

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

A regular meeting of the Board of Commissioners of the Jefferson County Emergency Services District No. 4 ("District") was called for at 5:30 p.m. on August 25, 2026, at the Labelle fire station, located at 12880 FM 365, Beaumont, Texas 77705, pursuant to notice duly posted according to law.

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

Jeff Roebuck	President
Charlie Reneau	Vice President
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; 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 asked for public comment as set forth in Agenda Item No. 3, and being as there was none, the Board moved along to Agenda Item No. 4, at which time Chief Stacey reviewed his monthly written Chief's Report, a copy of which is attached hereto as **Exhibit B**.

President Roebuck then directed the Board's attention to Agenda Item No. 5 for review of the Minutes of the July 20, 2026 regular meeting. Upon motion by Vice President Reneau which were seconded by Treasurer Melton, the proposed minutes were unanimously approved by the Board.

Next, the Board was directed to Agenda Item No. 6 for review of the Treasurer's Report, a copy of which is attached hereto as **Exhibit C**. Treasurer Melton reviewed with the Board her monthly report, which reflects the following balances in the District's accounts: Texas First Bank checking (9417) - \$105,698.27 as of July 31, 2026, and \$234,735.09 as of August 25, 2026; and, TexSTAR general fund investment (1110) - \$4,378,428.48 as of July 31, 2026 and August 25, 2026. The District's total funds on deposit as of August 25, 2026 was \$4,613,163.57. Ms. Robertson then reviewed with the Board the District's monthly financial Statement of Activities, a copy of which is attached hereto as **Exhibit D**. Upon recommendation by Treasurer Melton and Chief Stacey, Assistant Treasurer Bordes made a motion to transfer \$125,000.00 from the District's Texas First Bank checking account (9417) to the TexSTAR General Fund account (1110), which was seconded by Vice President Reneau and unanimously approved by the Board.

Then, under Agenda Item No. 7, Chief Stacey advised on the projected cost of the upcoming hose and ladder testing. Upon motion by Assistant Treasurer Bordes and seconded by Vice President Reneau, the Board unanimously approved and authorized the hose and ladder testing with a total cost not to exceed \$7,000.00.

The Board then moved along to Agenda Item No. 8, at which time Treasurer Melton and Chief Stacey reviewed with the Board the District's various monthly expenditures, as shown on the Check List and Bank Account Registers attached hereto as **Exhibit E**. Upon motion by Treasurer Melton and seconded by Vice President Reneau, the Board members present unanimously approved and authorized payment of the District's bills and expenditures (Check Nos. 5679-5680, 5872-5910, and 5913-5914,

plus the Spectrum Business, Visa, Entergy, Verizon Wireless, T-Mobile, Enterprise Guardian, and other auto-debit payments). It was also noted that Check Nos. 5911-5912 were voided.

The Board then moved along to Agenda Item No. 9, at which time Chief Stacey reviewed with the Board the District's auto/property insurance renewal proposal, and the different deductible options. Upon motion by Vice President Reneau and seconded by Secretary Walston, the Board unanimously approved and authorized increase of the auto insurance deductible to \$2,000.00 and the property insurance deductible to \$5,000.00, which decreased the total premium to \$69,495.00.

President Roebuck then directed the Board to Agenda Item No. 10, at which time Chief Stacey discussed with the Board the proposed standby-by medic policy, under which two (2) medics would work a 10-hour shift per day, during which time they would be available to respond on EMS calls for service. As proposed, each stand-by medic would be paid \$150.00 per shift (\$300.00 total per shift). Upon motion by Vice President Reneau and seconded by Assistant Treasurer Bordes, the Board unanimously approved the stand-by medic policy as proposed.

Thereafter, the Board was directed to Agenda Item No. 11, at which time Chief Stacey reviewed with the Board the updated design/drawings for the new Fannett fire station.

The Board was then directed to Agenda Item No. 12, at which time the Board were presented with and reviewed the District's 2026 Certified Appraisal Roll dated July 20, 2026, as prepared and provided by the Jefferson County Appraisal District, and the District's 2026 Certified Tax Rate Calculation Worksheet dated July 31, 2026, as

prepared and provided by the Jefferson County Tax Assessor/Collector, copies of which are attached hereto as Exhibit F and Exhibit G, respectively. Upon motion by Secretary Walston and seconded by Treasurer Melton, the Board members present unanimously accepted and approved the District's 2026 Certified Appraisal Roll and 2026 Certified Tax Rate Calculation Worksheet. Mr. Heinz will post copies of the 2026 Certified Appraisal Roll and 2026 Tax Rate Calculation Worksheet, along with the required Notice Regarding 2026 Tax Rates as required under Section 26.04(e) of the Texas Tax Code, on the District's website, and he will notify the Jefferson County Tax Assessor/Collector of same.

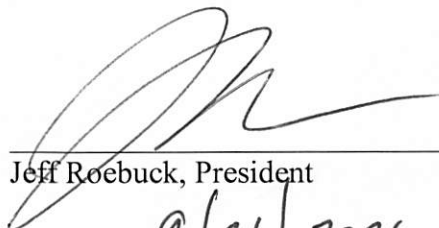
Next, President Roebuck directed the Board to Agenda Item No. 13, at which time the Board reviewed, discussed and revised the draft fiscal year 2026-27 budget. Treasurer Melton then made a motion to approve the District's *proposed* fiscal year 2026-27 budget, a copy of which is attached hereto as Exhibit H, for purposes of considering the District's *proposed* fiscal year 2026 tax rate, which could require the Board to hold a public hearing and publish/post notices. The motion was seconded by Vice President Reneau, and a record vote was taken on the *proposed* fiscal year 2026-27 budget, 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.

After having approved the *proposed* fiscal year 2026-27 budget, the Board was directed to Agenda Item No. 14 regarding the District's *proposed* 2026 tax rate. Vice President Reneau then made a motion to approve a *proposed* 2026 tax rate of \$0.069874/\$100, which exceeds the District's 2026 no-new-revenue tax rate but is less

than the voter-approval rate. The motion was seconded by Assistant Treasurer Bordes. A record vote was taken on the *proposed* 2026 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. Mr. Heinz then explained the public hearing and published/posted notice requirements, and he also reviewed with the Board the proposed schedule for same. It was then announced that the Board will hold a public hearing on Monday, September 21, 2026 beginning at 5:30 p.m., with a regular meeting to immediately follow during which the Board will take action to approve the District's fiscal year 2026-27 budget and adopt the District's 2026 tax rate. Mr. Heinz will publish the required Notice of Public Hearing in the newspaper and post same on the District's website.

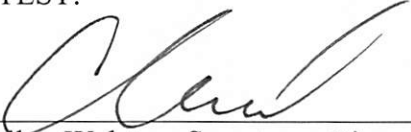
The Board then moved along to Agenda Item No. 15, at which time Secretary Walston made a motion to confirm no changes to the District's optional local property tax exemptions, which was seconded by Vice President Reneau and unanimously approved by the Board. See the Optional Exemption Information form attached hereto as **Exhibit I** attached hereto.

Being as there were no other matters to come before the Board under Agenda Item No. 16, the regular meeting was adjourned at approximately 6:20 p.m.



Jeff Roebuck, President
Date: 9/21/2026

ATTEST:


~~Davilyn Walston, Secretary~~ Charlie Reneau, Vice President

Date: 9/21/2026

Exhibit A



JEFFERSON COUNTY ESD No. 4

Board Meeting

August 25, 2026

SIGN-IN SHEET

1. *J. Slaw*

2. *Cary Sanchez*

3.

4.

5.

6.

7.

8.

9.

10.

Exhibit B

FIRE CHIEF'S REPORT

Board Meeting on August 25, 2026

(Rescheduled from 8/17/26)

INSERVICE		OUT OF SERVICE	
LABELLE			
	E41	x	
	T41	x	
	B41	x	Needs to get battery switch installed
	U4	X	Needs new tires
	F550	x	
	U43	x	
	BB40	x	
FANNETT			
	E42	X	Needs cracked weld repaired in piping
	T42	X	Brought for annual service and pump test 7/27/26
	B44	x	
	M4		X In the shop. Rear suspension leaking air.
	U41	X	
CHEEK			
	E43	x	Serviced and repairs 08/10/23
	T43	x	Window switch need replacing
	B43	X	

STATION 1: LABELLE

- Backup generator transfer switch has been diagnosed. Emergency Power is looking for parts.
- Southwest front stall door repaired 7/28/26, \$274.50

STATION 2: FANNETT

- Tanker 42 brought for annual service and pump test, 7/27/26, \$4,400.93
-

STATION 3: CHEEK

- Fallen Trees were removed and fence repaired by contractor. \$1,850.00. Insurance claim to be filed.
- E43 in shop for annual service and repairs 08/10/26. Back in service 08/21/26

EMS:

- 1 transport since last Board Meeting, sent in for billing.
- No EMS training was held on July 2026
- Medicare was updated 08/24/26.

