

MINUTES OF THE SPECIAL MEETING OF THE BOARD OF COMMISSIONERS OF
GALVESTON COUNTY EMERGENCY SERVICES DISTRICT NO. 2

A special meeting of the Board of Commissioners of Galveston County Emergency Services District No. 2 (the "District") was called for at 3:00 p.m. on August 3, 2022 at the Crystal Beach fire station, 930 Noble Carl Road, Crystal Beach, Texas 77650, pursuant to notice duly posted according to law.

The special meeting was called to order at approximately 3:00 p.m., and the roll was called of the duly constituted officers and members of the Board, to wit:

Kate Newberry	President
John Lee, Jr.	Vice President
Greg Fountain	Secretary
George Strong	Treasurer
Larry Flanagan	Assistant Treasurer

All of said Board members were present, with the exception of Vice President Lee, thus constituting a quorum. Also present at the special meeting were: Doug Saunders, District Manager; Georgia Osten, District Administrative Assistant; Joshua Heinz of Benckenstein & Oxford, LLP, attorneys for the District; and, the individuals shown on the attendance log attached hereto as **Exhibit A**.

Upon establishing that a quorum was present, President Newberry directed the Board to Agenda Item No. 4, at which time the Board and Mr. Saunders reviewed and discussed the working draft of the District's fiscal year 2022-23 budget, along with the draft EMS and VFDs' draft fiscal year 2022-23 budgets. The Board also reviewed and discussed with ESD personnel regarding proposed water rescue team training and equipment, and projected costs associated with same.

The Board was then directed back to Agenda Item No. 3, at which time Treasurer Strong presented and reviewed with the Board the District's 2022 Certified Appraisal Roll dated July

23, 2022, as prepared and provided by the Galveston Central Appraisal District, and the District's 2021 Certified Tax Rate Calculation Worksheet dated August 1, 2022, as prepared and provided by the Galveston County Tax Assessor/Collector, copies of which are attached hereto as Exhibit B and Exhibit C, respectively. Upon motion by Treasurer Strong and seconded by Assistant Treasurer Flanagan, the Board members present unanimously accepted and approved the District's 2022 Certified Appraisal Roll and 2022 Certified Tax Rate Calculation Worksheet. Mr. Heinz will post a copy of the Certified Appraisal Roll and Tax Rate Calculation Worksheet, along with the required Notice Regarding 2022 Tax Rates as required under Section 26.04(e) of the Texas Tax Code, on the District's website, and notify the Galveston County Tax Assessor/Collector of same.

The Board then moved again to Agenda Item No. 4 regarding the District's *proposed* fiscal year 2022-23 budget. After having reviewed and discussed the District's draft 2022-23 budget, Treasurer Strong made a motion to approve the *proposed* fiscal year 2022-23 budget, a copy of which is attached hereto as Exhibit D, for purposes of considering the District's *proposed* 2022 tax rate, which could require the Board to hold a public hearing and publish/post notices. The motion was seconded by Secretary Fountain, and a record vote was taken on the *proposed* 2022-23 budget, the results of which were as follows: For: President Newberry, Secretary Fountain, Treasurer Strong, and Assistant Treasurer Flanagan; Against: None; Present and Not Voting: None; and, Absent and Not Voting: Vice President Lee.

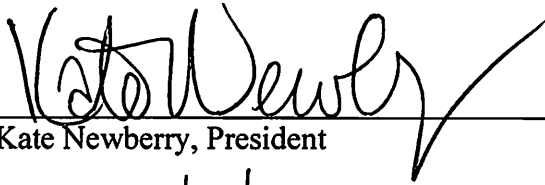
After having approved the *proposed* budget, the Board was directed to Agenda Item No 5 regarding the District's *proposed* 2022 tax rate. Treasurer Strong then made a motion to approve a *proposed* 2022 tax rate of \$0.068264/\$100, which exceeds of the District's 2022 no-new-revenue tax rate but not the voter-approval rate. The motion was seconded by Assistant

Treasurer Flanagan. A record vote was taken on the *proposed* 2022 tax rate, the results of which were as follows: For: President Newberry, Secretary Fountain, Treasurer Strong, and Assistant Treasurer Flanagan; Against: None; Present and Not Voting: None; and, Absent and Not Voting: Vice President Lee.

Mr. Heinz then explained the public hearing and published/posted notice requirements, and he also reviewed with the Board the proposed schedule for same. Thereafter, Secretary Fountain made a motion to hold a public hearing on Wednesday, September 21, 2022 beginning at 3:00 p.m., with a regular meeting to immediately follow during which the Board will take action to approve the District's fiscal year 2022-23 budget and adopt the District's 2022 tax rate, and to authorize publication of the required Notice of Public Hearing in the newspaper and posting of said notice on the District's website. The motion was seconded by Treasurer Strong and unanimously approved by the Board.

The Board then discussed and confirmed that it will hold a budget workshop on August 17, 2022 beginning at 2:00 p.m. at the Crystal Beach fire station, with the regular monthly meeting to immediately follow.

Being as there was no other matters to come before the Board under Agenda Item No. 5, the special meeting was adjourned at approximately 4:35 p.m.


Kate Newberry, President
Date: 8/17/2022

ATTEST:



Greg Fountain, Secretary

Date: 8/17/2022

Exhibit A

GALVESTON COUNTY ESD 2 MEETING SIGN-IN SHEET

[illegible]

Exhibit B

2022 CERTIFIED TOTALSF02 - GALV COUNTY EMERGENCY SERVICE #02
ARB Approved Totals

Property Count: 15,164

7/23/2022 10:34:39AM

Land		Value			
Homesite:		55,816,531			
Non Homesite:		458,086,220			
Ag Market:		9,287,678			
Timber Market:		0	Total Land	(+)	523,190,429
Improvement		Value			
Homesite:		319,812,023			
Non Homesite:		1,184,837,713	Total Improvements	(+)	1,504,649,736
Non Real		Count	Value		
Personal Property:	337		90,680,663		
Mineral Property:	240		4,243,327		
Autos:	0		0	Total Non Real	(+)
			Market Value	=	94,923,990
					2,122,764,155
Ag	Non Exempt	Exempt			
Total Productivity Market:	9,287,678	0			
Ag Use:	298,966	0	Productivity Loss	(-)	8,988,712
Timber Use:	0	0	Appraised Value	=	2,113,775,443
Productivity Loss:	8,988,712	0			
			Homestead Cap	(-)	78,262,874
			Assessed Value	=	2,035,512,569
			Total Exemptions Amount (Breakdown on Next Page)	(-)	132,302,747
			Net Taxable	=	1,903,209,822

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 1,453,804.89 = 1,903,209,822 * (0.076387 / 100)

Certified Estimate of Market Value: 2,122,764,155
 Certified Estimate of Taxable Value: 1,903,209,822

