of September 15, 2025; and, TexSTAR general fund (1110) - \$3,272,175.71 as of August 31, 2025 and September 15, 2025. The District's total funds on deposit as of September 15, 2025 was \$3,425,001.15. Ms. Robertson then reviewed with the Board the District's monthly financial Statement of Activities, a copy of which

is attached hereto as **Exhibit I**. Per Chief Stacey's recommendation, Treasurer Melton then made a motion to transfer \$50,000.00 from the District's Texas First Bank checking (9417) account to the TexSTAR general fund (1110) account, which was seconded by Vice President Reneau and unanimously approved by the Board.

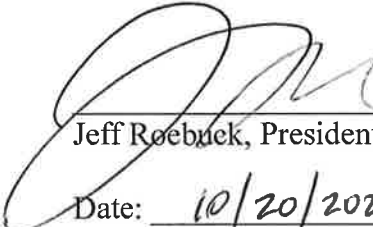
Being as there were no matters to address under regular meeting Agenda Item No. 10, the Board moved along to regular meeting Agenda Item No. 11 for approval of the District's bills. Chief Stacey and Treasurer Melton reviewed with the Board the District's various monthly expenditures, as shown on the Check List and Bank Account Registers attached hereto as **Exhibit J**. Upon motion by Assistant Treasurer Bordes and seconded by Treasurer Melton, the Board unanimously approved payment of the District's bills and expenditures (Check Nos. 5500-5501 and 5420-5448, plus the Spectrum Business, Visa, Entergy, Verizon Wireless, T-Mobile, Enterprise Guardian, and other auto-debit payments).

Thereafter, the Board was directed to regular meeting Agenda Item No. 12, at which time Mr. Stacey reviewed and discussed with the Board the new JCESD4.com website design/hosting proposal from Technology Solutions (\$1,475.00 plus \$12.00 per month, *see* website design and hosting proposal attached hereto as **Exhibit K**). Upon motion by Secretary Walston and seconded Vice President Reneau, the Board unanimously approved the new JCESD4.com website design and hosting proposal/agreement with Technology Solutions.

The Board then moved along to regular meeting Agenda Item No. 13 regarding the proposed new Fannett fire station build/design. Mr. Heinz discussed with the need to publish a request for qualifications for purposes of retaining an engineer or architect to


act as owner's representative in the design-build process. Upon motion by Vice President Reneau and seconded by Assistant Treasurer Bordes, the Board unanimously authorized the publication of a request for qualifications for an owner's representative.

Being as there were no matters to come before the Board under regular meeting Agenda Item No. 14, the regular meeting was adjourned at approximately 6:45 p.m.



Jeff Roebuck, President
Date: 10/20/2025

ATTEST:



Davilyn Walston, Secretary
Date: 10/20/2025

Exhibit A



JEFFERSON COUNTY ESD No. 4

Regular Board Meeting

September 15, 2025

SIGN-IN SHEET

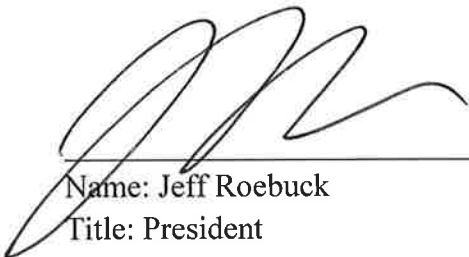
1. Randy Lyb
2. Joyce Stacey
3. Don Summers
4. _____
5. _____
6. _____
7. _____
8. _____
9. _____
10. _____

Exhibit B

RESOLUTION

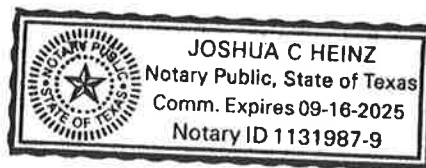
BE IT RESOLVED PURSUANT TO THE TEXAS PROPERTY TAX CODE, SECTION 26.09, THAT THE BOARD OF COMMISSIONERS FOR THE JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4 HEREBY APPROVE THE 2025 TAX ROLL THIS 15th DAY OF SEPTEMBER 2025.

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4


Name: Jeff Roebuck
Title: President

Sworn to and subscribed before me, the undersigned authority, this 15th day of September 2025.


Notary Public, State of Texas



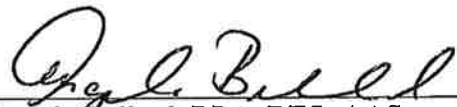
STATE OF TEXAS

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

586 - JEFFERSON COUNTY ESD #4

Property Count: 12,210

Grand Totals

7/21/2025

7:38:56AM

Exemption Breakdown

Exemption	Count	Local	State	Total
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
Totals		2,607,777	136,468,324	139,076,101

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
Totals			164,783.8914	\$16,622,779	\$1,492,841,378	\$1,197,082,035

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 COMMERCIAL	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
Totals			164,783.8914	\$16,622,779	\$1,492,841,378	\$1,197,082,035

Exhibit C

RESOLUTION ADOPTING BUDGET

THE STATE OF TEXAS §
§
COUNTY OF JEFFERSON §

BE IT RESOLVED BY THE BOARD OF EMERGENCY SERVICES COMMISSIONERS OF JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4 THAT:

WHEREAS, the Board of Emergency Services Commissioners of Jefferson County Emergency Services District No. 4 (the "District") has projected the operating expenses and revenues for the District for the period October 1, 2025 through September 30, 2026;

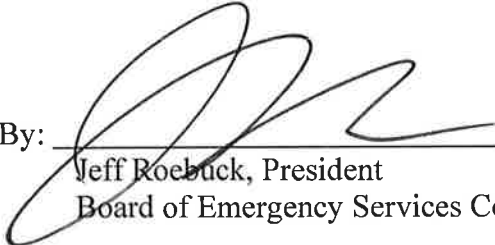
NOW, THEREFORE, KNOW ALL MEN BY THESE PRESENTS:

Section 1. That the Operating Budget attached hereto as **Exhibit "A"** is hereby adopted.

Section 2. That the Secretary of the Board of Directors is hereby directed to file a copy of this Resolution Adopting Budget in the official records of the District.

ADOPTED this 15th day of September 2025.

**JEFFERSON COUNTY EMERGENCY
SERVICES DISTRICT NO. 4**

By: 
Jeff Roebuck, President
Board of Emergency Services Commissioners

ATTEST:

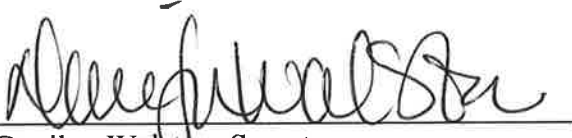

Davilyn Walston, Secretary
Board of Emergency Services Commissioners

Exhibit "A"

Fiscal Year 2025-26 Budget

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

Approved by Bd 9/15/25

		2025-2026 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
7029-02	Fuel	500

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

Approved by Bd 9/15/25

**2025-2026
Budget**

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 Chassis	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

Net Change in Fund Balance

0

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.	Prior year total taxable value. 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). ¹	\$ 1,160,240,309
2.	Prior year tax ceilings. 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. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,160,240,309
4.	Prior year total adopted tax rate.	\$ 0.068304 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. 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. ³	\$ 1,566,591
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. 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. ⁴	\$ 2,330,022
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 3,896,613

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,164,136,922
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	<p>Prior year taxable value lost because property first qualified for an exemption in the current year. 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>A. Absolute exemptions. Use prior year market value: \$ 609,552</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 923,466</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 1,533,018
11.	<p>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. 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>A. Prior year market value: \$ 0</p> <p>B. Current year productivity or special appraised value: - \$ 0</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 1,533,018
13.	Prior year captured value of property in a TIF. 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. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,162,603,904
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 794,104
16.	Taxes refunded for years preceding the prior tax year. 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. ⁹	\$ 1,819
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 795,923
18.	<p>Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values: \$ 1,197,082,035</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ _____</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0</p> <p>D. Tax increment financing: 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.¹² - \$ 0</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 1,197,082,035

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
	A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ 2,598
	B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ 0
	C. Total value under protest or not certified. Add A and B.	\$ 2,598
20.	Current year tax ceilings. 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. ¹⁶	\$ 0
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ 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. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 9. ¹⁹ Taxing units that are not affected, enter 0.	\$ 0
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²⁰	\$ 1,197,084,633
23.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ²¹	\$ 0
24.	Total current year taxable value of new improvements and new personal property located in new improvements. 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 do include property on which a tax abatement agreement has expired for the current year. ²²	\$ 16,610,786
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 16,610,786
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 1,180,473,847
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³	\$ 0.067424 /\$100
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁴	\$ _____ /\$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.

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.068304 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,164,136,922
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 795,152
32.	<p>Adjusted prior year levy for calculating NNR M&O rate.</p> <p>A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year. + \$ 1,819</p> <p>B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. - \$ 0</p> <p>C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0</p> <p>D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 1,819</p> <p>E. Add Line 31 to 32D.</p>	\$ 796,971
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,180,473,847
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.067512 /\$100
35.	<p>Rate adjustment for state criminal justice mandate. ²⁶</p> <p>A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p>B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
36.	<p>Rate adjustment for indigent health care expenditures. ²⁷</p> <p>A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 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. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. - \$ 0</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100

²⁵ [Reserved for expansion]
²⁶ Tex. Tax Code §26.044
²⁷ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	<p>Rate adjustment for county indigent defense compensation. ²⁸</p> <p>A. Current year indigent defense compensation expenditures. 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..... \$ <u>0</u></p> <p>B. Prior year indigent defense compensation expenditures. 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..... \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
38.	<p>Rate adjustment for county hospital expenditures. ²⁹</p> <p>A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year..... \$ <u>0</u></p> <p>B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
39.	<p>Rate adjustment for defunding municipality. 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>A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ <u>0</u></p> <p>B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100 \$ <u>0.000000</u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
40.	<p>Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.</p>	\$ <u>0.067512</u> /\$100
41.	<p>Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&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>A. Enter the amount of additional sales tax collected and spent on M&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 \$ <u>0</u></p> <p>B. Divide Line 41A by Line 33 and multiply by \$100 \$ <u>0.000000</u> /\$100</p> <p>C. Add Line 41B to Line 40.</p>	\$ <u>0.067512</u> /\$100
42.	<p>Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.</p>	\$ <u>0.069874</u> /\$100

²⁸ Tex. Tax Code §26.0442

²⁹ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	<p>Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. 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 1.08.³⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p>	\$ 0.000000 /\$100
43.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. 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.³¹</p> <p>Enter debt amount \$ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 0</p>	\$ 0
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³²	\$ 0
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 0
46.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector.³³ 100.00 %</p> <p>B. Enter the prior year actual collection rate..... 99.23 %</p> <p>C. Enter the 2023 actual collection rate. 100.28 %</p> <p>D. Enter the 2022 actual collection rate. 100.56 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³⁴</p>	100.00 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 0
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,197,084,633
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.000000 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.069874 /\$100
D50.	<p>Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration. 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

³⁰ Tex. Tax Code §26.042(a)
³¹ Tex. Tax Code §26.012(7)
³² Tex. Tax Code §26.012(10) and 26.04(b)
³³ Tex. Tax Code §26.04(b)
³⁴ Tex. Tax Code §526.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	COUNTIES ONLY. 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.	Taxable Sales. 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. ³⁵ 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.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³⁶ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁷ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,197,084,633
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.000000 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ³⁸ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.067424 /\$100
57.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. 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.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁹ 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.	Current year voter-approval tax rate, adjusted for sales tax. 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.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴¹	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,197,084,633
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100

