

STATE OF TEXAS §
 §
COUNTY OF JEFFERSON §

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

September 21, 2026

Notice is hereby given that a Public Hearing and Regular Meeting of the Board of Commissioners of Jefferson County Emergency Services District No. 4 will be held on September 21, 2026, beginning at 5:30 p.m., at the Labelle Fire Station, located at 12880 FM 365, Beaumont, Texas 77705, for the following purposes:

Public Hearing

1. Call to order.
2. Determination of quorum.
3. Public Hearing regarding the District's proposed 2026 property tax rate.
4. Adjourn.

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

Regular Meeting

1. Call to order.
2. Determination of quorum.
3. Public comment. In accordance with the Texas Attorney General's opinion, any public comment that is made on an item that is not on the published final agenda will only be heard by the Board of Commissioners. No formal action, discussion, deliberation, nor comment will be made by the Board of Commissioners.
4. Review, discuss and take action to adopt Resolution Approving 2026 Tax Roll, as requested by the Tax Office.
5. Review, discuss and take action to adopt the District's fiscal year 2026-27 budget (*see attached copy of the District's proposed FY 2026-27 Budget and Taxpayer Impact Statement*).
6. Discuss and take action to set the District's 2026 ad valorem tax rate by record vote; discuss submittal of tax rate information/materials to the Jefferson County Tax Assessor-

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

7. District Chief's Report.
8. Review and approve minutes of the August 25, 2026 regular meeting.
9. Treasurer's Report, and review, discuss and take action on any proposed budget amendments (*see* attached copy of the District's proposed Amended FY 2025-26 Budget) and any necessary account fund transfers (transfer funds to District's TexSTAR investment pool account).
10. Review, discuss and take action on proposed purchases/expenditures.
11. Review, discuss and take action to approve and authorize payment of the District's bills and accounts.
12. Review, discuss and take any needed action regarding new Fannett fire station design/build project.
13. Such other matters that may come before the Board.
14. Adjourn.



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

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

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

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

Jefferson County Services District No. 4
Proposed Budget 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

Jefferson Co. ESD No. 4 – Taxpayer Impact Statement

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

This notice informs taxpayers of the potential impact of the proposed budget and tax rate for Fiscal Year 2026-27 (Tax Year 2026), comparing what would be paid under the no-new-revenue tax rate versus the proposed tax rate.

Average Taxable Homestead Value

Prior Year (FY 2025-26, TY 2025)	\$251,776
Current Year (FY 2026-27, TY 2026)	\$271,175

Tax Rates

Prior Year Tax Rate (FY 2025-26, TY 2025)	\$0.069874 per \$100 valuation
No-New-Revenue Tax Rate (FY 2026-27, TY 2026)	\$0.067782 per \$100 valuation
Proposed Tax Rate (FY 2026-27, TY 2026)	\$0.069874 per \$100 valuation

Estimated Annual Tax Bill Comparison

Scenario	Tax Rate	Estimated Tax Bill	Difference from No-New-Revenue Rate
Prior Year (FY 2025-26, TY 2025)	0.069874	\$175.93	-\$7.88
No-New-Revenue (FY 2026-27, TY 2026)	0.067782	\$183.81	-
Proposed Budget (FY 2026-27, TY 2026)	0.069874	\$189.48	\$5.67

Calculations

Prior Year Tax Bill: $(\$251,776 \div \$100) \times \$0.069874 = \175.93
No-New-Revenue Tax Bill: $(\$271,175 \div \$100) \times \$0.067782 = \183.81
Proposed Tax Bill: $(\$271,175 \div \$100) \times \$0.069874 = \189.48

Summary

If Jefferson Co. ESD No. 4 adopts the proposed tax rate of \$0.069874 per \$100 valuation, the average homestead owner would pay approximately \$5.67 more annually compared to the no-new-revenue tax rate. This increase supports continued district services (fire and first responder) and capital improvements.

Jefferson County Services District No. 4
Budget 2025-26

Originally Approved by Bd 9/15/25
Proposed Amendment for
Bd on 8/25/26

2025-2026 Budget	Proposed Changes to 2025-26 Budget	Proposed Amended Budget 8-25-26
836,449	19,000	855,449
1,000,000	330,000	1,330,000
20,000	300,000	320,000
5,000		5,000
5,000	10,000	15,000
120,000		120,000
20,000	15,000	35,000
20,000		20,000
5,000		5,000
2,031,449	674,000	2,705,449

Revenue

4000-00	Ad Valorem Taxes	836,449	19,000	855,449
4005-00	Sales Tax Revenue	1,000,000	330,000	1,330,000
4010-00	Grants	20,000	300,000	320,000
4040-00	EMS Billing	5,000		5,000
4045-00	Fire Recovery	5,000	10,000	15,000
4050-00	Interest Income	120,000		120,000
4051-01	Other Income	20,000	15,000	35,000
4060-01	Donation of Property	20,000		20,000
4065-00	Sale of Equipment	5,000		5,000
Total Revenue		2,031,449	674,000	2,705,449

