

MINUTES OF THE PUBLIC HEARING AND REGULAR MEETING
OF THE BOARD OF COMMISSIONERS OF
GALVESTON COUNTY EMERGENCY SERVICES DISTRICT NO. 2

A public hearing and regular meeting of the Board of Commissioners of Galveston County Emergency Services District No. 2 ("District") was called for at 3:00 p.m. on September 21, 2022, at the Crystal Beach fire station, located at 930 Noble Carl Road, Crystal Beach, Texas 77650, pursuant to notice duly posted and published according to law.

At approximately 3:00 p.m., the public hearing was called to order. The roll was called of the duly constituted officers and members of the Board, to wit:

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 Assistant Treasurer Flanagan, thus constituting a quorum. Also present were Doug Saunders, District Manager; Georgia Osten, District Administrative Assistant; David Sticker, the District's accountant; Joshua Heinz of Benckenstein & Oxford, LLP, attorneys for the District; and, the individuals listed on the attendance log attached hereto as **Exhibit A**.

Upon establishing that a quorum was present, President Newberry directed the Board to public hearing Agenda Item No. 3, at which time the Board members and others in attendance said the U.S. and Texas pledges of allegiance.

The Board was then directed to public hearing Agenda Item No. 4, at which time Treasurer Strong reviewed and discussed with the Board and others in attendance the District's proposed 2022 property tax rate (\$0.068264/\$100), which will increase property taxes for the

2022 tax year. President Newberry then invited questions and comments from those in attendance regarding the District's proposed 2022 property tax rate, and there was no response.

Accordingly, the public hearing was adjourned at approximately 3:01 p.m., and the regular meeting was called to order immediately thereafter.

Since a quorum had already been established, President Newberry asked for public comment as set forth in regular meeting Agenda Item No. 3, at which time Malcolm Comeaux, Port Bolivar VFD Fire Chief, advised that the department is talking with state and federal agencies about having a helipad placed at the Port Bolivar VFD fire station. Additionally, David Walker, Superintendent for High Island ISD, introduced himself to the Board.

Following the public comment, the Board moved along to regular meeting Agenda Item No. 4, at which time Treasurer Strong presented the Board with and reviewed the District's proposed fiscal year 2022-23 budget. Treasurer Strong then made a motion to approve and adopt the District's fiscal year 2022-23 budget as proposed, which was seconded by Secretary Fountain and unanimously approved by the Board. The Resolution Adopting Budget, which includes the District's approved fiscal year 2022-23 budget as an attachment and the District's 2022 Tax Rate Calculation Worksheet as an addendum, is attached hereto as **Exhibit B**.

Next, the Board was directed to regular meeting Agenda Item No. 5 regarding the District's 2022 property tax rate, at which time Treasurer Strong made a motion that the District's property tax rate be increased by the adoption of a 2022 property tax rate of \$0.068264/\$100, which is effectively an 8.00% increase in taxes, and approve an order for levy of same. The motion was seconded by Secretary Fountain. A record vote was taken on the District's 2022 property tax rate, the results of which were as follows: For: President Newberry, Vice President Lee, Secretary Fountain, and Treasurer Strong; Against: None; Present and Not

Voting: None; and, Absent and Not Voting: Assistant Treasurer Flanagan. The Order Levying Taxes is attached hereto as **Exhibit C**. Mr. Heinz will forward a copy of the Order Levying Taxes to the Galveston County Tax Office, and he will post the required Notice of Adopted Tax Rate, a copy of which is attached hereto as **Exhibit D**, on the District's website.

The Board was then directed by President Newberry to regular meeting Agenda Item No. 6, at which time she requested that consent agenda item (c) be removed for further discussion. Treasurer Strong then made a motion to approve and authorize the following consent agenda matters, which was seconded by Secretary Fountain and unanimously approved by the Board members present:

- a. Minutes of the August 17, 2022 Budget Workshop and Regular Meeting; and,
- b. Payment of District Bills and Accounts (**Exhibit E**)¹.

President Newberry then questioned the speakers purchased by Port Bolivar VFD, in response to which Malcolm Comeaux, Port Bolivar VFD Fire Chief, advised that they are ceiling speakers purchased for and installed at the department's fire station, which could be utilized for various purposes, including training courses. Then, upon motion by Treasurer Strong and seconded by Vice President Lee, the following remaining consent agenda item was unanimously approved by the Board members present:

- c. VFDs' Monthly Expense Reimbursements (**Exhibit F**)².

The Board then moved along to regular meeting Agenda Item No. 7, at which time Treasurer Strong reviewed with the Board his regular Treasurer's Report³, a copy of which is

¹ Check Nos. 3171-3196, plus the direct deposit and other payroll expenses

² Port Bolivar VFD - \$13,024.45 (August 2022); High Island VFD - \$6,479.37 (August 2022); and, Crystal Beach VFD - \$2,928.08 (August 2022).

³ Texas First Bank operating checking account (xx6680) - \$778,445.04 as of 8/31/2022 and \$858,305.16 as of 9/21/2022; Texas First Bank savings account (xx9804) - \$2,489.78 as of 8/31/2022 and 9/21/2022; Texas First Bank EMS billing checking account (xx7569) - \$407,945.24 as of 8/31/2022 and \$439,015.54 as of 9/21/2022; TexSTAR investment pool general fund account (xxxxxx1110) - \$209,411.85 as of 8/31/2022 and 9/21/2022; TexSTAR

attached hereto as **Exhibit G**. Treasurer Strong then reviewed with the Board the proposed 2021-22 budget amendments, including Budget Amendment Nos. HIVFD-002, PBVFD-003, EMS-001, and ESD-002, copies of which are attached hereto as **Exhibit H**. Upon motion by Secretary Fountain and seconded by Treasurer Strong, the 2021-22 Budget Amendment Nos. HIVFD-002, PBVFD-003, EMS-001, and ESD-002 were unanimously approved.

Being as there were no matters to address under regular meeting Agenda Item No. 8, the Board was directed to regular meeting Agenda Item No. 9, at which time Mr. Saunders reviewed with the Board the phone equipment and service plan (managed VoIP) quote received from Cyber One Solutions, a copy of which is attached hereto as **Exhibit I**. After discussing the phone system capabilities, Secretary Fountain made a motion to approve the phone equipment purchase and service agreement with an upfront cost not to exceed \$500.00, which was seconded by Treasurer Strong and unanimously approved by the Board members present. If a phone system add-on capabilities are needed, such can be presented to the Board for consideration at the next meeting.

The Board then moved along to regular meeting Agenda Item No. 10, at which time Mr. Saunders reviewed with the Board the proposed sales-tax related consulting services agreement with HDL Companies, a copy of which is attached hereto as **Exhibit J**. Upon motion by Secretary Fountain and seconded by Treasurer Strong, the Board members present unanimously approved the sales-tax related consulting services agreement with HDL Companies.

Thereafter, the Board was directed to regular meeting Agenda Item No. 11, at which time Mr. Saunders reviewed with the Board the job description for the IT Coordinator stipend position, a copy of which is attached hereto as **Exhibit K**. After discussing the position and the

investment pool capital fund account (xxxxxx1890) - \$104,845.16 as of 8/31/2022 and 9/21/2022; and, TexSTAR investment pool emergency fund account (xxxxxx4140) - \$1,025,596.74 as of 8/31/2022 and 9/21/2022.

District's procedure for job/position postings, Treasurer Strong made a motion to approve the proposed job description for the IT Coordinator stipend position and authorizing posting of same for accepting applications, which was seconded by President Newberry and unanimously approved by the Board members present.

The Board was then directed to regular meeting Agenda Item No. 12, at which time Mr. Saunders requested approval and authorization for WinStar, as the District's broker, to obtain renewal/new health insurance quotes for the District's employee health plan. Upon motion by Treasurer Strong and seconded by Secretary Fountain, the Board unanimously approved and authorized WinStar, as broker, to obtain renewal/new health insurance quotes for the District.

The Board then moved along to regular meeting Agenda Item No. 13, at which time the Board discussed the extension of Mr. Saunders' employment term following his recent performance review and his annual salary increase as provided in his District Manager Employment Agreement. Upon motion by Secretary Fountain and seconded by Vice President Lee, the Board members present approved the extension of Mr. Saunders' employment agreement term for an additional year period through July 31, 2025, and an increase of his annual salary by 5% (less that the current Consumer Price Index for Urbans Wage Earners and Clerical Workers – CPI-W, which percentage salary increase Mr. Saunders would be entitled under the terms of his employment agreement).

Next, President Newberry directed the Board to regular meeting Agenda Item No. 14, at which time Frank Demarco reviewed with the Board his monthly EMS Operations Report, a copy of which is attached hereto as **Exhibit L**.

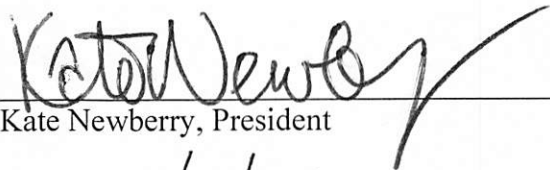
The Board was then directed to regular meeting Agenda Item No. 15, at which time Mr. Saunders reviewed with the Board his monthly Manager's Report, a copy of which is attached hereto as Exhibit M.

President Newberry then directed to Board to regular meeting Agenda Item No. 16, at which time Mr. Sticker reviewed with the Board the District's various financial reports copies of which are attached hereto as Exhibit N.

The Board then moved along to regular meeting Agenda Item No. 17, at which time Mr. Heinz advised that he will post all of the required tax rate and budget notices and records, along with the Truth-in-Taxation records and information required under Sec. 26.18 of the Texas Tax Code, on the District's website.

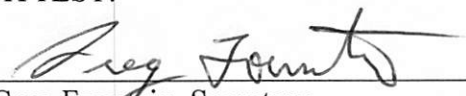
Then, under regular meeting Agenda Item No. 18, the Board discussed changing its regular meeting time to begin at 12:00 p.m. (still on the 3rd Wednesday of the month), and upon motion by Vice President Lee and seconded by Secretary Fountain, the Board's regular meeting start time change was unanimously approved by the Board members present. The Board also advised that its next regular meeting will be held on Wednesday, October 12, 2022 (beginning at 12:00 p.m.).

Being as there were no other matters to come before the Board, the regular meeting was adjourned at approximately 4:09 p.m.



Kate Newberry, President
Date: 10/12/2022

ATTEST:



Greg Fountain, Secretary

Date: 10/12/2022

Exhibit A

MEETING SIGN-IN SHEET

[illegible]

Exhibit B

RESOLUTION ADOPTING BUDGET

THE STATE OF TEXAS §
 §
COUNTY OF GALVESTON §

BE IT RESOLVED BY THE BOARD OF EMERGENCY SERVICES COMMISSIONERS OF GALVESTON COUNTY EMERGENCY SERVICES DISTRICT NO. 2 THAT:

WHEREAS, the Board of Emergency Services Commissioners of Galveston County Emergency Services District No. 2 (the "District") has projected the operating expenses and revenues for the District for the period October 1, 2022 through September 30, 2023;

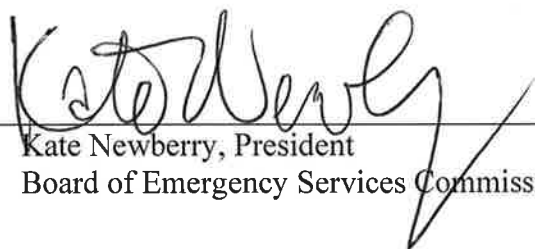
NOW, THEREFORE, KNOW ALL MEN BY THESE PRESENTS:

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

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


ADOPTED this 21st day of September 2022.

**GALVESTON COUNTY EMERGENCY
SERVICES DISTRICT NO. 2**

By: 

Kate Newberry, President
Board of Emergency Services Commissioners

ATTEST:



Greg Fountain, Secretary
Board of Emergency Services Commissioners

CERTIFICATE FOR RESOLUTION

THE STATE OF TEXAS §
 §
COUNTY OF GALVESTON §

The undersigned officer of the Board of Commissioners of Galveston County Emergency Services District No. 2 hereby certifies as follows:

1. The Board of Commissioners of Galveston County Emergency Services District No. 2 convened in a regular meeting on the 21st day of September 2022, at the District's administrative office, located at the Crystal Beach fire station, 930 Noble Carl Dr., Crystal Beach, Texas 77650, 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

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

RESOLUTION ADOPTING BUDGET

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


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

SIGNED AND SEALED this 21st day of September 2022.


Greg Fountain, Secretary
Board of Commissioners

THE STATE OF TEXAS §
 §
COUNTY OF GALVESTON §

This instrument was acknowledged before me on this 21st day of September 2022, by Greg Fountain, Secretary of the Board of Commissioners of Galveston County Emergency Services District No. 2, on behalf of said District.