Fire:

- No Fire training July 2026.
- NFPA annual flow test and repairs to all SCBAs were conducted on August 3, 2026. \$1,682.52
- New 3" hose marked and entered into inventory. New 1.75" hose still awaiting inventory and labeling.
- Hose & Ladder testing to be scheduled if approved. Cost is per ft of hose and ladders.

FIRE RECOVERY:

- 4 Fire Recovery incidents uploaded for billing since last Board meeting.
- One deposit for \$740.00 7/21/26
- Health Claims Plus will add a \$25 fee if insurance is not attached to Fire Recovery uploads.

ESD:

- Fire Chief met with VFIS representative to review insurance. He advised we might think of increasing our deductible. Currently deductible are \$1,000.
- Participated in Budget Workshop with Commissioner Melton, Commissioner Bordes, Accountant Mary Ellen Robertson and Administrator Assistant Cristy Draper on 7/28/26.
- Fire Chief, Commissioner Bordes, Rowdy Draper, Cristy Draper and Joyce Stacey traveled to Houston to view new fire station current design layout to scale, and to use virtual reality program to "walk" thru the new fire station also. SLI considered it a 70% design meeting.
- The Invoice for 2026-2027 SETRRC is **\$11,283.65** to be paid in October 2026.
- Fire Chief met with Jefferson County Emergency Management and local ESD Chiefs to be introduced with Texas Search and Rescue as a vetted search and rescue asset. F
- Received correspondence for SAFE-D Commissioners training for 3 hours of credits. In Orange, Saturday the 19th 2026.
-

MEMBERSHIP:

- 27 Volunteer members.
- 13 JCESD4 volunteer Members made runs in July 2026.
- See Active-Duty Report attached.

RUNS/CALL VOUME:

- **57** emergency responses by JCESD4 in the month of July 2026.
- 35 or 61.4% of the calls were Medical/EMS calls.
- **Zero** "no responses" for July 2026.

Contract Firefighter:

- 9 Contracted Firefighters are on the roster.
- 2 shifts were not covered on July 4,2026. (one shift is 12hrs)

Salvage items:

- None

New Station:

- Topographical survey completed on 5/11/26
- Geo Survey was completed and results received by SLI 5/22/26
- 50% Design meeting was held on 7/24/26 at Labelle Station. Reviewed Doors, colors, floor plans, parking spaces, etc.
- 70% Design meeting was held in Houston. It was presented in a large warehouse where we could walk through the station to scale. Virtual reality goggles were then worn to be able to walk through the actual station in 3-D.
- Water supply is still being evaluated.
- 90% Design meeting is to be August 20, 2026.

Filter statement

Filters Incident onset 7/1/26 to 7/31/26 Incident status Locked, InReview, Draft

Incident Types (NERIS)

Count of Incidents	Count of Medical Incidents (Primary...	Count of Fire Incidents (Primary Co...	Count of Other Incidents (Primary ...
Count of Incidents 57 Count of Exports: 0	Count of EMS Calls 35 Percentage of EMS Calls: 61.40%	Count of Fire Calls 3 Percentage of Fire Calls: 5.28%	Count of Other Calls 19 Percentage of Other Calls: 33.33%

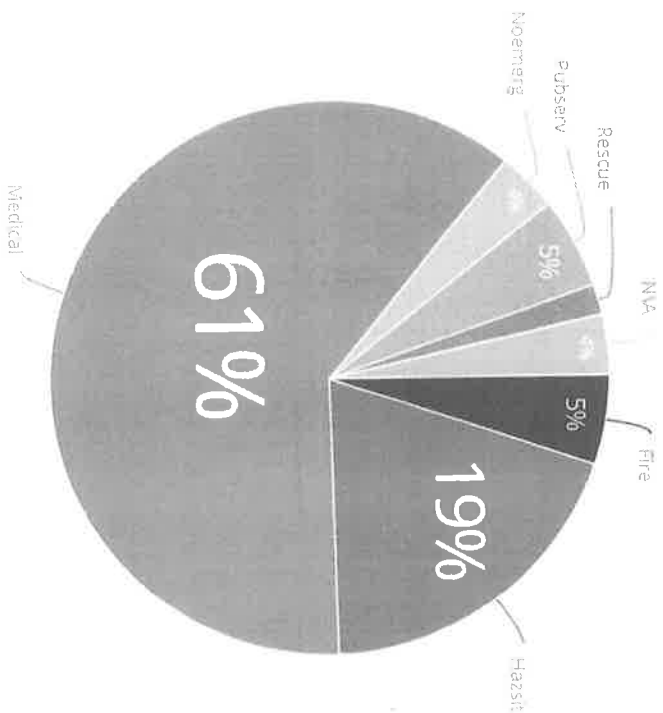
Incident Types (NERIS)

Fire Incidents (NERIS)

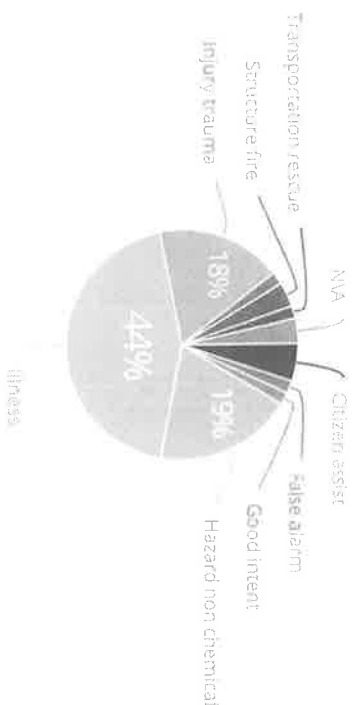
Filter statement

Filters Incident onset 7/1/26 to 7/31/26 Incident status Locked, InReview, Draft

Primary Incident Type by Category



Primary Incident Types by Subcategory



Primary Incident Types (by month)

Primary Incident Type	Incidents	
	07/2026	Grand Total
Abdominal pain / problems	3	3
Accidental alarm	1	1
Altered mental status	2	2
Breathing problems	2	2
Chest pain (non-trauma)	3	3
Choking	1	1
Convulsions / seizures	1	1
Fall	8	8
Lift assist	3	3
Motor vehicle collision	12	12
Motor vehicle collision extrication / entrapment	1	1
No appropriate choice (medical response)	2	2
No incident found upon arrival / location error	1	1
Stroke / CVA	3	3
Structural involvement	2	2
Unconscious victim	5	5
Unknown problem (medical)	4	4
Vegetation / grass fire	1	1
N/A	2	2
Grand Total	57	57

Filter statement

Filters

Days in Core incident onset date/time 7/1/26 to 7/31/26 Incident status Locked, Draft, InReview

Fire Resources (NERIS)

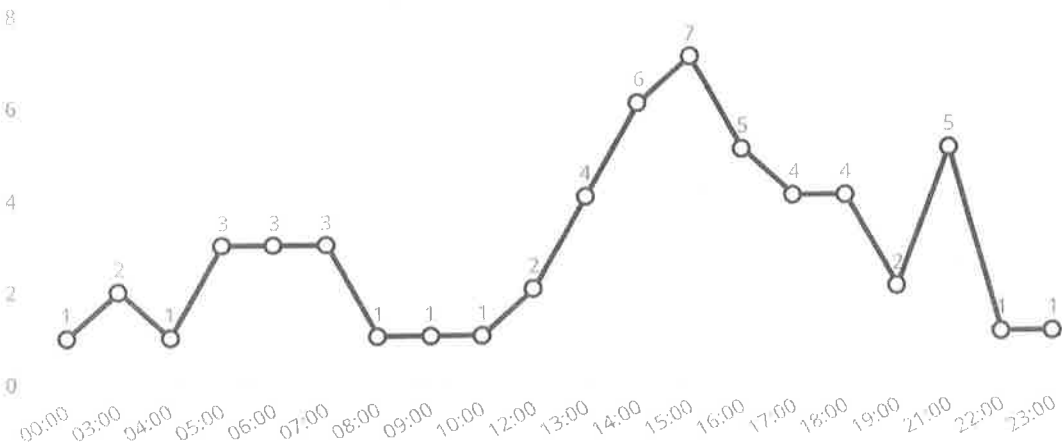
Tracks personnel and unit involvement by call volume during fire incidents

Count of Incidents

Count of Incidents

57

Call Volume By Hour of Day

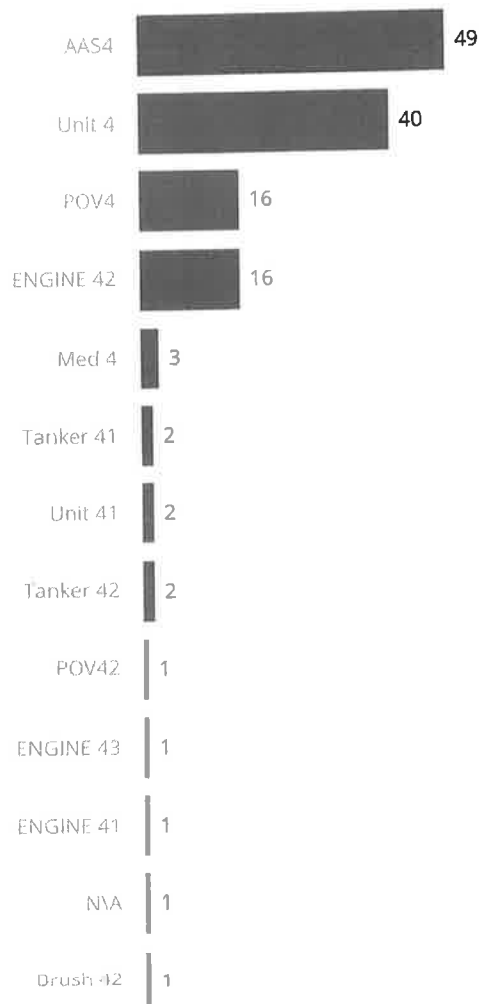


Filter statement

Filters

Days in Core incident onset date/time 7/1/26 to 7/31/26 Incident status Locked, Draft, InReview

