NOTICE OF SPECIAL MEETING
MONTGOMERY COUNTY EMERGENCY SERVICES DISTRICT NO. 4

Notice is hereby given that the Board of Commissioners (the "Board") of Montgomery County Emergency Services District No. 4 (the "District") will hold a special meeting at **11:30 a.m., Monday, August 3, 2026** at the at the District's Station No. 61 located at **17029 Firehouse Road, Conroe, Texas 77385**. The Board will discuss, consider and possibly take action on the following matters:

1. Call meeting to order;
2. Public comments (3 minute limit per person);
3. Review Station design, construction and improvement matters, including review and approve Standard Form of Agreement between District and D&C Construction Services, LLC doing business as MACO Construction for Station No. 64 renovation;
4. Review proposed Needham Fire Rescue ("NFR") Fiscal Year Ending ("FYE") September 30, 2027 Budget;
5. Review proposed District FYE September 30, 2027 Budget;
6. Review 2026 certified taxable values;
7. Discuss proposed 2026 tax rate, review 2026 Truth in Taxation information and hear Financial Advisor's recommendation;
8. Set public hearing regarding proposed 2026 tax rate and authorize publication of notice of same, as necessary;
9. Executive Session pursuant to Chapter 551, Texas Government Code, (Open Meetings Act) to discuss District matters, as may be necessary; and
10. Adjourn.

The Board of Commissioners is authorized by the Open Meetings Act to convene in closed or Executive Session for certain purposes. These purposes include: receive legal advice from its attorney(s) pursuant to §551.071, Texas Government Code; discussing real property matters pursuant to §551.072, Texas Government Code; discussing gifts and donations pursuant to §551.073, Texas Government Code; discussing personnel matters pursuant to §551.074, Texas Government Code; and, discussing security personnel or devices pursuant to §551.076, Texas Government Code. If the Board decides to enter into Executive Session regarding any item on this agenda, the Presiding Officer will announce that an Executive Session will be held and will identify the time to be discussed and provision of the Open Meetings Act that authorizes the closed or Executive Session.

The Board of Commissioners, NFR Board of Directors and/or District staff may inquire about a subject not specifically listed on this agenda pursuant to §551.042, Texas Government Code. Responses are limited to a recitation of existing policy or a statement of specific factual information given in response to the inquiry. Any deliberation or decision shall be limited to a proposal to place the subject on the agenda of a future meeting.

EXECUTED this 27th day of July, 2026.

MONTGOMERY COUNTY EMERGENCY SERVICES DISTRICT NO. 4

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Mark Abbey, Secretary

4920-2837-1394, v. 1

Taxpayer Impact Statement

	Current Budget Fiscal Year Ending September 2026 **	***Proposed Budget Fiscal Year Ending September 2026 *****	***No-New-Revenue Tax Rate Budget ******
Estimated Operations & Maintenance Tax Bill on Average Homestead *	$274.31	$280.61	$274.31

* The District's current operations and maintenance tax rate is equal to $0.0728 per $100 of assessed value. Average homestead values are determined by the county appraisal district. All estimates above were prepared utilizing the average resident homestead value as of the time that the District's most recent Truth in Taxation worksheet was prepared.

** Average tax estimates for the current and proposed budget reflect those taxes necessary to fund the operations and maintenance tax revenues stated in the applicable budget.

*** This column estimates the operations and maintenance taxes to be paid on the average homestead if the proposed budget generates the same amount of operations and maintenance tax revenues as the current budget.

Montgomery County ESD No. 4
Summary Budget Comparison
40 - Montgomery County ESD No. 4