Notary Public, State of Texas

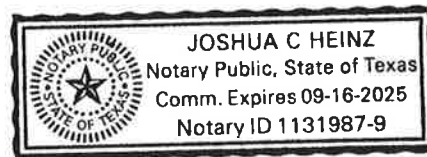


Exhibit “A”

Fiscal Year 2022-23 Budget

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	\$ 409,392.00
EMS Billing Receivables	\$ 300,000.00
TOTAL REVENUE	\$3,309,392.00

A - Administrative Expense	Estimated Expense	Notes
GCESD#2	\$ 421,000.00	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	\$2,482,781.33	Please see Attachment B-4
B - Total Reimbursements	\$2,651,461.33	

C - Capital Equipment Expense	Estimated Expense	Notes
GCESD#2	\$236,931.33	Please see Attachment C-1
	\$3,309,392.66	

Grand Total of Expenses	\$3,309,392.66
Estimates Revenues	\$3,309,392.00
Surplus / Deficit	\$0.66

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	
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

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

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
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
2320 - Office Equipment	\$ 5,000.00	\$ 5,000.00
2330 - Medical Supplies	\$ 54,000.00	\$ 54,000.00
2340 - Cleaning Supplies		\$ 5,000.00
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
2510 - Mileage reimbursement/tolls	\$ 500.00	\$ 1,000.00
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
2640 - Payroll services	\$ 9,000.00	\$ 9,000.00
2650 - Employee Medical/Benefits	\$ 190,000.00	\$ 172,000.00
2670 - Employee Insurance Deductable		
2680 - Retirement		
2700 - Dues & Subscriptions		
2710 - SAFE-D		
2720 - Licenses & Permits	\$ 3,000.00	\$ 3,000.00
2730 - Public Relations		\$ 1,000.00
2740 - Good of the Department	\$ 2,500.00	\$ 2,000.00
2750 - Billing Service Fees		
2800 - Building Expenses		
2810 - Rent Expense		
2820 - Telephone & Comm.	\$ 10,000.00	\$ 10,000.00
2860 - Janitorial/Vard 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	\$ 2,078,000.00	\$ 1,939,500.00

OPERATIONAL EXPENSES		
4000 - Firefighting / EMS Equipment	\$ 23,000.00	\$ 21,000.00
4050 - Equipment Maintenance	\$ 15,000.00	\$ 25,000.00
4100 - Equipment Repair	\$ 10,000.00	\$ 10,000.00
4200 - Fuel	\$ 28,000.00	\$ 15,000.00
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	\$ 11,000.00	\$ 15,000.00
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	\$ 7,000.00	
6030 - Port B Supplies		
6040 - Port B Fixtures & Furniture		
EMS Operational Expenses	\$ 167,350.00	\$ 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 Accessories		
5040 - Building		
5050 - Other	\$ 22,000.00	
5060 - Ambulances	\$ 1,781.33	
5061 - Ambulance Loan Interest		
TexSTAR Account		
EMS Capital Expenses	\$ 236,931.33	\$ -
TOTAL EXPENSES	\$ 2,482,281.33	\$ 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 - CB Telephone & Comm.	\$ 8,800.00	\$ 1,200.00
2830 - CB Electric	\$ 19,500.00	
2840 - CB Sewer/Water/Garbage	\$ 5,600.00	
2850 - CB 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	
4060 - Training General	\$ 24,000.00	
ESD Administrative Expenses	\$ 421,000.00	\$ 299,450.00

CAPITAL EXPENSES ESD	2022-23	2021-22
5000 - Command Vehicle		
5010 - Rescue/Medical/Fire Appar		\$ 100,000.00
5020 - Fire Fighting(PPE)		
5021 - ATVs		
5022 - CBVFD Fire Truck	\$ 64,937.64	
5030 - Boat Accessories	\$ 7,500.00	
5040 - Building		
5050 - Other		
5060 - Ambulances - Forecast	\$ 150,000.00	\$ 165,000.00
5061 - Ambulance Loan Interest		
TexSTAR Account		
ESD Capital Expenses	\$ 222,437.64	\$ 265,000.00
TOTAL	\$ 643,437.64	\$ 564,450.00

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 exist-ing 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

²³ [Reserved for expansion]²⁴ 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 C

ORDER LEVYING TAXES

THE STATE OF TEXAS §
 §
COUNTY OF GALVESTON §

WHEREAS, the appraisal roll of Galveston County Emergency Services District No. 2 (the "District") for 2022 has been prepared and certified by the appraiser for the District and submitted to the District and its tax assessor/collector; and

WHEREAS, the Galveston County Tax Assessor/Collector, being the District's tax assessor/collector, has prepared and submitted to the District its 2022 tax rate calculation worksheet; and

WHEREAS, based on the certified appraisal roll for the District, dated July 23, 2022, and the tax rate calculation worksheet for the District, certified and dated August 1, 2022, which were submitted to the Board of Emergency Services Commissioners of the District by the Galveston Central Appraisal District and the Galveston County Tax Assessor/Collector, respectively, the total taxable value of property is \$1,939,167,986; and

WHEREAS, based upon the certified appraisal roll and the tax rate calculation worksheet, the employee or officer designated by the Board of Emergency Services Commissioners of the District has calculated a tax rate to be levied for 2022 sufficient to provide tax revenues to meet the District's obligations;

NOW, THEREFORE, BE IT ORDERED BY THE BOARD OF EMERGENCY SERVICE COMMISSIONERS OF GALVESTON COUNTY EMERGENCY SERVICES DISTRICT NO. 2 THAT:

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

Section 2. There is levied an ad valorem tax of \$0.068264 on each \$100.00 of taxable property within the District in order to provide funds for maintenance and operating purposes.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 8.00 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY -\$8.13.

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

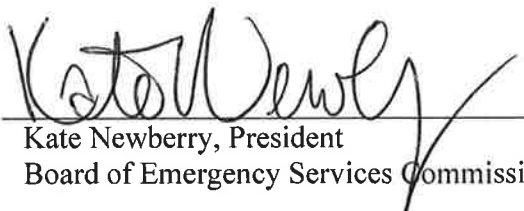
Section 4. The Galveston County Tax Assessor/Collector is authorized to assess and collect the taxes of the District employing the above tax rate.

Section 5. The taxes levied by this Order are due presently, and will be delinquent if not paid by January 31, 2023.


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

PASSED AND APPROVED the 21st day of September 2022.

**GALVESTON COUNTY EMERGENCY
SERVICES DISTRICT NO. 2**

By: 
Kate Newberry, President
Board of Emergency Services Commissioners

ATTEST:


Greg Fountain, Secretary
Board of Emergency Services Commissioners

CERTIFICATE FOR ORDER

THE STATE OF TEXAS

§

COUNTY OF GALVESTON

§

§

The undersigned officer of the Board of Commissioners of Galveston County Emergency Services District No. 2 hereby certifies as follows:

1. The Board of Commissioners of Galveston County Emergency Services District No. 2 convened in a regular meeting on the 21st day of September 2022, at the District's administrative office, located at the Crystal Beach fire station, 930 Noble Carl Dr., Crystal Beach, Texas 77650, 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

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

ORDER LEVYING TAXES

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

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

SIGNED AND SEALED this 21st day of September 2022.



Greg Fountain, Secretary
Board of Commissioners

THE STATE OF TEXAS §
 §
COUNTY OF GALVESTON §

This instrument was acknowledged before me on this 21st day of September 2022, by Greg Fountain, Secretary of the Board of Commissioners of Galveston County Emergency Services District No. 2, on behalf of said District.



Notary Public, State of Texas

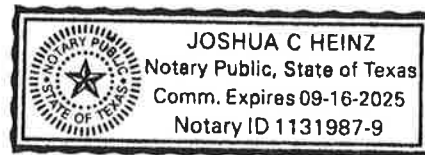


Exhibit D

Notice of Adopted 2022 Tax Rate

GALVESTON COUNTY EMERGENCY SERVICES DISTRICT NO. 2 ADOPTED A TAX RATE (\$0.068264/\$100) THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 8.00 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY -\$8.13.

****The 2022 Tax Rate (\$0.068264/\$100) is lower than the 2021 Tax Rate (\$0.076387/\$100), but the tax rate is “effectively raised” as it will raise more taxes than last year’s rate.**

Exhibit E

1:33 PM

09/20/22

Galveston County Emergency Services No. 2

Check Detail

August 18 through September 21, 2022

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check		08/18/2022			6680 · Checking Tex...		-268.15
					42630 · Salary & Hour...	-268.15	268.15
TOTAL						-268.15	268.15
Check		08/19/2022			6680 · Checking Tex...		-133.94
					42610 · Payroll Tax E...	-133.94	133.94
TOTAL						-133.94	133.94
Check		08/19/2022			6680 · Checking Tex...		-637.89
					42610 · Payroll Tax E...	-637.89	637.89
TOTAL						-637.89	637.89
Check		08/19/2022			6680 · Checking Tex...		-2,375.73
					42630 · Salary & Hour...	-2,375.73	2,375.73
TOTAL						-2,375.73	2,375.73
Check		08/25/2022			6680 · Checking Tex...		-617.34
					42310 · Office Supplies	-617.34	617.34
TOTAL						-617.34	617.34
Check		08/26/2022			6680 · Checking Tex...		-253.93
					42640 · Payroll Services	-253.93	253.93
TOTAL						-253.93	253.93
Check		08/29/2022			6680 · Checking Tex...		-89.00
					46020 · Port B - Utilities	-89.00	89.00
TOTAL						-89.00	89.00
Check		08/29/2022			6680 · Checking Tex...		-1,175.30
					42650 · Employee Me...	-1,175.30	1,175.30
TOTAL						-1,175.30	1,175.30
Check		08/31/2022			6680 · Checking Tex...		-19,006.08
					42650 · Employee Me...	-19,006.08	19,006.08
TOTAL						-19,006.08	19,006.08
Check	3171	09/21/2022	Visa		6680 · Checking Tex...		-430.89
					42310 · Office Supplies	-320.64	320.64
					42820 · Telephone & ...	-198.69	198.69
					42720 · License & Per...	-19.00	19.00
					2210 · Professional F...	96.90	96.90
					2110 · Website Suppo...	10.54	-10.54
TOTAL						-430.89	430.89
Check	3172	09/21/2022	Crystal Beach VFD		6680 · Checking Tex...		-2,928.08
					3010 · Crystal Beach ...	-2,928.08	2,928.08
TOTAL						-2,928.08	2,928.08

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09/20/22

Galveston County Emergency Services No. 2

Check Detail

August 18 through September 21, 2022

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	3173	09/21/2022	Joshua C. Heinz		6680 · Checking Tex...		-1,000.00
					2200 · Legal Fees	-1,000.00	1,000.00
TOTAL						-1,000.00	1,000.00
Check	3174	09/21/2022	Visa		6680 · Checking Tex...		-3,175.01
					42310 · Office Supplies	-486.60	486.60
					42320 · Office Equipm...	-797.71	797.71
					44800 · Uniforms	-1,494.70	1,494.70
					2110 · Website Suppo...	-75.23	75.23
					42110 · Support & Sof...	-353.66	353.66
					2110 · Website Suppo...	32.89	-32.89
TOTAL						-3,175.01	3,175.01
Check	3175	09/12/2022	Texas Department of...		6680 · Checking Tex...		-1,410.00
					42720 · License & Per...	-1,410.00	1,410.00
TOTAL						-1,410.00	1,410.00
Check	3176	09/21/2022	GCM, The Big Store		6680 · Checking Tex...		-311.36
					42310 · Office Supplies	-274.78	274.78
					42320 · Office Equipm...	-36.58	36.58
TOTAL						-311.36	311.36
Check	3177	09/21/2022	Port Bolivar VFD		6680 · Checking Tex...		-13,024.45
					3030 · Port Bolivar VFD	-13,024.45	13,024.45
TOTAL						-13,024.45	13,024.45
Check	3178	09/21/2022	Kent Alan Harkey M...		6680 · Checking Tex...		-1,500.00
					42250 · Medical Direct...	-1,500.00	1,500.00
TOTAL						-1,500.00	1,500.00
Check	3179	09/21/2022	West Isle Urgent Care		6680 · Checking Tex...		-270.00
					44600 · Medical Exams	-270.00	270.00
TOTAL						-270.00	270.00
Check	3180	09/21/2022	The Standard		6680 · Checking Tex...		-224.25
					42650 · Employee Me...	-224.25	224.25
TOTAL						-224.25	224.25
Check	3181	09/21/2022	Pinnacle Access		6680 · Checking Tex...		-283.78
					42330 · Medical Suppl...	-283.78	283.78
TOTAL						-283.78	283.78
Check	3182	09/21/2022	Cop Stop		6680 · Checking Tex...		-664.00
					44800 · Uniforms	-664.00	664.00
TOTAL						-664.00	664.00
Check	3183	09/21/2022	Bearcom		6680 · Checking Tex...		-317.04
					44100 · Equipment Re...	-317.04	317.04
TOTAL						-317.04	317.04

1:33 PM

09/20/22

Galveston County Emergency Services No. 2

Check Detail

August 18 through September 21, 2022

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	3184	09/21/2022	Verizon		6680 · Checking Tex...		-536.83
					42820 · Telephone & ...	-536.83	536.83
TOTAL						-536.83	536.83
Check	3185	09/21/2022	Baptist Health Traini...		6680 · Checking Tex...		-643.50
					44500 · Training	-643.50	643.50
TOTAL						-643.50	643.50
Check	3186	09/21/2022	Coastal Welding		6680 · Checking Tex...		-257.24
					44210 · Oxygen	-257.24	257.24
TOTAL						-257.24	257.24
Check	3187	09/21/2022	Galveston County A...		6680 · Checking Tex...		-4,744.95
					44200 · Fuel	-4,744.95	4,744.95
TOTAL						-4,744.95	4,744.95
Check	3188	09/21/2022	High Island VFD		6680 · Checking Tex...		-6,479.37
					3020 · High Island VFD	-6,479.37	6,479.37
TOTAL						-6,479.37	6,479.37
Check	3189	09/21/2022	David Sticker		6680 · Checking Tex...		-1,250.00
					2010 · Accountant Fees	-1,250.00	1,250.00
TOTAL						-1,250.00	1,250.00
Check	3190	09/21/2022	Total Reporting Fran...		6680 · Checking Tex...		-65.00
					44610 · Background C...	-65.00	65.00
TOTAL						-65.00	65.00
Check	3191	09/21/2022	Rook System Solutio...		6680 · Checking Tex...		-270.00
					42110 · Support & Sof...	-270.00	270.00
TOTAL						-270.00	270.00
Check	3192	09/21/2022	Siddons-Martin		6680 · Checking Tex...		-2,498.18
					44900 · Vehicle Maint...	-2,498.18	2,498.18
TOTAL						-2,498.18	2,498.18
Check	3193	09/21/2022	Bound Tree		6680 · Checking Tex...		-6,174.34
					42330 · Medical Suppl...	-6,174.34	6,174.34
TOTAL						-6,174.34	6,174.34
Check	3194	09/21/2022	Yates Auto & Truck ...		6680 · Checking Tex...		-4,667.39
					44050 · Equipment M...	-4,667.39	4,667.39
TOTAL						-4,667.39	4,667.39
Check	3195	09/21/2022	Benckenstein & Oxfo...		6680 · Checking Tex...		-3,325.00
					2200 · Legal Fees	-3,325.00	3,325.00

1:33 PM

09/20/22

Galveston County Emergency Services No. 2

Check Detail

August 18 through September 21, 2022

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
TOTAL						-3,325.00	3,325.00
Check	3196	09/21/2022	Janet Leigh		6680 · Checking Tex...		-24.00
					42210 · Professional ...	-24.00	24.00
TOTAL						-24.00	24.00

Exhibit F



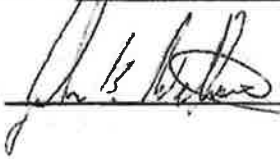
Port Bolivar Volunteer Fire Department

PO Box 675 Port Bolivar, Texas 77650 1806 Broadway
Ph: 409-684-1984 Fax: 409-684-1003 pbvfd@att.net

Certification of Expense Request FY 2021-2022

Acting in my capacity as Treasurer, on behalf of the **Port Bolivar Volunteer Fire Department**, we certify that the following expense reimbursement request of \$13,024.45 for the month of August 2022 bills is true and correct to the best of our knowledge and has been procured in accordance with state and federal guidelines governing expenditures of public funds, and has been authorized for submission to the Galveston County Emergency Services District #2 by the **Port Bolivar Volunteer Fire Department Board of Directors**.