³⁵ Tex. Tax Code §26.041(d)
³⁶ Tex. Tax Code §26.041(i)
³⁷ Tex. Tax Code §26.041(d)
³⁸ Tex. Tax Code §26.04(c)
³⁹ Tex. Tax Code §26.04(c)
⁴⁰ Tex. Tax Code §26.045(d)
⁴¹ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	Current year voter-approval tax rate, adjusted for pollution control. 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.⁴² 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.⁴³

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;⁴⁴
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴⁵ 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.⁴⁶

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	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 A. Voter-approval tax rate (Line 68) B. Unused increment rate (Line 67) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2024 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.068304 /\$100 \$ 0.000000 /\$100 \$ 0.068304 /\$100 \$ 0.068304 /\$100 \$ 0.000000 /\$100 \$ 1,169,912,322 \$ 0
65.	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 A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.075214 /\$100 \$ 0.002919 /\$100 \$ 0.072295 /\$100 \$ 0.073806 /\$100 \$ -0.001511 /\$100 \$ 1,039,483,545 \$ 0
66.	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 A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.073806 /\$100 \$ 0.002919 /\$100 \$ 0.070887 /\$100 \$ 0.073806 /\$100 \$ -0.002919 /\$100 \$ 952,372,384 \$ 0
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 0 /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.000000 /\$100
69.	Total 2025 voter-approval tax rate, including the unused increment rate. 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

⁴² Tex. Tax Code §26.013(b)
⁴³ Tex. Tax Code §526.013(a)(1-a), (1-b), and (2)
⁴⁴ Tex. Tax Code §526.04(c)(2)(A) and 26.042(a)
⁴⁵ Tex. Tax Code §526.0501(a) and (c)
⁴⁶ Tex. Local Gov't Code §120.007(d)
⁴⁷ 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.⁴⁸ 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.⁴⁹

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.067512 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,197,084,633
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.041768 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.000000 /\$100
74.	De minimis rate. 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.⁵⁰

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.⁵¹

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.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.068304 /\$100
76.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵² 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. ⁵³ 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.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,162,603,904
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted 2024 taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,180,473,847
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵³	\$ 0.000000 /\$100

⁴⁸ Tex. Tax Code §26.012(8-a)

⁴⁹ Tex. Tax Code §26.063(a)(1)

⁵⁰ Tex. Tax Code §26.042(b)

⁵¹ Tex. Tax Code §26.042(f)

⁵² Tex. Tax Code §26.042(c)

⁵³ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	Current year voter-approval tax rate, adjusted for emergency revenue. 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).	\$ <u>0.069874</u> /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** \$ 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: 27
- Voter-approval tax rate.** \$ 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: 50
- De minimis rate.** \$ 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.⁵⁴

print here ▶ Kate Carroll
 Printed Name of Taxing Unit Representative

sign here ▶ *Kate Carroll*
 Taxing Unit Representative

07-31-2025
 Date

⁵⁴ Tex. Tax Code §§26.04(c-2) and (d-2)

CERTIFICATE FOR RESOLUTION

THE STATE OF TEXAS §
§
COUNTY OF JEFFERSON §

The undersigned officer of the Board of Commissioners of Jefferson County Emergency Services District No. 4 hereby certifies as follows:

1. The Board of Commissioners of Jefferson County Emergency Services District No. 4 convened in a regular meeting on the 15th day of September 2025, at the District's administrative office, located at the Labelle fire station, 12880 FM 365, Beaumont, Texas 77705, and 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 |

and all of said Commissioners were present, except Commissioners (s) N/A, thus constituting a quorum. Whereupon, among other business, the following was transacted at the meeting:

RESOLUTION ADOPTING BUDGET

was introduced for the consideration of the Board. It was then duly moved and seconded that the Resolution be adopted, and, after due discussion, the motion, carrying with it the adoption of the Resolution, prevailed and carried by majority of the Board.

2. A true, full and correct copy of the Resolution adopted at the meeting described in the above paragraph is attached to this certificate; the Resolution has been duly recorded in the Board's minutes of the meeting; the persons named in the above and foregoing paragraph are the duly chosen, qualified and acting officers and members of the Board as indicated therein, each of the officers and members of the Board was duly and sufficiently notified officially and personally, in advance, of the time, place and purpose of the aforesaid meeting, and that the Resolution would be introduced and considered for adoption at the meeting, and each of the officers and members consented, in advance, to the holding of the meeting for such purpose; the meeting was open to the public as required by law; and public notice of the time, place and subject to the meeting was given as required by Chapter 551 of the Government Code.

SIGNED AND SEALED this 15th day of September 2025.



Davilyn Walston, Secretary
Board of Commissioners

THE STATE OF TEXAS §
 §
COUNTY OF JEFFERSON §

This instrument was acknowledged before me on this 15th day of September 2025, by Davilyn Walston, Secretary of the Board of Commissioners of Jefferson County Emergency Services District No. 4, on behalf of said District.



Notary Public, State of Texas

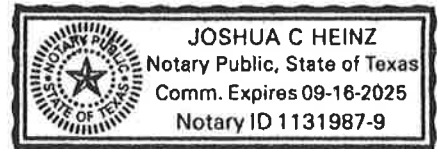


Exhibit D

ORDER LEVYING TAXES

THE STATE OF TEXAS §
§
COUNTY OF JEFFERSON §

WHEREAS, the appraisal roll of Jefferson County Emergency Services District No. 4 (the “District”) for 2025 has been prepared and certified by the appraiser for the District and submitted to the District and its tax assessor/collector; and

WHEREAS, the Jefferson County Tax Assessor/Collector, being the District’s tax assessor/collector, has prepared and submitted to the District its 2025 tax rate calculation worksheet; and

WHEREAS, based on the certified appraisal roll for the District, dated July 21, 2025, and the tax rate calculation worksheet for the District, dated July 31, 2025, which were submitted to the Board of Emergency Services Commissioners of the District by the Chief Appraiser for the Jefferson County Appraisal District and the Jefferson County Tax Assessor/Collector, respectively, the total taxable value of property is \$1,197,082,035; and

WHEREAS, based upon the certified appraisal roll and the tax rate calculation worksheet, the employee or officer designated by the Board of Emergency Services Commissioners of the District has calculated a tax rate to be levied for 2025 sufficient to provide tax revenues to meet the District’s obligations;

NOW, THEREFORE, BE IT ORDERED BY THE BOARD OF EMERGENCY SERVICE COMMISSIONERS OF JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4 THAT:

Section 1. The District has previously adopted a budget for the upcoming fiscal year, which will be funded from the revenues generated by the tax rate established in this order levying taxes.

Section 2. There is levied an ad valorem tax of \$0.069874 on each \$100.00 of taxable property within the District in order to provide funds for maintenance and operating purposes.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR’S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 3.50 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$1.57.

Section 3. All taxes collected pursuant to this levy, after paying costs of levying, assessing and collecting the taxes, will be used for paying costs of providing emergency services and organization and administrative expenses, and for paying principal of and interest on bonds, warrants, certificates of obligation or other lawfully authorized evidences of indebtedness issued or assumed by the unit.

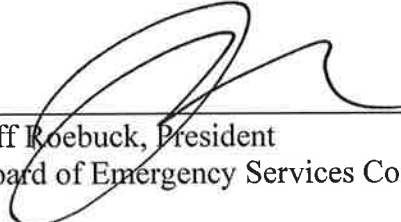
Section 4. The Jefferson County Tax Assessor/Collector is authorized to assess and collect the taxes of the District employing the above tax rate.

Section 5. The taxes levied by this Order are due presently, and will be delinquent if not paid by January 31, 2026.

Section 6. This Order Levying Taxes is effective from and after its adoption.

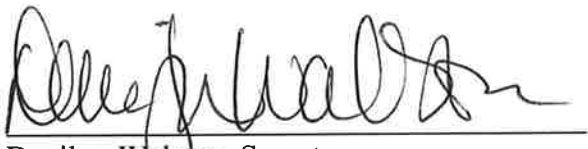
PASSED AND APPROVED the 15th day of September 2025.

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 4

By: 

Jeff Roebuck, President
Board of Emergency Services Commissioners

ATTEST:



Davilyn Walston, Secretary
Board of Emergency Services Commissioners

CERTIFICATE FOR ORDER

THE STATE OF TEXAS §
§
COUNTY OF JEFFERSON §

The undersigned officer of the Board of Commissioners of Jefferson County Emergency Services District No. 4 hereby certifies as follows:

1. The Board of Commissioners of Jefferson County Emergency Services District No. 4 convened in a regular meeting on the 15th day of September, 2025, at the District's administrative office, located at the Labelle fire station, 12880 FM 365, Beaumont, Texas 77705, and 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

and all of said Commissioners were present, except Commissioners (s) N/A, thus constituting a quorum. Whereupon, among other business, the following was transacted at the meeting:

ORDER LEVYING TAXES

was introduced for the consideration of the Board. It was then duly moved and seconded that the Order be adopted, and after due discussion, the motion, carrying with it the adoption of the Order, prevailed and carried by majority of the Board.

2. A true, full and correct copy of the Order adopted at the meeting described in the above paragraph is attached to this certificate; the Order has been duly recorded in the Board's minutes of the meeting; the persons named in the above and foregoing paragraph are the duly chosen, qualified and acting officers and members of the Board as indicated therein, each of the officers and members of the Board was duly and sufficiently notified officially and personally, in advance, of the time, place and purpose of the aforesaid meeting, and that the Order would be introduced and considered for adoption at the meeting, and each of the officers and members consented, in advance, to the holding of the meeting for such purpose; the meeting was open to the public as required by law; and public notice of the time, place and subject to the meeting was given as required by Chapter 551 of the Government Code.

SIGNED AND SEALED this 15th day of September 2025.



Davilyn Walston, Secretary
Board of Commissioners

THE STATE OF TEXAS §
 §
COUNTY OF JEFFERSON §

This instrument was acknowledged before me on this 15th day of September 2025, by Davilyn Walston, Secretary of the Board of Commissioners of Jefferson County Emergency Services District No. 4, on behalf of said District.



Notary Public Signature

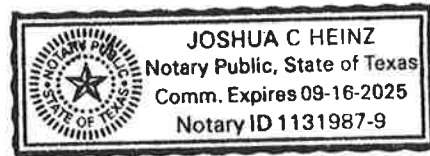


Exhibit E

2025 Tax Rate Information


2025 TAX RATE:

Maintenance & Operation Tax Rate	<u>0.069874</u>
Interest & Sinking Tax Rate	<u>0.000000</u>
Total Tax Rate	<u>0.069874</u>
Date Adopted	<u>09/15/2025</u>

OPTIONAL EXEMPTIONS: Please list changes, if any, made by official action of your governing body.

Optional Homestead	<u>No Change</u>
Over 65	<u>No Change</u>
Disability	<u>No Change</u>
Date of Official Action	<u>N/A</u>

I hereby certify that I have prepared the above information and support the contents thereof. The above information is true and correct to the best of my knowledge.



Authorized Signature

Jeff Roebuck, JCESD No. 4 President

9/15/2025
Date

Exhibit F

Notice of Adopted 2025 Tax Rate

Jefferson County Emergency Services District #4 ADOPTED A TAX RATE THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 3.50 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$1.57.

Exhibit G

FIRE CHIEF'S REPORT

Board Meeting on September 15, 2025

	INSERVICE	OUT OF SERVICE	
LABELLE			
E41	x		Siren replaced by R. Draper
T41	x		
B41	x		
U4	X		Oil changed
F550	X		
U43	x		
BB40	x		
FANNETT			
E42	x		
T42	X		
B42R	x		
M4	X		
U41	X		
CHEEK			
E43	x		
T43		x	At Siddons for air leak repair and PM
B43	X		

STATION 1: LABELLE

- Multiple tools have been purchased and added to the new B42, F550.