Operating Expenses

5000-01	Advertising/Promotion/Fire and Prevention	3,500		3,500
5010-01	Bank Fees	150		150
5015-01	Accounting	19,500		19,500
5020-01	Cleaning & Building Maintenance/Repairs	15,000		15,000
5021-01	Lawn Service	6,500		6,500
5027-01	Office Supplies & Postage	2,500		2,500
5030-01	Dues & Fees	1,500	600	2,100
5033-01	Tax & Appraisal Fees	22,500		22,500
5035-01	Sales and Use Tax Fees	20,000	3,800	23,800
5046-01	Interest Expense	2,690		2,690
5047-01	Insurance - VFIS District	500	750	1,250
5055-01	Legal/Professional	25,000		25,000
5056-01	Sales Tax Oversight/Reporting	5,000		5,000
5057-01	Lodging/Meals/Travel & Regist ESD	7,500		7,500
5065-01	District Manager	19,500		19,500
5068-01	Payroll Taxes	3,000		3,000
5066-01	Administrative Assistant	18,814		18,814
5071-01	Small Equipment Purchases (less than \$5,000)	12,000		12,000
6011-01	Website Development and Maintenance	5,000		5,000
6012-01	Utilities	12,000		12,000
6013-01	Internet	7,200		7,200
6014-01	Telephone/Cell Phone	1,000		1,000
6015-01	Water & Garbage	4,000		4,000
7004-01	Note Payable - 300 Gal Tanker (New)	45,745		45,745
Total Operating Expenses		260,099	5,150	265,249

Emergency Medical Services

7020-02	Billing - Admin. Fees	600		600
7021-02	Billing - Collection Fees	1,100		1,100
7023-02	Data/Connectivity (Phone)	650		650
7025-02	Equipment (New/Repair/Testing)	9,000		9,000
7026-02	Medical Supplies	15,000	(5,000)	10,000
7027-02	Tuition/Reg/Certification/Dues	7,500	(7,000)	500
7028-02	Vehicle Repair & Maintenance	6,000	(5,000)	1,000
7029-02	Fuel	500		500
7019-02	Medics - Contract Labor	20,000	(20,000)	0
7012-02	Medical Coordinator	4,800		4,800
7024-02	Medical Director	6,000		6,000
Total Emergency Medical Services		71,150	(37,000)	34,150

Fire Services

7030-03	Fire Chief - Telephone Allowance	600		600
7031-03	Certification Dues	500		500
7032-03	Fire Chief	46,200		46,200
7059-03	Fire Fighter Contract Pay	200,000		200,000
7033-03	Small Equipment Purchases	8,000	600	8,600
7034-03	Fire Field Meals	1,000		1,000
7035-03	Dispatch Services/I Am Responding	25,000	(3,452)	21,548
7036-03	Vehicle Repair & Maintenance	65,000		65,000
7037-03	Travel/Lodging/Meals/Trans Expenses	2,000		2,000
7039-03	Personal Protection Equipment	25,000		25,000
7040-03	Air-Pack SCBA Inspection & Repair	3,000		3,000
7041-03	Equipment, Boots, Gloves-Insp/Repairs	9,000		9,000
7042-03	Fire Uniforms	5,000		5,000
7043-03	Supplies - Hoses/Nozzles/Tarps	10,000		10,000

Jefferson County Services District No. 4
Budget 2025-26

Originally Approved by Bd 9/15/25
Proposed Amendment for
Bd on 8/25/26

		2025-2026 Budget	Proposed Changes to 2025-26 Budget	Proposed Amended Budget 8-25-26
7044-03	Training & Materials/Tuition/Registration	5,000		5,000
7045-03	Fuel	12,000	3,000	15,000
7046-03	Insurance - Prop. & Liab.	57,000	3,000	60,000
7047-03	Insurance - Worker's Compensation	25,000	(3,800)	21,200
7048-03	Maint., Repairs & Fees - Comm/Radios	16,000		16,000
7049-03	Personal Protective Equipment - Inspection	4,500		4,500
7050-03	Payroll Tax Expense	3,500	0	3,500
7051-03	Supplies - Fire	5,000		5,000
7052-03	Quartermaster/Station Attendant	0		0
7053-03	Software - Emer Reporting	10,000	(4,834)	5,166
7054-03	Billing - Collection Fees	1,500		1,500
7056-03	Assitant Fire Chief	10,400		10,400
7056-03	Pay Per Call (Contract Labor)	20,000		20,000
Total Fire Services		570,200	(5,486)	564,714
Capital Expenditures				
	New Fire Apparatus	0	539,000	539,000
7071-05	Capital Expenditures-Equipment	18,000	10,000	28,000
7072-03	New Firestation - Preliminary Costs	100,000		100,000
7102-05	Emergency Response Vehicles-Med Unit Chaissi	90,000	(90,000)	0
7200-05	Capital Fund for New Fire Station	900,000	252,336	1,152,336
Total Capital Expenditures		1,108,000	711,336	1,819,336
Contingency				
	Contingency	22,000	0	22,000
Total Contingency		22,000	0	22,000
Total Expenses		2,031,449	674,000	2,705,449
Net Change in Fund Balance		0	0	0