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

2022 CERTIFIED TOTALS

F02 - GALV COUNTY EMERGENCY SERVICE #02

Property Count: 15,164

ARB Approved Totals

7/23/2022

10:34:40AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	64	630,825	0	630,825
DPS	1	0	0	0
DV1	8	0	82,000	82,000
DV2	6	0	54,000	54,000
DV3	8	0	75,670	75,670
DV4	27	0	310,150	310,150
DV4S	2	0	24,000	24,000
DVHS	28	0	8,612,780	8,612,780
DVHSS	2	0	457,483	457,483
EX-XG	2	0	290,910	290,910
EX-XV	1,195	0	59,352,458	59,352,458
EX-XV (Prorated)	4	0	150,553	150,553
EX366	54	0	54,060	54,060
HS	1,029	56,579,640	0	56,579,640
OV65	573	5,608,218	0	5,608,218
OV65S	2	20,000	0	20,000
Totals		62,838,683	69,464,064	132,302,747

2022 CERTIFIED TOTALSF02 - GALV COUNTY EMERGENCY SERVICE #02
Under ARB Review Totals

Property Count: 365

7/23/2022 10:34:39AM

Land		Value			
Homesite:		1,635,040			
Non Homesite:		33,459,690			
Ag Market:		0			
Timber Market:		0	Total Land	(+)	35,094,730
Improvement		Value			
Homesite:		11,077,060			
Non Homesite:		83,218,819	Total Improvements	(+)	94,295,879
Non Real		Count	Value		
Personal Property:	3		1,184,450		
Mineral Property:	0		0		
Autos:	0		0		
			Total Non Real	(+)	1,184,450
			Market Value	=	130,575,059
Ag		Non Exempt	Exempt		
Total Productivity Market:	0		0		
Ag Use:	0		0	Productivity Loss	(-) 0
Timber Use:	0		0	Appraised Value	= 130,575,059
Productivity Loss:	0		0		
			Homestead Cap	(-)	2,794,639
			Assessed Value	=	127,780,420
			Total Exemptions Amount (Breakdown on Next Page)	(-)	2,443,636
			Net Taxable	=	125,336,784

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 95,741.01 = 125,336,784 * (0.076387 / 100)

Certified Estimate of Market Value:	80,663,852
Certified Estimate of Taxable Value:	77,652,947
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

2022 CERTIFIED TOTALS

F02 - GALV COUNTY EMERGENCY SERVICE #02

Property Count: 365

Under ARB Review Totals

7/23/2022

10:34:40AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	3	30,000	0	30,000
DV4	3	0	36,000	36,000
DVHS	1	0	270,859	270,859
HS	36	1,906,777	0	1,906,777
OV65	21	200,000	0	200,000
Totals		2,136,777	306,859	2,443,636

2022 CERTIFIED TOTALS

F02 - GALV COUNTY EMERGENCY SERVICE #02

Property Count: 15,529

Grand Totals

7/23/2022

10:34:39AM

Land		Value			
Homesite:		57,451,571			
Non Homesite:		491,545,910			
Ag Market:		9,287,678			
Timber Market:		0	Total Land	(+)	558,285,159
Improvement		Value			
Homesite:		330,889,083			
Non Homesite:		1,268,056,532	Total Improvements	(+)	1,598,945,615
Non Real		Count	Value		
Personal Property:	340		91,865,113		
Mineral Property:	240		4,243,327		
Autos:	0		0	Total Non Real	(+)
			Market Value	=	96,108,440
					2,253,339,214
Ag	Non Exempt	Exempt			
Total Productivity Market:	9,287,678	0			
Ag Use:	298,966	0	Productivity Loss	(-)	8,988,712
Timber Use:	0	0	Appraised Value	=	2,244,350,502
Productivity Loss:	8,988,712	0			
			Homestead Cap	(-)	81,057,513
			Assessed Value	=	2,163,292,989
			Total Exemptions Amount (Breakdown on Next Page)	(-)	134,746,383
			Net Taxable	=	2,028,546,606

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 1,549,545.90 = 2,028,546,606 * (0.076387 / 100)

Certified Estimate of Market Value: 2,203,428,007
 Certified Estimate of Taxable Value: 1,980,862,769

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

2022 CERTIFIED TOTALS

F02 - GALV COUNTY EMERGENCY SERVICE #02

Property Count: 15,529

Grand Totals

7/23/2022

10:34:40AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	67	660,825	0	660,825
DPS	1	0	0	0
DV1	8	0	82,000	82,000
DV2	6	0	54,000	54,000
DV3	8	0	75,670	75,670
DV4	30	0	346,150	346,150
DV4S	2	0	24,000	24,000
DVHS	29	0	8,883,639	8,883,639
DVHSS	2	0	457,483	457,483
EX-XG	2	0	290,910	290,910
EX-XV	1,195	0	59,352,458	59,352,458
EX-XV (Prorated)	4	0	150,553	150,553
EX366	54	0	54,060	54,060
HS	1,065	58,486,417	0	58,486,417
OV65	594	5,808,218	0	5,808,218
OV65S	2	20,000	0	20,000
Totals		64,975,460	69,770,923	134,746,383

2022 CERTIFIED TOTALSF02 - GALV COUNTY EMERGENCY SERVICE #02
ARB Approved Totals

Property Count: 15,164

7/23/2022 10:34:40AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	4,994	1,365.8708	\$61,103,470	\$1,644,273,116	\$1,495,072,365
B	MULTIFAMILY RESIDENCE	4	2.0431	\$0	\$1,199,700	\$1,049,485
C1	VACANT LOTS AND LAND TRACTS	7,561	3,376.7531	\$0	\$208,836,066	\$208,776,301
D1	QUALIFIED OPEN-SPACE LAND	187	7,903.9953	\$0	\$9,287,678	\$298,966
D2	IMPROVEMENTS ON QUALIFIED OP	1		\$0	\$49,000	\$49,000
E	RURAL LAND, NON QUALIFIED OPE	531	15,340.1910	\$40,000	\$23,365,321	\$22,266,006
F1	COMMERCIAL REAL PROPERTY	233	365.0176	\$2,581,320	\$71,726,606	\$71,569,618
F2	INDUSTRIAL AND MANUFACTURIN	1		\$0	\$204,310	\$204,310
G1	OIL AND GAS	240		\$0	\$4,243,327	\$4,243,327
J3	ELECTRIC COMPANY (INCLUDING C	10		\$0	\$62,106,530	\$62,106,530
J4	TELEPHONE COMPANY (INCLUDI	6	1.1983	\$0	\$6,511,350	\$6,511,350
J6	PIPELAND COMPANY	25		\$0	\$10,273,300	\$10,273,300
J7	CABLE TELEVISION COMPANY	8		\$0	\$583,460	\$583,460
L1	COMMERCIAL PERSONAL PROPE	213		\$0	\$13,109,310	\$13,109,310
L2	INDUSTRIAL AND MANUFACTURIN	20		\$0	\$1,617,123	\$1,617,123
M1	TANGIBLE OTHER PERSONAL, MOB	27		\$26,820	\$448,490	\$397,884
O	RESIDENTIAL INVENTORY	106	41.9600	\$0	\$5,068,787	\$5,068,787
S	SPECIAL INVENTORY TAX	2		\$0	\$12,700	\$12,700
X	TOTALLY EXEMPT PROPERTY	1,255	6,349.5303	\$106,330	\$59,847,981	\$0
Totals			34,746.5595	\$63,857,940	\$2,122,764,155	\$1,903,209,822