From 10/1/2025 Through 9/30/2026

Account Type	Account Code	Account Title	Total Budget - Original	Current Period Actual	Percent Total Budget Remaining - Original	Percent Total Budget Used - Original	Proposed 26-27 Budget
	4000	**Operating Revenue**					
REV	4020	Sales Tax Income-Revenue	5,250,000.00	4,442,892.74	15.37%	84.62%	5,500,000.00
REV	4021	Property Tax Revenue	3,263,219.00	3,267,896.60	(0.14)%	100.14%	3,338,273.00
REV	4331	Insurance Reimb.- Claims	14,942.50	14,942.50	0.00%	100.00%	0.00
	Total 4000	**Operating Revenue**	**8,528,161.50**	**7,273,162.11**	**14.72%**	**85.28%**	**8,838,273.00**
	4100	**Other Revenue**					
REV	4101	Interest Earnings	175,000.00	108,345.91	38.08%	61.91%	175,000.00
REV	4112	Sale of Surplus Equipment	16,560.00	27,160.00	(64.00)%	164.00%	0.00
REV	4302	MISC INCOME	3,790.32	5,508.92	(45.34)%	145.34%	0.00
REV	4311	Reserves To Fund Special Purchases and Projects	559,470.37	0.00	100.00%	0.00%	0.00
REV	4321	TIFMAS REIMBURSEMENTS	406,105.99	974,070.38	(139.85)%	239.85%	0.00
	Total 4100	**Other Revenue**	**1,160,926.68**	**1,115,085.21**	**3.95%**	**96.05%**	**175,000.00**
Total REV			**9,689,088.18**	**8,840,817.05**	**8.75%**	**91.25%**	**9,013,273.00**
	5000	**Payroll Expenses**					
EXP	5000	Payroll Expenses: Salaried	1,237,841.00	1,168,859.05	5.57%	94.42%	1,350,000.00
EXP	5001	Payroll Expenses: Hourly Payroll	3,000,000.00	2,341,880.93	21.93%	78.06%	3,406,000.00
EXP	5002	Payroll Expenses: Commissioners Fees of Office	18,500.00	15,470.00	16.37%	83.62%	18,500.00
EXP	5003	Longevity Pay	60,000.00	50,485.30	15.85%	84.14%	70,000.00
EXP	5005	Payroll Expenses: TIFMAS Hourly	72,380.12	79,376.87	(9.66)%	109.66%	0.00
EXP	5006	Payroll Expenses: TIFMAS Overtime	411,214.75	439,650.46	(6.91)%	106.91%	0.00
EXP	5100	Payroll Expenses: Payroll Taxes	360,000.00	345,164.46	4.12%	95.87%	400,000.00
EXP	5120	Payroll Expenses: Supplemental Insurance	25,000.00	20,423.97	18.30%	81.69%	25,000.00
EXP	5130	Payroll Expenses: Employee Health Insurance	1,230,000.00	1,086,400.26	11.67%	88.32%	1,512,269.00
EXP	5131	Payroll Expenses: Dental & Vision	85,000.00	74,915.20	11.86%	88.13%	87,000.00
EXP	5140	TCDRS-Retirement	390,000.00	346,055.77	11.26%	88.73%	430,000.00
EXP	5142	TCDRS Liability	100,000.00	100,000.00	0.00%	100.00%	100,000.00
	Total 5000	**Payroll Expenses**	**6,989,935.87**	**(6,068,682.27)**	**13.18%**	**86.82%**	**7,398,769.00**
	5200	**Operating Expenses**					
EXP	5213	Medical Supplies	2,000.00	237.09	88.14%	11.85%	2,000.00
EXP	5215	Public Relations	7,500.00	3,371.39	55.04%	44.95%	7,500.00
EXP	5440	Yard and Power Tools/Repair & Maint.	1,500.00	676.17	54.92%	45.07%	1,500.00
EXP	5500	Accountant	1,000.00	700.00	30.00%	70.00%	1,000.00
EXP	5506	Advertising-Legal Ads	500.00	100.90	79.82%	20.18%	500.00
EXP	5510	Auditor	21,000.00	22,000.00	(4.76)%	104.76%	24,000.00
EXP	5511	Monthly Contract Fee	545,500.00	458,750.00	15.90%	84.09%	413,040.00
EXP	5516	Recruitment and Retention	25,000.00	17,109.89	31.56%	68.43%	25,000.00
EXP	5525	Bank Service Charge	700.00	312.70	55.32%	44.67%	700.00
EXP	5530	Cell Phone	28,000.00	25,030.98	10.60%	89.39%	28,000.00
EXP	5540	Cleaning Supplies	250.00	34.19	86.32%	13.67%	250.00
EXP	5550	Computers/Computer Maintenance	40,000.00	42,513.98	(6.28)%	106.28%	50,000.00
EXP	5551	Computer Software and Support	82,500.00	67,110.37	18.65%	81.34%	87,000.00
EXP	5553	Radios/Antennas	14,738.96	24,471.95	(66.03)%	166.03%	10,000.00