Incident Count by Unit



Incident Count and Percentage by Personnel

Crew Name	Count of Incidents	Per Inci
N/A	50	
Lyday - 4110, Randy E	21	
Stacey - 401, David M	11	
Smith - 4207, Logan M	10	
PARIGI - 4502, CASEY	10	
JUNE, GILBERT 4510 C	8	
DARR, TRET - 4507	7	
Wheless - 4509, Jacob	5	
Tullis 4504, Jeremy	5	
Draper - 422, Rowdy Y	4	
Winstead - 4131, Mark K	3	
Wade - 440, Scott	3	
Summers - 410, Daniel Mark	3	
EAVES 4503, CHARLES DANIEL	2	
Parise - 4416, Michael A	2	
Draper - 4322, Cristy	2	
Rand - 4119, Nicholas S	1	
McNEIL - 4505, AARON	1	
King - 4129, Bruce	1	
Compton - 4106, Dylan	1	
Rivett - 4124, Ashley N	1	
Williams - 4121, Thomas V	1	
Grand Total	57	

JULY 2026 ACTIVE DUTY REPORTS

ID	JANUARY 2026		FEBRUARY 2026		MARCH 2026		APRIL 2026		MAY 2026		JUNE 2026		JULY 2026	
	RUNS	TRAINING	RUNS	TRAINING	RUNS	TRAINING	RUNS	TRAINING	RUNS	TRAINING	RUNS	TRAINING	RUNS	TRAINING
4139	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4106	2	0	5	0	0	0	0	0	1	0	1	0	1	0
422	8	0	8	0	7	1	9	0	7	0	5	1	4	1
4322	8	0	9	0	3	2	3	0	0	1	0	1	2	1
4108	1	0	2	0	0	0	0	0	0	0	1	0	0	0
4101	3	0	2	0	1	0	0	0	0	0	1	0	0	0
4401	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4134	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4328	0	0	0	0	1	0	0	0	2	0	0	0	0	0
4115	1	0	0	0	0	0	0	0	1	0	1	1	0	1
4125	1	0	0	0	2	0	0	0	1	0	1	1	0	1
4223	0	0	0	0	0	0	0	0	1	0	0	0	0	0
4129	13	1	6	1	2	0	2	0	4	1	2	2	1	1
4110	24	2	38	2	26	3	18	1	21	1	23	2	21	1
4416	5	1	10	1	11	2	12	0	11	0	11	1	2	1
4119	1	0	0	0	0	0	0	0	0	0	0	0	0	0
4124	2	0	0	0	0	0	0	0	0	0	1	0	1	0
430	1	1	2	0	1	1	0	0	0	0	2	0	0	0
402	4	1	2	1	2	1	1	0	0	1	0	1	0	0
4207	0	0	1	0	0	1	0	0	0	1	0	0	0	1
401	20	2	27	2	17	3	15	1	17	1	18	2	11	1
4320	1	0	0	0	0	1	0	0	0	0	0	1	0	0
4204/410	15	0	12	0	9	0	6	0	5	1	5	2	3	1
4111	0	0	0	0	1	0	0	0	0	1	0	0	0	0
440	3	0	3	1	1	1	3	0	0	1	1	1	3	0
4121	2	1	2	1	0	3	1	0	0	0	0	0	1	0
4206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4131	9	0	2	2	8	0	4	0	2	0	4	2	3	1
4502	1	0	18	0	1	0	4	0	3	0	3	1	3	0
4130	1	0	0	1	1	0	0	0	0	0	0	0	0	0
NUMBER OF CA MEMBERS	79		97		87		68		64		66		57	
	21		16		16		12		11		16		13	

Exhibit C

JEFFERSON COUNTY ESD 4 ACCOUNT BALANCES AS OF 08/25/2026

BANK ACCOUNT & TEXSTAR ACCOUNT DETAIL FOR THE MONTHS OF JULY 2026 AND AUGUST 2026 YEAR-TO-DATE:

	7/31/2026	8/25/2026
	BALANCE	BALANCE
TEXAS FIRST BANK		
Checking Account #10229417	\$ 105,698.27	\$ 234,735.09
TEXSTAR	\$ 4,378,428.48	\$ 4,378,428.48
Includes JULY TexStar interest payment of \$13,423.33 or 3.6208 percent		
TOTAL FUNDS AS OF 08/25/2026	\$ 4,484,126.75	\$ 4,613,163.57

Deposits in August 2026 at Texas First Bank Account As Of 8/25/2026	Deposits
08/13/2026 Jefferson County Tax	\$ 6,180.02
08/14/2026 CPA State Fircal/Inv-Payments (Sales Tax)	\$ 7,264.76
08/14/2026 CPA State Fiscal/Inv-Payments (Sales Tax)	\$ 139,565.24
TOTAL AUGUST 2026 DEPOSITS AS OF 08/25/2026	\$ 153,010.02

Payments in August 2026 at Texas First Bank Account As Of 8/25/2026	PAYMENTS/TRANSFERS
08/03/2026 HDL Companies	\$ 3,774.40
08/04/2026 Mark Winstead	\$ 160.00
08/05/2026 TX Workforce	\$ 84.00
08/05/2026 Daniel Summers	\$ 265.00
08/05/2026 Dr. Christopher Alan Bell	\$ 500.00
08/10/2026 Entergy	\$ 165.90
08/11/2026 Enguard Purchase	\$ 100.00
08/12/2026 Entergy	\$ 438.40
08/12/2026 Entergy	\$ 605.16
08/14/2026 IRS/USA Tax Payment	\$ 1,343.70
08/18/2026 Republic Services	\$ 89.95
08/18/2026 Republic Services	\$ 110.52
08/18/2026 Joyce M. Stacey	\$ 40.00
08/18/2026 David M. Stacey	\$ 50.00
08/18/2026 David M. Stacey	\$ 4,762.16
08/19/2026 W. Jefferson MWD	\$ 32.12
08/19/2026 W. Jefferson MWD	\$ 32.12
08/19/2026 W. Jefferson MWD	\$ 34.12
08/19/2026 Trendsetter Screening	\$ 19.48
08/19/2026 Jeremy Tullis	\$ 2,093.00
08/19/2026 Casey Parigi	\$ 2,978.50
08/20/2026 Casey Sanders	\$ 866.67
08/20/2026 Aaron McNeil	\$ 1,564.00
08/20/2026 Gilbert C. June	\$ 1,656.00
08/20/2026 Charles Danier Eaves	\$ 2,208.00
TOTAL AUGUST 2026 PAYMENTS AS OF 08/25/2026	\$ 23,973.20

Exhibit D

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

	1 Month Ended 7/31/2026 Actual	10 Months Ended 7/31/2026 Actual	Annual Budget	Over (Under) Budget	% of Budget Used to Date
Revenue					
Ad Valorem Taxes	\$ 22,547	\$ 845,607	\$ 836,449	\$ 9,158	101.09%
Sales and Use Tax Revenue	114,918	1,068,771	1,000,000	68,771	106.88%
Grants	-	308,822	20,000	288,822	1544.11%
EMS Billing	-	-	5,000	(5,000)	0.00%
Fire Recovery	740	13,920	5,000	8,920	278.40%
Interest Income	13,494	120,591	120,000	591	100.49%
Other Income	5,923	6,219	20,000	(13,781)	31.10%
Sale of Equipment	-	-	5,000	(5,000)	0.00%
Donation of Property	-	-	20,000	(20,000)	0.00%
Total Revenue	<u>157,622</u>	<u>2,363,930</u>	<u>2,031,449</u>	<u>332,481</u>	<u>116.37%</u>
Operating Expenses					
Advertising	-	1,825	3,500	(1,675)	52.14%
Bank Fees	6	61	150	(89)	40.67%
Accounting	690	15,954	19,500	(3,546)	81.82%
Cleaning & Building Maintenance/Repairs	285	8,367	15,000	(6,633)	55.78%
Lawn Service	556	4,840	6,500	(1,660)	74.46%
Office Supplies & Postage	71	2,243	2,500	(257)	89.72%
Dues & Fees	120	2,198	1,500	698	146.53%
Tax & Appraisal Fees	576	15,269	22,500	(7,231)	67.86%
Sales and Use Tax Fees	2,298	21,239	20,000	1,239	106.20%
Interest Expense	-	2,682	2,690	(8)	99.70%
Insurance - VFIS District	-	1,250	500	750	250.00%
Legal/Professional	800	19,243	25,000	(5,757)	76.97%
Sales Tax Oversight/Reporting	3,774	3,794	5,000	(1,206)	75.88%
Lodging/Meals/Travel & Regist ESD	405	615	7,500	(6,885)	8.20%
District Manager	1,625	16,125	19,500	(3,375)	82.69%
Administrative Assistant	1,386	13,203	18,814	(5,611)	70.18%
Payroll Tax Expense	117	1,403	3,000	(1,597)	46.77%
Small Equipment Purchases (less than \$5,000)	156	868	12,000	(11,132)	7.23%
Website Development and Maintenance	1,575	1,575	5,000	(3,425)	31.50%
Utilities	1,080	9,158	12,000	(2,842)	76.32%
Internet	963	6,642	7,200	(558)	92.25%
Telephone/Cell Phone	35	310	1,000	(690)	31.00%
Water & Garbage	302	3,162	4,000	(838)	79.05%
Note Payable - 3000 Gal Tanker (New -2022-23)	-	45,742	45,745	(3)	99.99%
Total Operating Expenses	<u>16,820</u>	<u>197,768</u>	<u>260,099</u>	<u>(62,331)</u>	<u>76.04%</u>