Printed Name: John B. Williams, Treasurer

Signature:  Date: 08/27/2022

Printed Name: William Weeks, President

Signature:  Date: 8/27/2022



Port Bolivar Volunteer Fire Department

PO Box 675 Port Bolivar, Texas 77650 1806 Broadway
Ph: 409-684-1984 Fax: 409-684-1003 pbvfd@att.net

Date: 08/31/2022

Attention: ESD #2 Board

Port Bolivar Volunteer Fire Department is requesting from the ESD#@ Board, reimbursement for our August 2022 bills totaling \$13,024.45

Company	Description	Cost	Paid By	Code
AT&T	Internet/Phone	\$156.61 ✓	CK #1513	2820
Entergy	Inside Lights	\$572.68 ✓	CK #1518	2830
Entergy	Outside Lights	\$145.69 ✓	CK #1517	2830
Penn. Residential	Trash	\$242.50 ✓	CK #1512	2840
Amazon.com	Audio Package drop ceiling Tile Speakers for in Station usage	\$749.80 ✓	Debit Card	2820
TV Liquidators	LED Sign for Community Postings	\$1,785.00 ✓	Debit Card	2820
Frontier Pest Control	Pest Control	\$90.00 ✓	CK #1511	4700
Amazon.com	CO2 Monitor	\$359.98 ✓	Debit Card	4000
Amazon.com	Wireless Microphone for in	\$117.95 ✓	Debit Card	2820

	Station usage			
Home Depot	SeaFoam	\$43.88 ✓	Debit Card	4050
Harbor Freight	Pump for 55-gallon drums and Reflective Strips	\$38.56 ✓	CASH	4000
Sticker & Company Tax Service	IRS filling	\$1,125.00 ✓	CK #5818	2100
Interstate sign products, Inc	Reflective signs for homes (house numbers)	\$1,974.04 ?	Debit Card	2740
SFFMA – State Firefighters' & Fire Marshals' Association of Texas	Action Training Systems Firefighter 1 - 23 DVD Series (Peninsula Training)	\$4,915.00 ✓	CK #1514	4500
J&W A/C & Heating	A/C Check Services	\$190.00 ✓	CK #1515	4050
Peninsula Sanitation Service, Inc	Service Fee on 20 Yard Dumpster	\$50.00 ✓	CK #1516	2840
Office Depot - OfficeMax	Toner cartridges and envelope	\$467.76 ✓	Debit Card	2310

PORT BOLIVAR VFD 2021-2022

August '22

Revised 12.15.21

Revised 8.17.22

2000 - Auditing Fees							
2100 - Bookkeeping	\$	1,625.00	\$	500.00	\$	1,125.00	\$ 1,625.00
2110 - Support & Software	\$	500.00					\$ 500.00
2200 - Legal Fees							\$ -
2210 - Professional Fees Other							\$ -
2310 - Office Supplies	\$	1,120.00	\$	500.00	\$	467.76	\$ 967.76
2320 - Office Equipment	\$	500.00	\$	500.00			\$ 500.00
2340 - Cleaning Supplies							\$ -
2410 - Insurance - Accident & Sickness	\$	6,500.00					\$ -
2420 - Insurance - Bldg, Equip, & Gen Liab							\$ -
2430 - Insurance - Auto/Boat							\$ -
2440 - Insurance Workers Comp							\$ -
2500 - Travel	\$	650.00					\$ 650.00
2510 - Mileage reimbursements/tolls							\$ -
2550 - Fire Prevention	\$	2,500.00	\$	330.00			\$ 330.00
2700 - Dues & Subscriptions	\$	600.00	\$	500.00			\$ 500.00
2710 - Safe D							\$ -
2720 - License & Permits							\$ -
2730 - Public Relations							\$ -
2740 - Good of the Department	\$	1,975.00			\$	1,974.04	\$ 1,974.04
2750 - Billing Service Fees							\$ -
2810 - Bldg Rent							\$ -
2820 - Telephone & Communications	\$	5,500.00	\$	2,115.52	\$	2,809.36	\$ 4,924.88
2830 - Electricity	\$	7,500.00	\$	4,481.45	\$	718.37	\$ 5,199.82
2840 -Water/Garbage	\$	2,800.00	\$	2,022.00	\$	292.50	\$ 2,314.50
2850 - Propane	\$	500.00					\$ -
2860 - Janitorial/Yard Service							\$ -
2870 - Alarm Service	\$	1,000.00					\$ -
2900 - General & Administrative							\$ -
3100 - Uncategorized							\$ -
4000 - Firefighting / EMS Equipment	\$	10,000.00	\$	2,377.00	\$	398.54	\$ 2,775.54
4050 - Equipment Maintenance	\$	5,000.00	\$	488.56	\$	233.88	\$ 722.44
4100 - Equipment Repair	\$	3,500.00	\$	99.96			\$ 99.96
4200 - Fuel	\$	4,500.00	\$	60.00			\$ 60.00
4300 - Radio Usage	\$	2,880.00	\$	2,880.00			\$ 2,880.00
4350 - Radio Repair	\$	800.00	\$	800.00			\$ 800.00
4400 - General & Administrative							\$ -
4500 - Training	\$	5,500.00			\$	4,915.00	\$ 4,915.00
4600 - Medical Exams							\$ -
4610 - Background Checks							\$ -
4700 - Building Maintenance	\$	600.00	\$	225.98	\$	90.00	\$ 315.98
4800 - Uniforms	\$	3,000.00					\$ -
4900 - Vehicle Maint. & Repair	\$	2,500.00	\$	495.96			\$ 495.96
5000 - Command Vehicle							\$ -
5010 - Rescue/Medical							\$ -
5020 - Fire Fighting							\$ -
5030 - Boat							\$ -
5040 - Building							\$ -
5050 - Other							\$ -
BUDGET ADJ							\$ -
	\$	71,550.00	\$	18,376.43	\$	13,024.45	\$ 31,400.88
							\$ 40,149.12



High Island Volunteer Fire Rescue
P.O. Box 144
High Island, Texas 77623

INVOICE

DATE SEPTEMBER 2, 2022
INVOICE # 2022-08

TO Galveston County ESD #2
930 Nobel Carl Dr
Crystal Beach, TX 77650

SALESPERSON	JOB	PAYMENT TERMS	DUE DATE
		Due on receipt	
LINE ITEM	DESCRIPTION	UNIT PRICE	LINE TOTAL
2820	Cameron Communications - EFT - Station phones/fax/internet	265.38 ✓	265.38
2830	Entergy - # 3025 - Electrical Fire Station	664.16 ✓	929.54
2840	Peninsula Residential Service # 3022 - Dumpster	197.50 ✓	1,237.04
2700	Texas First Bank - EFT - Positive Pay July	49.80 ✓	1,176.84
2700	Texas First Bank - EFT - Positive Pay August	58.29 ✓ 58.59	1,235.13
2720	Galveston County Tax Office - Vehicle Registration BR1	7.50 ✓	1,242.63
2820	Dish - EFT - Station Cable	112.69 ✓	1,355.32
2700	Active 911 - Debit	18.98 ✓	1,374.30
4500	SFFMA - Application Fee - Debit	25.00 ✓	1,399.30
4500	SFFMA - Application Fee - Debit	75.00 ✓	1,474.30
4200	Galveston County - # 3023 - Fleet Fuel - June 2022	196.44 ✓	1,670.74
4900	Siddons-Martin Emergency Group - #3021 - PM	4808.33 ✓	6,479.07

Grand Total 6,479.07

Make all checks payable to High Island Volunteer Fire Rescue
Thank you for your business!

HIGH ISLAND



Volunteer Fire/Rescue

P.O. Box 144, 2041 7th Street
High Island, Texas 77623
Phone (409) 286-5811 Fax (409) 286-5424

September 2, 2022

Galveston County ESD # 2
PO Box 1709
Crystal Beach, Texas 77650

Ref: Certification of expense reimbursement request

I, Terrie Riley, acting in my capacity as Treasurer, on behalf of High Island Volunteer Fire Rescue, Inc. do certify that the expense reimbursement request that is submitted for the amount of

\$ 6,479.07 is true and correct to the best of my knowledge and has been processed in accordance with State and Federal guidelines governing expenditures of public funds and has been authorized for submission to the Galveston County ESD # 2 by the High Island Volunteer Fire Rescue Inc. Board of Directors.

Signature

Date

9/2/2022

High Island VFD 2021-2022

August 2022 Expenses

High Island VFD 2021-2022	ACTUAL				
August 2022 Expenses	BUDGET	Prior Month YTD	Current Month August '22	Total YTD	Budget Variance
2000 - Auditing Fees				\$ -	\$ -
2100 - Bookkeeping	\$ 1,000.00	\$ 1,015.00		\$ 1,015.00	\$ (15.00)
2110 - Support & Software				\$ -	\$ -
2200 Legal Fees				\$ -	\$ -
2310 - Office Supplies				\$ -	\$ -
2320 - Office Equipment				\$ -	\$ -
2410 - Insurance - Accident & Sickness				\$ -	\$ -
2420 - Insurance - Bldg, Equip, & Gen Liab				\$ -	\$ -
2430 - Insurance - Auto/Boat				\$ -	\$ -
2440 - Insurance Workers Comp				\$ -	\$ -
2500 - Travel				\$ -	\$ -
2550 - Fire Prevention				\$ -	\$ -
2700 - Dues & Subscriptions	\$ 750.00	\$ 62.59	\$ 127.37	\$ 189.96	\$ 560.04
2710 - Safe D				\$ -	\$ -
2720 - License & Permits	\$ 150.00		\$ 7.50	\$ 7.50	\$ 142.50
2730 - Public Relations				\$ -	\$ -
2740 - Good of the Department				\$ -	\$ -
2750 - Billing Service Fees				\$ -	\$ -
2810 - Bldg Rent				\$ -	\$ -
2820 - Telephone & Communications	\$ 5,500.00	\$ 3,585.22	\$ 378.07	\$ 3,963.29	\$ 1,536.71
2830 - Electricity	\$ 6,000.00	\$ 5,400.39	\$ 664.16	\$ 6,064.55	\$ (64.55)
2840 -Water/Garbage	\$ 1,500.00	\$ 1,849.50	\$ 197.50	\$ 2,047.00	\$ (547.00)
2850 - Propane				\$ -	\$ -
2860 - Janitorial/Yard Service	\$ 1,200.00	\$ 320.77		\$ 320.77	\$ 879.23
2870 - Alarm Service				\$ -	\$ -
2900 - General & Administrative				\$ -	\$ -
3100 - Uncategorized				\$ -	\$ -
4000 - Firefighting / EMS Equipment	\$ 1,000.00	\$ 148.00		\$ 148.00	\$ 852.00
4050 - Equipment Maintenance	\$ 3,500.00	\$ 1,100.00		\$ 1,100.00	\$ 2,400.00
4100 - Equipment Repair	\$ 2,500.00	\$ 255.80		\$ 255.80	\$ 2,244.20
4200 - Fuel	\$ 2,000.00	\$ 2,106.43	\$ 196.44	\$ 2,302.87	\$ (302.87)
4300 - Radio Usage	\$ 2,000.00	\$ 2,160.00		\$ 2,160.00	\$ (160.00)
4350 - Radio Repair	\$ 2,500.00			\$ -	\$ 2,500.00
4400 - General & Administrative	\$ 780.00	\$ 75.00		\$ 75.00	\$ 705.00
4500 - Training	\$ 2,500.00	\$ 188.05	\$ 100.00	\$ 288.05	\$ 2,211.95
4600 - Medical Exams				\$ -	\$ -
4700 - Building Maintenance	\$ 4,000.00	\$ 1,783.69		\$ 1,783.69	\$ 2,216.31
4800 - Uniforms	\$ 1,500.00			\$ -	\$ 1,500.00
4900 - Vehicle Maint. & Repair	\$ 10,000.00	\$ 5,878.98	\$ 4,808.33	\$ 10,687.31	\$ (687.31)
5000 - Command Vehicle				\$ -	\$ -
5010 - Rescue/Medical				\$ -	\$ -
5020 - Fire Fighting				\$ -	\$ -
5030 - Boat (EMS Capital)				\$ -	\$ -
5040 - Building				\$ -	\$ -
5050 - Other				\$ -	\$ -
	\$ 48,380.00		\$ 6,479.37	\$ 32,408.79	\$ 15,971.21

1776-73



INVOICE

Crystal Beach Fire & Rescue
930 Noble Carl Dr.
Crystal Beach, Texas 77650

DATE: AUGUST 2022

TO Galveston County ESD #2
930 Noble Carl Dr.
Crystal Beach, TX 77650

SALESPERSON	JOB	PAYMENT TERMS	DUE DATE
		Due on receipt	
LINE ITEM	DESCRIPTION	UNIT PRICE	LINE TOTAL
2820	Southern Broadband		169.95 ✓
2830	Enterpy		1966.60 ✓
2840	Bolivar Peninsula SUD		153.77 ✓
2840	Bolivar Peninsula SUD		94.55 ✓
2840	Peninsula Residential		197.50 ✓
2820	Vonage		345.71 ✓
TOTAL			\$2928.08



Crystal Beach Fire Department

P.O.Box 1350
930 Noble Carl Drive
Crystal Beach, TX 77650

Galveston County ESD #2

PO Box 1709

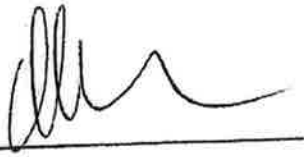
Crystal Beach, Texas

Ref: Certification of expense reimbursement request.