Montgomery County ESD No. 4

Summary Budget Comparison

40 - Montgomery County ESD No. 4

Account Type	Account Code	Account Title	Total Budget - Original	Current Period Actual	Percent Total Budget Remaining - Original	Percent Total Budget Used - Original	Proposed 26-27 Budget
EXP	5555	Contract Labor	2,000.00	810.00	59.50%	40.50%	2,000.00
EXP	5556	Dispatch Fees	45,058.35	45,058.35	0.00%	100.00%	55,000.00
EXP	5565	Dues and Subscriptions	2,000.00	1,189.00	40.55%	59.45%	2,000.00
EXP	5570	Equipment Rental-Postage Meter/O2 Cylinders/Copier Maintena	4,000.00	2,273.11	43.17%	56.82%	4,000.00
EXP	5575	Flowers/Florist	500.00	614.92	(22.98)%	122.98%	500.00
EXP	5576	Insurance Premiums-PROP & CAS & Worker's Comp	177,074.00	192,809.25	(8.88)%	108.88%	190,000.00
EXP	5577	Insurance Premiums-Misc.	1,600.00	1,516.79	5.20%	94.79%	1,600.00
EXP	5579	Legal Fees	50,000.00	34,982.74	30.03%	69.96%	42,000.00
EXP	5580	Licenses and Permits-Certs/TCFP	5,500.00	2,787.03	49.32%	50.67%	5,500.00
EXP	5583	TIFMAS Expenses - Per Diem & Hotels	25,000.00	29,020.63	(16.08)%	116.08%	20,000.00
EXP	5584	Meals-ESD4	5,000.00	2,845.46	43.09%	56.90%	4,000.00
EXP	5585	Meals-Fire Dept.	5,000.00	5,115.00	(2.30)%	102.30%	5,000.00
EXP	5593	Annual Inspections	1,000.00	205.00	79.50%	20.50%	15,000.00
EXP	5594	Mont. Co. Hospital District Infrastructure Fee	25,000.00	25,000.00	0.00%	100.00%	25,000.00
EXP	5595	Misc. Tools & Equipment-Loose Equip.	125,000.00	68,892.67	44.88%	55.11%	85,000.00
EXP	5596	Montgomery Central Appraisal Dist.-Quarterly Share	38,254.00	26,393.91	31.00%	68.99%	42,370.00
EXP	5598	Emergency Operations-Disaster Events Fund	75,000.00	0.00	100.00%	0.00%	75,000.00
EXP	5600	Office Supplies	6,000.00	3,522.44	41.29%	58.70%	6,000.00
EXP	5610	Operating Supplies	20,000.00	18,785.25	6.07%	93.92%	28,000.00
EXP	5615	Postage and Delivery	1,000.00	671.08	32.89%	67.10%	1,000.00
EXP	5619	Annual Lifescan	0.00				45,000.00
EXP	5620	Professional Fees	100,000.00	226,051.89	(126.05)%	226.05%	55,000.00
EXP	5626	Radio RC System Access Fee	15,000.00	9,630.00	35.80%	64.20%	14,000.00
EXP	5630	Water	4,000.00	1,994.39	50.14%	49.85%	3,000.00
EXP	5670	Cable TV	4,000.00	3,072.84	23.17%	76.82%	3,500.00
EXP	5675	Electricity	42,000.00	32,008.09	23.79%	76.20%	41,000.00
EXP	5680	Garbage	5,000.00	4,735.72	5.28%	94.71%	5,500.00
EXP	5685	Pest Control	200.00	36.05	81.97%	18.02%	200.00
EXP	5691	Station Security Monitoring	9,000.00	4,271.50	52.53%	47.46%	5,000.00
EXP	5695	Telephone- Internet	37,000.00	29,297.19	20.81%	79.18%	38,000.00
EXP	5701	Sta 64 House	20,000.00	22,922.10	(14.61)%	114.61%	0.00
EXP	5743	SCBA	1,045.00	1,310.00	(25.35)%	125.35%	1,000.00
	Total 5200	Operating Expenses	1,621,420.31	(1,460,242.01)	9.94%	90.06%	1,470,660.00
	5210	**Training**					
EXP	5211	Firefighter Testin and Cert Fees	6,500.00	6,109.59	6.00%	93.99%	6,500.00
EXP	5645	Firefighter Training Misc	7,000.00	1,333.08	80.95%	19.04%	7,000.00
EXP	5807	ESD Travel Expenses	10,000.00	9,036.47	9.63%	90.36%	10,000.00
EXP	5808	ESD - Outside Classes	12,500.00	6,020.00	51.84%	48.16%	12,500.00
EXP	5809	ESD Inside Training	500.00	0.00	100.00%	0.00%	500.00
EXP	5810	Firefighter Outside Training	20,000.00	7,118.00	64.41%	35.59%	20,000.00
EXP	5811	Firefighter Inside Training	6,500.00	6,714.57	(3.30)%	103.30%	6,500.00
EXP	5812	Training-Officer Development	10,000.00	8,563.00	14.37%	85.63%	10,000.00
EXP	5813	Fire Fighter-Travel-Training Meals-PerDiem	45,260.14	54,578.12	(20.58)%	120.58%	12,000.00
EXP	5814	Training Facility Maintenance	2,000.00	219.04	89.04%	10.95%	2,000.00
	Total 5210	Training	120,260.14	(99,691.87)	17.10%	82.90%	87,000.00