2022 CERTIFIED TOTALSF02 - GALV COUNTY EMERGENCY SERVICE #02
Under ARB Review Totals

Property Count: 365

7/23/2022 10:34:40AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	255	59.8471	\$3,097,750	\$84,764,509	\$79,526,234
B	MULTIFAMILY RESIDENCE	1	0.1240	\$0	\$2,067,240	\$2,067,240
C1	VACANT LOTS AND LAND TRACTS	101	135.9681	\$0	\$19,338,780	\$19,338,780
E	RURAL LAND, NON QUALIFIED OPE	3	128.9020	\$0	\$594,650	\$594,650
F1	COMMERCIAL REAL PROPERTY	3	0.1495	\$35,000	\$22,214,710	\$22,214,710
F2	INDUSTRIAL AND MANUFACTURIN	1	0.7064	\$0	\$195,410	\$195,410
L1	COMMERCIAL PERSONAL PROPE	3		\$0	\$1,184,450	\$1,184,450
O	RESIDENTIAL INVENTORY	5	0.9907	\$0	\$215,310	\$215,310
Totals			326.6878	\$3,132,750	\$130,575,059	\$125,336,784

2022 CERTIFIED TOTALS

F02 - GALV COUNTY EMERGENCY SERVICE #02

Property Count: 15,529

Grand Totals

7/23/2022 10:34:40AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	5,249	1,425.7179	\$64,201,220	\$1,729,037,625	\$1,574,598,599
B	MULTIFAMILY RESIDENCE	5	2.1671	\$0	\$3,266,940	\$3,116,725
C1	VACANT LOTS AND LAND TRACTS	7,662	3,512.7212	\$0	\$228,174,846	\$228,115,081
D1	QUALIFIED OPEN-SPACE LAND	187	7,903.9953	\$0	\$9,287,678	\$298,966
D2	IMPROVEMENTS ON QUALIFIED OP	1		\$0	\$49,000	\$49,000
E	RURAL LAND, NON QUALIFIED OPE	534	15,469.0930	\$40,000	\$23,959,971	\$22,860,656
F1	COMMERCIAL REAL PROPERTY	236	365.1671	\$2,616,320	\$93,941,316	\$93,784,328
F2	INDUSTRIAL AND MANUFACTURIN	2	0.7064	\$0	\$399,720	\$399,720
G1	OIL AND GAS	240		\$0	\$4,243,327	\$4,243,327
J3	ELECTRIC COMPANY (INCLUDING C	10		\$0	\$62,106,530	\$62,106,530
J4	TELEPHONE COMPANY (INCLUDI	6	1.1983	\$0	\$6,511,350	\$6,511,350
J6	PIPELAND COMPANY	25		\$0	\$10,273,300	\$10,273,300
J7	CABLE TELEVISION COMPANY	8		\$0	\$583,460	\$583,460
L1	COMMERCIAL PERSONAL PROPE	216		\$0	\$14,293,760	\$14,293,760
L2	INDUSTRIAL AND MANUFACTURIN	20		\$0	\$1,617,123	\$1,617,123
M1	TANGIBLE OTHER PERSONAL, MOB	27		\$26,820	\$448,490	\$397,884
O	RESIDENTIAL INVENTORY	111	42.9507	\$0	\$5,284,097	\$5,284,097
S	SPECIAL INVENTORY TAX	2		\$0	\$12,700	\$12,700
X	TOTALLY EXEMPT PROPERTY	1,255	6,349.5303	\$106,330	\$59,847,981	\$0
Totals			35,073.2473	\$66,990,690	\$2,253,339,214	\$2,028,546,606

2022 CERTIFIED TOTALS

F02 - GALV COUNTY EMERGENCY SERVICE #02

Property Count: 15,164

ARB Approved Totals

7/23/2022 10:34:40AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL, RESIDENTIAL, SINGLE-FAMIL	4,936	1,339.0351	\$61,096,880	\$1,639,349,946	\$1,490,594,380
A2	REAL, RESIDENTIAL, MOBILE HOME	115	26.5357	\$6,590	\$4,713,170	\$4,267,985
A9	PARSONAGES	1	0.3000	\$0	\$210,000	\$210,000
B1	APARTMENTS	1	0.8034	\$0	\$286,440	\$136,225
B2	DUPLEXES	3	1.2397	\$0	\$913,260	\$913,260
C1	VACANT LOT	7,561	3,376.2194	\$0	\$208,832,066	\$208,772,301
C9	VACANT LOT EXEMPT	1	0.5337	\$0	\$4,000	\$4,000
D1	QUALIFIED AG LAND	192	7,915.3289	\$0	\$9,308,648	\$319,936
D2	IMPROVEMENTS ON QUALIFIED AG L	1		\$0	\$49,000	\$49,000
E1	FARM OR RANCH IMPROVEMENT	528	15,328.8574	\$40,000	\$23,344,351	\$22,245,036
F1	COMMERCIAL REAL PROPERTY	232	330.8156	\$2,581,320	\$71,718,056	\$71,561,068
F2	INDUSTRIAL REAL PROPERTY	1		\$0	\$204,310	\$204,310
G1	OIL AND GAS	240		\$0	\$4,243,327	\$4,243,327
J3	ELECTRIC COMPANY	10		\$0	\$62,106,530	\$62,106,530
J4	TELEPHONE COMPANY	6	1.1983	\$0	\$6,511,350	\$6,511,350
J6	PIPELINE COMPANY	25		\$0	\$10,273,300	\$10,273,300
J7	CABLE TELEVISION COMPANY	8		\$0	\$583,460	\$583,460
L1	COMMERCIAL PERSONAL PROPER	213		\$0	\$13,109,310	\$13,109,310
L2	INDUSTRIAL PERSONAL PROPERTY	20		\$0	\$1,617,123	\$1,617,123
M1	MOBILE HOMES	27		\$26,820	\$448,490	\$397,884
O1	RESIDENTIAL INVENTORY VACANT L	106	41.9600	\$0	\$5,068,787	\$5,068,787
S	SPECIAL INVENTORY	2		\$0	\$12,700	\$12,700
X		1,255	6,349.5303	\$106,330	\$59,847,981	\$0
XV	COMMERCIAL REAL EXEMPT	1	34.2020	\$0	\$8,550	\$8,550
	Totals		34,746.5595	\$63,857,940	\$2,122,764,155	\$1,903,209,822