I, D. Decker, acting in my capacity as Treasurer, on behalf of Crystal Beach Volunteer Fire Department

Rescue, do certify that the expense reimbursement request that is submitted of the amount of \$2928.08

Is true and correct to the best of my knowledge, and has been processed in accordance with State and Federal Guidelines governing expenditures of public funds and has been authorized for submission to the Galveston County ESD #2 by Crystal Beach Volunteer Fire and Rescue, Board of Directors.



Signature

9/2/2022

Date

CRYSTAL BEACH VFD 2021-2022


August '22

	BUDGET	ACTUAL			Budget Variance
		Prior Month	Current	Total	
		YTD	Month August '22	YTD	
2000 - Auditing Fees				\$ -	\$ -
2010 - Accountant Fees				\$ -	\$ -
2100 - Bookkeeping				\$ -	\$ -
2110 - Support & Software				\$ -	\$ -
2200 Legal Fees				\$ -	\$ -
2310 - Office Supplies				\$ -	\$ -
2320 - Office Equipment				\$ -	\$ -
2410 - Insurance - Accident & Sickness				\$ -	\$ -
2420 - Insurance - Bldg, Equip, & Gen Liab				\$ -	\$ -
2430 - Insurance - Auto/Boat				\$ -	\$ -
2440 - Insurance Workers Comp				\$ -	\$ -
2500 - Travel				\$ -	\$ -
2550 - Fire Prevention				\$ -	\$ -
2700 - Dues & Subscriptions				\$ -	\$ -
2710 - Safe D				\$ -	\$ -
2720 - License & Permits				\$ -	\$ -
2730 - Public Relations				\$ -	\$ -
2740 - Good of the Department				\$ -	\$ -
2750 - Billing Service Fees				\$ -	\$ -
2810 - Bldg Rent				\$ -	\$ -
2820 - Telephone & Communications	\$ 7,600.00	\$ 5,465.70	\$ 515.66	\$ 5,981.36	\$ 1,618.64
2830 - Electricity	\$ 19,500.00	\$ 14,056.63	\$ 1,966.60	\$ 16,023.23	\$ 3,476.77
2840 -Water/Garbage	\$ 5,600.00	\$ 4,480.70	\$ 445.82	\$ 4,926.52	\$ 673.48
2850 - Propane	\$ 950.00			\$ -	\$ 950.00
2860 - Janitorial/Yard Service				\$ -	\$ -
2870 - Alarm Service				\$ -	\$ -
2900 - General & Administrative				\$ -	\$ -
4000 - Firefighting / EMS Equipment				\$ -	\$ -
4050 - Equipment Maintenance				\$ -	\$ -
4100 - Equipment Repair				\$ -	\$ -
4200 - Fuel				\$ -	\$ -
4300 - Radio Usage	\$ 3,000.00	\$ 2,520.00		\$ 2,520.00	\$ 480.00
4350 - Radio Repair				\$ -	\$ -
4400 - General & Administrative				\$ -	\$ -
4500 - Training	\$ 10,000.00			\$ -	\$ 10,000.00
4600 - Medical Exams				\$ -	\$ -
4700 - Building Maintenance				\$ -	\$ -
4800 - Uniforms				\$ -	\$ -
4900 - Vehicle Maint. & Repair	\$ 5,000.00			\$ -	\$ 5,000.00
5000 - Command Vehicle				\$ -	\$ -
5010 - Rescue/Medical				\$ -	\$ -
5020 - Fire Fighting				\$ -	\$ -
5030 - Boat				\$ -	\$ -
5040 - Building				\$ -	\$ -
5050 - Other				\$ -	\$ -
	\$ 51,650.00		\$ 2,928.08		\$ 22,198.89

Exhibit G

Galveston County Emergency Services District No. 2
21-Sep-22

	8/17/2022	9/21/2022
	Balance	Balance
Texas First Bank		
Operating/Checking (xxxx6680)	\$ 908,807.12	\$ 858,305.16
Savings (Acct. No. xxx9804)	\$ 2,489.57	\$ 2,489.78
EMS Billing (Acct. No. xxxx7569)	\$ 407,945.24	\$ 439,015.54
	\$1,319,241.93	\$1,299,810.48
TexSTAR (Investment Co-Op)		
General Fund (Acct. No. xxxxxx1110)	\$209,066.13	\$209,411.85
Capital Fund (Acct. No. xxxxxx1890)	\$104,672.09	\$104,845.16
Emergency Fund (Acct. No. xxxxxx4140)	\$1,023,903.67	\$1,025,596.74
	\$1,337,641.89	\$1,339,853.75
TOTALS	\$2,656,883.82	\$2,639,664.23


George Strong
Treasurer, GCESD2

9-21-22
Date

Exhibit H

Galveston County Emergency Services District #2 Budget Amendment Request Form

729-a-22

Department Entity Name: High Island Volunteer Fire Department Date: 9/2/2022

Explanation: Reallocation of Budget to cover overcharged budget items and pull funds from unused budget items to add to vehicle maintenance.

For ESD #2 Use Only
Budget Amendment #: <u>HI-002</u>
Fiscal Year: <u>2021-22</u>
Approval Date: _____

Previous Notice date provided to ESD #2: 9/2/2022

Budget Amendment Request Approved by Requesting Department Entity Board Date: 9/2/2022

Does this Budget Amendment Request include any funding outside of the Department/Entity original approved ESD #2 Fiscal Year budget? Yes _____ No ✓

If "Yes" please indicate the source and amount:

(1) Cost Center Fund Name	(2) Identifying Line Item Number	(3) Current FY Budget (start of FY)	(4) Budget Amendment Increase/Decrease	(5) Amount of Outside Funding Added (if Any)	(6) Amended Budget Line Item Amount
Budget line item(s) to be reduced					
A) Janitorial/Yard Service	2860	\$1,200.00	\$765.00		\$435.00
B) Radio Repair	4350	\$2,500.00	\$2,500.00		\$0.00
C) Fire / EMS Equipment	4000	\$1,000.00	\$852.00		\$148.00
D) Equipment Maintenance	4050	\$3,500	\$2,400		\$1,100
E) Equipment Repair	4100	\$2,500.00	\$1,000.00		\$1,500.00

751

Increase

Final (line item to be increased) below					
A)	Electric	2830	\$6,000.00	\$750.00	\$6,750.00
B)	Bookkeeping	2100	\$1,000.00	\$15.00	\$1,015.00
C)	Water / Garbage	2840	\$1,500.00	\$1,000.00	\$2,500.00
D)	Fuel	4200	\$2,000.00	\$750.00	\$2,750.00
E)	Radio Usage	4300	\$2,000.00	\$200.00	\$2,200.00
F)	Vehicle Maintenance	4900	\$10,000.00	\$4,802.00	\$14,802.00

Column Explanation

1. Cost Center Name- Within each budget those bold line item names
2. Identifying Line Item Number- Individual line item number on each row of ESD #2 approved FY budget
3. Current FY Budget - Line item amount authorized by the ESD #2 Board
4. Budget Amendment Increase/Decrease- Amount the "Source" line item is to be reduced; and the "Final" line item is to be increased
5. Amount of Outside Funding Added- Funding to be added to the Department/Entity budget not internally available- Funding provided by an outside source
6. Amended Budget Line Item Amount- Requested amended line item amount if amendment request is approved for both the "source" and "final" line items

7511

**Galveston County Emergency Services District #2
Budget Amendment Request Form**

*Devised
D. South
9-12-22
Re: FURNISH
Remainder*

Department Entity Name: Port Bolivar Volunteer Fire Dept Date: 09/10/2022

Explanation: (Attach additional explanation pages if necessary for each line item requested)
We have not used any of the Travel Budget Amount.
Please move to office supplies to cover latest needs.

For ESD #2 Use Only:	
Budget Amendment #:	<u>104-1-31-22.mts</u>
Fiscal Year:	<u>PB-003</u>
Approval Date:	

Previous Notice date provided to ESD #2: _____

Budget Amendment Request Approved by Requesting Department Entity Board Date: (Prior to ESD #2 Board consideration) _____

Does this Budget Amendment Request include any funding outside of the Department/Entity original approved ESD #2 Fiscal Year budget? Yes _____ No X

If "Yes" please indicate the source and amount:

	(1) Cost Center Fund Name	(2) Identifying Line Item Number	(3) Current FY Budget (start of FY)	(4) Budget Amendment Increase/Decrease	(5) Amount of Outside Funding Added (If Any)	(6) Amended Budget Line Item Amount
A.)	<u>Travel</u>	<u>2500</u>	<u>\$650.00</u>	<u>-650.00</u>	<u>0</u>	<u>0</u>
B.)						
C.)						
D.)						
E.)						

Final (line item to be increased) below				
A.)	Office Supplies	7310	\$1,120.00	+650.00
B.)				\$
C.)				
D.)				
E.)				

Column Explanation

1. Cost Center Name- Within each budget those bold line item names
2. Identifying Line Item Number- Individual line item number on each row of ESD #2 approved FY budget
3. Current FY Budget - Line item amount authorized by the ESD #2 Board
4. Budget Amendment Increase/Decrease- Amount the "Source" line item is to be reduced; and the "Final" line item is to be increased
5. Amount of Outside Funding Added- Funding to be added to the Department/Entity budget not internally available- Funding provided by an outside source
6. Amended Budget Line Item Amount- Requested amended line item amount if amendment request is approved for both the "source" and "final" line items

Galveston County Emergency Services District #2 Budget Amendment Request Form

Department Entity Name: EMS Date: 9.21.22

Explanation: Decrease Line Items 42340,42500,42510,42730,44000,42440,42720,44050 & 42610 by \$74,000
Increase Line Items 42110,42210,42320,42330,42740,44200, & 44900

Port Bolivar Station 46010,020,030 & 040 by \$74,000 Explanation: Inflation, Supply Demands, Equipment Failures

Previous Notice date provided to ESD #2: _____

Budget Amendment Request Approved by Requesting Department Entity Board Date: (Prior to ESD #2 Board consideration)

Does this Budget Amendment Request include any funding outside of the Department/Entity original approved ESD #2 Fiscal Year budget? Yes No X _____

For ESD #2 Use Only Budget Amendment #:EMS-001 Fiscal Year: <u>2021-22</u> Approval Date: _____	
---	--

If "Yes" please indicate the source and amount:

(1) Cost Center Fund Name	(2) Identifying Line Item Number	(3) Current FY Budget (start of FY)	(4) Budget Amendment Increase/Decrease	(5) Amount of Outside Funding Added (if Any)	(6) Amended Budget Line Item Amount
Budget line item(s) to be reduced					
A.) Cleaning Supplies	42340	\$5000	\$4000 Decrease		\$1000
B.) Travel	42500	\$2500	\$2500 Decrease		\$ 0
C.) Mileage Reimbursement	42510	\$1000	\$1000 Decrease		\$ 0
D.) Public Relations	42730	\$1000	\$1000 Decrease		\$ 0
E.) Firefighting/EMS Equipment	44000	\$21000	\$18000 Decrease		\$3000
F.) Workers Comp	42440	\$45000	\$23500 Decrease		\$21500
G.) License& Permits	42720	\$3000	\$2500 Decrease		\$500
H.) Equipment Maintenance	44050	\$25000	\$8000 Decrease		\$17000
I.) Payroll Taxes	42610	\$160000	\$13500 Decrease		\$146500

Cost Center Fund Name	Identifying Line Item Number	Current FY Budget (start of FY)	Budget Amendment Increase/Decrease	Amount of Outside Funding Added (if Any)	Amended Budget Line Item Amount
Final (line item to be increased) below					
A.) Support & Software	42110	\$6000	\$9000 Increase		\$15000
B.) Professional Fees	42210	\$5000	\$2000 Increase		\$7000
C.) Office Equipment	42320	\$5000	\$2000 Increase		\$7000
D.) Medical Supplies	42330	\$54000	\$10000 Increase		\$64000
F.) Good of the Dept.	42740	\$2000	\$2000 Increase		\$4000
G.) Fuel	44200	\$15000	\$26000 Increase		\$41000
H.) Vehicle Maint. & Repair	44900	\$40000	\$10000 Increase		\$50000
I.) Port Bolivar	46010,020,030,040		\$13000 Increase		\$13000

Column Explanation

1. Cost Center Name- Within each budget those **bold** line item names
2. Identifying Line Item Number- Individual line item number on each row of ESD #2 approved FY budget
3. Current FY Budget - Line item amount authorized by the ESD #2 Board
4. Budget Amendment Increase/Decrease- Amount the "Source" line item is to be reduced; and the "Final" line item is to be increased
5. Amount of Outside Funding Added- Funding to be added to the Department/Entity budget not internally available- Funding provided by an outside source
6. Amended Budget Line Item Amount- Requested amended line item amount if amendment request is approved for both the "source" and "final" line items

Galveston County Emergency Services District #2 Budget Amendment Request Form

Department Entity Name: GCESD Date: 9.21.22

Explanation: Decrease Line Items 2440 & 2500 by \$3300, Increase Line Items 2110, 2420 & 2920
By \$3300 (see below)

Previous Notice date provided to ESD #2: _____

Budget Amendment Request Approved by Requesting Department Entity Board Date: (Prior to ESD #2 Board consideration)

Does this Budget Amendment Request include any funding outside of the Department/Entity original approved ESD #2 Fiscal Year budget? Yes No X _____

If "Yes" please indicate the source and amount: _____

<p>For ESD #2 Use Only</p> <p>Budget Amendment #: ESD-002</p> <p>Fiscal Year: <u>2021-22</u></p> <p>Approval Date: _____</p>

(1)	(2)	(3)	(4)	(5)	(6)
Cost Center Fund Name	Identifying Line Item Number	Current FY Budget (start of FY)	Budget Amendment Increase/Decrease	Amount of Outside Funding Added (if Any)	Amended Budget Line Item Amount
Budget line item(s) to be reduced					
A.) Insurance Worker's Comp	2440	\$5500	\$2000 Decrease		\$3500
B.) Travel Expense	2500	\$3000	\$1300 Decrease		\$1700
C.)					
D.)					
Cost Center Fund Name	Identifying Line Item Number	Current FY Budget (start of FY)	Budget Amendment Increase/Decrease	Amount of Outside Funding Added (if Any)	Amended Budget Line Item Amount
Final (line item to be increased) below					
A.) Website Support/Other Software	2110	\$2150	\$400 Increase		\$2550

B.)	Insurance-Liability	2420	\$6000	\$2700 Increase		\$8700
C.)	Tax Collection Expenses	2920	\$4000	\$200 Increase		\$4200
D.)						
E.)						