Montgomery County ESD No. 4
Summary Budget Comparison
40 - Montgomery County ESD No. 4

From 10/1/2025 Through 9/30/2026

Account Type	Account Code	Account Title	Total Budget - Original	Current Period Actual	Total Budget Remaining - Original	Percent Total Budget Used - Original	Proposed 26-27 Budget
	5300	**Fire Suppression Gear**					
EXP	5305	Bunker Gear	90,000.00	83,795.96	6.89%	93.10%	90,000.00
EXP	5306	Gear Inspections/Repairs	3,000.00	3,208.00	(6.93)%	106.93%	3,000.00
EXP	5325	Uniforms and Misc. Gear	38,000.00	21,951.52	42.23%	57.76%	38,000.00
	Total 5300	Fire Suppression Gear	131,000.00	(108,955.48)	16.83%	83.17%	131,000.00
	5400	**Fuel**					
EXP	5400	Vehicle Fuel	80,000.00	69,326.64	13.34%	86.65%	80,000.00
	Total 5400	Fuel	80,000.00	(69,326.64)	13.34%	86.66%	80,000.00
	5405	**Vehicle/Equipment Maintenance**					
EXP	5405	Tire Repair and Maintenance	35,000.00	20,090.22	42.59%	57.40%	25,000.00
EXP	5410	Oil Changes	3,500.00	1,987.49	43.21%	56.78%	3,000.00
EXP	5415	Battery Repair and Maintenance	7,000.00	5,507.66	21.31%	78.68%	7,000.00
EXP	5425	Brakes Repairs & Maintenance	6,000.00	4,630.84	22.81%	77.18%	6,000.00
EXP	5430	Inspection Expenses	8,000.00	4,252.10	46.84%	53.15%	5,000.00
EXP	5435	Vehicle Repair and Maintenance	120,000.00	96,452.87	19.62%	80.37%	115,000.00
	Total 5405	Vehicle/Equipment Maintenance	179,500.00	(132,921.18)	25.95%	74.05%	161,000.00
	5700	**Station Maintenance**					
EXP	5710	Air Conditioner Repairs/Purchase	5,000.00	2,577.84	48.44%	51.55%	3,000.00
EXP	5720	General Repairs and Maintenance	50,000.00	24,822.81	50.35%	49.64%	40,000.00
EXP	5725	Generators (Stations)	13,000.00	4,286.30	67.02%	32.97%	10,000.00
EXP	5730	Ice Machine Repairs	1,500.00	0.00	100.00%	0.00%	1,500.00
EXP	5735	Overhead Door Repair	5,000.00	1,230.00	75.40%	24.60%	2,500.00
EXP	5740	Septic Tank	5,000.00	3,290.00	34.20%	65.80%	4,000.00
EXP	5741	Propane Gas (All Stations)	15,000.00	2,806.45	81.29%	18.70%	10,000.00
EXP	5751	Ken's Consumables-Station Main Supplies	40,000.00	35,244.24	11.88%	88.11%	14,000.00
	Total 5700	Station Maintenance	134,500.00	(74,257.64)	44.79%	55.21%	85,000.00
	7000	**Capital Outlay**					
EXP	7051	Ubiquti Phone System	13,459.09	13,459.09	0.00%	100.00%	0.00
EXP	7052	Cap Outlay: Land Purchase St. 64 and misc	277,635.80	277,635.80	0.00%	100.00%	0.00
EXP	7053	Capital Outlay: Fleet Vehicles 2026	141,376.97	144,644.99	(2.31)%	102.31%	0.00
EXP	7054	Capital Outlay: 2026 F250 Truck	0.00	54,962.82	(100.00)%	100.00%	0.00
	Total 7000	Capital Outlay	432,471.86	(490,702.70)	(13.46)%	113.46%	0.00
Total EXP			**9,689,088.18**	**8,504,779.79**	**12.22%**	**87.78%**	**9,413,429.00**
		Total 40 - Montgomery County ESD No. 4	0.00	336,037.26	(100.00)%	100.00%	
Report			**0.00**	**336,037.26**	**(100.00)**	**100.00%**	**-400,156.00**

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