2022 CERTIFIED TOTALSF02 - GALV COUNTY EMERGENCY SERVICE #02
Under ARB Review Totals

Property Count: 365

7/23/2022 10:34:40AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL, RESIDENTIAL, SINGLE-FAMIL	255	59.8471	\$3,097,750	\$84,764,509	\$79,526,234
B1	APARTMENTS	1	0.1240	\$0	\$2,067,240	\$2,067,240
C1	VACANT LOT	101	135.9681	\$0	\$19,338,780	\$19,338,780
E1	FARM OR RANCH IMPROVEMENT	3	128.9020	\$0	\$594,650	\$594,650
F1	COMMERCIAL REAL PROPERTY	3	0.1495	\$35,000	\$22,214,710	\$22,214,710
F2	INDUSTRIAL REAL PROPERTY	1	0.7064	\$0	\$195,410	\$195,410
L1	COMMERCIAL PERSONAL PROPER	3		\$0	\$1,184,450	\$1,184,450
O1	RESIDENTIAL INVENTORY VACANT L	5	0.9907	\$0	\$215,310	\$215,310
Totals			326.6878	\$3,132,750	\$130,575,059	\$125,336,784

2022 CERTIFIED TOTALS

F02 - GALV COUNTY EMERGENCY SERVICE #02

Property Count: 15,529

Grand Totals

7/23/2022 10:34:40AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL, RESIDENTIAL, SINGLE-FAMIL	5,191	1,398.8822	\$64,194,630	\$1,724,114,455	\$1,570,120,614
A2	REAL, RESIDENTIAL, MOBILE HOME	115	26.5357	\$6,590	\$4,713,170	\$4,267,985
A9	PARSONAGES	1	0.3000	\$0	\$210,000	\$210,000
B1	APARTMENTS	2	0.9274	\$0	\$2,353,680	\$2,203,465
B2	DUPLEXES	3	1.2397	\$0	\$913,260	\$913,260
C1	VACANT LOT	7,662	3,512.1875	\$0	\$228,170,846	\$228,111,081
C9	VACANT LOT EXEMPT	1	0.5337	\$0	\$4,000	\$4,000
D1	QUALIFIED AG LAND	192	7,915.3289	\$0	\$9,308,648	\$319,936
D2	IMPROVEMENTS ON QUALIFIED AG L	1		\$0	\$49,000	\$49,000
E1	FARM OR RANCH IMPROVEMENT	531	15,457.7594	\$40,000	\$23,939,001	\$22,839,686
F1	COMMERCIAL REAL PROPERTY	235	330.9651	\$2,616,320	\$93,932,766	\$93,775,778
F2	INDUSTRIAL REAL PROPERTY	2	0.7064	\$0	\$399,720	\$399,720
G1	OIL AND GAS	240		\$0	\$4,243,327	\$4,243,327
J3	ELECTRIC COMPANY	10		\$0	\$62,106,530	\$62,106,530
J4	TELEPHONE COMPANY	6	1.1983	\$0	\$6,511,350	\$6,511,350
J6	PIPELINE COMPANY	25		\$0	\$10,273,300	\$10,273,300
J7	CABLE TELEVISION COMPANY	8		\$0	\$583,460	\$583,460
L1	COMMERCIAL PERSONAL PROPER	216		\$0	\$14,293,760	\$14,293,760
L2	INDUSTRIAL PERSONAL PROPERTY	20		\$0	\$1,617,123	\$1,617,123
M1	MOBILE HOMES	27		\$26,820	\$448,490	\$397,884
O1	RESIDENTIAL INVENTORY VACANT L	111	42.9507	\$0	\$5,284,097	\$5,284,097
S	SPECIAL INVENTORY	2		\$0	\$12,700	\$12,700
X		1,255	6,349.5303	\$106,330	\$59,847,981	\$0
XV	COMMERCIAL REAL EXEMPT	1	34.2020	\$0	\$8,550	\$8,550
Totals			35,073.2473	\$66,990,690	\$2,253,339,214	\$2,028,546,606

2022 CERTIFIED TOTALS

F02 - GALV COUNTY EMERGENCY SERVICE #02

Property Count: 15,529

Effective Rate Assumption

7/23/2022 10:34:40AM

New Value

TOTAL NEW VALUE MARKET: \$66,990,690
TOTAL NEW VALUE TAXABLE: \$64,311,263

New Exemptions

Exemption	Description	Count		
EX-XV	Other Exemptions (including public property, r	12	2021 Market Value	\$138,980
EX366	HB366 Exempt	39	2021 Market Value	\$42,810
ABSOLUTE EXEMPTIONS VALUE LOSS				\$181,790

Exemption	Description	Count	Exemption Amount
DP	Disability	1	\$5,820
DPS	DISABLED Surviving Spouse	1	\$0
DV4	Disabled Veterans 70% - 100%	12	\$141,230
DVHS	Disabled Veteran Homestead	4	\$775,947
HS	Homestead	101	\$7,162,524
OV65	Over 65	60	\$600,000
PARTIAL EXEMPTIONS VALUE LOSS		179	\$8,685,521
NEW EXEMPTIONS VALUE LOSS			\$8,867,311

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
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INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS \$8,867,311

New Ag / Timber Exemptions**New Annexations****New Deannexations****Average Homestead Value****Category A and E**

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,060	\$362,964	\$131,623	\$231,341

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,055	\$363,456	\$131,725	\$231,731

2022 CERTIFIED TOTALS

F02 - GALV COUNTY EMERGENCY SERVICE #02

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
365	\$130,575,059.00	\$77,652,947

Exhibit C

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Galveston County Emergency Services District #2

713-526-3606/40

Taxing Unit Name

Phone (area code and number)

PO Box 1575, Crystal Beach, Texas 77650

GCESD2.ORG

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 1,602,521,919
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 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 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,602,521,919
4.	2021 total adopted tax rate.	\$ 0.076387 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value. A. Original 2021 ARB values: \$ 0 B. 2021 values resulting from final court decisions: - \$ 0 C. 2021 value loss. Subtract B from A. ³	\$ 0
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2021 ARB certified value: \$ 0 B. 2021 disputed value: - \$ 0 C. 2021 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,602,521,919
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0
10.	2021 taxable value lost because property first qualified for an exemption in 2022. 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 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value: \$ 181,790 B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value: + \$ 8,685,521 C. Value loss. Add A and B. ⁶	\$ 8,867,311
11.	2021 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 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value: \$ 0 B. 2022 productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 8,867,311
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,593,654,608
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 1,217,344
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ 1,598
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 1,218,942
18.	Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 1,903,209,822 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 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 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total 2022 value. Add A and B, then subtract C and D.	\$ 1,903,209,822

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
A.	2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ 100,269,427	
B.	2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ 0	
C.	Total value under protest or not certified. Add A and B.	\$ 100,269,427
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 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 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 2,003,479,249
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸	\$ 0
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. 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, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ 64,311,263
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ 64,311,263
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ 1,939,167,986
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.062859/\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹	\$ _____/\$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ 0.076387/\$100
29.	2021 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> .	\$ 1,602,521,919

¹³ Tex. Tax Code § 26.01(c) and (d)

¹⁴ Tex. Tax Code § 26.01(c)

¹⁵ Tex. Tax Code § 26.01(d)

¹⁶ Tex. Tax Code § 26.012(6)(B)

¹⁷ Tex. Tax Code § 26.012(6)

¹⁸ Tex. Tax Code § 26.012(17)

¹⁹ Tex. Tax Code § 26.012(17)

²⁰ Tex. Tax Code § 26.04(c)