Column Explanation

1. Cost Center Name- Within each budget those **bold** line item names
2. Identifying Line Item Number- Individual line item number on each row of ESD #2 approved FY budget
3. Current FY Budget - Line item amount authorized by the ESD #2 Board
4. Budget Amendment Increase/Decrease- Amount the "Source" line item is to be reduced; and the "Final" line item is to be increased
5. Amount of Outside Funding Added- Funding to be added to the Department/Entity budget not internally available- Funding provided by an outside source
6. Amended Budget Line Item Amount- Requested amended line item amount if amendment request is approved for both the "source" and "final" line items

Exhibit I



Quote for Managed VoIP Services

Quote Number:

Q1000426

Customer Name:

Galveston County Emergency Services District #2

Prepared for:

Austin Isaasks

itsupport@gcesd2.org

Prepared by:

Thomas Childress

tchildress@cyberonesol.com

Quote Expiration Date:

Friday, May 6, 2022

Cyber One Solutions Contact Information:

(281) 672-8035 Main

(866) 998-7691 Toll Free

Cyber One Solutions, LLC.

1110 NASA PKWY STE 630, Houston, Texas 77058

Thank you for the opportunity for Cyber One Solutions to earn your business.



Galveston County Emergency Services District #2
Austin Isaaks
930 Noble Carl Drive

Dear Austin Isaaks,

Let me start out by saying, Thank You!

What goes into a winning relationship? It's a question we ask ourselves every day. You might say we are obsessed with the mission of perfecting the customer experience and finding new ways to leverage technology to your benefit.

Since our inception, Cyber One Solutions has been dedicated to helping small and medium businesses in Houston accomplish more. Cyber One Solutions solves all IT issues and drives business growth through first-rate technology solutions. As your strategic IT partner, we'll explore your business vision and see how we fit with your company. We will then recommend and build a proper IT infrastructure to promote productivity, efficiency, and profitability.

Check out more information about our Company below:

- Why Cyber One
- Our Approach
- Our Experience
- Our Technology
- Our Credentials
- Our Motto
- Our Testimonials

Through our shared vision with clients, we strive to excel in everything we do while championing growth and maintaining high standards. Our goal is to create genuine relationships with clients and partners through continuous innovation, superstar employees, and superior customer service. As a future-oriented company, we are committed to constantly upgrading our services and expertise to meet all types of business challenges.

We specialize in offering Managed IT Services, Managed Security Services, Cloud Services, Project Services, VoIP Services, Consulting, and more.

On behalf of the entire Cyber One Solutions team - thank you for this opportunity.










Brian Carrico

Brian Carrico
President & CEO
Cyber One Solutions, LLC.

Managed Services

Managed VoIP Services (Annual Agreement)

\$439.30

Product	Quantity	Price	Subtotal
 SIP-ME Managed Extension(s) with Hardware Lease Included	Monthly 6	\$29.95	\$179.70
 SIP-EDID Managed Enhanced e911 Telephone Number(s)	Monthly 2	\$5.00	\$10.00
 SIP-DID Managed Standard Telephone Number	Monthly 6	\$2.50	\$15.00
 SIP-CONE Managed Conference Bridge with Toll-Free DID	Monthly 1	\$0.00	\$0.00
 SIP-HA Managed High Availability Call Flow Service	Monthly 1	\$0.00	\$0.00
 SIP-3CX-E4SC Managed 3CX Server with Enterprise Licensing and Ongoing Maintenance and Support for up to 4 Concurrent Calls	Monthly 1	\$0.00	\$0.00
 SIP-3CX-Hosting1 SIP-3CX-Hosting1	Monthly 1	\$0.00	\$0.00
 SIP-SBC Managed Session Border Controller (SBC) with PI Hardware	Monthly 1	\$14.95	\$14.95
 Onboarding - VoIP Setup, Configuration, and Activation of Services	1	\$219.65	\$219.65

Breakdown of VoIP Phone Service

The services listed in this section are for Managed VoIP Services. This is for quoting only. A separate Managed VoIP Services Agreement will be sent via an electronic signature service if/when this order is approved. Your quote may include Managed Extension(s), Managed Fax Extension(s), Standard DID(s) and Enhanced e911 DID(s). All Managed VoIP Services (both phone and fax) include unlimited local and long distance (US-48 only) calling, voicemail, voicemail to email, voicemail transcription, caller ID, call waiting, mobile extension apps, web meetings, and much more. Cyber One Solutions, LLC includes remote support, troubleshooting, and a full replacement warranty (excluding any acts of God, physical damage, user damage, theft, and/or any intentional or unintentional destruction of the device) for the lifetime of any Managed VoIP Services agreement.

Unless otherwise stated, all Managed Extension(s) and Managed Fax Extension(s) include one (1) standard device (ie: a desk phone, a Wi-Fi phone, or a Fax ATA) per extension, as part of the Managed VoIP Services Agreement. These devices are leased equipment and are wholly owned by Cyber One Solutions, LLC. In the event the services are modified or terminated, the resulting equipment must be returned in good working condition or a \$200.00 equipment charge will be assessed on your account for each device that is considered damaged, defective, or is not returned within 30 days.

You may also be required to lease an "SBC" (Session Border Controller) for \$14.95 per month, per location. This SBC encrypts your phone traffic through a secure tunnel to your Cloud Server.

Limitations of Faxing

If you subscribe to our Managed Fax Extension(s), you will need to be aware that we only support outbound faxing with a fax machine connected through an ATA (Analog Terminal Adapter). Inbound Faxing only supports fax-to-email, which means your faxes will be converted to a PDF and sent to an email address provided by you.

Faxing over VoIP Services like ours is considered deprecated and not recommended for businesses that rely on the service to function, without error. For that reason, we do not recommend you rely on our Managed Fax Extension(s) as a reliable incoming and/or outgoing fax service.

e911 Requirements

Your quote will include a minimum of one (1) SIP-eDID. This is a "DID" (Direct Inward Dialing) telephone number that will be used for outgoing calls to 9-1-1 and includes your e911 specific address as required by the FCC.

In accordance with Kari's Law and Ray Baum's Act, any facility with multiple sections may be required to participate in location specific e911 identification, which would require additional e911 eDID numbers for each identifiable location.

We will send out quarterly e911 Compliance Forms via an electronic signature service that you must certify complete and accurate. These forms will include information about your e911 address and contacts we will need to contact in the event of a 9-1-1 call. Any failure to participate in the quarterly e911 Compliance Form could result in a full suspension of your Managed VoIP Services until returned and accepted as complete.

Minimum Operating Environment - Network and Power Equipment Configurations

Cyber One Solutions recommends a "minimum operating environment" with a network configuration that includes an active UTM (Unified Threat Management) NexGen Firewall, Managed Switches, and VLANs for all phone traffic. We also recommend a UPS Battery Backup to keep the above-mentioned equipment in extended operation during a power outage. Where applicable, but not required, a secondary Internet circuit for backup and/or fail-over purposes could also provide additional stability with any VoIP Phone Services. In the event you do not provide a "minimum operating environment", we will not be able to offer up any e911 operability or ongoing VoIP Technical Support.

Cyber One Solutions can provide such equipment as part of this lease in the event you do not have an existing infrastructure that meets this recommendation.

Services Sale Disclosure

The Services listed above include an On Acceptance Charge (one-time, non-recurring) and Monthly Charge (monthly recurring) for each. The one-time charge will be equal to the monthly price and considered due on acceptance. The monthly charges will also be due on acceptance and billed recurring on the first (1st) day of each month until otherwise cancelled. Prorated billing will be applied if after the fifth (5th) day of the current month.

If your services are bound by a Master Services Agreement (MSA) and/or a Service Level Agreement (SLA), those agreements will be sent via an electronic signature service thereafter the quoting process is complete. All services are a minimum 12-month agreement, unless otherwise stated.

Taxes, shipping, handling, and other fees may apply. A 3% transaction fee will apply to any products, services or orders paid by a Credit Card. We reserve the right to cancel any service order arising from pricing or other errors.

Quote Acceptance

Delivery Address
930 Noble Carl Drive
Crystal Beach, Texas 77650
United States

One Off	\$219.65
Monthly 	\$219.65
Shipping	\$0.00
<hr/>	
Tax	\$0.00
<hr/>	
Total	\$439.30

Already declined

Thank you for the opportunity for Cyber One Solutions to earn your business.

You may learn more about our company as well as the products and services we provide by visiting our website at <https://cyberonesol.com>. You may also call (866) 998-7691 or email sales@cyberonesol.com.

Cyber One Solutions, LLC
1110 NASA PKWY STE 630
Houston, Texas 77058

(281) 672-8035 Main Number
(866) 998-7691 Toll Free Number

Exhibit J

CONSULTING SERVICES AGREEMENT

THIS AGREEMENT is made by and between HdL COMPANIES, whose mailing address is 9821 Katy Freeway, Suite 440, Houston, TX 77024, hereinafter referred to as "HDL" and the GALVESTON COUNTY ESD NO. 2, whose mailing address is PO Box 1575, Crystal Beach, TX, 77650, hereinafter referred to as "CLIENT."

WHEREAS, CLIENT desires to engage HDL, as an independent contractor, to provide CLIENT consulting services for the administration of its sales and use tax and;

WHEREAS, HDL desires to consult with CLIENT to assist CLIENT with its sales and use tax administration;

NOW, THEREFORE, it is agreed as follows:

1. Term. The respective duties and obligations of the Agreement parties shall be for a period of twelve (12) months, commencing on October 1, 2022 (Commencement Date). The Agreement automatically renews in Twelve (12) month increments unless terminated in accordance with Section 10.

2. Consulting Services. HDL will provide, for all sales tax rate areas of CLIENT, consulting services as defined in Exhibit I.

A. Incorrectly Received Tax Research Services Authorization. HDL's Consulting Services have the potential to identify businesses which have reported, are reporting, or could report significant sales or use tax in error to CLIENT. Identification and correction of incorrectly reported tax could lead to CLIENT returning incorrectly received tax. CLIENT (authorizes _____) (does not authorize _____) HDL to conduct incorrectly received tax research. With authorization to conduct incorrectly received tax research HDL will initiate corrective actions without prior consultation with CLIENT and will keep CLIENT informed of any potential repayments.

B. Additional Services. CLIENT may request HDL provide additional consulting services at any time during the term of the Agreement. If CLIENT and HDL mutually agree on the scope of the additional consulting, then HDL will provide those services on a Time and Materials basis, or otherwise, as the parties agree. Hourly rates will vary depending on the scope and structure of the work and the personnel required. Any additional consulting services shall be agreed in writing by the parties prior to any services being performed. HDL will invoice monthly any fees and expenses for additional consultation services.

3. Report & Consultation Fee. A report and consultation fee of three thousand six hundred dollars (\$3,600.00) is due and payable for the twelve (12) month period of the Agreement on the Commencement Date of the Agreement.

4. Commission Fee. HDL is due a commission fee only if HDL work or recommendations made during the term of this Agreement, or any extensions thereof, resulted in Recovered, Future, or Increased Taxes actually being received by CLIENT. Any commissions earned during the Agreement or extensions thereof survive termination of the Agreement and CLIENT's commission fee obligations remain until completed.

A. Definitions.

- (1) **Recovered Taxes.** Recovered Taxes are taxes incorrectly paid to another jurisdiction which are, as a result of HDL recommendations or work, subsequently re-allocated to CLIENT; or are taxes that were not collected and paid to CLIENT for historical periods but are subsequently paid as a result of HDL recommendations or work.
- (2) **Future Taxes.** Future Taxes are taxes received by CLIENT as a result of HDL finding and fixing errors which result in taxes received forward from the error correction.
 - (a) An error correction can result in both Recovered Taxes and Future Taxes.
- (3) **Increased Taxes.** Increased Taxes are taxes received by CLIENT as a result of HDL finding and fixing errors which result in an increase in taxes received above historic levels from the point of error correction.

B. Commission Fees. Commission fees are calculated based on the sales and use tax specific businesses or individuals reported to the Texas Comptroller of Public Accounts (TCPA) and were allocated to CLIENT and are documented by data and reports received from the TCPA.

- (1) **Recovered Taxes Commission.** HDL is due a commission of thirty-five percent (35%) of Recovered Taxes.
- (2) **Future Taxes Commission.** HDL is due a commission of thirty-five percent (35%) of Future Taxes received by the CLIENT for a period of twenty-four (24) months, which period begins upon CLIENT's first receipt of the correct Future Taxes.
- (3) **Increased Taxes Commission.** HDL is due a commission of thirty-five percent (35%) of Increased Taxes received by the CLIENT for a period of twenty-four (24) months, which period begins upon CLIENT's first receipt of the correct Increased Taxes.