STATION 2: FANNETT

- Septic installation is scheduled for tomorrow, the 16th.
- Contract Firefighters are still running out of Labelle Station.

STATION 3: CHEEK

- Tanker 43 is out of service at Siddons for air leak and PM

EMS:

- No transport since last Board Meeting.
- Medical supply order was received

Fire:

- QRae3 x 3 calibrated and documented.

FIRE RECOVERY:

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

ESD:

- Met with SLI group on Site Plan and design for fire station plans and discussed of options. 7/22/25
- The address has been assigned to FM365 property. 18892 FM 365, Beaumont TX 77705.
- 2 Website design quotes obtained.
- Jefferson County Environmental conversation for #2's septic system.
- Fire Chief attended Texas Railroad Commission public hearing on the Carbon Capture project in Cheek. Meeting was from 1800 – 2000 at Holiday Inn on Walden Rd.
- New Guidelines for Board Meeting reviewed.
- Received an emailed FOIA request 09/08/25.
- Fire Chief's credit card was canceled due to unauthorized purchase. New credit card has been issued, and Treasurer Notified.
- Spoke with HDL representative about Sales and Use Tax report.
- Received invoice for Orange County ESD 3 dispatching services for 10/1/25 – 10/1/2026 of \$20,525.00. To be paid next month

FIRE TRAINING:

- Fire training was held on August 11, 2025
- A vehicle has been donated to be used for extrication training.

EMS TRAINING:

- EMS training was held on August 26, 2025.

MEMBERSHIP:

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

RUNS/CALL VOUME:

- 55 emergency responses by JCESD4 in the month of August 2025.
- 43 or 78.2% of the calls were Medical/EMS calls. Motor vehicle accidents accounted for 7 of those 43 calls.
- 11 Volunteer members made calls in August 2025.
- 0 "no responses" for August 2025.

Contract Firefighter:

- 8 Contracted Firefighters are on the roster.
- 5 shifts (shift is 12hrs) have not been covered since last Board Meeting.

SALVAGE:

- None at this time.

Filter statement

Filters

Alarm Date Range 8/1/25 to 8/31/25

Fire Resources - Personnel and Units

Total Incidents

Average Time On Scene

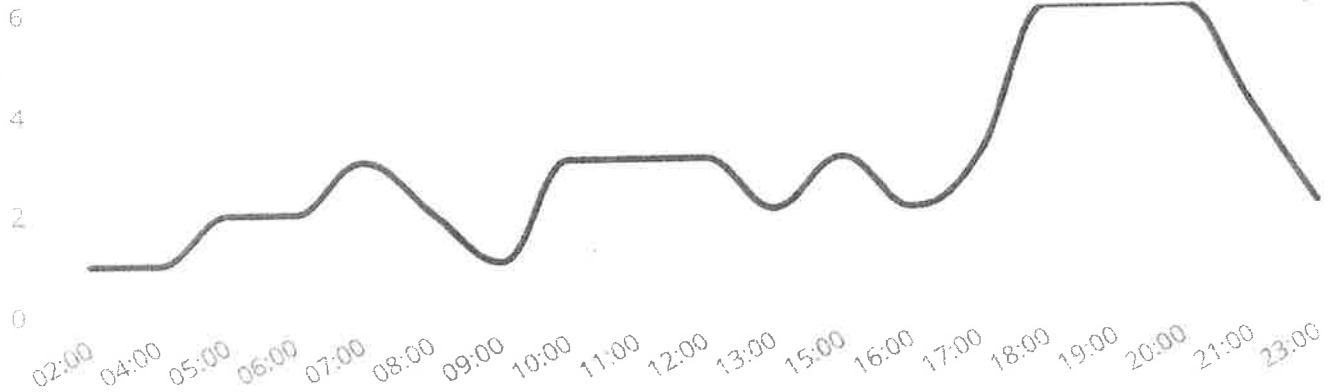
Count of Incidents

55

Average Time On Scene

60m:06s

Call Volume over Time



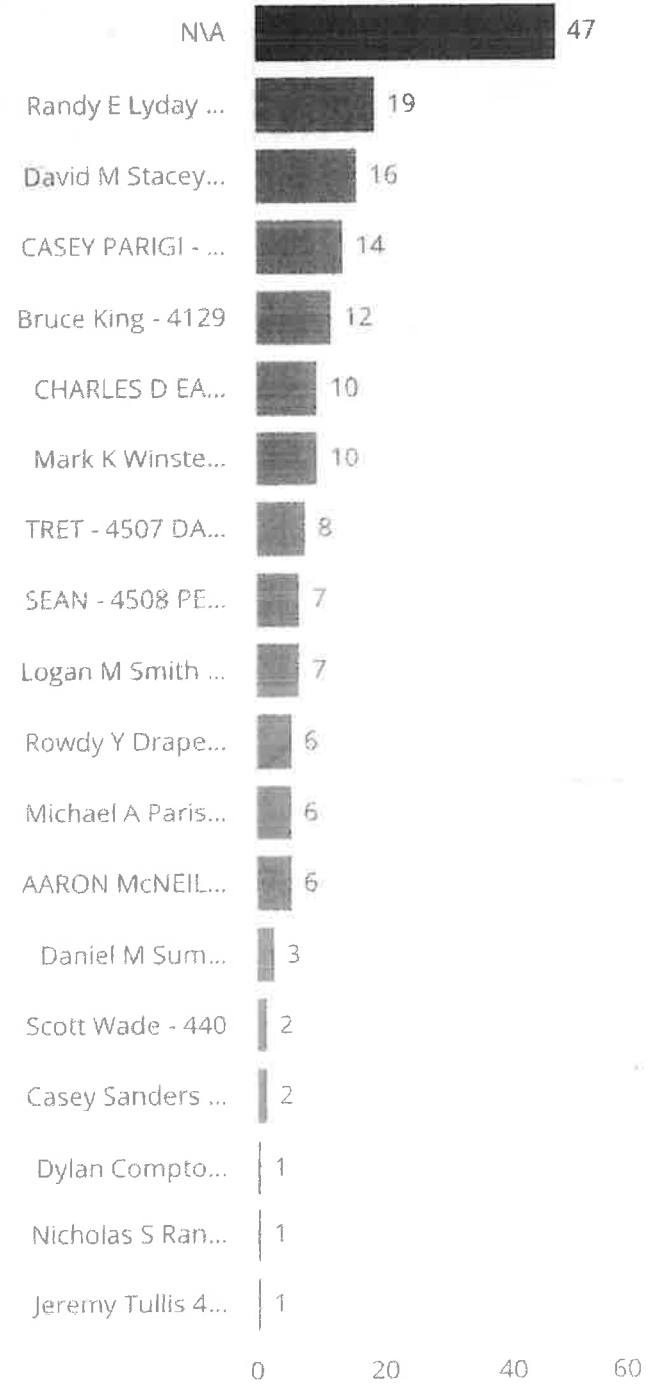
Filter statement

Filters **Alarm Date Range** 8/1/25 to 8/31/25

Percentage of Calls by Personnel

Unit Personnel Name	Percentage of Calls
AARON McNEIL - 4505	10.91%
Bruce King - 4129	21.82%
CASEY PARIGI - 4502	25.45%
CHARLES D EAVES 4503	18.18%
Casey Sanders - 402	3.64%
Daniel M Summers - 4204	5.45%
David M Stacey - 401	29.09%
Dylan Compton - 4106	1.82%
Jeremy Tullis 4504	1.82%
Logan M Smith - 4207	12.73%
Mark K Winstead - 4131	18.18%
Michael A Parise - 4416	10.91%
Nicholas S Rand - 4119	1.82%
Randy E Lyday - 4110	34.55%
Rowdy Y Draper - 422	10.91%
SEAN - 4508 PETERSON	12.73%
Scott Wade - 440	3.64%
TRET - 4507 DARR	14.55%
N/A	85.45%
Percentage of Calls	100.00%

Breakdown of Calls by Personnel



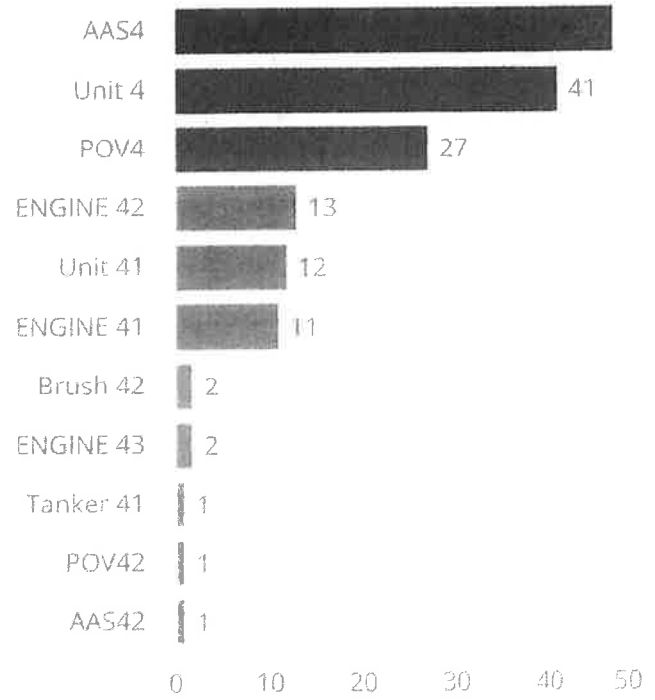
Filter statement

Filters **Alarm Date Range** 8/1/25 to 8/31/25

Breakdown of Calls by Unit

Unit Name	Percentage of Calls	Averag
AAS4	85.45%	
AAS42	1.82%	
Brush 42	3.64%	
ENGINE 41	20.00%	
ENGINE 42	23.64%	
ENGINE 43	3.64%	
POV4	49.09%	
POV42	1.82%	
Tanker 41	1.82%	
Unit 4	74.55%	
Unit 41	21.82%	
Grand Total	100.00%	

Count of Calls by Unit



Filter statement

Filters

Alarm Date Range 8/1/25 to 8/31/25

Fire Incident Types

Classifies types of fire incidents by type group

Count of Total Incidents

Fire Calls

EMS Calls

Other Calls

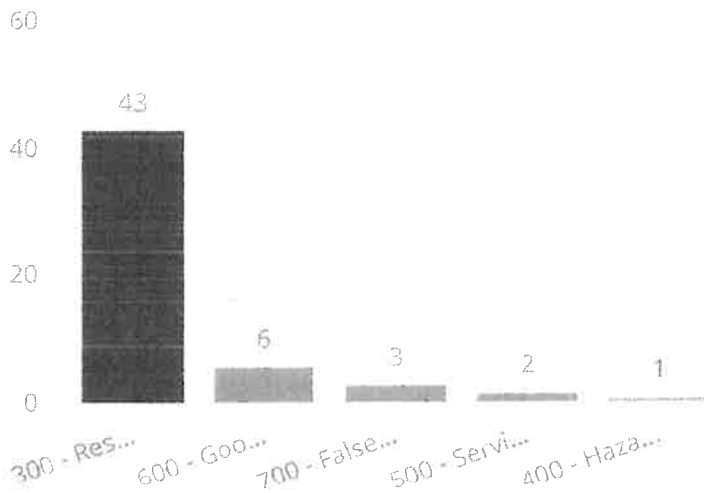
Count of Incidents
55

Count of Fire Calls
0
Percent of Fire Calls **0.0%**

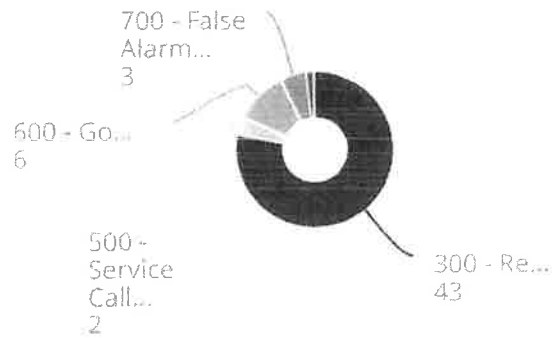
Count of EMS Calls
43
Percent of EMS Calls **78.2%**