²¹ Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 1,224,118
31.	Adjusted 2021 levy for calculating NNR M&O rate.	
A.	M&O taxes refunded for years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. + \$ 1,598	
B.	2021 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 2022 captured appraised value in Line 18D, enter 0. - \$ 0	
C.	2021 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.	2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 1,598	
E.	Add Line 30 to 31D.	\$ 1,225,716
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,939,167,986
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.063208 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
A.	2022 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.	2021 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 32 and multiply by \$100. \$ 0/\$100	
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0/\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
A.	2022 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, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. \$ 0	
B.	2021 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, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. - \$ 0	
C.	Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000/\$100	
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0/\$100

²² [Reserved for expansion]²³ Tex. Tax Code § 26.044²⁴ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ A. 2022 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, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose \$ _____ 0 B. 2021 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, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. \$ _____ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____ 0/\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ _____ 0/\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ _____ 0/\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ A. 2022 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, 2021 and ending on June 30, 2022. \$ _____ 0 B. 2021 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, 2020 and ending on June 30, 2021. \$ _____ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____ 0/\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ _____ 0/\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ _____ 0/\$100
38.	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 26.0444 for more information. A. Amount appropriated for public safety in 2021. 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 2021. 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 32 and multiply by \$100 \$ _____ 0/\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ _____ 0/\$100
39.	Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.063208 /\$100
40.	Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, 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 40A by Line 32 and multiply by \$100 \$ _____ 0/\$100 C. Add Line 40B to Line 39.	\$ 0.063208 /\$100
41.	2022 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 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.068264 /\$100

²⁵ Tex. Tax Code § 26.0442²⁶ Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 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 If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ _____ 0 /\$100
42.	Total 2022 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, 2022, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ _____ 0 B. Subtract unencumbered fund amount used to reduce total debt. - \$ _____ 0 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
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ _____ 0
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	\$ _____ 0
45.	2022 anticipated collection rate. A. Enter the 2022 anticipated collection rate certified by the collector. ³⁰ 100.04 % B. Enter the 2021 actual collection rate. 100.04 % C. Enter the 2020 actual collection rate. 100.53 % D. Enter the 2019 actual collection rate. 100.47 % 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%. ³¹	100.04 %
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ _____ 0
47.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,003,479,249
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ _____ 0 /\$100
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.068264 /\$100
D49.	Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ _____ /\$100

²⁷ Tex. Tax Code § 26.042(a)²⁸ Tex. Tax Code § 26.012(7)²⁹ Tex. Tax Code § 26.012(10) and 26.04(b)³⁰ Tex. Tax Code § 26.04(b)³¹ Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ _____ 0 /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ _____ 0
52.	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. ³³ Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____ 0
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,003,479,249
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ 0 /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.062859 /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.062859 /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.068264 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.068264 /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ _____ 0
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,003,479,249
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ 0 /\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.068264 /\$100

³² Tex. Tax Code § 26.041(d)

³³ Tex. Tax Code § 26.041(i)

³⁴ Tex. Tax Code § 26.041(d)

³⁵ Tex. Tax Code § 26.04(c)

³⁶ Tex. Tax Code § 26.04(c)

³⁷ Tex. Tax Code § 26.045(d)

³⁸ Tex. Tax Code § 26.045(i)

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ 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.⁴²

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ _____ 0/\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ _____ 0/\$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ _____ 0/\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ _____ 0/\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.068264/\$100

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.⁴⁴

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.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.063208/\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,003,479,249
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.024956/\$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ 0/\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.000000/\$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁷

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.

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

⁴¹ Tex. Tax Code §§ 26.0501(a) and (c)

⁴² Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022

⁴³ Tex. Tax Code § 26.063(a)(1)

⁴⁴ Tex. Tax Code § 26.012(b-a)

⁴⁵ Tex. Tax Code § 26.063(a)(1)

⁴⁶ Tex. Tax Code § 26.042(b)

⁴⁷ Tex. Tax Code § 26.042(f)

This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.076387</u> /\$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <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 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ <u>0</u> /\$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ <u>0.076387</u> /\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,593,654,608</u>
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ <u>1,217,344</u>
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,939,167,986</u>
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ <u>0</u> /\$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ <u>0.068264</u> /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ <u>0.062859</u> /\$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>27</u>	
Voter-approval tax rate.	\$ <u>0.068264</u> /\$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>67</u>	
De minimis rate.	\$ <u>0.000000</u> /\$100
If applicable, enter the 2022 de minimis rate from Line 72.	

SECTION 9: 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 Tax Code.⁵⁰

print
here

LaTonya R Dominick

Printed Name of Taxing Unit Representative

sign
here

LaTonya R Dominick

Taxing Unit Representative

August 1, 2022

Date

⁴⁸ Tex. Tax Code §26.042(c)

⁴⁹ Tex. Tax Code §26.042(b)

⁵⁰ Tex. Tax Code §§ 26.04(c-2) and (d-2)

Exhibit D

Galveston County ESD#2 Budget for 2022-2023 @ 0.068264%

A-1

Revenues to Galveston County ESD #2	Estimated Revenues
1000 - Property Tax collected by Galv. Cnty	\$1,300,000.00
1002 - Sales Tax	\$ 1,300,000.00
Cash on Hand	\$ 348,500.00
EMS Billing Receivables	\$ 300,000.00
TOTAL REVENUE	\$ 3,248,500.00

A - Administrative Expense	Estimated Expense	Notes
GCESD#2	\$ 372,000.00	Please see Attachment C-1

B - Volunteer Fire Department & Emergency Medical Service Expense	Estimated Reimbursements	Notes
3010 - Crystal Beach VFD	\$21,500.00	Please see Attachment B-1
3020 - High Island VFD	\$75,080.00	Please see Attachment B-2
3030 - Port Bolivar VFD	\$72,100.00	Please see Attachment B-3
3040 - EMS	\$2,492,881.33	Please see Attachment B-4
B - Total Reimbursements	\$2,661,561.33	

C - Capital Equipment Expense	Estimated Expense	Notes
GCESD#2	\$214,937.64	Please see Attachment C-1
	\$3,248,498.97	

Grand Total of Expenses	\$3,248,498.97
Estimates Revenues	\$3,248,500.00
Surplus / Deficit	-\$1.03