C. Commission Fees Determinations. Commissions fees due are determined and invoiced on quarterly basis, based on the commencement date.

D. Commission Refund. If HDL received commissions based on Taxes that are subsequently found to have been incorrectly paid to CLIENT and which Taxes are subsequently

re-allocated from CLIENT or CLIENT is required to return those taxes to the TCPA, HDL will return or credit to CLIENT any commissions related to those taxes. HDL and CLIENT agree to negotiate a mutually agreeable commission repayment schedule on a case-by-case basis.

E. Commission Period Shortened. If certain Future Taxes or Increased Taxes cease as a result of annexation of CLIENT's territory, CLIENT's obligations to pay commissions to HDL which are based upon Future Taxes or Increased Taxes from the annexed territory cease on the effective date of the annexation.

F. Cooperation after Termination. CLIENT agrees to cooperate and to provide HDL necessary authorizations or provide HDL access to reports or information necessary to allow HDL to calculate its commission fees for the Recovered Taxes, Future Taxes and/or Increased Taxes until such time as CLIENT's obligations for those are complete.

5. Expenses. Expenses incurred by HDL in providing services in Exhibit I are the responsibility of HDL. If approved in advance in writing by CLIENT, HDL shall be reimbursed for any expenses, including travel, incurred by HDL beyond the scope of services included in Exhibit I. HDL shall invoice those expenses quarterly and they are due on receipt of invoice.

6. Client Obligations.

A. Authorizations.

- (1) **Information.** CLIENT authorizes HDL to request, receive and discuss tax information, whether or not confidential, related to CLIENT from the Texas Comptroller of Public Accounts (TCPA) officials, from County or other appraisal district officials and any other individuals or parties who are or may be obligated to collect sales and use tax on behalf of CLIENT. CLIENT authorizes HDL to initiate, request and to represent CLIENT in any discussions or reviews with parties obligated to collect sales and use tax on behalf of CLIENT but in no circumstance may these actions be construed to be, or HDL represent that HDL is an employee of CLIENT. CLIENT agrees and understands that the Texas Comptroller of Public Accounts has the exclusive authority and responsibility to administer and collect sales and use taxes on behalf of CLIENT and agrees that in retaining HDL, CLIENT is not delegating any of its responsibilities or authority to administer and enforce its sales and use taxes.
- (2) **Transmission of Confidential Information.** CLIENT will designate a person or location (CONTACT POINT) to whom or which HDL is authorized to transmit CLIENT specific reports and information, some of which may be confidential. CLIENT acknowledges that on receipt of any confidential information from HDL, CLIENT assumes responsibility for assuring compliance with Section 9A. CLIENT will designate who is authorized to establish and/or change the CONTACT POINT and will communicate it or any change in CONTACT POINT in writing to HDL.

B. Map. CLIENT will provide HDL a detailed map of CLIENT's jurisdiction boundaries and its sales tax boundaries, if different from its jurisdiction boundaries. If CLIENT cannot provide a detailed map and if CLIENT requests HDL will arrange for one to be made and the costs for the map will be billed to CLIENT.

C. Coordination. CLIENT will designate a person to serve as the coordination point for CLIENT with HDL for sales/use tax issues related to CLIENT and who will be available to discuss with and provide HDL information, in a timely manner, to resolve questions related to CLIENT's jurisdiction boundaries. CLIENT agrees HDL will be the principal communications point related to sales tax between CLIENT and the TCPA and businesses and agrees to refer all contacts from the TCPA or businesses related to sales tax to HDL.

D. Boundary Changes. CLIENT will promptly notify HDL of any annexations or de-annexations of its territory or of any other jurisdiction boundary changes during the term of this Agreement.

7. Copyrights and License. HDL retains all the rights, title and interest in to the processes, procedures, software, ideas, and know-how, whether patentable, copyrightable or proprietary that HDL may develop or utilize in performing services for CLIENT. HDL grants CLIENT a non-exclusive license to reproduce for CLIENT's sole internal use and benefit any copyrighted materials provided by HDL to CLIENT under the Agreement as long as the copyright mark and any confidentiality notices, if applicable, are not removed in the copying process.

8. Data Source and Accuracy. In performing services under this Agreement HDL will rely on data and information from the Texas Comptroller of Public Accounts (TCPA) and potentially other public and private sources. In relying on such data and information HDL will exercise reasonable due diligence as to its accuracy; however HDL makes no warranties or representations as to its accuracy.

9. Parties Document Retention and Confidentiality Obligations. HDL, its principals, employees, agents, contractors and associates agree to maintain confidential, for a period of 5 years or any other period as required by statute, any information marked or designated as confidential by CLIENT or received for CLIENT'S benefit, and agree to destroy, at the written request of the CLIENT, all such documents and any other documents obtained by HDL on CLIENT's behalf, whether or not confidential, within 30 days of termination of this Agreement. CLIENT, its officers, employees, associates, agents or contractors agree, except as required by the Texas Open Records Act or other legal process, to maintain confidential any HDL contacts disclosed to CLIENT, any proprietary analytical methods, procedures or any software disclosed to and/or used on behalf of CLIENT.

A. CLIENT and HDL acknowledge certain data received from the TCPA and utilized by HDL in providing services under this Agreement is made confidential by Texas Tax Code, §§ 321.3022, 322.2022, 323.2022, as applicable, and may be used only for the purpose of economic forecasting and internal audit. Unauthorized distribution or disclosure of confidential information by an individual or employee of a company or an officer or employee of a government agency is punishable by six (6) months in jail and a \$1,000 fine (Texas

Government Code § 552.352). CLIENT agrees any confidential information provided CLIENT by HDL will be maintained confidential and will not be utilized in any manner inconsistent with the law. HDL agrees it will not use confidential information in any manner other than for providing services to CLIENT for CLIENT's internal audit and economic forecasting.

10. Termination. This Agreement may be terminated during its initial term by CLIENT if HDL is or has not fulfilled its obligations in Exhibit I, has been notified in writing HDL is in material breach of the Agreement and HDL has not corrected the breach within 30 days of notice. This Agreement may be terminated after the initial twelve (12) month term by either party by giving ninety (90) days' written notice to the other party at the address above or at an address chosen subsequent to the execution of this Agreement and communicated in writing. If CLIENT terminates this Agreement before a term's expiration, HDL will not refund any reports and consultation fee paid to HDL. If HDL terminates this Agreement prior to a term's expiration, HDL will return to CLIENT, pro-rata, the portion of the reports and consultation fee paid to HDL based upon the proportionate number of days remaining in the Agreement period for which the prior payment was due, but any payments due HDL as defined in Section 4 continue until fulfilled.

11. Dispute Resolution. If a dispute arises out of this Agreement, and if the dispute cannot be settled through negotiation, the parties agree first to try in good faith to settle the dispute by mediation before resorting to arbitration, litigation, or some other dispute resolution procedure. The fees for the mediation will be borne equally by the parties.

12. General Provisions.

A. Fee Payments. Fee payments are governed by Texas Government Code, Title 10, Subtitle F, Chapter 2251 - Payment for Goods and Services.

B. Non-Waiver. It is expressly understood and agreed that, in the execution of this Agreement, neither party waives, nor shall be deemed hereby to waive, any immunity or defense that would otherwise be available to it against claims arising in the exercise of its rights pursuant to the Texas Tort Claims Act or other applicable statute, law, rule, or regulation.

C. Assignment; No Third-Party Beneficiaries. This Agreement shall bind and benefit the Parties hereto. This Agreement shall be for the sole and exclusive benefit of the Parties hereto and their legal successors and assigns and shall not be construed to confer any rights upon any third party.

D. Choice of Law and Venue. This Agreement shall be governed by and interpreted in accordance with laws of the State of Texas, without giving effect to any conflict-of-laws provisions. Venue shall be in the County of Texas in which CLIENT is located.

E. Insurance. HDL will maintain general business liability insurance of not less than \$1,000,000 from an A+ or better carrier and will provide CLIENT a Certificate of Insurance on request.

F. Notices

All notices and other communications required or permitted hereunder or necessary or convenient in connection herewith shall be in writing and shall be deemed to have been given when hand delivered, sent by facsimile or electronic mail with evidence of receipt, sent by reputable overnight courier with signature of recipient required or mailed by registered or certified mail, as follows (provided that notice of change of address shall be deemed given only when received):

If to HDL to: HdL Companies
 9821 Katy Freeway, Suite 440
 Austin, Texas 77024
 Attention: Richard Fletcher

If to CLIENT to: Galveston County ESD No. 2
 P.O. Box 1575
 Crystal Beach, TX 77650
 Attention:

or to such other names or addresses as HDL or CLIENT, as the case may be, shall designate by notice to each other person entitled to receive notices in the manner specified in this Section.

G. Counterparts

This Agreement shall become binding when any one or more counterparts hereof, individually or taken together, shall bear the signatures of CLIENT and HDL. This Agreement may be executed in two or more counterparts, each of which shall be deemed to be an original as against any Party whose signature appears thereon, but all of which together shall constitute but one and the same instrument.

13. Boycotting Israel. As required by Chapter 2270, Texas Government Code, HDL hereby verifies that it does not boycott Israel and will not boycott Israel through the term of this Agreement. For purposes of this verification, "Boycott Israel" means refusing to deal with, terminating business activities with, or otherwise taking any action that is intended to penalize, inflict economic harm on, or limit commercial relations specifically with Israel, or with a person or entity doing business in Israel or in an Israeli-controlled territory, but does not include an action made for ordinary business purposes.

14. No Business with Foreign Terrorist Organizations. As required by Subchapter F, Chapter 2252, Texas Government Code, HDL hereby verifies that it is not a company engaged in business with Iran, Sudan, or a foreign terrorist organization (as defined in Section 2252.151 (2), Texas Government Code) and that it is not on a list prepared and maintained by the Comptroller of Public Accounts of the State of Texas under Section 806.051, 807.051, or 2252.153, Texas Government Code.

IN WITNESS WHEREOF, the parties have hereunto executed this Agreement as of the dates set forth below.

GALVESTON COUNTY ESD NO. 2

HDL COMPANIES



By:

Authorized Agent

Date:

By: Richard Fletcher

V.P. of Operations and Client Services

Date: August 18, 2022

Exhibit I
Sales/Use Tax Compliance Consulting Services

In providing CLIENT comprehensive sales/use tax review, compliance and recovery services HDL will:

1. Serve as the primary contact point for CLIENT with the TCPA and businesses collecting sales/use tax for benefit of CLIENT,
2. Provide coordination and information as appropriate with and to the TCPA and businesses in order for CLIENT to receive its correct sales/use tax payments,
3. Research and review businesses reporting sales tax to CLIENT to assure they should be and are collecting and paying sales tax appropriately to CLIENT,
4. Research new businesses established in CLIENT's locale and fix any not registered appropriately to collect sales tax for the District,
5. Develop the requisite information and work with certain out-of-jurisdiction services and sales providers to assure the appropriate tax is collected and reported for CLIENT,
6. Review monthly details of CLIENT's sales tax receipts and research any anomalies which could result in missing tax,
7. Provide CLIENT monthly a series of reports, individually or aggregated in a package, as listed below. HDL may from time-to-time include additional reports and, with the concurrence of CLIENT, eliminate reports which may no longer be useful.
 - a. STS: a snapshot summary of several CLIENT sales tax metrics,
 - b. MSTG: current and historical sales tax receipts and their change and trends,
 - c. TOP100: Top 100 sales taxpayers in rank order with change from prior year,
 - d. TOP 30: Top 30 sales taxpayers in rank order with aggregated total and change from prior year,
 - e. MVAR: current month's sales tax collections variance contributor analysis,
 - f. FYTDVAR: fiscal year-to-date sales tax collections variance contributor analysis,
 - g. STPD: net sales tax payment detail and change from prior year,
 - h. ISRD: sales tax from industry segments rank and distribution,
 - i. ISRC: sales tax from industry segments ranked and change from prior year,
 - j. IST: sales tax from top industry segments trends,
 - k. STTG: a graphical report of CLIENT's month and year-to-date sales tax collections change compared with selected jurisdictions in CLIENT's County.
8. Provide CLIENT periodically a sales tax analysis update report including issues HDL is researching which have potential for additional sales tax revenue for CLIENT,
9. Provide special reports and analyses of issues not included in the above reports but are within the scope of the Agreement,
10. Provide CLIENT's governing officials and management consultations as appropriate.

GALVESTON COUNTY ESD #2
P.O. BOX 1575
CRYSTAL BEACH, TX 77650

October 1, 2022

The Honorable Glenn Hegar
Texas Comptroller of Public Accounts
Post Office Box 13528, Capitol Station
Austin, Texas 78711-3528

Re: AUTHORIZATION TO RECEIVE INFORMATION
GALVESTON COUNTY ESD NO. 2

Dear Mr. Hegar:

Please be advised that GALVESTON COUNTY ESD NO. 2 (GVCESD2) has retained HdL COMPANIES (HdL) to provide GVCESD2 administrative assistance related to its sales and use tax. GVCESD2 hereby authorizes HDL, its principals, employees and associates, to discuss, request, and receive any data, reports, and information, including any that may be confidential, which GVCESD2 would normally be entitled to receive, and which are pertinent to GVCESD2 sales and use taxes. This authorization applies to the State of Texas Comptroller's Office and to any entities which collect taxes on behalf of GVCESD2. This authorization is effective on the date of this notification and continues three hundred sixty-five (365) days from the date of this notification unless cancelled, in writing, by GVCESD2.