Count of Other Calls
12
Percent of Other Calls **21.8%**

Count of Incidents by Incident Type Group and Year



Percentage of Incident Type Group



Fire Incident Types

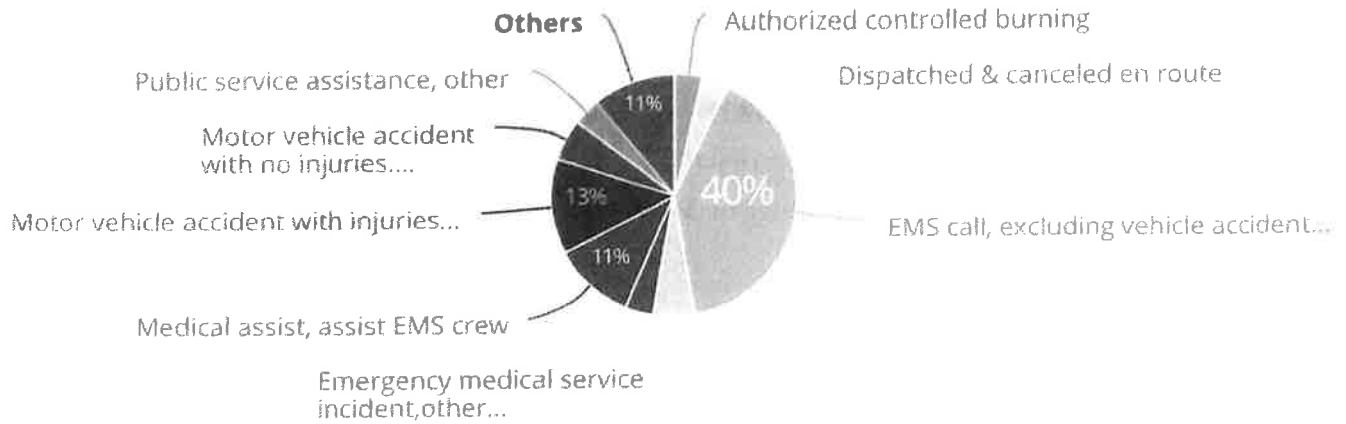
Fire Incidents

Filter statement

Filters

Alarm Date Range 8/1/25 to 8/31/25

Count of Incidents by Type copy



- Authorized controlled burning
- Dispatched & canceled en route
- EMS call, excluding vehicle accident with injury
- Emergency medical service incident, other
- Good intent call, other
- Medical assist, assist EMS crew

Count of Incidents by Type

Incident Type Group	Incident Type	Incident Type Code	Count of Incidents	
			08/202...	Grand Total
300 - Rescue & EMS	Emergency medical service incident, other	320	3	3
	EMS call, excluding vehicle accident with injury	321	22	22
	Extrication of victim(s) from machinery	357	1	1
	Medical assist, assist EMS crew	311	6	6
	Motor vehicle accident with injuries	322	7	7
	Motor vehicle accident with no injuries.	324	3	3
	Motor vehicle/pedestrian accident (MV Ped)	323	1	1
300 - Rescue & EMS Total			43	43
400 - Hazardous Condition	Gas leak (natural gas or LPG)	412	1	1
500 - Service Call	Public service assistance, other	550	2	2
600 - Good Intent Call	Authorized controlled burning	631	2	2
	Dispatched & canceled en route	611	2	2
	Good intent call, other	600	2	2
600 - Good Intent Call Total			6	6
700 - False Alarm	Alarm system activation, no fire - unintentional	745	1	1
	Alarm system sounded due to malfunction	735	1	1
	False alarm or false call, other	700	1	1
700 - False Alarm Total			3	3
Grand Total			55	55

Incident Details

Incident Number	Time in Alarm DateTime	Incident Type Code	Incident Type Group	Response Time Alarm To Arrival
2025-002749	08/13/2025 07:37:27	611	600 - Good Intent ...	
2025-002738	08/12/2025 12:45:25	631	600 - Good Intent ...	00h:10m:49s
2025-002908	08/25/2025 23:18:02	600	600 - Good Intent ...	00h:16m:55s
2025-002791	08/16/2025 18:45:17	321	300 - Rescue & EMS	00h:09m:57s
2025-002793	08/16/2025 20:56:37	550	500 - Service Call	00h:15m:32s
2025-002653	08/04/2025 23:02:38	322	300 - Rescue & EMS	00h:16m:12s
2025-002709	08/09/2025 19:52:26	322	300 - Rescue & EMS	00h:11m:15s
2025-002820	08/19/2025 08:14:16	321	300 - Rescue & EMS	00h:07m:18s
2025-002935	08/28/2025 18:21:57	412	400 - Hazardous C...	00h:11m:45s
2025-002880	08/23/2025 21:52:30	311	300 - Rescue & EMS	00h:12m:02s
2025-002722	08/10/2025 21:01:58	320	300 - Rescue & EMS	00h:07m:12s
2025-002896	08/25/2025 11:52:32	321	300 - Rescue & EMS	00h:06m:46s
2025-002651	08/04/2025 18:22:53	321	300 - Rescue & EMS	00h:16m:32s
2025-002877	08/23/2025 19:23:16	324	300 - Rescue & EMS	00h:17m:10s
2025-002952	08/30/2025 06:43:36	631	600 - Good Intent ...	00h:15m:56s
2025-002836	08/20/2025 17:10:36	324	300 - Rescue & EMS	00h:11m:37s
2025-002642	08/03/2025 20:16:31	321	300 - Rescue & EMS	00h:10m:20s
2025-002726	08/11/2025 07:10:22	700	700 - False Alarm	00h:08m:18s
2025-002641	08/03/2025 19:31:01	321	300 - Rescue & EMS	00h:14m:23s
2025-002786	08/16/2025 07:57:19	550	500 - Service Call	00h:20m:16s
2025-002691	08/08/2025 15:09:39	745	700 - False Alarm	00h:14m:48s
2025-002878	08/23/2025 20:07:06	321	300 - Rescue & EMS	00h:08m:24s
2025-002867	08/23/2025 09:41:00	311	300 - Rescue & EMS	00h:09m:35s
2025-002940	08/28/2025 20:37:45	600	600 - Good Intent ...	00h:12m:30s
2025-002721	08/10/2025 19:09:32	320	300 - Rescue & EMS	00h:06m:57s
2025-002921	08/26/2025 18:14:51	321	300 - Rescue & EMS	00h:08m:40s
2025-002874	08/23/2025 15:42:05	322	300 - Rescue & EMS	00h:11m:15s
2025-002796	08/17/2025 12:30:09	321	300 - Rescue & EMS	00h:08m:53s
2025-002657	08/05/2025 15:46:36	321	300 - Rescue & EMS	00h:13m:05s
2025-002695	08/08/2025 16:35:37	321	300 - Rescue & EMS	00h:04m:59s
2025-002716	08/10/2025 13:25:40	311	300 - Rescue & EMS	00h:14m:27s
2025-002922	08/26/2025 21:00:27	321	300 - Rescue & EMS	00h:06m:22s
2025-002648	08/04/2025 17:03:15	311	300 - Rescue & EMS	00h:11m:38s
2025-002829	08/19/2025 19:32:55	321	300 - Rescue & EMS	00h:10m:28s
2025-002632	08/02/2025 21:39:34	321	300 - Rescue & EMS	00h:07m:19s

Incident Details

Incident Number	Time in Alarm DateTime	Incident Type Code	Incident Type Group	Response Time Alarm To Arrival
2025-002772	08/14/2025 20:57:33	321	300 - Rescue & EMS	00h:04m:06s
2025-002761	08/14/2025 04:45:41	322	300 - Rescue & EMS	00h:27m:13s
2025-002616	08/01/2025 05:44:20	321	300 - Rescue & EMS	00h:08m:35s
2025-002815	08/18/2025 17:21:28	357	300 - Rescue & EMS	00h:08m:22s
2025-002768	08/14/2025 19:37:21	321	300 - Rescue & EMS	00h:06m:50s
2025-002870	08/23/2025 11:03:09	321	300 - Rescue & EMS	00h:04m:24s
2025-002750	08/13/2025 10:01:12	321	300 - Rescue & EMS	00h:11m:58s
2025-002807	08/18/2025 08:41:11	321	300 - Rescue & EMS	00h:05m:20s
2025-002700	08/08/2025 20:08:56	321	300 - Rescue & EMS	00h:08m:56s
2025-002652	08/04/2025 18:25:07	311	300 - Rescue & EMS	00h:30m:00s
2025-002858	08/22/2025 10:00:04	321	300 - Rescue & EMS	00h:18m:00s
2025-002862	08/22/2025 16:20:05	735	700 - False Alarm	00h:11m:47s
2025-002795	08/17/2025 10:12:23	320	300 - Rescue & EMS	00h:24m:59s
2025-002821	08/19/2025 11:51:52	322	300 - Rescue & EMS	00h:09m:43s
2025-002928	08/27/2025 12:55:53	324	300 - Rescue & EMS	00h:15m:31s
2025-002628	08/02/2025 13:09:01	311	300 - Rescue & EMS	00h:11m:56s
2025-002676	08/07/2025 02:56:28	322	300 - Rescue & EMS	00h:20m:43s
2025-002725	08/11/2025 06:56:39	323	300 - Rescue & EMS	00h:11m:40s
2025-002839	08/20/2025 18:22:42	322	300 - Rescue & EMS	00h:15m:37s
2025-002735	08/12/2025 05:04:25	611	600 - Good Intent ...	