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

	1 Month Ended 7/31/2026 Actual	10 Months Ended 7/31/2026 Actual	Annual Budget	Over (Under) Budget	% of Budget Used to Date
Emergency Medical Services					
EMS - Medics - Contract Labor	-	-	20,000	(20,000)	0.00%
EMS - Medical Coordinator	400	4,000	4,800	(800)	83.33%
Billing - Admin. Fees	17	217	600	(383)	36.17%
Billing - Collection Fees	-	-	1,100	(1,100)	0.00%
Data/Connectivity (Phone)	98	544	650	(106)	83.69%
EMS-Medical Director	500	5,000	6,000	(1,000)	83.33%
Equipment (New/Repair/Testing)	-	-	9,000	(9,000)	0.00%
Medical Supplies	692	7,621	15,000	(7,379)	50.81%
Tuition/Reg/Certification/Dues	-	122	7,500	(7,378)	1.63%
Vehicle Repair & Maintenance	-	466	6,000	(5,534)	7.77%
Fuel	-	158	500	(342)	31.60%
Total Emergency Medical Services	<u>1,707</u>	<u>18,128</u>	<u>71,150</u>	<u>(53,022)</u>	<u>25.48%</u>
Fire Services					
Fire Chief - Telephone Allowance	50	500	600	(100)	83.33%
Certification Dues	-	-	500	(500)	0.00%
Fire Chief	3,850	38,150	46,200	(8,050)	82.58%
Small Equipment Purchases	7,477	8,583	8,000	583	107.29%
Fire Field Meals	166	919	1,000	(81)	91.90%
Dispatch Services/I Am Responding	-	21,548	25,000	(3,452)	86.19%
Vehicle Repair & Maintenance	6,004	48,352	65,000	(16,648)	74.39%
Travel/Lodging/Meals/Trans Expenses	-	371	2,000	(1,629)	18.55%
Personal Protection Equipment	287	9,537	25,000	(15,463)	38.15%
Air-Pack SCBA Inspection & Repair	-	792	3,000	(2,208)	26.40%
Equipment, Boots, Gloves-Insp/Repairs	273	6,197	9,000	(2,803)	68.86%
Fire Uniforms	19	1,417	5,000	(3,583)	28.34%
Supplies - Hoses/Nozzles/Tarps	7,190	7,261	10,000	(2,739)	72.61%
Training & Materials/Tuition/Registration	-	536	5,000	(4,464)	10.72%
Fuel	1,307	12,878	12,000	878	107.32%
Insurance - Prop. & Liab.	-	59,901	57,000	2,901	105.09%
Insurance - Worker's Compensation	21,178	21,178	25,000	(3,822)	84.71%
Maint., Repairs & Fees - Comm/Radios	-	10,639	16,000	(5,361)	66.49%
Personal Protective Equipment - Inspection	-	385	4,500	(4,115)	8.56%
Payroll Tax Expense	419	4,194	3,500	694	119.83%
Supplies - Fire	2,069	3,086	5,000	(1,914)	61.72%
Software - Emer Reporting	-	5,166	10,000	(4,834)	51.66%
Billing - Collection Fees	-	1,354	1,500	(146)	90.27%
Assitant Fire Chief	867	8,667	10,400	(1,733)	83.34%
Pay Per Call	2,890	13,415	20,000	(6,585)	67.08%
Fire Fighter Contranct Pay	15,617	156,725	200,000	(43,275)	78.36%
Temporary Site Expenditures	-	51,800	100,000	(48,200)	51.80%
Total Fire Services	<u>69,663</u>	<u>493,551</u>	<u>670,200</u>	<u>(176,649)</u>	<u>73.64%</u>
Capital Expenditures					
Fire Apparatus	-	539,000	-	539,000	0.00%
Equipment	-	26,006	18,000	8,006	144.48%
Emergency Response Vehicles	-	-	90,000	(90,000)	0.00%
Capital Fund New Fire Station	-	-	900,000	(900,000)	0.00%
Total Capital Expenditures	<u>0</u>	<u>565,006</u>	<u>1,008,000</u>	<u>(442,994)</u>	<u>56.05%</u>
Contingency					
Contingency	-	-	22,000	(22,000)	0.00%
Total Contingency	<u>0</u>	<u>0</u>	<u>22,000</u>	<u>(22,000)</u>	<u>0.00%</u>
Total Expenses	<u>88,190</u>	<u>1,274,453</u>	<u>2,031,449</u>	<u>(756,996)</u>	<u>62.74%</u>
Net Change in Fund Balance	<u>\$ 69,432</u>	<u>\$ 1,089,477</u>	<u>\$ 0</u>		

Exhibit E

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

All Bank Accounts

August 17, 2026

Check Number	Check Date	Payee	Amount
Payroll Checks			
5679	08/17/26	Draper, Cristine A	1,163.61
5680	08/17/26	Stacey, David M	4,762.16
Payroll Check Total			<u>5,925.77</u>
Vendor Checks			
5872	08/17/26	ADAMS BACKHOE	425.00
5873	08/17/26	Robert Bordes	135.28
5874	08/17/26	Dival Safety Equipment Inc.	311.77
5875	08/17/26	DR. CHRISTOPHER ALAN BELL	500.00
5876	08/17/26	Benckenstein & Oxford, L.L.P.	1,412.24
5877	08/17/26	FITZ & SHIPMAN, INC.	13,200.00
5878	08/17/26	Green Acres Grocery, Inc.	720.15
5879	08/17/26	J & M Neal Inc., dba Health Claims Plus	19.49
5880	08/17/26	Joshua C. Heinz	400.00
5881	08/17/26	Lone Star Lube Right	129.24
5882	08/17/26	Love's Travel Stops & Country Stores	312.07
5883	08/17/26	Motorola Solutions, INC.	358.00
5884	08/17/26	Overhead Door Company of Beaumont, Inc.	274.50
5885	08/17/26	Hubert Oxford, IV	400.00
5886	08/17/26	P. C. Market and Hardware	87.97
5887	08/17/26	Red Stag Dirt and Tree Services	1,850.00
5888	08/17/26	Mary Ellen Robertson, CPA, PLLC	690.00
5889	08/17/26	Casey Sanders	866.67
5890	08/17/26	Siddons-Martin Emergency Group, LLC	4,400.93
5891	08/17/26	DAVID M STACEY	50.00
5892	08/17/26	Joyce M. Stacey	40.00
5893	08/17/26	Town and Country	72.11
5894	08/17/26	Unlimited Lawn Care	893.50
5895	08/17/26	VFIS of Texas	275.00
5896	08/17/26	DONALD SCOTT WADE	400.00
5897	08/17/26	TRET ALLEN DARR	1,633.00
5898	08/17/26	Charles Daniel Eaves	2,208.00
5899	08/17/26	Gilbert C. June	1,656.00
5900	08/17/26	AARON MCNEIL	1,564.00
5901	08/17/26	CASEY PARIGI	2,978.50
5902	08/17/26	NICHOLAS RAND	1,104.00
5903	08/17/26	LOGAN SMITH	1,932.00
5904	08/17/26	Jeremy Tullis	2,093.00
5905	08/17/26	Jacob Wheless	1,104.00
5906	08/17/26	Claudia Kester	150.00
5907	08/17/26	Kevin Kester	150.00
5908	08/17/26	MICHAEL ANTHONY PARISE	150.00
5909	08/17/26	LOGAN SMITH	150.00
5910	08/17/26	DANIEL SUMMERS	150.00
5913	08/17/26	MARK WINSTEAD	176.25
5914	08/17/26	Municipal Emergency Services, Inc.	1,682.54
Vendor Check Total			<u>47,105.21</u>
Check List Total			<u>53,030.98</u>

Check count = 43

JCESD4 - Jefferson County Emergency Services District No. 4**Bank Account Register**