Sincerely,

Signature

Printed Name

Title

Cc: HdL Companies

GALVESTON COUNTY ESD #2
P.O. BOX 1575
CRYSTAL BEACH, TX 77650

October 1, 2022

Re: AUTHORIZATION TO RECEIVE INFORMATION
GALVESTON COUNTY ESD NO. 2

To whom it may concern:

Please be advised that GALVESTON COUNTY ESD NO. 2 (GVCESD2) has retained HdL COMPANIES (HDL) to provide GVCESD2 administrative assistance related to its tax revenue. GVCESD2 hereby authorizes HDL, its principals, employees and associates to discuss, request, and receive any data, reports, and information, including any that may be confidential, which GVCESD2 would normally be entitled to receive, and which are pertinent to GVCESD2 property or sales taxes. This authorization is effective on the date of this notification and continues until cancelled, in writing, by GVCESD2.

Sincerely,

Signature

Printed Name

Title

Cc: HdL Companies

GALVESTON COUNTY ESD #2
P.O. BOX 1575
CRYSTAL BEACH, TX 77650

October 1, 2022

HdL COMPANIES
9821 KATY FREEWAY, SUITE 440
HOUSTON, TX 77024

Re: CONTACT POINT FOR TRANSMITTAL OF INFORMATION

GALVESTON COUNTY ESD NO. 2 (GVCESD2) authorizes HdL COMPANIES (HDL) to transmit information, some of which may be confidential, to the following:

CONTACT POINT NAME OR DESCRIPTION: _____
CONTACT POINT TITLE OR AFFILIATION: _____
CONTACT E-MAIL ADDRESS: _____

GVCESD2 authorizes HDL to change CONTACT POINT only when directed in writing from:

NAME: _____
TITLE: _____
E-MAIL ADDRESS: _____

Sincerely,

Signature

Printed Name

Title

Exhibit K



Galveston County Emergency Services District #2

Position Title: IT Coordinator

Reports to: GCESD#2 District Manager

Pay Grade: Part Time FLSA Status: Exempt X Non-Exempt

Pay Step: Monthly Stipend -\$720.00 monthly (bi-weekly \$332.00)

Position Summary

A Technology Coordinator is responsible for maintaining the organization's technology systems infrastructure, ensuring the efficiency of computer systems to meet project deliverables, and preventing delays in business operations. Technology Coordinators evaluate new technology systems, studying its schematics and specifications, running diagnostic tests, and perform troubleshooting for inconsistencies and guide end-users for the system processes. They update the system's features for optimal performance, keeping the costs within the budget goals, and develop initiatives to research current trends. A Technology Coordinator must have excellent technical skills, identifying technological opportunities to meet and improve the organizations efforts through the use of technology.

Essential Functions

- Be responsible for the timely technology support for all employees through onsite or remote support where applicable and reasonable
- Manage and maintain company's firewalls, routers, switches, and cabling infrastructure
- Be responsible for implementation of all hardware including work stations, servers, laptops, desktop, tablets, and phones
- Be responsible for implementation of software including Microsoft 365 Products, ONESolution MCT, Mobility Client, Adobe Products, and any additional software solutions
- Manage and maintain company phone and fax system
- Manage and maintain alarm system (Software) and security cameras
- Be responsible for maintenance on access control systems
- Be responsible for new hire training on technology related items
- Provide support for other technology projects as assigned

Required Education, Experience and Skills

- Associate's Degree in Information Technology
OR
- Five years experience troubleshooting and managing technology solutions
- Knowledge of Microsoft 365 Products
- Knowledge of Ubiquiti Unifi Networking Solutions and Software
- Knowledge of Firewalls and VPNs
- Knowledge of Remote Support Solutions
- Knowledge of Networking and Security Protocols

- Ability to solve problems and resolve conflicts to achieve a positive outcome
- Able to work independently without close supervision
- Ability to provide IT support to users with varying IT knowledge and experience
- Excellent time management and organizational skills, as well as attention to detail and a commitment to follow up
- Legal authorization to work in the United States.

Expectations

The Technology Coordinator is a stipend position and compensation are based on a bi-weekly GCESD2 payroll. The stipend includes hours based on an average of 12 hours per month at 144 total hours per year. Any special projects, assignments or job duties that exceed the estimated time should be approved by the District Manager. Accountability of work performed with issue reported , description of work an outcome should be done monthly and sent electronically to the District Manager.

Exhibit L



Monthly EMS Operations Report
Month: Aug-22

Calls For Service: 90

Station Report

PB: Crews complaining about mosquito issues

PB:	CB:	GC:	HI:	
16	66	3	5	CB: No issues to report
Transport	Refusal	CX	DOA	FD.Assist
44	29	8	3	11
				HI: No issues to report

Response times:

All average response and chute times were with in acceptable time frames. See attachment

Fleet Report:

Medic 20 \$448.45 Broken vaccum line in dash
10,844.36 for the a/c
Medic 21 \$751.55 Throttle body and door repair
\$9,844.24
Medic 22
\$3,092.10
Medic 23

Administrative:

We have just completed a up-date of the protocols we work under, we have added close to 9 additional protocols. Our EMS service offers advanced protocols to provide the highest level of advanced care with these updates.

\$4,853.76
Medic 24
\$10,424.22

Squad 1200:

\$802.08
Squad 21 \$ 131.98 Wheel speed sensors were
\$4,401.43 bad

Mis:

\$3,944.41
Total Cost: for the month \$1,373.94

Moving forward items:

- **All crews will be required to do weekly megacodes during the off season to maintain skills.**
 - **Starting the planning for the large events next year, looking at ways that those events will run smoother**
 - *We have put together a basic and advanced weather class, taught by the National Weather service. There will be one in person class and on virtual class, both open to the public. It will be in November.**
- End of Report: Frank DeMarco; Operations Supervisor

Exhibit M



District Manger

Executive Monthly Summary

September 21st, 2022

- *Disaster Cost Recovery –Attended workshop and planning meeting September 15th and 16th in Dickinson. I meet with Paul Stevens after the workshop, and he will be assisting our agency in development of a cost recovery plan.*
- *Magnolia Fire Equipment – Graphics to be installed the week of the 26th and anticipate picking up both pieces of equipment by the first of the month.*
- *Renewed SAM.Gov information and updated personal key. The key number is secured in ESD files.*
- *Proposed ESD decal change – further discussion and input moving forward*



EMS Billing

YTD-\$1,324,712.00

Collected \$ 290,714.69(Gross)

\$35,019.35

Cash per transport-\$781.29 (Gross Charges-\$2376.74)

Payroll for August

Wages - \$129,459.88

Benefits \$13,357.00

Employee's

Mandatory Employee Meeting October 3rd, 2022

**Employee on workers compensation (illness) return to work on
10/15/22**

**Employee – on job illness / required medical treatment at
UTMB and released to full duty**

VFD Responses – 39

Crystal Beach- 26 – Gilchrist- 2

High Island -6 Port Bolivar – 5

Incident Series



- ☐ 1XX - Fire
- ☐ 3XX - Rescue & Emergency Medical Service Incident
- ☐ 4XX - Hazardous Condition (No Fire)
- ☐ 5XX - Service Call
- ☐ 6XX - Good Intent Call
- ☐ 7XX - False Alarm & False Call

Total

<u>Bouse, Billy</u>	
<u>Bouse, Bobby</u>	
<u>Comeaux, Curtis</u>	
<u>Comeaux, Leanne</u>	
<u>Comeaux, Malcolm M</u>	
<u>Duncan, Bruce</u>	
<u>Forey, Mark</u>	
<u>Holder, Michael</u>	
<u>Isaacks Jr., Robert L</u>	
<u>Isaacks, Austin</u>	
<u>Loftin, Richard</u>	
<u>Looper, Gerald</u>	
<u>Manuel, James</u>	
<u>McClendon, Megan</u>	
<u>Newberry, Gunner</u>	
<u>Riley, Mike</u>	
<u>Riley, Terrie</u>	
<u>Rossler, Mike</u>	
<u>Scott, Sheldon</u>	
<u>Smith, Austin</u>	
<u>Stanford, Damon</u>	
<u>Stevens, Rob</u>	
<u>Strimple, Hoss</u>	
<u>Thompson, Orbin</u>	
<u>Turner, Rodger</u>	
<u>Weeks, Angelaa</u>	
<u>Weeks, William</u>	
<u>Williams, Jose</u>	
<u>Wilson, Timothy</u>	

Exhibit N

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09/13/22

Accrual Basis

Galveston County Emergency Services No. 2
Balance Sheet
As of August 31, 2022

	Aug 31, 22
ASSETS	
Current Assets	
Checking/Savings	
6682 - TexStar Capital	104,845.16
6682 - TexStar Emergency	1,025,596.74
6682 - TexStar Savings Account	209,411.85
6680 - Checking Texas First	777,852.62
6681 - Savings - Texas First Bank	2,489.36
6683 - Texas First - Billing Rev. Acc.	407,945.24
Total Checking/Savings	2,528,140.97
Accounts Receivable	
1100 - Grant Receivable	500.00
Total Accounts Receivable	500.00
Other Current Assets	
1110 - Property Taxes Receivable	34,113.00
1111 - Deferred Portion of Taxes Rec.	-34,113.00
1120 - Sales Tax Receivable	181,640.36
1125 - Other Assets	1,278.03
12100 - Inventory Asset	260.00
Total Other Current Assets	183,178.39
Total Current Assets	2,711,819.36
Fixed Assets	
1150 - Depreciable Assets	642,836.10
5031 - Zodiack	14,360.00
Total Fixed Assets	657,196.10
TOTAL ASSETS	3,369,015.46
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
1700 - Accrued Expenses	221,089.04
24000 - Payroll Liabilities	2,249.98
Total Other Current Liabilities	223,339.02
Total Current Liabilities	223,339.02
Total Liabilities	223,339.02
Equity	
Net Investment -Capital Assets	155,335.00
30000 - Opening Balance Equity	1,137,481.93
32000 - Retained Earnings	1,277,012.41
Net Income	575,847.10
Total Equity	3,145,676.44
TOTAL LIABILITIES & EQUITY	3,369,015.46

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09/13/22

Galveston County Emergency Services No. 2

Reconciliation Detail

6680 · Checking Texas First, Period Ending 07/31/2022

08/31/2022

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						777,734.05
Cleared Transactions						
Checks and Payments - 101 Items						
General Journal	04/21/2022	552		X	-9,298.93	-9,298.93
Check	06/22/2022	3102	BrooksWatson & Co...	X	-10,300.00	-19,598.93
Check	06/22/2022	3110	Bound Tree	X	-4,748.39	-24,347.32
Check	06/22/2022	3096	High Island VFD	X	-2,624.52	-26,971.84
Check	06/22/2022	3093	Visa	X	-1,279.16	-28,251.00
Check	06/22/2022	3086	Benckenstein & Oxf...	X	-975.00	-29,226.00
Check	06/22/2022	3091	GCM, The Big Store	X	-531.68	-29,757.68
Check	06/22/2022	3088	The Standard	X	-242.15	-29,999.83
Check	06/22/2022	3087	Stericycle	X	-216.28	-30,216.11
Check	06/22/2022	3111	Island Appliance & ...	X	-170.00	-30,386.11
Check	06/22/2022	3092	Visa	X	-16.23	-30,402.34
Check	07/01/2022			X	-399.29	-30,801.63
Check	07/06/2022			X	-1,210.87	-32,012.50
Check	07/07/2022			X	-861.52	-32,874.02
Check	07/07/2022			X	-268.15	-33,142.17
General Journal	07/08/2022	558		X	-52,051.55	-85,193.72
General Journal	07/08/2022	558		X	-17,629.83	-102,823.55
Check	07/08/2022			X	-202.07	-103,025.62
Check	07/15/2022			X	-238.32	-103,263.94
Check	07/20/2022	3124	Siddons-Martin	X	-8,345.19	-111,609.13
Check	07/20/2022	3137	Yates Auto & Truck ...	X	-8,122.61	-119,731.74
Check	07/20/2022	3113	Visa	X	-5,501.20	-125,232.94
Check	07/20/2022	3126	Galveston County A...	X	-4,664.77	-129,897.71
Check	07/20/2022	3130	High Island VFD	X	-4,407.65	-134,305.36
Check	07/20/2022	3118	Yates Auto & Truck ...	X	-4,306.27	-138,611.63
Check	07/20/2022	3141	Bound Tree	X	-3,661.01	-142,272.64
Check	07/20/2022	3117	Kent Alan Harkey M...	X	-3,000.00	-145,272.64
Check	07/20/2022	3129	Crystal Beach VFD	X	-2,673.57	-147,946.21
Check	07/20/2022	3127	D and H Bolivar Ren...	X	-1,493.05	-149,439.26
Check	07/20/2022	3123	Cop Stop	X	-1,445.00	-150,884.26
Check	07/20/2022	3114	Visa	X	-1,200.10	-152,084.36
Check	07/20/2022	3128	Port Bolivar VFD	X	-1,065.23	-153,149.59
Check	07/20/2022	3133	D and H Bolivar Ren...	X	-1,050.00	-154,199.59
Check	07/20/2022	3125	Joshua C. Heinz	X	-1,000.00	-155,199.59
Check	07/20/2022	3132	Herrera's Emergenc...	X	-880.00	-156,079.59
Check	07/20/2022	3115	Teleflex LLC	X	-562.50	-156,642.09
Check	07/20/2022	3135	Verizon	X	-527.97	-157,170.06
Check	07/20/2022	3134	Coastal Welding	X	-439.65	-157,609.71
Check	07/20/2022	3136	TNT Wrecker Service	X	-437.00	-158,046.71
Check	07/20/2022	3119	GCM, The Big Store	X	-332.23	-158,378.94
Check	07/20/2022	3122	Riceland Clinic	X	-298.00	-158,676.94
Check	07/20/2022	3140	Cop Stop	X	-255.00	-158,931.94
Check	07/20/2022	3121	Total Reporting Fran...	X	-249.00	-159,180.94
Check	07/20/2022	3116	The Standard	X	-191.40	-159,372.34
Check	07/20/2022	3138	Frazer	X	-154.44	-159,526.78
Check	07/20/2022	3120	Verizon Connect	X	-97.14	-159,623.92
Check	07/20/2022	3131	GC Emergency Co...	X	-90.00	-159,713.92
Check	07/20/2022	3139	Baptist Health Traini...	X	-70.00	-159,783.92
Check	07/21/2022	3142	David Sticker	X	-1,531.25	-161,315.17
Check	07/21/2022			X	-820.08	-162,135.25
Check	07/21/2022			X	-268.16	-162,403.40
Check	07/21/2022			X	-82.59	-162,485.99
Check	07/21/2022			X	-82.57	-162,568.56
General Journal	07/22/2022	559		X	-53,798.40	-216,366.96
General Journal	07/22/2022	559		X	-18,045.13	-234,412.09
Check	07/27/2022			X	-1,175.30	-235,587.39
Check	07/29/2022			X	-18,795.96	-254,383.35
Check	07/29/2022			X	-247.40	-254,630.75
Check	07/29/2022			X	-89.00	-254,719.75
Check	08/03/2022			X	-1,255.97	-255,975.72
Check	08/04/2022			X	-268.15	-256,243.87
General Journal	08/05/2022	570		X	-51,380.52	-307,624.39
General Journal	08/05/2022	570		X	-17,252.21	-324,876.60
Check	08/12/2022			X	-250.67	-325,127.27
Check	08/17/2022	3166	Yates Auto & Truck ...	X	-8,757.28	-333,884.55