JCE + MONTH ACTIVE MEMBER REPORT JANUARY 2025

ID	MARCH		APRIL		MAY		JUNE		JULY 2025		AUGUST 2025	
	MARCH	TRAINING	RUNS	TRAINING	RUNS	TRAINING	RUNS	TRAINING	RUNS	TRAINING	RUNS	TRAINING
4144	0	0	0	0	0	0	0	0	0	0	0	0
4139	0	0	0	0	0	0	0	0	0	0	0	0
4106	0	0	1	0	2	0	1	0	3	0	0	1
422	0	1	4	2	6	0	8	0	5	1	1	6
4322	0	1	1	2	1	0	3	1	0	1	1	0
4108	1	0	1	0	1	0	0	0	2	0	0	0
4101	0	0	0	0	0	0	0	0	0	0	0	0
4401	0	0	0	0	0	0	0	0	0	0	0	0
4134	1	0	2	0	0	0	0	0	0	0	0	0
4328	0	0	0	0	0	0	0	0	0	0	0	0
4115	2	0	4	0	4	0	0	0	2	0	0	0
4125	3	0	5	1	3	0	0	0	1	1	0	0
4223	0	0	1	0	0	0	0	0	0	1	0	0
4129	1	0	0	0	0	0	0	0	0	0	2	12
4110	34	2	30	2	26	1	19	2	19	1	1	19
4416	6	1	17	1	7	0	8	1	9	0	1	6
4119	6	0	2/7	0	0/10	0	0/5	0	0/4	0	0	0/1
4124	0	0	1	0	0	0	0	0	0	0	0	0
430	0	0	0	0	0	1	1	0	0	1	0	0
402	0	1	0	1	2	0	1	1	0	0	1	2
4207	1/3	0	2/5	1	0/7	1	11	0	12	0	0	2/5
401	22	1	19	2	22	1	17	2	13	0	1	16
4320	1	0	1	0	0	0	2	0	0	1	0	0
4204	8	0	3	1	8	0	2	1	12	1	1	3
4111	0	1	0	0	0	1	0	0	0	1	0	0
440	5	1	8	1	1	0	2	0	4	1	0	2
4121	0	1	0	1	0	0	0	1	0	0	1	0
4206	1	1	1	2	0	0	0	1	0	0	0	0
4131	7	0	7	1	4	0	5	2	2	0	0	10
TOTAL												
NUMBER OF CALLS	72		70		68		65		65		55	
MEMBERS TRAINING	16		18		13		14		12		11	

Exhibit H

JEFFERSON COUNTY ESD #4 FINANCIAL REPORT

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

	8/31/2025	9/15/2025
	BALANCE	BALANCE
TEXAS FIRST BANK		
Checking Account #10229417	\$ 45,260.93	\$ 152,825.44
TEXSTAR		
Includes August TexStar interest payment of \$11,645.32 or 4.26%	\$ 3,272.175	\$ 3,272.175.71
TOTAL FUNDS AS OF 09/15/2025		
	\$ 3,317,436.64	\$ 3,425,001.15

September 2025 Deposits at Texas First Bank As Of 9/15/2025	DEPOSITS
09/12/2025 CPA State Fiscal/Inv-Payments (Sales Tax)	\$ 103,276.17
09/12/2025 CPA State Fiscal/Inv-Payments (Sales Tax)	\$ 6,889.10
09/12/2025 Jefferson County Property Tax Disbursement	\$ 2,430.57
TOTAL SEPTEMBER 2025 DEPOSITS AS OF 09/15/2025	
	\$ 112,595.84

SEPTEMBER 2025 Payments at Texas First Bank As Of 9/15/2025	PAYMENTS
09/02/2025 Verizon Wireless	\$ 10.26
09/02/2025 Verizon Wireless	\$ 417.89
09/02/2025 Dr. Christopher Bell (Ck. No. 5386)	\$ 500.00
09/03/2025 Firepenny Fire Equipment (Ck. No. 5389)	\$ 339.32
09/02/2025 Texas Correctional Industries (Ck. No. 5419)	\$ 414.00
09/04/2025 Town & Country (Ck. No. 5407)	\$ 244.78
09/08/2025 Deluxe Business Supplies	\$ 689.03
09/09/2020 J&M Neal Inc dba Health Claims Plus	\$ 109.69
09/10/2025 Enterprise Guard	\$ 100.00
09/10/2025 Entergy	\$ 120.37
09/11/2025 Entergy	\$ 382.30
09/11/2025 Entergy	\$ 527.21
09/12/2025 IRS / USA Tax Payment	\$ 1,176.48
TOTAL SEPTEMBER 2025 PAYMENTS AS OF 09/15/2025	
	\$ 5,031.33



Good Morning, Sandra Melton

Public Funds Tiered Int. **9417

Last Updated: September 13, 2025 10:12 AM

\$152,825.44 **\$152,825.44**
 Current Balance Available Balance

[Transactions](#) [Details & Settings](#)

Date	Description	Amount	
SEP 12 2025	IRS/USATAXPYMT 270565564733847 JEFFERSON COUNTY EMERG	(\$1,176.48) \$152,825.44	⋮
SEP 12 2025	CPA STATE FISCAL/INV-PAYMTS 32066141139000 JEFFERSON CO ESD	\$103,276.17 \$154,001.92	⋮
SEP 12 2025	CPA STATE FISCAL/INV-PAYMTS 32092946816000 JEFFERSON CO ESD	\$6,889.10 \$50,725.75	⋮
SEP 12 2025	Jefferson CO Tax/ACH Property tax Disbursement 86 ESD 4	\$2,430.57 \$43,836.65	⋮
SEP 11 2025	ENERGY TEXAS, I/BANK DRAFT JEFFERSON COUNTY ESD 4	(\$527.21) \$41,406.08	⋮
SEP 11 2025	ENERGY TEXAS, I/BANK DRAFT JEFFERSON COUNTY ESD 4	(\$382.30) \$41,933.29	⋮

SEP 10 2025	ENTERGY TEXAS, I/BANK DRAFT JEFFERSON COUNTY ESD 4	(\$120.37) \$42,315.59	⋮
SEP 10 2025	ENTERPRISE GUARD/ENGUARD M81200831538 DAVID STACEY	(\$100.00) \$42,435.96	⋮
SEP 9 2025	☰ Check - 5392	(\$109.69) \$42,535.96	⋮
SEP 8 2025	DELUXE BUS SYS./EDI/ACH ISA00 00 17091215927 17113110256 2509051749U00401000	(\$689.03) \$42,645.65	⋮
SEP 4 2025	☰ Check - 5407	(\$244.78) \$43,334.68	⋮
SEP 3 2025	☰ Check - 5419	(\$414.00) \$43,579.46	⋮
SEP 3 2025	☰ Check - 5389	(\$339.32) \$43,993.46	⋮
SEP 2 2025	☰ Check - 5386	(\$500.00) \$44,332.78	⋮
SEP 2 2025	VERIZON WIRELESS/PAYMENTS 094212557100001 0000000094212557100001	(\$417.89) \$44,832.78	⋮
SEP 2 2025	VERIZON WIRELESS/PAYMENTS 064225772500001 0000000064225772500001	(\$10.26) \$45,250.67	⋮
AUG 29 2025	GLOBAL ITEM 5 at \$.30	(\$1.50) \$45,260.93	⋮
AUG 29 2025	Interest Paid	\$68.08 \$45,262.43	⋮
AUG 29 2025	☰ Check - 5492	(\$914.26) \$45,194.35	⋮
AUG 29 2025	☰ Check - 5397	(\$690.00) \$46,108.61	⋮



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 7

Account Number: ****9417
 Date 08/29/25

EM

PUBLIC FUNDS TIERED INT. JEFFERSON COUNTY EMERGENCY	Acct XXXXXX9417
--	------------------------

Summary of Activity Since Your Last Statement

Beginning Balance	8/01/25	116,605.72
Deposits / Misc Credits	4	99,364.17
Withdrawals / Misc Debits	53	170,708.96
** Ending Balance	8/31/25	45,260.93 **
Service Charge		1.50
Interest Paid Thru 8/31/25		68.08
Interest Paid Year To Date		1,274.99
Annual Percentage Yield Earned		.62 %
Number of Days for A.P.Y.E.		31
Average Balance for A.P.Y.E.		129,581.91
Minimum Balance		45,194
Enclosures		38

	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
8/08	7,030.05	CPA STATE FISCAL/INV-PAYMTS 32092946816000 JEFFERSON CO ESD
8/08	84,283.14	CPA STATE FISCAL/INV-PAYMTS 32066141139000 JEFFERSON CO ESD
8/13	7,982.90	Jefferson CO Tax/ACH
8/29	68.08	Property tax Disbursement 86 ESD 4 Interest Paid



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

Page **1**
2 of 7

Account Number: ****9417

Debits and Other Withdrawals

Date	Amount	Activity Description
8/11	112.35	ENTERGY TEXAS, I/BANK DRAFT JEFFERSON COUNTY ESD 4
8/12	100.00	ENTERPRISE GUARD/ENGUARD M81157341228 DAVID STACEY
8/13	476.87	ENTERGY TEXAS, I/BANK DRAFT JEFFERSON COUNTY ESD 4
8/13	503.35	ENTERGY TEXAS, I/BANK DRAFT JEFFERSON COUNTY ESD 4
8/14	1,181.06	IRS/USATAXPYMT 270562605500363 JEFFERSON COUNTY EMERG
8/15	30.93	WestJeffersnMWDp/Payment JEFFERSON CO. ESD 4
8/15	30.93	WestJeffersnMWDp/Payment JEFFERSON COUNTY EDS
8/15	32.33	WestJeffersnMWDp/Payment JEFFERSON COUNTY ESD
8/18	82.52	REPUBLICSERVICES/RSIBILLPAY 308622980992 JEFFERSON COUNTY ESD F
8/18	101.39	REPUBLICSERVICES/RSIBILLPAY 308622980958 JEFFERSON COUNTY ESD F
8/20	100,000.00	3879 - TEXAS SHO/INVESTMENT JEFFERSON COUNTY ESD 4
8/25	65.89	T-MOBILE/PCS SVC 3120533 JEFFERSON COUNTY EMER
8/25	120.45	SPECTRUM/SPECTRUM JEFFERSON COUNTY ESD N
8/27	790.54	VISA/PAYMENT 487452XXXXX4955 DAVID STACEY JR
8/29	1.50	GLOBAL ITEM 5 at \$.30

Checks

Date	Check No	Amount	Date	Check No	Amount	Date	Check No	Amount
8/01	5352	392.50	8/13	5374	290.00	8/22	5393*	400.00
8/01	5354*	4,140.00	8/11	5383*	255.00	8/27	5394	1,024.79
8/01	5357*	37.97	8/21	5387*	1,175.00	8/29	5396*	250.40
8/12	5361*	182.60	8/27	5388	2,974.77	8/29	5397	690.00
8/06	5370*	1,309.00	8/27	5390*	478.50	8/26	5398	449.99
8/13	5373*	75.00	8/25	5391	510.68	8/26	5399	1,000.83



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

Page **1**
3 of 7

Account Number: ****9417

Checks

Date	Check No	Amount	Date	Check No	Amount	Date	Check No	Amount
8/25	5400	1,173.05	8/25	5409	400.00	8/20	5416	2,112.00
8/26	5401	400.00	8/22	5410	2,640.00	8/26	5417	2,387.00
8/21	5403*	866.67	8/22	5411	3,157.00	8/27	5418	2,379.00
8/19	5404	73.87	8/20	5412	1,628.00	8/13	5490*	941.97
8/19	5405	40.00	8/20	5413	2,596.00	8/29	5492*	914.26
8/25	5406	22,840.00	8/25	5414	1,232.00	8/19	5493	4,357.50
8/27	5408*	599.50	8/21	5415	704.00			

* indicates a break in check number sequence

Daily Balance Summary

Date	Balance	Date	Balance	Date	Balance
8/01	112,035.25	8/14	205,904.14	8/22	85,876.00
8/06	110,726.25	8/15	205,809.95	8/25	59,533.93
8/08	202,039.44	8/18	205,626.04	8/26	55,296.11
8/11	201,672.09	8/19	201,154.67	8/27	47,049.01
8/12	201,389.49	8/20	94,818.67	8/29	45,260.93
8/13	207,085.20	8/21	92,073.00		

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.