TexSTAR Checking

July 20, 2026 - August 25, 2026

Date	Reference	Payee ID	Description	Checks/ Payments	Deposits/ Additions	Balance
			Beginning Balance			4,365,005.15
07/31/26			INTEREST PAID FOR JULY 2026		13,423.33	4,378,428.48
			Totals	<u>0.00</u>	<u>13,423.33</u>	<u>4,378,428.48</u>

Transaction count = 1

JCESD4 - Jefferson County Emergency Services District No. 4**Bank Account Register**

Texas First Bank - Checking

July 20, 2026 - August 25, 2026

Date	Reference	Payee ID	Description	Checks/ Payments	Deposits/ Additions	Balance
			Beginning Balance			180,328.68
07/20/26	5677		Draper, Cristine A	1,279.98		179,048.70
07/20/26	5678		Stacey, David M Jr	4,762.17		174,286.53
07/20/26	5824	24HRSAFETY	24 Hr Safety	49.23		174,237.30
07/20/26	5825	AWG	AMERICAN WELDING & GAS, INC.	102.50		174,134.80
07/20/26	5826	DRBELL	DR. CHRISTOPHER ALAN BELL	500.00		173,634.80
07/20/26	5827	BillClark	Bill Clark Pest Control, Inc	255.00		173,379.80
07/20/26	5828	Bound	Bound Tree Medical, LLC	589.11		172,790.69
07/20/26	5829	DELTA	Delta Industrial Service and Supply	286.93		172,503.76
07/20/26	5830	FarrWest	FarrWest Environmental Supply, Inc	272.95		172,230.81
07/20/26	5831	GREENACRES	Green Acres Grocery, Inc.	594.95		171,635.86
07/20/26	5832	HDL	HdL Companies	3,774.40		167,861.46
07/20/26	5833	HCPlus	J & M Neal Inc., dba Health Claims Plus	16.74		167,844.72
07/20/26	5834	HEINZ	Joshua C. Heinz	400.00		167,444.72
07/20/26	5835	LOVES	Love's Travel Stops & Country Stores	578.36		166,866.36
07/20/26	5836	METROFIRE	Metro Fire Apparatus Specialists, Inc.	634.24		166,232.12
07/20/26	5837	OXFORD	Hubert Oxford, IV	400.00		165,832.12
07/20/26	5838	Plastix	Plastix Plus LLC	614.35		165,217.77
07/20/26	5839	MER	Mary Ellen Robertson, CPA, PLLC	690.00		164,527.77
07/20/26	5840	SANDERS	Casey Sanders	866.67		163,661.10
07/20/26	5841	SIDDONS	Siddons-Martin Emergency Group, LLC	19,422.77		144,238.33
07/20/26	5842	DSTACEYREIM	DAVID M STACEY	50.00		144,188.33
07/20/26	5843	JOYCES	Joyce M. Stacey	30.00		144,158.33
07/20/26	5844	TECH	Technology Solutions of Texas	1,575.00		142,583.33
07/20/26	5845	TEXASMUTUAL	Texas Mutual Insurance Company	21,178.00		121,405.33
07/20/26	5846	TOWNANDCOUN	Town and Country	134.04		121,271.29
07/20/26	5847	TRENDSETTER	Trendsetter Screenprinting & Emroidery, LLC	19.48		121,251.81
07/20/26	5848	UNLIMITED	Unlimited Lawn Care	555.50		120,696.31
07/20/26	5849	SWADE	DONALD SCOTT WADE	400.00		120,296.31
07/20/26	5850	WILLIAMS	Williams Fire & Hazard LLC	1,951.97		118,344.34
07/20/26	5851	TRETD	TRET ALLEN DARR	1,345.50		116,998.84
07/20/26	5852	CHARE	Charles Daniel Eaves	1,805.50		115,193.34
07/20/26	5853	GIL	Gilbert C. June	2,242.50		112,950.84
07/20/26	5854	CPARIGI	CASEY PARIGI	4,094.00		108,856.84
07/20/26	5855	NICRAND	NICHOLAS RAND	1,437.50		107,419.34
07/20/26	5856	LOSMITH	LOGAN SMITH	2,478.25		104,941.09
07/20/26	5857	JEREMYT	Jeremy Tullis	1,730.75		103,210.34
07/20/26	5858	JACWHE	Jacob Wheless	483.00		102,727.34
07/20/26	5859	DRAPER	Cristine Angelita Draper	35.00		102,692.34
07/20/26	5860	RODRAPER	ROWDY YATES DRAPER	335.00		102,357.34
07/20/26	5861	CKESTER1099	Claudia Kester	30.00		102,327.34
07/20/26	5862	KESTER	Kevin Kester	45.00		102,282.34
07/20/26	5863	BRUCE	Bruce King	130.00		102,152.34
07/20/26	5864	LYDAY	Randy Lyday	1,015.00		101,137.34
07/20/26	5865	CPARIGI	CASEY PARIGI	205.00		100,932.34
07/20/26	5866	MPARISE	MICHAEL ANTHONY PARISE	560.00		100,372.34
07/20/26	5867	LOSMITH	LOGAN SMITH	20.00		100,352.34
07/20/26	5868	DANSUM	DANIEL SUMMERS	265.00		100,087.34
07/20/26	5869	SWADE	DONALD SCOTT WADE	90.00		99,997.34
07/20/26	5870	MWINSTEAD	MARK WINSTEAD	160.00		99,837.34
07/20/26	5871	JACREIMB	Jacob Wheless	156.00		99,681.34
07/21/26			OPENLAND CREDIT UNION		740.00	100,421.34
07/23/26		TMOBILE	T-MOBILE	65.89		100,355.45
07/27/26		SPEC	SPECTRUM BUSINESS	147.82		100,207.63
07/27/26		VISA6511	VISA	829.73		99,377.90
07/31/26		TexasFirst	Texas First Bank	6.00		99,371.90

JCESD4 - Jefferson County Emergency Services District No. 4**Bank Account Register**

Texas First Bank - Checking

July 20, 2026 - August 25, 2026

Date	Reference	Payee ID	Description	Checks/ Payments	Deposits/ Additions	Balance
07/31/26		VERIZON7725	Verizon Wireless	10.91		99,360.99
07/31/26		VERIZON5571	Verizon Wireless	379.90		98,981.09
07/31/26			INTEREST PAID FOR JULY 2026		71.02	99,052.11
08/05/26		TWCOMM	Texas Workforce Commission	84.00		98,968.11
08/10/26		ENTERGY892	Entergy	165.90		98,802.21
08/11/26		ENGUARD	ENTERPRISE GUARDIAN INC. ENGUARD	100.00		98,702.21
08/12/26		ENTERGY878	ENTERGY	438.40		98,263.81
08/12/26		ENTERGY498	Entergy	605.16		97,658.65
08/13/26			JEFFERSON COUNTY PROPERTY TAX DEPOSIT FOR JULY 2026		6,180.02	103,838.67
08/14/26			JCESD4-A SALES TAX DEPOSIT AUGUST 2026		7,264.76	111,103.43
08/14/26			JCESD4 SALES TAX DEPOSIT FOR AUGUST 2026		139,565.24	250,668.67
08/17/26	5679		Draper, Cristine A	1,163.61		249,505.06
08/17/26	5680		Stacey, David M Jr	4,762.16		244,742.90
08/17/26	5872	ADAMSBACK	ADAMS BACKHOE	425.00		244,317.90
08/17/26	5873	BORDREIMB	Robert Bordes	135.28		244,182.62
08/17/26	5874	DIV	Dival Safety Equipment Inc.	311.77		243,870.85
08/17/26	5875	DRBELL	DR. CHRISTOPHER ALAN BELL	500.00		243,370.85
08/17/26	5876	BENCK	Benckenstein & Oxford, L.L.P.	1,412.24		241,958.61
08/17/26	5877	FITZ	FITZ & SHIPMAN, INC.	13,200.00		228,758.61
08/17/26	5878	GREENACRES	Green Acres Grocery, Inc.	720.15		228,038.46
08/17/26	5879	HCPlus	J & M Neal Inc., dba Health Claims Plus	19.49		228,018.97
08/17/26	5880	HEINZ	Joshua C. Heinz	400.00		227,618.97
08/17/26	5881	LONESTAR	Lone Star Lube Right	129.24		227,489.73
08/17/26	5882	LOVES	Love's Travel Stops & Country Stores	312.07		227,177.66
08/17/26	5883	MOTOROLA	Motorola Solutions, INC.	358.00		226,819.66
08/17/26	5884	OVERHEAD D	Overhead Door Company of Beaumont, Inc.	274.50		226,545.16
08/17/26	5885	OXFORD	Hubert Oxford, IV	400.00		226,145.16
08/17/26	5886	PCMARKET	P. C. Market and Hardware	87.97		226,057.19
08/17/26	5887	REDSTA	Red Stag Dirt and Tree Services	1,850.00		224,207.19
08/17/26	5888	MER	Mary Ellen Robertson, CPA, PLLC	690.00		223,517.19
08/17/26	5889	SANDERS	Casey Sanders	866.67		222,650.52
08/17/26	5890	SIDDONS	Siddons-Martin Emergency Group, LLC	4,400.93		218,249.59
08/17/26	5891	DSTACEYREIM	DAVID M STACEY	50.00		218,199.59
08/17/26	5892	JOYCES	Joyce M. Stacey	40.00		218,159.59
08/17/26	5893	TOWNANDCOUN	Town and Country	72.11		218,087.48
08/17/26	5894	UNLIMITED	Unlimited Lawn Care	893.50		217,193.98
08/17/26	5895	VFIS	VFIS of Texas	275.00		216,918.98
08/17/26	5896	SWADE	DONALD SCOTT WADE	400.00		216,518.98
08/17/26	5897	TRETD	TRET ALLEN DARR	1,633.00		214,885.98
08/17/26	5898	CHARE	Charles Daniel Eaves	2,208.00		212,677.98
08/17/26	5899	GIL	Gilbert C. June	1,656.00		211,021.98
08/17/26	5900	AARONMC	AARON MCNEIL	1,564.00		209,457.98
08/17/26	5901	CPARIGI	CASEY PARIGI	2,978.50		206,479.48
08/17/26	5902	NICRAND	NICHOLAS RAND	1,104.00		205,375.48
08/17/26	5903	LOSMITH	LOGAN SMITH	1,932.00		203,443.48
08/17/26	5904	JEREMYT	Jeremy Tullis	2,093.00		201,350.48
08/17/26	5905	JACREIMB	Jacob Wheless	1,104.00		200,246.48
08/17/26	5906	CKESTER1099	Claudia Kester	150.00		200,096.48
08/17/26	5907	KESTER	Kevin Kester	150.00		199,946.48
08/17/26	5908	MPARISE	MICHAEL ANTHONY PARISE	150.00		199,796.48
08/17/26	5909	LOSMITH	LOGAN SMITH	150.00		199,646.48
08/17/26	5910	DANSUM	DANIEL SUMMERS	150.00		199,496.48
08/17/26	5913	MWINSTEAD	MARK WINSTEAD	176.25		199,320.23
08/17/26	5914	MESMun	Municipal Emergency Services, Inc.	1,682.54		197,637.69
Totals				136,512.03	153,821.04	197,637.69