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Galveston County Emergency Services No. 2

Reconciliation Detail

6680 - Checking Texas First, Period Ending 07/31/2022

08/31/2022

Type	Date	Num	Name	Clr	Amount	Balance
Check	08/17/2022	3168	Bound Tree	X	-8,308.64	-342,193.19
Check	08/17/2022	3159	Galveston County A...	X	-5,209.82	-347,403.01
Check	08/17/2022	3150	High Island VFD	X	-5,186.02	-352,589.03
Check	08/17/2022	3157	Acadian Ambulance ...	X	-3,000.60	-355,589.63
Check	08/17/2022	3148	Crystal Beach VFD	X	-2,807.54	-358,397.17
Check	08/17/2022	3146	Visa	X	-1,718.75	-360,115.92
Check	08/17/2022	3147	Kent Alan Harkey M...	X	-1,500.00	-361,615.92
Check	08/17/2022	3149	Port Bolivar VFD	X	-1,080.90	-362,696.82
Check	08/17/2022	3144	Joshua C. Heinz	X	-1,000.00	-363,696.82
Check	08/17/2022	3163	Cop Stop	X	-870.98	-364,567.80
Check	08/17/2022	3162	ParagonMeds	X	-846.67	-365,414.47
Check	08/17/2022	3151	Benckenstein & Oxf...	X	-800.00	-366,214.47
Check	08/17/2022	3156	Bearcom	X	-800.00	-367,014.47
Check	08/17/2022	3161	Frazer	X	-697.50	-367,711.97
Check	08/17/2022	3160	Winnie Dodge	X	-675.80	-368,387.77
Check	08/17/2022	3145	Visa	X	-659.05	-369,046.82
Check	08/17/2022	3158	David Sticker	X	-593.75	-369,640.57
Check	08/17/2022	3169	Teleflex LLC	X	-562.50	-370,203.07
Check	08/17/2022	3170	Verizon	X	-530.05	-370,733.12
Check	08/17/2022	3165	Municipal Emergenc...	X	-377.50	-371,110.62
Check	08/17/2022	3164	Coastal Welding	X	-309.27	-371,419.89
Check	08/17/2022	3153	Stericycle	X	-216.28	-371,636.17
Check	08/17/2022	3154	The Standard	X	-201.35	-371,837.52
Check	08/17/2022	3167	Stratton Inc.-Napa - ...	X	-196.93	-372,034.45
Check	08/17/2022	3152	ULINE	X	-98.30	-372,132.75
Check	08/18/2022			X	-268.15	-372,400.90
General Journal	08/19/2022	571		X	-46,002.11	-418,403.01
General Journal	08/19/2022	571		X	-15,009.13	-433,412.14
Check	08/19/2022			X	-2,375.73	-435,787.87
Check	08/19/2022			X	-637.89	-436,425.76
Check	08/19/2022			X	-133.94	-436,559.70
Check	08/25/2022			X	-617.34	-437,177.04
Check	08/26/2022			X	-253.93	-437,430.97
Check	08/29/2022			X	-1,175.30	-438,606.27
Check	08/29/2022			X	-89.00	-438,695.27
Check	08/31/2022			X	-19,006.08	-457,701.35
Total Checks and Payments					-457,701.35	-457,701.35
Deposits and Credits - 24 Items						
Deposit	07/08/2022			X	13,610.41	13,610.41
Deposit	07/11/2022			X	181,097.27	194,707.68
Deposit	07/15/2022			X	6,473.36	201,181.04
Deposit	07/19/2022			X	538.25	201,719.29
Deposit	07/20/2022			X	260.10	201,979.39
Deposit	07/21/2022			X	199.82	202,179.21
Deposit	07/22/2022			X	1,162.13	203,341.34
Deposit	07/26/2022			X	67.35	203,408.69
Deposit	07/26/2022			X	400.18	203,808.87
Deposit	07/26/2022			X	18,517.62	222,326.49
Deposit	07/27/2022			X	592.82	222,919.31
Deposit	07/28/2022			X	222.59	223,141.90
Deposit	07/28/2022			X	787.93	223,929.83
Deposit	07/29/2022			X	369.15	224,298.98
Deposit	07/29/2022			X	512.46	224,811.44
Deposit	08/01/2022			X	950.90	225,762.34
Deposit	08/02/2022			X	754.64	226,516.98
Deposit	08/03/2022			X	591.12	227,108.10
Deposit	08/10/2022			X	3,061.04	230,169.14
Deposit	08/12/2022			X	1,377.46	231,546.60
Deposit	08/12/2022			X	222,515.51	454,062.11
Deposit	08/17/2022			X	2,138.23	456,200.34
Deposit	08/25/2022			X	1,611.79	457,812.13
Deposit	08/31/2022			X	600.21	458,412.34
Total Deposits and Credits					458,412.34	458,412.34
Total Cleared Transactions					710.99	710.99

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09/13/22

Galveston County Emergency Services No. 2

Reconciliation Detail

6680 • Checking Texas First, Period Ending ~~07/31/2022~~

08/31/2022

Type	Date	Num	Name	Clr	Amount	Balance
Cleared Balance					710.99	778,445.04
Register Balance as of 07/31/2022					710.99	778,445.04
New Transactions						
Checks and Payments • 8 Items						
Check	08/17/2022	3155	GCM, The Big Store		-342.42	-342.42
Check	08/17/2022	3143	East Texas GC Regl...		-250.00	-592.42
Check	09/12/2022	3175	Texas Department o...		-1,410.00	-2,002.42
Check	09/21/2022	3174	Visa		-3,175.01	-5,177.43
Check	09/21/2022	3172	Crystal Beach VFD		-2,928.08	-8,105.51
Check	09/21/2022	3173	Joshua C. Heinz		-1,000.00	-9,105.51
Check	09/21/2022	3171	Visa		-430.89	-9,536.40
Check	09/21/2022	3176	GCM, The Big Store		-311.36	-9,847.76
Total Checks and Payments					-9,847.76	-9,847.76
Total New Transactions					-9,847.76	-9,847.76
Ending Balance					-9,136.77	768,597.28

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09/13/22

Accrual Basis

Galveston County Emergency Services No. 2
Profit & Loss Budget vs. Actual
 October 2021 through August 2022

	Oct '21 - Aug 22	Budget	\$ Over Budget	% of Budget
Income				
1000 · Property Tax Collections	1,231,505.03	1,220,760.00	10,745.03	100.9%
1002 · Sales Tax Revenue	1,571,479.18	1,200,000.00	371,479.18	131.0%
1004 · Emergency Service Billing	288,036.75	200,000.00	88,036.75	144.0%
1010 · Other Revenue	2,052.51			
1020 · Interest Income - Bank	6,096.03			
Total Income	3,099,169.50	2,620,760.00	478,409.50	119.9%
Gross Profit	3,099,169.50	2,620,760.00	478,409.50	118.3%
Expense				
2000 · Auditing	10,300.00	12,000.00	-1,700.00	85.8%
2010 · Accountant Fees	10,906.25	14,220.00	-3,313.75	76.7%
2110 · Website Support/ Other Software	2,450.63	2,150.00	300.63	114.0%
2200 · Legal Fees	15,200.00	27,000.00	-11,800.00	56.3%
2210 · Professional Fees Other	170.24	600.00	-429.76	28.4%
2300 · Office Expenses	1,774.62	2,000.00	-225.48	88.7%
2320 · Office Equipment	1,326.79	2,000.00	-673.21	66.3%
2420 · Insurance-Liability	8,621.62	6,000.00	2,621.62	143.7%
2440 · Insurance - Workers Comp	128.00	5,500.00	-5,372.00	2.3%
2450 · Bond	400.00	400.00	0.00	100.0%
2500 · Travel Expense	0.00	3,000.00	-3,000.00	0.0%
2510 · Mileage reimbursement/tolls	2,000.00	12,000.00	-10,000.00	16.7%
2610 · Payroll Taxes	11,692.00	14,000.00	-2,308.00	83.5%
2630 · Salary	152,783.80	170,000.00	-17,216.20	89.9%
2650 · Employee Medical/Benefits	7,842.45	8,200.00	-357.55	95.6%
2700 · Dues and Subscriptions	1,617.36	1,900.00	-282.64	85.1%
2710 · Conferences	3,000.60	3,500.00	-499.40	85.7%
2820 · Telephone & Comm	200.00	1,200.00	-1,000.00	16.7%
2920 · Tax Collection Expenses	3,894.39	4,000.00	-105.61	97.4%
2930 · County Appraisal Fees (CAD)	7,601.98	9,000.00	-1,398.04	84.5%
3010 · Crystal Beach VFD	33,863.67	51,650.00	-17,686.13	65.6%
3020 · High Island VFD	33,045.66	48,380.00	-15,334.34	68.3%
3030 · Port Bolivar VFD	27,997.08	71,550.00	-43,552.92	39.1%
3040 · EMS				
42110 · Support & Software	8,830.59	6,000.00	2,830.59	147.2%
42210 · Professional Fees - Other	6,008.55	5,000.00	1,008.55	120.1%
42260 · Medical Director Fees	16,500.00	18,000.00	-1,600.00	91.7%
42310 · Office Supplies	6,728.50	7,000.00	-271.50	96.1%
42320 · Office Equipment	6,282.74	5,000.00	1,282.74	125.7%
42330 · Medical Supplies	51,007.30	54,000.00	-2,992.70	94.5%
42340 · Cleaning Supplies	473.49	5,000.00	-4,526.51	9.5%
42430 · Insurance - Auto/Boat	27,576.85	34,000.00	-8,423.15	81.1%
42440 · Insurance Workers Comp	23,955.38	45,000.00	-21,044.62	53.2%
42500 · Travel	0.00	2,500.00	-2,500.00	0.0%
42510 · Mileage reimbursement/Tolls	0.00	1,000.00	-1,000.00	0.0%
42610 · Payroll Tax Expenses	115,324.01	160,000.00	-44,675.99	72.1%
42630 · Salary & Hourly Employees	1,256,406.14	1,400,000.00	-143,593.86	89.7%
42640 · Payroll Services	5,936.26	9,000.00	-3,063.75	66.0%
42650 · Employee Medical/Benefits	158,584.48	172,000.00	-15,415.52	91.0%
42720 · License & Permits	305.00	3,000.00	-2,695.00	10.2%
42730 · Public Relations	0.00	1,000.00	-1,000.00	0.0%
42740 · Good of the Department	2,808.63	2,000.00	808.63	140.4%
42820 · Telephone & Communication	9,000.03	10,000.00	-999.97	90.0%
44000 · Firefighting/EMS Equipment	2,657.48	21,000.00	-18,342.52	12.7%
44050 · Equipment Maintenance	18,948.06	25,000.00	-8,051.94	67.8%
44100 · Equipment Repair	7,875.62	10,000.00	-2,024.38	79.8%
44200 · Fuel	26,051.97	15,000.00	11,051.97	173.7%
44210 · Oxygen	2,784.92	3,000.00	-215.08	92.8%
44300 · Radio Usage	2,070.00	3,000.00	-930.00	69.0%
44500 · Training	11,865.44	15,000.00	-3,134.56	79.1%
44600 · Medical Exams	368.00	750.00	-382.00	51.7%
44610 · Background Checks	475.00	1,000.00	-525.00	47.5%
44620 · Recruiting	0.00	500.00	-500.00	0.0%
44800 · Uniforms	8,131.49	12,500.00	-4,368.51	65.1%
44800 · Vehicle Maint. & Repair	43,901.28	40,000.00	3,901.28	109.8%
45060 · Ambulances	0.00	0.00	0.00	0.0%
46010 · Port B - Rent	8,300.00	0.00	8,300.00	100.0%
46020 · Port B - Utilities	1,412.55	0.00	1,412.55	100.0%
46030 · Port B - Supplies	903.35			
46040 · Port B - Fixtures & Furniture	4,032.36			
3040 · EMS - Other	180.00			
Total 3040 · EMS	1,829,803.48	2,086,250.00	-256,446.54	87.7%
5010 · Rescue/Medical	246,475.20	0.00	246,475.20	100.0%
5020 · Fire Fighting (PPE)	100,000.00	0.00	100,000.00	100.0%

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09/13/22

Accrual Basis

Galveston County Emergency Services No. 2
Profit & Loss Budget vs. Actual
October 2021 through August 2022

	Oct '21 - Aug 22	Budget	\$ Over Budget	% of Budget
5030 - Rescue Boat	0.00	0.00	0.00	0.0%
5060 - Ambulance Principal	10,126.52	0.00	10,126.52	100.0%
Total Expense	2,523,322.40	2,556,500.00	-33,177.60	98.7%
Net Income	575,847.10	64,260.00	511,587.10	898.1%