CBVFD - B-1		
ADMINISTRATIVE EXPENSES	2022-23	2021-22
2000 - Auditing Fees		
2010 - Accounting Fees		
2100 - Bookkeeping		
2110 - Support & Software (Website)		
2200 - Legal Fees		
2210 - Professional Fees Other		
2250 - Medical Director Fees		
2300 - Office Expenses		
2310 - Office Supplies/station supplies		
2320 - Office Equipment		
2330 - Medical Supplies		
2340 - Cleaning Supplies		
2400 - Insurance		
2410 - Accidental & Sickness		
2420 - Bldg, Equip. & Gen Liability		
2430 - Insurance Auto/Boat		
2440 - Worker's Comp		
2450 - Bond		
2500 - Travel Expenses		
2510 - Mileage reimbursement/tolls		
2550 - Fire Prevention		
2600 - Salary & Hourly Employees		
2610 - Payroll Tax Expenses		
2630 - Salary & Hourly Employees		
2640 - payroll services		
2650 - Employee Medical/Benefits		
2670 - Employee Insurance Deductable		
2660 - Retirement		
2700 - Dues & Subscriptions		
2710 - SAFE-D		
2720 - Licenses & Permits		
2730 - Public Relations		
2740 - Good of the Department		
2750 - Billing Service Fees		
2800 - Building Expenses		
2810 - Rent Expense		
2820 - Telephone & Comm.		\$ 7,600.00
2830 - Electric		\$ 19,500.00
2840 - Water/Garbage		\$ 5,600.00
2850 - Propane		\$ 950.00
2860 - Janitorial/Yard Services		
2870 - Alarm Services		
2880 - Miscellaneous Expenses		
2900 - General and Admin Expenses		
2910 - Sales Tax Elections		
2920 - Collections Expense - County		
2930 - Collections Expense - CAD		
2940 - Interest Expenses		
3100 - ISO/UNCATEGORIZED EXPENSES		
CBVFD Administrative Expenses	0	\$ 33,650.00

OPERATIONAL EXPENSES		
4000 - Firefighting / EMS Equipment		
4050 - Equipment Maintenance		
4100 - Equipment Repair		
4200 - Fuel		
4210 - Testing	\$ 3,500.00	see comments/explanations
4300 - Radio Usage	\$ 3,000.00	\$ 3,000.00
4350 - Radio Repair		
4400 - General & Administrative		
4500 - Training	\$ 10,000.00	\$ 10,000.00
4600 - Medical Exams		
4610 - Background Checks		
4620 - Recruiting		
4700 - Building Maintenance		
4800 - Uniforms		
4900 - Vehicle Maint. & Repair	\$ 5,000.00	\$ 5,000.00
CBVFD Operational Expenses	\$ 21,500.00	\$ 18,000.00

CAPITAL EXPENSES		
5000 - Command Vehicle		
5010 - Rescue/Medical/Fire Appar		
5020 - Fire Fighting(PPE)		
5021 - ATVs		
5030 - Boat		
5040 - Building		
5050 - ESD-Owned Fire Truck	\$ 64,937.64	
5060 - Ambulances		
5061 - Ambulance Loan Interest		
CBVFD Capital Expenses		
TOTAL EXPENSES	\$ 21,500.00	\$ 51,650.00

HIVFD - B-2		
ADMINISTRATIVE EXPENSES		
	2022-23	2021-22
2000 - Auditing Fees		
2010 - Accounting Fees		
2100 - Bookkeeping	\$ 1,000.00	\$ 1,000.00
2110 - Support & Software (Website)		
2200 - Legal Fees		
2210 - Professional Fees Other		
2250 - Medical Director Fees		
2300 - Office Expenses		
2310 - Office Supplies/station supplies		
2320 - Office Equipment		
2330 - Medical Supplies		
2340 - Cleaning Supplies		
2400 - Insurance		
2410 - Accidental & Sickness		
2420 - Bldg, Equip. & Gen Liability		
2430 - Insurance Auto/Boat		
2440 - Worker's Comp		
2450 - Bond		
2500 - Travel Expenses		
2510 - Mileage reimbursement/tolls		
2550 - Fire Prevention		
2600 - Salary & Hourly Employees		
2610 - Payroll Tax Expenses		
2630 - Salary & Hourly Employees		
2640 - payroll services		
2650 - Employee Medical/Benefits		
2670 - Employee Insurance Deductable		
2660 - Retirement		
2700 - Dues & Subscriptions	\$ 750.00	\$ 750.00
2710 - SAFE-D		
2720 - Licenses & Permits	\$ 150.00	\$ 150.00
2730 - Public Relations		
2740 - Good of the Department		
2750 - Billing Service Fees		
2800 - Building Expenses		
2810 - Rent Expense		
2820 - Telephone & Comm.	\$ 5,500.00	\$ 5,500.00
2830 - Electric	\$ 6,500.00	\$ 6,000.00
2840 - Water/Garbage	\$ 2,000.00	\$ 1,500.00
2850 - Propane		
2860 - Janitorial/Yard Services	\$ 1,200.00	\$ 1,200.00
2870 - Alarm Services		
2880 - Miscellaneous Expenses		
2900 - General and Admin Expenses		
2910 - Sales Tax Elections		
2920 - Collections Expense - County		
2930 - Collections Expense - CAD		
2940 - Interest Expenses		
3100 - ISO/UNCATEGORIZED EXPENSES		
HIVFD Administrative Expenses	\$ 17,100.00	\$ 16,100.00

OPERATIONAL EXPENSES		
4000 - Firefighting / EMS Equipment	18,500.00	\$ 1,000.00
4050 - Equipment Maintenance	5,500.00	\$ 3,500.00
4100 - Equipment Repair	2,500.00	\$ 2,500.00
4200 - Fuel	4,000.00	\$ 2,000.00
4210 - Testing	3,000.00	
4300 - Radio Usage	2,200.00	\$ 2,000.00
4350 - Radio Repair	2,500.00	\$ 2,500.00
4400 - General & Administrative	780.00	
4500 - Training	2,500.00	\$ 2,500.00
4600 - Medical Exams		
4610 - Background Checks		
4620 - Recruiting		
4700 - Building Maintenance	4,000.00	\$ 4,000.00
4800 - Uniforms	2,500.00	\$ 1,500.00
4900 - Vehicle Maint. & Repair	10,000.00	\$ 10,000.00
HIVFD Operational Expenses	\$ 57,980.00	\$ 31,500.00

see comments/explanations

CAPITAL EXPENSES		
5000 - Command Vehicle		
5010 - Rescue/Medical/Fire Appar		
5020 - Fire Fighting(PPE)		
5021 - ATVs		
5030 - Cab/Chassis Brush Truck (EMS Capital)		
5040 - Building		
5050 - Other		
5060 - Ambulances		
5061 - Ambulance Loan Interest		
HIVFD Capital Expenses	\$ -	
TOTAL EXPENSES	\$ 75,080.00	\$ 47,600.00