JCESD4 - Jefferson County Emergency Services District No. 4

Bank Account Register

Texas First Bank - Checking
July 20, 2026 - August 25, 2026

Date	Reference	Payee ID	Description	Checks/ Payments	Deposits/ Additions	Balance
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Transaction count = 109

Exhibit F

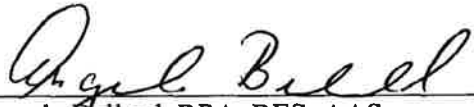
STATE OF TEXAS

COUNTY OF JEFFERSON

CERTIFICATION OF 2026 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 20, 2026
Date


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

2026 APPRAISAL ROLL INFORMATION

2026 Market Value	\$1,635,323,189
2026 Taxable Value	\$1,255,537,030

2026 CERTIFIED TOTALS

586 - JEFFERSON COUNTY ESD #4

Property Count: 11,190

Grand Totals

7/20/2026

8:21:32AM

Land		Value			
Homesite:		83,600,502			
Non Homesite:		148,622,693			
Ag Market:		153,108,571			
Timber Market:		15,337,613	Total Land	(+)	400,669,379
Improvement		Value			
Homesite:		612,311,764			
Non Homesite:		333,813,293	Total Improvements	(+)	946,125,057
Non Real		Count	Value		
Personal Property:	465		282,744,202		
Mineral Property:	1,683		5,784,551		
Autos:	0		0	Total Non Real	(+)
			Market Value	=	288,528,753
					1,635,323,189
Ag	Non Exempt	Exempt			
Total Productivity Market:	168,446,184	0			
Ag Use:	10,068,188	0	Productivity Loss	(-)	157,601,044
Timber Use:	776,952	0	Appraised Value	=	1,477,722,145
Productivity Loss:	157,601,044	0			
			Homestead Cap	(-)	26,219,025
			23.231 Cap	(-)	30,097,803
			Assessed Value	=	1,421,405,317
			Total Exemptions Amount (Breakdown on Next Page)	(-)	165,868,287
			Net Taxable	=	1,255,537,030

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 877,293.94 = 1,255,537,030 * (0.069874 / 100)

Certified Estimate of Market Value: 1,635,323,189
 Certified Estimate of Taxable Value: 1,255,537,030

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

2026 CERTIFIED TOTALS

Property Count: 11,190

586 - JEFFERSON COUNTY ESD #4
Grand Totals

7/20/2026

8:21:45AM

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	228	0	13,291,644	13,291,644
145D	205	0	2,263,464	2,263,464
145D1	29	0	1,125,000	1,125,000
DV1	9	0	40,000	40,000
DV2	7	0	52,500	52,500
DV3	3	0	30,000	30,000
DV4	56	0	614,094	614,094
DV4S	2	0	12,000	12,000
DVHS	54	0	16,267,695	16,267,695
DVHSS	6	0	1,999,728	1,999,728
EX-XV	398	0	127,935,999	127,935,999
EX-XV (Prorated)	1	0	178,567	178,567
FR	3	1,314,781	0	1,314,781
PC	4	742,815	0	742,815
SO	1	0	0	0
Totals		2,057,596	163,810,691	165,868,287

2026 CERTIFIED TOTALS

586 - JEFFERSON COUNTY ESD #4

Property Count: 11,190

Grand Totals

7/20/2026

8:21:45AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	3,553	4,784.3529	\$11,904,829	\$749,700,856	\$706,655,185
B	MULTIFAMILY RESIDENCE	14	11.0236	\$0	\$12,334,937	\$8,086,594
C1	VACANT LOTS AND LAND TRACTS	2,242	3,787.4564	\$0	\$42,646,132	\$31,103,312
D1	QUALIFIED AG LAND	1,401	109,728.4464	\$0	\$168,446,184	\$10,845,140
D2	NON-QUALIFIED LAND	151		\$668,406	\$5,092,904	\$5,092,904
E	FARM OR RANCH IMPROVEMENT	1,079	16,678.3142	\$2,001,879	\$123,903,962	\$110,310,829
F1	COMMERCIAL REAL PROPERTY	239	1,099.9298	\$5,075,244	\$134,254,330	\$131,956,356
F2	INDUSTRIAL REAL PROPERTY	18	683.0971	\$4,859,025	\$14,026,241	\$13,517,229
G1	OIL AND GAS	1,678		\$0	\$5,713,026	\$5,622,266
J2	GAS DISTRIBUTION SYSTEM	1	0.1147	\$0	\$459	\$459
J3	ELECTRIC COMPANY (INCLUDING C	31	13.1263	\$0	\$125,959	\$122,330
J4	TELEPHONE COMPANY (INCLUDI	2	0.9700	\$0	\$124,082	\$124,082
J5	RAILROAD	1	0.4450	\$0	\$17,321	\$8,290
J6	PIPELAND COMPANY	34	25.6692	\$0	\$102,400,333	\$100,681,798
J8	OTHER TYPE OF UTILITY	22		\$0	\$1,883,108	\$354,056
L1	COMMERCIAL PERSONAL PROPE	385		\$0	\$76,062,312	\$62,329,659
L2	INDUSTRIAL PERSONAL PROPERT	23		\$0	\$60,311,760	\$58,854,391
M1	TANGIBLE OTHER PERSONAL, MOB	234		\$571,668	\$7,457,342	\$7,406,982
O	RESIDENTIAL INVENTORY	31	35.7948	\$0	\$1,603,567	\$1,603,567
S	SPECIAL INVENTORY TAX	4		\$0	\$1,103,808	\$861,601
X	TOTALLY EXEMPT PROPERTY	397	27,689.4487	\$0	\$128,114,566	\$0
Totals			164,538.1891	\$25,081,051	\$1,635,323,189	\$1,255,537,030