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

Summary of Activity Since Your Last Statement

Beginning Balance	8/01/25	.00	
Deposits / Misc Credits	0	.00	
Withdrawals / Misc Debits	0	.00	
** Ending Balance	8/31/25	.00	**
Service Charge		.00	
Average Balance		25,770	
Minimum Balance		0	

Account Number ***9417

Date 08/29/2025

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08/01/2025 5352 \$392.50



08/13/2025 5374 \$290.00



08/22/2025 5393 \$400.00



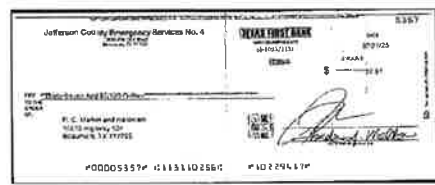
08/01/2025 5354 \$4,140.00



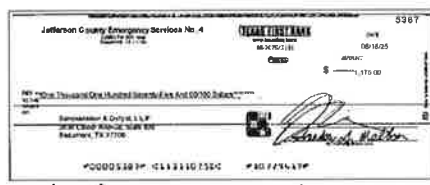
08/11/2025 5383 \$255.00



08/27/2025 5394 \$1,024.79



08/01/2025 5357 \$37.97



08/21/2025 5387 \$1,175.00



08/29/2025 5396 \$250.40



08/12/2025 5361 \$182.60



08/27/2025 5388 \$2,974.77



08/29/2025 5397 \$690.00



08/06/2025 5370 \$1,309.00



08/27/2025 5390 \$478.50



08/26/2025 5398 \$449.99



08/13/2025 5373 \$75.00



08/25/2025 5391 \$510.68



08/26/2025 5399 \$1,000.83

TEXAS FIRST BANK

Account Number

***9417

Date 08/29/2025

Page

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Jefferson County Emergency Services No. 4
08/25/2025
\$1,173.05
PAY TO THE ORDER OF
GRIFFIN COLLECTIVE ENTERPRISES, CIVIC
COURAGE & CARE
#00005400# C113340256C #10229417P

08/25/2025 5400 \$1,173.05

Jefferson County Emergency Services No. 4
08/27/2025
\$599.50
PAY TO THE ORDER OF
Dillard Larr Corp
1001 Hwy 134
Beaumont, TX 77705
#00005408# C113340256C #10229417P

08/27/2025 5408 \$599.50

Jefferson County Emergency Services No. 4
08/25/2025
\$1,232.00
PAY TO THE ORDER OF
SEAN PETERSON
817 FOREST LAKE
WOOD, TX 77385
#00005414# C113340256C #10229417P

08/25/2025 5414 \$1,232.00

Jefferson County Emergency Services No. 4
08/26/2025
\$400.00
PAY TO THE ORDER OF
Herald Online, Inc
1275 Bluffwood Lane
Beaumont, TX 77705
#00005401# C113340256C #10229417P

08/26/2025 5401 \$400.00

Jefferson County Emergency Services No. 4
08/25/2025
\$400.00
PAY TO THE ORDER OF
32377 WINDS
3074 HARGRAVE'S BLVD
BLAUGOUT, TX 77305
#00005409# C113340256C #10229417P

08/25/2025 5409 \$400.00

Jefferson County Emergency Services No. 4
08/21/2025
\$704.00
PAY TO THE ORDER OF
MICHAEL RAND
10208 FOREST LAKE
BEAUMONT, TX 77705
#00005415# C113340256C #10229417P

08/21/2025 5415 \$704.00

Jefferson County Emergency Services No. 4
08/21/2025
\$866.67
PAY TO THE ORDER OF
China Express
10000 Hwy 101
Beaumont, TX 77705
#00005403# C113340256C #10229417P

08/21/2025 5403 \$866.67

Jefferson County Emergency Services No. 4
08/22/2025
\$2,640.00
PAY TO THE ORDER OF
TERRY ALLEN BARR
2744 ENGLER ROAD
WISLA, TX 77588
#00005410# C113340256C #10229417P

08/22/2025 5410 \$2,640.00

Jefferson County Emergency Services No. 4
08/20/2025
\$2,112.00
PAY TO THE ORDER OF
LIGORIE SMITH
10705 FOREST LAKE ST
BEAUMONT, TEXAS
#00005416# C113340256C #10229417P

08/20/2025 5416 \$2,112.00

Jefferson County Emergency Services No. 4
08/19/2025
\$73.87
PAY TO THE ORDER OF
DAVID M STANLEY
1507 OLD FANNEY RD
BEAUMONT, TX 77705
#00005404# C113340256C #10229417P

08/19/2025 5404 \$73.87

Jefferson County Emergency Services No. 4
08/22/2025
\$3,157.00
PAY TO THE ORDER OF
Civitas Dental Care
323 Emergency Drive
Orange, TX 77630
#00005411# C113340256C #10229417P

08/22/2025 5411 \$3,157.00

Jefferson County Emergency Services No. 4
08/26/2025
\$2,387.00
PAY TO THE ORDER OF
Judy's Tula
17688 Red Sky
Tomball, TX 77001
#00005417# C113340256C #10229417P

08/26/2025 5417 \$2,387.00

Jefferson County Emergency Services No. 4
08/19/2025
\$40.00
PAY TO THE ORDER OF
Alysa M. Stoney
1107 Old Fanney Rd
Beaumont, TX 77705
#00005405# C113340256C #10229417P

08/19/2025 5405 \$40.00

Jefferson County Emergency Services No. 4
08/20/2025
\$1,628.00
PAY TO THE ORDER OF
AVISH MACIEL
7888 Ocean Road
Orange, TX 77630
#00005412# C113340256C #10229417P

08/20/2025 5412 \$1,628.00

Jefferson County Emergency Services No. 4
08/27/2025
\$2,379.00
PAY TO THE ORDER OF
Maverick LLC
11588 Greenway Dr
Beaumont, TX 77705
#00005418# C113340256C #10229417P

08/27/2025 5418 \$2,379.00

Jefferson County Emergency Services No. 4
08/25/2025
\$22,840.00
PAY TO THE ORDER OF
Texas Mutual Insurance Company
P.O. Box 21242
Dallas, TX 75221
#00005406# C113340256C #10229417P

08/25/2025 5406 \$22,840.00

Jefferson County Emergency Services No. 4
08/20/2025
\$2,596.00
PAY TO THE ORDER OF
CARE PARTS
1405 FOREST LAKE
BEAUMONT, TX 77705
#00005413# C113340256C #10229417P

08/20/2025 5413 \$2,596.00

Jefferson County Emergency Services No. 4
08/13/2025
\$941.97
PAY TO THE ORDER OF
Texas Mutual Insurance Company
P.O. Box 21242
Dallas, TX 75221
#00005490# C113340256C #10229417P

08/13/2025 5490 \$941.97

TEXAS FIRST BANK

Account Number ***9417

Date 08/29/2025

Page

6 of 7

Johnson County Emergency Services No. 4
JULIA W. HARRIS
13200 W. 21ST ST.
MCKINNEY, TX 75069

TEXAS FIRST BANK
08/29/2025
\$ 914.26

NO. "First Mailed Envelope And No. 100 Dollars"
PAY TO THE ORDER OF
Randy M. Brown
13200 W. 21st St.
McKinney, TX 75069

#00005492# #111110235C #102279417#

08/29/2025 5492 \$914.26

Johnson County Emergency Services No. 4
JULIA W. HARRIS
13200 W. 21ST ST.
MCKINNEY, TX 75069

TEXAS FIRST BANK
08/19/2025
\$ 4,357.50

NO. "First Mailed Envelope And No. 100 Dollars"
PAY TO THE ORDER OF
Randy M. Brown
13200 W. 21st St.
McKinney, TX 75069

#00005492# #111110235C #102279417#

08/19/2025 5493 \$4,357.50

TEXAS FIRST BANK

FEE SCHEDULE

ACCOUNT INFORMATION

Information on your account is available online, via the phone, or in-person.

- ONLINE | Online banking is available for both individual and commercial customers at www.texasfirst.bank
- IN-PERSON | We have 27 banking centers along the Texas Gulf Coast. Visit www.texasfirst.bank/locations to find the location closest to you.
- TELEPHONE | There is no cost to you for inquiries about your account using the Telephone Banking phone number: 855-355-8321

GENERAL PROVISIONS

Statements are provided monthly on checking accounts, monthly and/or quarterly on savings accounts and annually on IRAs.

REPORT LOST OR STOLEN VISA CARDS

Check Cards (800) 500-1044
Credit Cards (800) 325-3678

CUSTOMER SERVICES

Customer Item Sent for Collection \$11.00 + Co.
Return Fee for Loan Payment \$29.50
Draft Sent for Collection \$15.75
Reorder Coupon Book \$6.25

SAFE DEPOSIT BOX

Annual Rental
Available sizes vary by location. Check with your local banking center location for availability and fees.

Key Deposit \$15.00
Drilling Fee \$25.00 + Cost

ACCOUNT ADD-ONS

Kasasa Protect™ for Kasasa account holders \$7.99/month
Kasasa Protect™ for non-Kasasa account holders \$12.99/month
Executive Package \$3.99/month
Star Club \$10/month

MISCELLANEOUS SERVICES

Garnishment/Levies/Restraining Orders \$50.00 + legal fees
Cashier's Check \$6.25
Notary Fees per Signature \$6.00
Money Order \$3.50
Outgoing Wire Transfer (Manual) \$29.00
Outgoing Wire Transfer (Online) \$20.00
Incoming Wire Transfer \$12.00
Wire Transfer (international) \$26.50 + Cost
Wire Return Request \$12.00
Business Bill Pay \$8.00
Dynamic Transfer Fee \$5.00
Visa® Gift Card \$5.00
Visa® Prepaid Card \$9.95 Reload \$4.95
Visa® Travel Card \$9.95 Reload \$4.95
Copies (per page) \$1.00
Fax Service (first page) \$5.00
 (each additional page) \$3.00
Preparation of Credit Verification \$16.25
Preparation of Account Verification \$16.25
Temporary Checks \$1.00 first check \$.50 each additional
Lockbags \$40.00 per bag
Foreign Currency Purchase \$25.00 + Cost
Foreign Currency Return (Buy Back) \$10.00 + Cost
Visa® Check Cards:
Replacement Card or New PIN \$6.75
Currency Conversion Fee 1% of the transaction
Non-Texas First Bank ATM Withdrawal \$1.00 + Variable ATM Fee

BOOKKEEPING DEPARTMENT

Coded Accounts \$26.50
Return Deposited Items \$12.00
Return Mail Fee \$10 per month for return mail addresses on active account
Telephone Banker PIN Reset \$6.7
Returned Check/Insufficient Funds \$29.5
Stop Payment Order \$29.5
Overdraft \$29.5
Balance Inquiry \$3.0
Snapshot Statement \$3.5
Assistance in Statement Balancing \$10.00 minimum
Assistance after first 15 minutes \$15.00/half hour
Research Items or Statements \$15.00/half hour
Photostat Copy of Researched Items \$1.00 per pag
CD of Researched Items \$1.00 per CI
Close New Account (within 6 months) \$25.00
Hold Statement \$5.00/month
Mailing Information \$2.00 + cost of postage/deliver
Telephone Transfer \$5.0

SERVICE FOR NON-CUSTOMERS

Check Cashing 1.5% of the amount with a \$3 minimum
Cashier's Check Exchange \$15.0

Effective Date: 09/01/2

*(Fees for use at non-proprietary ATM's vary and will incl a \$1 fee charged separately by Texas First Ba
Charge assessed only if the customer has no or depository relationship with bu



www.texasfirst.bank



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: 08/01/2025 - 08/31/2025

TEXSTAR MONTHLY SUMMARY: THE AVERAGE MONTHLY RATE WAS 4.2859%. THE AVERAGE WEIGHTED AVERAGE MATURITY WAS 47 DAYS AND THE NET ASSET VALUE FOR 8/29/25 WAS 1.000127.