PBVFD - B-3		
ADMINISTRATIVE EXPENSES	2022-23	2021-22
2000 - Auditing Fees		
2010 - Accounting Fees		
2100 - Bookkeeping	\$ 500.00	\$ 500.00
2110 - Support & Software (Website)	\$ 500.00	\$ 500.00
2200 - Legal Fees		
2210 - Professional Fees Other		
2250 - Medical Director Fees		
2300 - Office Expenses		
2310 - Office Supplies/station supplies	\$ 500.00	\$ 500.00
2320 - Office Equipment	\$ 500.00	\$ 500.00
2330 - Medical Supplies		
2340 - Cleaning Supplies	\$ 500.00	\$ 500.00
2400 - Insurance		
2410 - Accidental & Sickness	\$ 6,500.00	\$ 6,500.00
2420 - Bldg. Equip. & Gen Liability		
2430 - Insurance Auto/Boat		
2440 - Worker's Comp		
2450 - Bond		
2500 - Travel Expenses	\$ 650.00	\$ 650.00
2510 - Mileage reimbursement/tolls		\$ 1,200.00
2550 - Fire Prevention	\$ 2,500.00	\$ 2,500.00
2600 - Salary & Hourly Employees		
2610 - Payroll Tax Expenses		
2630 - Salary & Hourly Employees		
2640 - payroll services		
2650 - Employee Medical/Benefits		
2670 - Employee Insurance Deductable		
2660 - Retirement		
2700 - Dues & Subscriptions	\$ 600.00	
2710 - SAFE-D		
2720 - Licenses & Permits		
2730 - Public Relations		
2740 - Good of the Department		
2750 - Billing Service Fees		
2800 - Building Expenses		
2810 - Rent Expense		
2820 - Telephone & Comm.	\$ 5,500.00	\$ 5,500.00
2830 - Electric	\$ 3,750.00	\$ 7,500.00
2840 - Water/Garbage	\$ 3,000.00	\$ 2,200.00
2850 - Propane	\$ 500.00	\$ 500.00
2860 - Janitorial/Yard Services		\$ 1,000.00
2870 - Alarm Services	\$ 1,000.00	\$ 1,000.00
2880 - Miscellaneous Expenses		
2900 - General and Admin Expenses		
2910 - Sales Tax Elections		
2920 - Collections Expense - County		
2930 - Collections Expense - CAD		
2940 - Interest Expenses		
3100 - ISO/UNCATEGORIZED EXPENSES		
PBVFD Administrative Expenses	\$ 26,500.00	\$ 31,050.00

OPERATIONAL EXPENSES		
4000 - Firefighting / EMS Equipment	\$ 10,000.00	\$ 10,000.00
4050 - Equipment Maintenance	\$ 5,000.00	\$ 5,000.00
4100 - Equipment Repair	\$ 3,500.00	\$ 3,500.00
4200 - Fuel	\$ 4,500.00	\$ 4,500.00
4210 - Testing	\$ 3,500.00	
4300 - Radio Usage	\$ 3,500.00	\$ 3,500.00
4350 - Radio Repair	\$ 1,000.00	
4400 - General & Administrative		
4500 - Training	\$ 7,500.00	\$ 7,500.00
4600 - Medical Exams	\$ 500.00	\$ 500.00
4610 - Background Checks	\$ 500.00	\$ 500.00
4620 - Recruiting		
4700 - Building Maintenance	\$ 600.00	
4800 - Uniforms	\$ 3,000.00	\$ 3,000.00
4900 - Vehicle Maint. & Repair	\$ 2,500.00	\$ 2,500.00
PBVFD Operational Expenses	\$ 45,600.00	\$ 40,500.00

see comments/explanations

CAPITAL EXPENSES		
5000 - Command Vehicle		
5010 - Rescue/Medical/Fire Appar		
5020 - Fire Fighting(PPE)		
5021 - ATVs		
5030 - Boat		
5040 - Building		
5050 - Other		
5060 - Ambulances		
5061 - Ambulance Loan Interest		
PBVFD Capital Expenses		\$ -

TOTAL EXPENSES	\$ 72,100.00	\$ 71,550.00
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EMS - B-4			
ADMINISTRATIVE EXPENSES		2022-23	2021-22
2000 - Auditing Fees			
2010 - Accounting Fees			
2100 - Bookkeeping			
2110 - Support & Software (Website)	\$ 10,000.00	\$ 6,000.00	see comments/explanations
2200 - Legal Fees			
2210 - Professional Fees Other	\$ 5,000.00	\$ 5,000.00	
2250 - Medical Director Fees	\$ 18,000.00	\$ 18,000.00	
2300 - Office Expenses			
2310 - Office Supplies/station supplies	\$ 13,000.00	\$ 7,000.00	see comments/explanations
2320 - Office Equipment	\$ 5,000.00	\$ 5,000.00	
2330 - Medical Supplies	\$ 54,000.00	\$ 54,000.00	
2340 - Cleaning Supplies		\$ 5,000.00	see comments/explanations
2400 - Insurance			
2410 - Accidental & Sickness			
2420 - Bldg, Equip. & Gen Liability		\$ -	
2430 - Insurance Auto/Boat	\$ 34,000.00	\$ 34,000.00	
2440 - Worker's Comp	\$ 45,000.00	\$ 45,000.00	
2450 - Bond			
2500 - Travel Expenses	\$ 1,000.00	\$ 2,500.00	see comments/explanations
2510 - Mileage reimbursement/tolls	\$ 500.00	\$ 1,000.00	see comments/explanations
2550 - Fire Prevention			
2600 - Salary & Hourly Employees			\$ -
2610 - Payroll Tax Expenses	\$ 160,000.00	\$ 160,000.00	
2630 - Salary & Hourly Employees	\$ 1,518,000.00	\$ 1,400,000.00	see comments/explanations
2640 - Payroll services	\$ 9,000.00	\$ 9,000.00	
2650 - Employee Medical/Benefits	\$ 190,000.00	\$ 172,000.00	see comments/explanations
2670 - Employee Insurance Deductable			
2660 - Retirement			
2700 - Dues & Subscriptions			
2710 - SAFE-D			
2720 - Licenses & Permits	\$ 3,000.00	\$ 3,000.00	
2730 - Public Relations	\$ 500.00	\$ 1,000.00	see comments/explanations
2740 - Good of the Department	\$ 2,500.00	\$ 2,000.00	see comments/explanations
2750 - Billing Service Fees			
2800 - Building Expenses			
2810 - Rent Expense			
2820 - Telephone & Comm.	\$ 10,000.00	\$ 10,000.00	
2830 - Electric			
2840 - Water/Garbage			
2850 - Propane			
2860 - Janitorial/Yard Services			
2870 - Alarm Services			
2880 - Miscellaneous Expenses			
2900 - General and Admin Expenses			
2910 - Sales Tax Elections			
2920 - Collections Expense - County			
2930 - Collections Expense - CAD			
2940 - Interest Expenses			
3100 - ISO/UNCATEGORIZED EXPENSES			
EMS Administrative Expenses		\$ 2,078,500.00	\$ 1,939,500.00

OPERATIONAL EXPENSES			
4000 - Firefighting / EMS Equipment	\$ 10,000.00	\$ 21,000.00	see comments/explanations
4050 - Equipment Maintenance	\$ 15,000.00	\$ 25,000.00	see comments/explanations
4100 - Equipment Repair	\$ 10,000.00	\$ 10,000.00	
4200 - Fuel	\$ 28,000.00	\$ 15,000.00	see comments/explanations
4210 - Oxygen	\$ 3,000.00	\$ 3,000.00	
4300 - Radio Usage	\$ 3,000.00	\$ 3,000.00	
4350 - Radio Repair		\$ -	
4400 - General & Administrative		\$ -	
4500 - Training	\$ 35,000.00	\$ 15,000.00	see comments/explanations
4600 - Medical Exams	\$ 750.00	\$ 750.00	
4610 - Background Checks	\$ 1,000.00	\$ 1,000.00	
4620 - Recruiting	\$ 500.00	\$ 500.00	
4700 - Building Maintenance			
4800 - Uniforms	\$ 12,500.00	\$ 12,500.00	
4900 - Vehicle Maint. & Repair	\$ 40,000.00	\$ 40,000.00	
6010 - Port B Rent	\$ 12,600.00		
6020 - Port B Utilities	\$ 6,100.00		see comments/explanations
6030 - Port B Supplies			
6040 - Port B Fixtures & Furniture			
EMS Operational Expenses		\$ 177,450.00	\$ 146,750.00