2026 CERTIFIED TOTALS

586 - JEFFERSON COUNTY ESD #4

Property Count: 11,190

Grand Totals

7/20/2026

8:21:45AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A		6	2.1727	\$0	\$94,161	\$40,148
A1	REAL, RESIDENTIAL, SINGLE-FAMIL	2,910	4,210.4627	\$11,610,602	\$727,166,453	\$685,692,344
A2	REAL, RESIDENTIAL, MOBILE HOME	118	153.6011	\$294,227	\$6,770,783	\$6,269,670
A7	REAL/RES/MH 5 AC/LESS-BY OWNE	526	418.1164	\$0	\$15,669,459	\$14,653,023
B1	REAL, RESIDENTIAL, APARTMENTS	3		\$0	\$10,028,015	\$5,785,255
B2	REAL, RESIDENTIAL, DUPLEXES	9	10.7188	\$0	\$1,690,171	\$1,684,588
B4	REAL, RESIDENTIAL(FOUR PLEXES)	2	0.3048	\$0	\$616,751	\$616,751
C1	REAL, VACANT PLATTED RESIDENTI	2,198	3,339.0907	\$0	\$35,438,330	\$24,735,575
C2	REAL, VACANT PLATTED COMMERCIAL	44	448.3657	\$0	\$7,207,802	\$6,367,737
D1	REAL, ACREAGE, RANGELAND	1,597	110,904.9255	\$0	\$169,268,081	\$11,667,037
D2	REAL, ACREAGE, TIMBERLAND	151		\$668,406	\$5,092,904	\$5,092,904
D3	REAL, ACREAGE, FARMLAND	86	949.5168	\$1,232,596	\$13,050,867	\$12,607,416
D4	REAL, ACREAGE, UNDEVELOPED LA	516	12,637.0297	\$8,400	\$32,781,390	\$26,406,693
D5	UNFILLED LAND	3	6.0000	\$0	\$38,160	\$29,995
D6	INDUSTRIAL LARGER TRACT(MARSH	1	0.8094	\$0	\$28,206	\$1,458
E	E	28	347.3661	\$0	\$1,182,065	\$0
E1	REAL, FARM/RANCH, HOUSE	207	1,373.1895	\$760,883	\$72,632,151	\$67,495,698
E2	REAL, FARM/RANCH, MOBILE HOME	2	9.7560	\$0	\$333,983	\$315,561
E4	IMPROVEMENTS ON D4	1	9.7000	\$0	\$298,051	\$289,159
E7	MH ON REAL PROP (5 AC/MORE) MH	42	168.4676	\$0	\$2,737,192	\$2,342,952
F1	REAL, Commercial	239	1,099.9298	\$5,075,244	\$134,254,330	\$131,956,356
F2	REAL, Industrial	9	105.5149	\$4,859,025	\$10,482,885	\$10,345,038
F5	OPERATING UNITS ACREAGE	9	577.5822	\$0	\$3,543,356	\$3,172,191
G1	OIL AND GAS	1,678		\$0	\$5,713,026	\$5,622,266
J2	REAL & TANGIBLE PERSONAL, UTIL	1	0.1147	\$0	\$459	\$459
J3	REAL & TANGIBLE PERSONAL, UTIL	31	13.1263	\$0	\$125,959	\$122,330
J4	REAL & TANGIBLE PERSONAL, UTIL	2	0.9700	\$0	\$124,082	\$124,082
J5	REAL & TANGIBLE PERSONAL, UTIL	1	0.4450	\$0	\$17,321	\$8,290
J6	REAL & TANGIBLE PERSONAL, UTIL	34	25.6692	\$0	\$102,400,333	\$100,681,798
J8	REAL & TANGIBLE PERSONAL, UTIL	22		\$0	\$1,883,108	\$354,056
L1	TANGIBLE, PERSONAL PROPERTY, C	383		\$0	\$76,049,612	\$62,329,659
L2	TANGIBLE, PERSONAL PROPERTY, I	23		\$0	\$60,311,760	\$58,854,391
LX	PP-CROSS REFERENCE	2		\$0	\$12,700	\$0
M1	TANGIBLE OTHER PERSONAL, MOBI	234		\$571,668	\$7,457,342	\$7,406,982
O1	INVENTORY, VACANT RES LAND	31	35.7948	\$0	\$1,603,567	\$1,603,567
S	SPECIAL INVENTORY	4		\$0	\$1,103,808	\$861,601
X		397	27,689.4487	\$0	\$128,114,566	\$0
Totals			164,538.1891	\$25,081,051	\$1,635,323,189	\$1,255,537,030

Exhibit G

2026 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 and JETI Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 and JETI 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.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.¹ Source materials must contain data for all worksheets used, including supplemental worksheets.

Insert hyperlink:

<https://jeffcotax.com/property-tax/tax-rate-calculations-worksheets>

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). ²	\$ 1,204,603,932
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. ³	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,204,603,932
4.	Prior year total adopted tax rate.	\$ 0.069874 /\$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:.....	\$ 6,562,462
	B. Prior year values resulting from final court decisions:.....	- \$ 2,810,000
	C. Prior year value loss. Subtract B from A. ⁴	\$ 3,752,462

¹ Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(14)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. Prior year ARB certified value: \$ 3,443,878	
	B. Prior year disputed value: - \$ 1,180,699	
	C. Prior year undisputed value. Subtract B from A. ⁵	\$ 2,263,179
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 6,015,641
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,210,619,573
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year. Enter the prior year value of property in deannexed territory. ⁶	\$ 0
10.	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.	
	A. Absolute exemptions. Use prior year market value: \$ 825,161	
	B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 16,615,931	
	C. Value loss. Add A and B. ⁷	\$ 17,441,092
11.	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.	
	A. Prior year market value: \$ 0	
	B. Current year productivity or special appraised value: - \$ 0	
	C. Value loss. Subtract B from A. ⁸	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 17,441,092
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. ⁹ 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.	\$ 1,193,178,481
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 833,721
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. ¹⁰	\$ 360
17.	Adjusted prior year levy with refunds. Add Lines 15 and 16. ¹¹	\$ 834,081

⁵ Tex. Tax Code §26.012(13)⁶ Tex. Tax Code §26.012(15)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.012(15)⁹ Tex. Tax Code §26.03(c)¹⁰ Tex. Tax Code §26.012(13)¹¹ Tex. Tax Code §26.012(13) and (15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
18.	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. ¹²	
	A. Certified values: \$ 1,255,537,030	
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0	
	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	
	D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment 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. ¹³ Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110. ¹⁴ Enter the total from Form 50-110 - \$ 0	
	E. Total current year value. Add A and B, then subtract C and D.	\$ 1,255,537,030
19.	Total value of properties under protest or not included on certified appraisal roll. ¹⁵	
	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. ¹⁶ \$ 0	
	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. ¹⁷ + \$ 0	
	C. Total value under protest or not certified. Add A and B.	\$ 0
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. ¹⁸	\$ 0
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁹ 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. ²⁰ If completing this line, the taxing unit must include supporting documentation in Section 9. ²¹ 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. ²²	\$ 1,255,537,030
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. ²³	\$ 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. ²⁴	\$ 25,019,113

¹² Tex. Tax Code §§26.012(6) and 26.04(c-2)¹³ Tex. Tax Code §26.03(c)¹⁴ Tex. Tax Code §26.03(e)¹⁵ Tex. Tax Code §26.01(c) and (d)¹⁶ Tex. Tax Code §26.01(c)¹⁷ Tex. Tax Code §26.01(d)¹⁸ Tex. Tax Code §26.012(6)(B)¹⁹ Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)²⁰ Tex. Tax Code §26.012(1-a)²¹ Tex. Tax Code §26.04(d-3)²² Tex. Tax Code §26.012(6)²³ Tex. Tax Code §26.012(17)²⁴ Tex. Tax Code §26.012(17)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 25,019,113
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 1,230,517,917
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²⁵	\$ 0.067782 /\$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. ²⁶	\$ _____ /\$100

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 tax rate. The type of taxing unit will determine the rate components that apply to a taxing unit's overall voter-approval tax rate.

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.

SECTION 2: Maintenance and Operations (M&O) and Debt Tax Rate Worksheet

This section calculates two components of the voter-approval tax rate:

- 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 minimum dollar amount required to be paid toward debt service for the current year.²⁷ This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.069874 /\$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> .	\$ 1,210,619,573
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 845,908
32.	Adjusted prior year levy for calculating NNR M&O rate. 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 2025. This line applies only to tax years preceding the prior tax year..... + \$ 360 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 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 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..... \$ 360 E. Add Line 31 to 32D.	\$ 846,268
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,230,517,917
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.068773 /\$100

²⁵ Tex. Tax Code §26.04(c)

²⁶ Tex. Tax Code §26.04(d)

²⁷ Tex. Tax Code §26.012(3)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
35.	Rate adjustment for state criminal justice mandate.²⁸ 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 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 C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
36.	Rate adjustment for indigent health care expenditures.²⁹ 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 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, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose..... - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
37.	Rate adjustment for county indigent defense compensation.³⁰ 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..... \$ 0 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, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 /\$100
38.	Rate adjustment for county hospital expenditures.³¹ 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. \$ 0 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, 2024 and ending on June 30, 2025. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100 D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 /\$100

²⁸ Tex. Tax Code §26.044²⁹ Tex. Tax Code §26.0441³⁰ Tex. Tax Code §26.0442³¹ Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	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. 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. \$ 0 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. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100 \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. \$ 0.000000 /\$100	
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.068773 /\$100
41.	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. 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. \$ 0 B. Divide Line 41A by Line 33 and multiply by \$100 \$ 0.000000 /\$100 C. Add Line 41B to Line 40. \$ 0.068773 /\$100	
42.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ 0.071180 /\$100
D42.	Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. ³² 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 a rate equal to the lesser of: A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 ³³ \$ 0.000000 /\$100 - or - B. The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. ³⁴ Complete Section 5 through Line 68 to complete D42(B). a. Enter the disaster relief cost. \$ 0 b. Disaster relief rate. Divide Line D42(B)(a) by Line 26 and multiply by 100 \$ 0.000000 /\$100 c. Add Line D42(B)(b) to Line 42. \$ 0.000000 /\$100 d. Enter the current year unused increment rate from Line 68 \$ 0.000000 /\$100 e. Add Line D42(c) to Line D42(d). \$ 0.000000 /\$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 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 2) the third tax year after the tax year in which the disaster occurred. C. Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). ³⁵ \$ 0.000000 /\$100 If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	