MONTHLY ACTIVITY DETAIL				
TRANSACTION DATE	DESCRIPTION	CONFIRMATION NUMBER	TRANSACTION AMOUNT	BALANCE
	BEGINNING BALANCE			3,160,530.39
08/20/2025	ACH DEPOSIT	67538	100,000.00	3,260,530.39
08/29/2025	MONTHLY POSTING	9999888	11,645.32	3,272,175.71
	ENDING BALANCE			3,272,175.71

MONTHLY ACCOUNT SUMMARY		
BEGINNING BALANCE		3,160,530.39
TOTAL DEPOSITS		100,000.00
TOTAL WITHDRAWALS		0.00
TOTAL INTEREST		11,645.32
ENDING BALANCE		3,272,175.71
AVERAGE BALANCE		3,199,240.07

ACTIVITY SUMMARY (YEAR-TO-DATE)			
ACCOUNT NAME	DEPOSITS	WITHDRAWALS	INTEREST
GENERAL FUND	1,000,000.00	0.00	81,718.14



Balance Summary

Account Name	Account Number	Fund Name	Balance	Balance Last Checked on
JEFFERSON COUNTY ESD 4 GENERAL FUND	1230911110	TexSTAR	3,272,175.71 USD	09/12/2025
Grand Total:			3,272,175.71 USD	

Disclosures:

The characteristics above are provided for informational purposes only and are not designed to be a recommendation for any specific investment product, strategy, or other purposes. For any questions about this information, please contact TexSTAR Participant Services at 1-800-839-7827.

4.26%

Exhibit I

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

	1 Month Ended 8/31/2025 Actual	11 Months Ended 8/31/2025 Actual	Annual Budget	Over (Under) Budget	% of Budget Used to Date
Revenue					
Ad Valorem Taxes	\$ 8,580	\$ 787,861	\$ 799,000	\$ (11,139)	98.61%
Sales and Use Tax Revenue	93,276	960,548	1,000,000	(39,452)	96.05%
Grants	-	37,731	20,000	17,731	188.66%
EMS Billing	-	-	5,000	(5,000)	0.00%
Fire Recovery	-	4,235	5,000	(765)	84.70%
Interest Income	11,713	107,114	100,824	6,290	106.24%
Other Income	-	30,387	25,000	5,387	121.55%
Sale of Equipment	-	10,000	10,000	0	100.00%
Donation of Property	-	370,764	371,000	(236)	99.94%
Total Revenue	<u>113,569</u>	<u>2,308,640</u>	<u>2,335,824</u>	<u>(27,184)</u>	<u>98.84%</u>
Operating Expenses					
Advertising	183	339	3,500	(3,161)	9.69%
Bank Fees	2	25	250	(225)	10.00%
Accounting	690	18,927	19,000	(73)	99.62%
Cleaning & Building Maintenance/Repairs	127	8,359	13,000	(4,641)	64.30%
Lawn Service	600	5,596	6,500	(904)	86.09%
Office Supplies & Postage	60	2,114	2,000	114	105.70%
Dues & Fees	247	357	1,500	(1,143)	23.80%
Tax & Appraisal Fees	597	13,624	22,500	(8,876)	60.55%
Sales and Use Tax Fees	1,866	19,211	20,000	(789)	96.06%
Interest Expense	-	3,851	3,967	(116)	97.08%
Insurance - VFIS District	-	-	500	(500)	0.00%
Legal/Professional	1,975	15,121	20,000	(4,879)	75.61%
Sales Tax Oversight/Reporting	-	3,600	-	3,600	0.00%
Lodging/Meals/Travel & Regist ESD	24	1,649	7,500	(5,851)	21.99%
District Manager	1,500	18,000	18,000	-	100.00%
Administrative Assistant	990	10,455	15,600	(5,145)	67.02%
Payroll Tax Expense	88	1,920	2,600	(680)	73.85%
Small Equipment Purchases (less than \$5,000)	2,475	9,139	10,000	(861)	91.39%
Website Development and Maintenance	-	-	3,500	(3,500)	0.00%
Utilities	1,093	9,767	12,000	(2,233)	81.39%
Internet	256	6,353	6,500	(147)	97.74%
Telephone/Cell Phone	30	250	1,000	(750)	25.00%
Water & Garbage	278	2,967	3,800	(833)	78.08%
Note Payable - 3000 Gal Tanker (New -2022-23)	-	44,573	44,457	116	100.26%
Total Operating Expenses	<u>13,081</u>	<u>196,197</u>	<u>237,674</u>	<u>(41,477)</u>	<u>82.55%</u>

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

	1 Month Ended 8/31/2025 Actual	11 Months Ended 8/31/2025 Actual	Annual Budget	Over (Under) Budget	% of Budget Used to Date
Emergency Medical Services					
EMS - Medics - Contract Labor	-	-	80,000	(80,000)	0.00%
EMS - Medical Coordinator	400	4,400	4,800	(400)	91.67%
Billing - Admin. Fees	34	279	600	(321)	46.50%
Billing - Collection Fees	-	-	1,100	(1,100)	0.00%
Data/Connectivity (Phone)	-	530	650	(120)	81.54%
EMS-Medical Director	500	5,500	6,000	(500)	91.67%
Equipment (New/Repair/Testing)	-	4,734	9,000	(4,266)	52.60%
Medical Supplies	-	8,809	15,000	(6,191)	58.73%
Tuition/Reg/Certification/Dues	-	2,378	7,500	(5,122)	31.71%
Vehicle Repair & Maintenance	-	-	6,000	(6,000)	0.00%
Fuel	-	93	2,000	(1,907)	4.65%
Total Emergency Medical Services	<u>934</u>	<u>26,723</u>	<u>132,650</u>	<u>(105,927)</u>	<u>20.15%</u>
Fire Services					
Fire Chief - Telephone Allowance	50	500	600	(100)	83.33%
Certification Dues	-	300	500	(200)	60.00%
Fire Chief	3,500	36,250	42,000	(5,750)	86.31%
Small Equipment Purchases	3,764	8,384	8,000	384	104.80%
Fire Field Meals	98	451	1,000	(549)	45.10%
Dispatch Services/I Am Responding	-	21,459	23,000	(1,541)	93.30%
Vehicle Repair & Maintenance	1,115	48,135	60,000	(11,865)	80.23%
Travel/Lodging/Meals/Trans Expenses	-	122	2,000	(1,878)	6.10%
Emergency Response Mileage/Pay Per Call	-	59	1,000	(941)	5.90%
Personal Protection Equipment	-	5,208	25,000	(19,792)	20.83%
Air-Pack SCBA Inspection & Repair	1,001	1,662	3,000	(1,338)	55.40%
Equipment, Boots, Gloves-Insp/Repairs	-	926	9,000	(8,074)	10.29%
Fire Uniforms	-	1,122	5,000	(3,878)	22.44%
Supplies - Hoses/Nozzles/Tarps	-	957	10,000	(9,043)	9.57%
Training & Materials/Tuition/Registration	-	3,170	5,000	(1,830)	63.40%
Fuel	1,006	9,172	10,000	(828)	91.72%
Insurance - Prop. & Liab.	-	55,231	57,000	(1,769)	96.90%
Insurance - Worker's Compensation	22,840	22,840	25,000	(2,160)	91.36%
Maint., Repairs & Fees - Comm/Radios	1,173	14,001	16,000	(1,999)	87.51%
Personal Protective Equipment - Inspection	-	117	4,500	(4,383)	2.60%
Payroll Tax Expense	383	3,219	3,500	(281)	91.97%
Supplies - Fire	911	1,882	5,000	(3,118)	37.64%
Quartermaster/Station Attendant	-	750	9,000	(8,250)	8.33%
Software - Emer Reporting	-	6,251	10,000	(3,749)	62.51%
Billing - Collection Fees	75	728	1,500	(772)	48.53%
Assitant Fire Chief	867	9,533	10,400	(867)	91.66%
Pay Per Call	-	14,100	15,000	(900)	94.00%
Fire Fighter Conranct Pay	16,456	126,716	135,000	(8,284)	93.86%
Total Fire Services	<u>53,239</u>	<u>393,245</u>	<u>497,000</u>	<u>(103,755)</u>	<u>79.12%</u>
Capital Expenditures					
New Firestation	-	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%
Total Capital Expenditures	<u>0</u>	<u>395,152</u>	<u>1,445,500</u>	<u>(1,050,348)</u>	<u>27.34%</u>
Contingency					
Contingency	-	-	23,000	(23,000)	0.00%
Total Contingency	<u>0</u>	<u>0</u>	<u>23,000</u>	<u>(23,000)</u>	<u>0.00%</u>
Total Expenses	<u>67,254</u>	<u>1,011,317</u>	<u>2,335,824</u>	<u>(1,324,507)</u>	<u>43.30%</u>
Net Change in Fund Balance	<u>\$ 46,315</u>	<u>\$ 1,297,323</u>	<u>\$ 0</u>		

Exhibit J

JCESD4 - Jefferson County Emergency Services District No. 4**Check List**All Bank Accounts
September 15, 2025

Check Number	Check Date	Payee	Amount
Payroll Checks			
5500	09/15/25	Draper, Cristine A	699.56
5501	09/15/25	Stacey, David M	4,357.50
Payroll Check Total			<u>5,057.06</u>
Vendor Checks			
5420	09/15/25	DR. CHRISTOPHER ALAN BELL	500.00
5421	09/15/25	Delta Industrial Service and Supply	14,043.00
5422	09/15/25	The Examiner	550.00
5423	09/15/25	Grainger	303.44
5424	09/15/25	Green Acres Grocery, Inc.	374.50
5425	09/15/25	J & M Neal Inc., dba Health Claims Plus	180.04
5426	09/15/25	Joshua C. Heinz	400.00
5427	09/15/25	Jefferson County Appraisal District	1,483.49
5428	09/15/25	Lone Star Lube Right	120.99
5429	09/15/25	Love's Travel Stops & Country Stores	166.33
5430	09/15/25	Mary Ellen Robertson, CPA, PLLC	690.00
5431	09/15/25	Metro Fire Apparatus Specialists, Inc.	5,460.00
5432	09/15/25	Hubert Oxford, IV	400.00
5433	09/15/25	Casey Sanders	866.67
5434	09/15/25	Siddons-Martin Emergency Group, LLC	255.60
5435	09/15/25	DAVID M STACEY	50.00
5436	09/15/25	Joyce M. Stacey	40.00
5437	09/15/25	Town and Country	334.36
5438	09/15/25	Unlimited Lawn Care	462.00
5439	09/15/25	SCOTT WADE	400.00
5440	09/15/25	TRET ALLEN DARR	2,332.00
5441	09/15/25	Charles Daniel Eaves	2,112.00
5442	09/15/25	AARON MCNEIL	1,562.00
5443	09/15/25	CASEY PARIGI	3,586.00
5444	09/15/25	SEAN PETERSON	1,584.00
5445	09/15/25	NICHOLAS RAND	550.00
5446	09/15/25	LOGAN SMITH	2,376.00
5447	09/15/25	Jeremy Tullis	1,056.00
5448	09/15/25	Benckenstein & Oxford, L.L.P.	1,975.00
Vendor Check Total			<u>44,213.42</u>
Check List Total			<u>49,270.48</u>