CAPITAL EXPENSES			
5000 - Command Vehicle			
5010 - Rescue/Medical/Fire Appar	\$ 203,150.00		
5020 - Fire Fighting(PPE)	\$ 10,000.00		
5021 - ATVs			
5030 - Boat			
5040 - Building			
5050 - Other	\$ 22,000.00		see comments/explanations
5060 - Ambulances	\$ 1,781.33		
5061 - Ambulance Loan Interest			
TexSTAR Account			
EMS Capital Expenses		\$ 236,931.33	\$ -
TOTAL EXPENSES		\$ 2,492,881.33	\$ 2,086,250.00

GCESD - C-1		
Administrative Expenses	2022-23	2021-22
2000 - Auditing Fees	\$ 12,000.00	\$ 12,000.00
2010 - Accounting Fees	\$ 15,000.00	\$ 15,000.00
2100 - Bookkeeping		
2110 - Support & Software (Website)	\$ 9,650.00	\$ 2,150.00
2200 - Legal Fees	\$ 27,000.00	\$ 27,000.00
2210 - Professional Fees Other	\$ 20,000.00	\$ 600.00
2300 - Office Expenses	\$ 2,000.00	\$ 2,000.00
2310 - Office Supplies/station supplies		
2320 - Office Equipment	\$ 2,000.00	\$ 2,000.00
2400 - Insurance		
2410 - Accidental & Sickness		
2420 - Bldg, Equip. & Gen Liability	\$ 6,000.00	\$ 6,000.00
2430 - Insurance Auto/Boat		
2440 - Worker's Comp	\$ 5,500.00	\$ 5,500.00
2450 - Bond	\$ 400.00	\$ 400.00
2500 - Travel Expenses	\$ 3,000.00	\$ 3,000.00
2510 - Mileage reimbursement/tolls	\$ 12,000.00	\$ 12,000.00
2550 - Fire Prevention		
2600 - Salary & Hourly Employees		
2610 - Payroll Tax Expenses	\$ 14,000.00	\$ 14,000.00
2630 - Salary & Hourly Employees	\$ 178,500.00	\$ 170,000.00
2640 - payroll services		
2650 - Employee Medical/Benefits	\$ 9,200.00	\$ 8,200.00
2670 - Employee Insurance Deductable		
2660 - Retirement		
2700 - Dues & Subscriptions	\$ 1,900.00	\$ 1,900.00
2710 - SAFE-D	\$ 3,500.00	\$ 3,500.00
2720 - Licenses & Permits		
2730 - Public Relations		
2740 - Good of the Department		
2750 - Billing Service Fees		
2800 - Building Expenses		
2810 - Rent Expense		
2820 - Telephone & Comm.	\$ 8,800.00	\$ 1,200.00
2830 - Electric	\$ 19,500.00	
2840 - Water/Garbage	\$ 5,600.00	
2850 - Propane	\$ 950.00	
2860 - Janatorial/Yard Services		
2870 - Alarm Services		
2880 - Miscellaneous Expenses		
2900 - General and Admin Expenses		
2910 - Sales Tax Elections		
2920 - Collections Expense - County	\$ 5,000.00	\$ 4,000.00
2930 - Collections Expense - CAD	\$ 10,500.00	\$ 9,000.00
2940 - Interest Expenses		
3100 - ISO/UNCATEGORIZED EXPENSES		
4000 - Firefighting/ESD Equipment		
4050 - FD Equipment Maint./Repair	\$ 25,000.00	
ESD Administrative Expenses	\$ 372,000.00	\$ 299,450.00

see comments/explanations

see comments/explanations

see comments/explanations

CAPITAL EXPENSES ESD	2022-23	2021-22
5000 - Command Vehicle		
5010 - Rescue/Medical/Fire Appar		\$ 100,000.00
5020 - Fire Fighting(PPE)		
5021 - ATVs		
5030 - CBVFD Fire Truck	\$ 64,937.64	
5040 - Building		
5050 - Other		
5060 - Ambulances - Forecast	\$ 150,000.00	\$ 165,000.00
5061 - Ambulance Loan Interest		
TexSTAR Account		
ESD Capital Expenses	\$ 214,937.64	\$ 265,000.00
TOTAL	\$ 586,937.64	\$ 564,450.00

see comments/explanations

CBVFD - B-1, HIVFD - B-2, PBVFD - B-3			
Line Item	Budget Year 21-22	Budget Year 22-23	Justification
4210 Testing	\$ 2,150.00	\$3,000-\$3,500	Annual Testing of hoses, ladders & pumps

EMS - B-4 Comments/Explanations			
Line Item	Budget Year 21-22	Budget Year 22-23	Justification
2110 Support & Software	\$ 6,000.00	\$ 10,000.00	Increase, over budget \$3,000 in June '22
2310 Office Supplies	\$ 7,000.00	\$ 13,000.00	Increase - combining Office Supplies/Cleaning Supplies
2630 Salary & Hourly Employees	\$ 1,400,000.00	\$ 1,518,000.00	Increase all EE's \$1 per hour; \$15,000 stipend - Ops Supervisor
2650 Employee Medical/Benefits	\$ 172,000.00	\$ 190,000.00	10% increase medical benefits
2730 Public Relations	\$ 1,000.00	\$ 500.00	Decrease budget
2740 Good of the Department	\$ 2,000.00	\$ 2,500.00	Increase, over budget due to unforeseen events
4000 Firefighting/Ems Equipment	\$ 21,000.00	\$ 10,000.00	Decrease budget, only 16% spent by June '22
4050 Equipment Maintenance	\$ 25,000.00	\$ 15,000.00	Decrease budget, only 28% spent by June '22
4200 Fuel	\$ 15,000.00	\$ 28,000.00	Increase (higher fuel costs)
4500 Training	\$ 15,000.00	\$ 35,000.00	\$24K designated toward Water Rescue Team
6020 Port B Utilities		\$ 6,100.00	Entergy (\$271x12), Broadband (\$172x12), Peninsula Residential (\$182.50x4)

GCESD - C-1 Comments/Explanations			
Line Item	Budget Year 21-22	Budget Year 22-23	Justification
2110 Support & Software	\$ 2,150.00	\$ 9,650.00	Increase by \$7,500 - Share Point Software, ESO & CAD (Austin Isaacks' email)
2210 Professional Fees - Other	\$ 600.00	\$ 20,000.00	\$12,000 Disaster Cost Recovery; \$3,600 HDL Monitoring & Collection; \$4,400 Manual Development
4060 FD Equipment Maint./Repair		\$ 25,000.00	Added line item for repairs
5061 Ambulance - Forecasted		\$ 150,000.00	Remount span 18-24 months, one-half in 22/23 budget, one-half in 23/24 budget