³² Tex. Tax Code §26.042³³ Tex. Tax Code §26.042(a-2)(1)³⁴ Tex. Tax Code §26.042(a-1) and 26.042(a-2)(2)³⁵ Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	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: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. 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. ³⁶ Enter debt amount \$ 48,423 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 48,423 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A. \$ 0	
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³⁷	\$ 0
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 0
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁸ 100.00 % B. Enter the prior year actual collection rate. 102.08 % C. Enter the 2024 actual collection rate. 99.23 % D. Enter the 2023 actual collection rate. 100.28 % 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%. ³⁹ 100.00 %	
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> .	\$ 1,255,537,030
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.	\$ 0.071180 /\$100
D50.	Disaster Line 50 (D50): Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	\$ 0.000000 /\$100
51.	COUNTIES ONLY. Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	\$ _____ /\$100

³⁶ Tex. Tax Code §26.012(7)³⁷ Tex. Tax Code §§26.012(10) and 26.04(b)³⁸ Tex. Tax Code §26.04(b))³⁹ Tex. Tax Code §26.04(h), (h-1) and (h-2)

SECTION 3: 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. ⁴⁰ 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. ⁴¹ 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. ⁴² - 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> .	\$ 1,255,537,030
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. ⁴³ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.067782 /\$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.	\$ 0.067782 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ⁴⁴ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.071180 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.071180 /\$100

SECTION 4: 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	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. ⁴⁵ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴⁶	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,255,537,030
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100
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).	\$ 0.071180 /\$100

⁴⁰ Tex. Tax Code §26.041(d)

⁴¹ Tex. Tax Code §26.041(i)

⁴² Tex. Tax Code §26.041(d)

⁴³ Tex. Tax Code §26.04(c)

⁴⁴ Tex. Tax Code §26.04(c)

⁴⁵ Tex. Tax Code §26.045(d)

⁴⁶ Tex. Tax Code §26.045(i)

SECTION 5: 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.⁴⁷ 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.⁴⁸

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;⁴⁹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁵⁰ 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.⁵¹

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁵²

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value	
	A. Voter-approval tax rate (Line 69)	\$ 0.069874 /\$100
	B. Unused increment rate (Line 68)	\$ 0.000000 /\$100
	C. Subtract B from A.	\$ 0.069874 /\$100
	D. Adopted Tax Rate	\$ 0.069874 /\$100
	E. Subtract D from C.	\$ 0.000000 /\$100
	F. 2025 Total Taxable Value (Line 61)	\$ 1,197,084,633
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 0
65.	Year 2 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)	\$ 0.068304 /\$100
	B. Unused increment rate (Line 67)	\$ 0.000000 /\$100
	C. Subtract B from A.	\$ 0.068304 /\$100
	D. Adopted Tax Rate	\$ 0.068304 /\$100
	E. Subtract D from C.	\$ 0.000000 /\$100
	F. 2024 Total Taxable Value (Line 60)	\$ 1,169,912,322
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 0
66.	Year 1 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)	\$ 0.075214 /\$100
	B. Unused increment rate (Line 66)	\$ 0.002919 /\$100
	C. Subtract B from A.	\$ 0.072295 /\$100
	D. Adopted Tax Rate	\$ 0.073806 /\$100
	E. Subtract D from C.	\$ -0.001511 /\$100
	F. 2023 Total Taxable Value (Line 60)	\$ 1,039,483,545
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 0
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 0
68.	2026 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.000000 /\$100
69.	Total 2026 voter-approval tax rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.071180 /\$100

⁴⁷ Tex. Tax Code §26.013(b)

⁴⁸ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴⁹ Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)

⁵⁰ Tex. Tax Code §26.0501(a) and (c)

⁵¹ Tex. Local Gov't Code §120.007(d)

⁵² 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.⁵³ 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.⁵⁴

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>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.068773 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,255,537,030
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.039823 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.000000 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.108596 /\$100

SECTION 7: 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.⁵⁵

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.

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.	2025 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.069874 /\$100
76.	Adjusted 2025 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵⁶ If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 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 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, 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 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁷ Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	\$ 0.000000 /\$100
77.	Increase in 2025 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	Adjusted 2025 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,193,178,481
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,230,517,917
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵⁸	\$ 0.000000 /\$100
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).	\$ 0.071180 /\$100

⁵³ Tex. Tax Code §26.012(b-a)

⁵⁴ Tex. Tax Code §26.063(a)(1)

⁵⁵ Tex. Tax Code §26.042(b)

⁵⁶ Tex. Tax Code §26.042(c)

⁵⁷ Tex. Tax Code §26.042(b)

⁵⁸ Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.067782 /\$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. \$ 0.071180 /\$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. \$ 0.108596 /\$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.⁵⁹

**print
here**

Kate Carroll

Printed Name of Taxing Unit Representative

**sign
here**


Taxing Unit Representative

07-31-26

Date

⁵⁹ Tex. Tax Code §26.04(c-2) and (d-2)

Exhibit H

Jefferson County Services District No. 4
Proposed Budget 2026-27

Approved by Bd 8/25/26

2026-2027
Proposed
Budget

Revenue

4000-00	Ad Valorem Taxes	877,292
4005-00	Sales Tax Revenue	1,302,500
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	10,000
4060-01	Donation of Property	10,000
4065-00	Sale of Equipment	5,000
Total Revenue		2,354,792

Operating Expenses

5000-01	Advertising/Promotion/Fire and Prevention	3,500
5010-01	Bank Fees	150
5015-01	Accounting	20,500
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	2,100
5033-01	Tax & Appraisal Fees	20,000
5035-01	Sales and Use Tax Fees	25,000
5046-01	Interest Expense	1,400
5047-01	Insurance - VFIS District	1300
5055-01	Legal/Professional	30,000
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	3,500
5066-01	Administrative Assistant	23,400
5071-01	Small Equipment Purchases (less than \$5,000)	10,000
6011-01	Website Development and Maintenance	500
6012-01	Utilities	17,000
6013-01	Internet	7,200
6014-01	Telephone/Cell Phone	500
6015-01	Water & Garbage	4,500
7004-01	Note Payable - 300 Gal Tanker (New)	47,064
Total Operating Expenses		273,614

Emergency Medical Services

7020-02	Billing - Admin. Fees	600
7021-02	Billing - Collection Fees	1,100
7023-02	Data/Connectivity (Phone)	650
7025-02	Equipment (New/Repair/Testing)	9,000
7026-02	Medical Supplies	15,000
7027-02	Tuition/Reg/Certification/Dues	7,500
7028-02	Vehicle Repair & Maintenance	6,000

Jefferson County Services District No. 4
Proposed Budget 2026-27

Approved by Bd 8/25/26

2026-2027
Proposed
Budget

7029-02	Fuel	700
7019-02	Medics - Contract Labor	36,000
7012-02	Medical Coordinator	4,800
7024-02	Medical Director	6,000
Total Emergency Medical Services		87,350

Fire Services

7030-03	Fire Chief - Telephone Allowance	600
7031-03	Certification Dues	500
7032-03	Fire Chief	50,000
7059-03	Fire Fighter Contract Pay	210,000
7033-03	Small Equipment Purchases	8,500
7034-03	Fire Field Meals	1,200
7035-03	Dispatch Services/I Am Responding	25,000
7036-03	Vehicle Repair & Maintenance	70,000
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	17,028
7046-03	Insurance - Prop. & Liab.	76,000
7047-03	Insurance - Worker's Compensation	25,000
7048-03	Maint., Repairs & Fees - Comm/Radios	20,000
7049-03	Personal Protective Equipment - Inspection	4,500
7050-03	Payroll Tax Expense	4,000
7051-03	Supplies - Fire	5,000
7052-03	Quartermaster/Station Attendant	
7053-03	Software - Emer Reporting	10,000
7054-03	Billing - Collection Fees	1,500
7056-03	Assitant Fire Chief	11,000
7056-03	Pay Per Call (Contract Labor)	15,000
Total Fire Services		613,828

Capital Expenditures

7071-05	Capital Expenditures-Equipment	
7072-03	Temporary Site Expenditures	150,000
7102-05	Emergency Response Vehicles-Med Unit Chaissi	100,000
7200-05	Capital Fund for New Fire Station	1,000,000
Total Capital Expenditures		1,250,000

Contingency

Contingency	130,000
Total Contingency	130,000

Total Expenses

2,354,792

Net Change in Fund Balance

0

Exhibit I

OPTIONAL EXEMPTION INFORMATION
(Required)

TAX UNIT NAME: Jefferson Co. ESD No. 4

TAX YEAR: 2026

OPTIONAL EXEMPTIONS: Please write Not Applicable or list any changes made by official action of your governing body.

Optional Homestead

No Changes

Over 65

Disability

Date of Official Action

08/25/2026

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 Rockbuck, President
Printed name

08/25/2026
Date

Once completed, please email the signed form to jeffcotnt@jeffersoncountytexas.gov.

Date Submitted and Emailed 08/26/2026