Check count = 31

JCESD4 - Jefferson County Emergency Services District No. 4

Bank Account Register

Texas First Bank - Checking

August 19, 2025 - September 15, 2025

Date	Reference	Payee ID	Description	Checks/ Payments	Deposits/ Additions	Balance
			Beginning Balance			144,060.11
08/20/25			TexSTAR	100,000.00		44,060.11
08/25/25		SPEC	SPECTRUM BUSINESS	120.45		43,939.66
08/25/25		TMOBILE	T-MOBILE	65.89		43,873.77
08/27/25		VISA4955	VISA	790.54		43,083.23
08/29/25		TexasFirst	Texas First Bank	1.50		43,081.73
08/29/25			INTEREST PAID FOR AUGUST 2025		68.08	43,149.81
09/02/25		VERIZON7725	Verizon Wireless	10.26		43,139.55
09/02/25		VERIZON5571	Verizon Wireless	417.89		42,721.66
09/08/25		DELUXBUS	DELUXE FOR BUSINESS	689.03		42,032.63
09/10/25		ENTERGY892	Entergy	120.37		41,912.26
09/10/25		ENGUARD	ENTERPRISE GUARDIAN INC. ENGUARD	100.00		41,812.26
09/11/25		ENTERGY878	ENTERGY	527.21		41,285.05
09/11/25		ENTERGY498	Entergy	382.30		40,902.75
09/12/25			JEFFERSON COUNTY PROPERTY TAX DEPOSIT FOR AUGUST 2025		2,430.57	43,333.32
09/12/25			JCESD4-A SALES TAX DEPOSIT FOR AUGUST 2025		6,889.10	50,222.42
09/12/25			JCESD4 SALES TAX DEPOSIT FOR AUGUST 2025		103,276.17	153,498.59
09/12/25		EFTPS	EFTPS on-line payroll tax payment	1,176.48		152,322.11
09/15/25	5420	DRBELL	DR. CHRISTOPHER ALAN BELL	500.00		151,822.11
09/15/25	5421	DELTA	Delta Industrial Service and Supply	14,043.00		137,779.11
09/15/25	5422	EXAMINER	The Examiner	550.00		137,229.11
09/15/25	5423	GRAINGER	Grainger	303.44		136,925.67
09/15/25	5424	GREENACRES	Green Acres Grocery, Inc.	374.50		136,551.17
09/15/25	5425	HCPlus	J & M Neal Inc., dba Health Claims Plus	180.04		136,371.13
09/15/25	5426	HEINZ	Joshua C. Heinz	400.00		135,971.13
09/15/25	5427	JCAPPRASAL	Jefferson County Appraisal District	1,483.49		134,487.64
09/15/25	5428	LONESTAR	Lone Star Lube Right	120.99		134,366.65
09/15/25	5429	LOVES	Love's Travel Stops & Country Stores	166.33		134,200.32
09/15/25	5430	MER	Mary Ellen Robertson, CPA, PLLC	690.00		133,510.32
09/15/25	5431	METROFIRE	Metro Fire Apparatus Specialists, Inc.	5,460.00		128,050.32
09/15/25	5432	OXFORD	Hubert Oxford, IV	400.00		127,650.32
09/15/25	5433	SANDERS	Casey Sanders	866.67		126,783.65
09/15/25	5434	SIDDONS	Siddons-Martin Emergency Group, LLC	255.60		126,528.05
09/15/25	5435	DSTACEYREIM	DAVID M STACEY	50.00		126,478.05
09/15/25	5436	JOYCES	Joyce M. Stacey	40.00		126,438.05
09/15/25	5437	TOWNANDCOUN	Town and Country	334.36		126,103.69
09/15/25	5438	UNLIMITED	Unlimited Lawn Care	462.00		125,641.69
09/15/25	5439	SWADEREIM	SCOTT WADE	400.00		125,241.69
09/15/25	5440	TRETD	TRET ALLEN DARR	2,332.00		122,909.69
09/15/25	5441	CHARE	Charles Daniel Eaves	2,112.00		120,797.69
09/15/25	5442	AARONMC	AARON MCNEIL	1,562.00		119,235.69
09/15/25	5443	CPARIGI	CASEY PARIGI	3,586.00		115,649.69
09/15/25	5444	SEANPET	SEAN PETERSON	1,584.00		114,065.69
09/15/25	5445	NICRAND	NICHOLAS RAND	550.00		113,515.69
09/15/25	5446	LOSMITH	LOGAN SMITH	2,376.00		111,139.69
09/15/25	5447	JEREMYT	Jeremy Tullis	1,056.00		110,083.69
09/15/25	5448	BENCK	Benckenstein & Oxford, L.L.P.	1,975.00		108,108.69
09/15/25	5500		Draper, Cristine A	699.56		107,409.13
09/15/25	5501		Stacey, David M Jr	4,357.50		103,051.63
			Totals	<u>153,672.40</u>	<u>112,663.92</u>	<u>103,051.63</u>

Transaction count = 48

JCESD4 - Jefferson County Emergency Services District No. 4

Bank Account Register

TexSTAR Checking

August 19, 2025 - September 15, 2025

Date	Reference	Payee ID	Description	Checks/ Payments	Deposits/ Additions	Balance
			Beginning Balance			3,160,530.39
08/20/25			TexSTAR		100,000.00	3,260,530.39
08/29/25			INTEREST PAID FOR AUGUST 2025		<u>11,645.32</u>	<u>3,272,175.71</u>
			Totals	<u>0.00</u>	<u>111,645.32</u>	<u>3,272,175.71</u>

Transaction count = 2

Exhibit K

TECHNOLOGY SOLUTIONS-TX

Helping Your Organization Navigate an Ocean of Technology

Website Design and Accessibility Compliance Proposal

For: Jefferson County Emergency Services District #4

Prepared by: Technology Solutions of Texas

Date: August 22, 2025

Introduction

Thank you for the opportunity to submit a proposal for the redesign of your website. Working together, I believe we can create a site that is simple to navigate and has a professional yet welcoming design.

Based on our preliminary discussion, I have identified and listed below the Needs and Solutions that we will want to address in this project.

Needs

You need your existing website to be updated, providing a new/fresh look and easy access from mobile devices.

- A New/Fresh “face” for <https://www.jcesd4.com/>
- SEO (Search Engine Optimization) to assist with placement within search engines
- the website needs to scale well to the size of the device it is being viewed on. This is referred to as a “mobile friendly” layout.
- Provide a WordPress website, including its custom theme, plugins, and all media/content types, in accordance with ADA, Section 508, and WCAG 2.2.

Solutions

Technology Solutions of Texas will provide you with a fresh new web design that is easy to navigate and provides useful information to both current and potential customers.

The design will integrate the Districts color palette so it will maintain a familiar look to current customers, but will at the same time show them that you are improving your web presence to better serve them. The new website will provide an updated “face” for JCESD4.COM.

To assist with placement within search engines, Organic SEO (Search Engine Optimization) will be implemented to assist Google, Bing and Yahoo in locating and cataloging the information on your site effectively. SEO Plugins will be used to ease the management of SEO terms and scoring.

Because of the rapidly growing use of smart phones for viewing websites, the website needs to scale well to the size of the device it is being viewed on. This is referred to as a “mobile friendly” layout.

Deliverables will meet WCAG 2.2 Level AA for all in-scope public-facing pages and core user flows. Third-party content and legacy documents are noted separately and may require additional remediation.

Accessibility Deliverables to meet WCAG 2.2 Level AA:

- Accessibility audit report (pre-launch): automated + manual scan with prioritized defect list mapped to WCAG success criteria.
- Remediation plan & implementation: list of fixes and who implements them.
- Final accessibility conformance report (VPAT-style summary) at launch.
- Accessibility statement page published on the site (with contact/reporting info).
- CMS editor guidance and templates for accessible content (alt text, headings, links, PDFs).
- Developer & content-editor training session (1–2 hours or recorded).

Content Management System

Central to the new design from Technology Solutions of Texas will be a website based on the WordPress blog engine. This solution will provide a simplified Content Management System (CMS) that will allow changes to be made easily to the website, without requiring a dedicated workstation or additional software. Not only will the CMS save you website revision costs but it will also ensure that the website stays fresh and up to date.

Content Management Technical Requirements

- Semantic HTML5 and ARIA only when necessary; follow ARIA Authoring Practices.
- All interactive components (menu, dropdowns, modals, carousels, custom selects, datepickers) must be keyboard-operable, have visible focus indicators, and appropriate ARIA roles/labels.
- Focus management: initial focus in modals, focus trap, and return focus on close.
- Skip link to main content and landmarks (header, nav, main, footer).
- Respect prefers-reduced-motion.
- Provide accessible alternatives for CAPTCHAs.
- Accessible PDF workflow: PDFs uploaded must be verified or flagged for remediation; provide HTML alternative when possible.
- Plugin vetting: list of accessibility-compatible plugins only (admin to approve plugins for accessibility).

Website Organization

The design will be organized into main landing pages and “sub-pages” to assist with navigation, if needed.

These primary landing pages will be "hardwired" into the design by Technology Solutions of Texas and links to them will appear in the horizontal menu bar at the top of the page (below the logo and other header content) as-well-as in the footer menu at the bottom of each page.

Workflow

Preliminary Design

Working in conjunction with you, we will provide you with one of the design templates for your new website. That design template will include the basic layout, color palette, font choices, etc.

Estimated time for initial design is 1 week from the start date of the project. This is divided into two equal windows – initial design ideas and revisions/modifications. Feedback will be used to identify a design and begin modifying that design to fit the needs for the Jefferson County Emergency Services District #4.

Installation, Build, and Population

Upon completion of the design process, we will begin the build phase for the site. Weeks two (2) will be spent completing the installation and build of the template for the site. All colors, styles, and fonts will be finalized and the site will include initial navigation features (i.e. – navigation menus with no content on the navigable pages). This will also include population of the website content into the necessary pages and installation of plugins/technologies for the site. Once completed, we will perform a final run-through and validation to ensure all links are functional and all pages are rendering appropriately.

Accessibility Testing and Acceptance

Required tests and acceptance criteria that must pass before launch:

- Automated tests (CI or manual runs) using axe-core, Lighthouse, and/or Pa11y with no high-severity violations for in-scope pages.
- Manual testing: keyboard-only navigation, screen reader checks (NVDA/JAWS on Windows, VoiceOver on macOS/iOS, TalkBack on Android), color-contrast spot checks, 200% zoom / responsive checks.
- Acceptance criteria examples:
 - “Primary navigation must be operable by keyboard and follow logical tab order (WCAG 2.1.1).”

- “All non-decorative images must have alt text (WCAG 1.1.1).”
- “Color contrast ratio for body text $\geq 4.5:1$ (WCAG 1.4.3).”
- “Forms must have explicit labels and inline validation announced to screen readers (WCAG 3.3.2, 4.1.2).”

Launch

We launch the site!

Fee Summary

Create Site Template

\$1475

- Design template based on other ESD sites
- setup hosting and redirect domain name to hosted space
- create sub-domain and hosting for testing new site (<https://jcesd4.techsol-tx.com>)
- work with client to create a custom website interface: layout, colors, and fonts set up website architecture and navigation system
- create website mirror for beta testing purposes
- maintain responsive design layout that scales well to mobile devices

Monthly Fees

(Note: not included in the above Project Total)

OPTIONAL

DNS Registration/Hosting

\$12

DNS Registration and Hosting services provide both a name for your website on the web and a place for your website to reside. We ensure the name registration is current, and filter through the SPAM and Phishing attacks to ensure your website address isn't hijacked. With hosting, we integrate the correct server technologies with your new website.

Fee Schedule

To move forward with the project, here is the schedule for payments of the fee:

- The website will require a 50% set up fee, due at time of signing. Remainder is due once completion of the fully responsive website is implemented.
- All recurring fees are month-to-month, and billed quarterly. Monthly fees will begin 30 days after signing.

Technology Solutions of Texas will launch the website when requested, providing there is no balance due.

Next Steps

To proceed with this project, we ask you to take the following steps:

1. Accept the proposal "as is" or discuss desired changes. To do so, feel free to use the comment feature contained in this proposal. Please note that changes to the scope of the project can be made at any time, but additional charges may apply.
2. Finalize and sign the proposal by signing the document and emailing to Ronnie@TechSol-TX.com.
3. Submit payment for initial half of development project.

Once these steps have been completed we will begin the project.

Authorization

Printed Name

Email

Signature

Date