

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

A special meeting of the Board of Commissioners of Galveston County Emergency Services District No. 2 (the "District") was called for at 12:00 p.m. on August 9, 2023 at the Crystal Beach fire station, 930 Noble Carl Road, Crystal Beach, Texas 77650, pursuant to notice duly posted according to law.

The special meeting was called to order at approximately 12:00 p.m., and the roll was called of the duly constituted officers and members of the Board, to wit:

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

All of said Board members were present, with the exception of Assistant Treasurer Flanagan, thus constituting a quorum. Also present at the special meeting were: Doug Saunders, District Manager; Frank Demarco, EMS Operations Supervisor; Georgia Osten, District Administrative Assistant; MaKayla Vidal, accountant for the District; and, Joshua Heinz of Benckenstein & Oxford, LLP.

Upon establishing that a quorum was present, asked for public comment under Agenda Item No. 4, and being as there was none, President Newberry directed the Board to Agenda Item No. 5, at which time Treasurer Strong presented and reviewed with the Board the District's 2023 Certified Appraisal Roll dated July 23, 2023, as prepared and provided by the Galveston Central Appraisal District, and the District's 2023 Certified Tax Rate Calculation Worksheet dated July 31, 2023, as prepared and provided by the Galveston County Tax Assessor/Collector, copies of which are attached hereto as **Exhibit A** and **Exhibit B**, respectively. Upon motion by Secretary Fountain and seconded by Treasurer Strong, the Board members present unanimously accepted

and approved the District's 2023 Certified Appraisal Roll and 2023 Certified Tax Rate Calculation Worksheet. Mr. Heinz has posted copies of the Certified Appraisal Roll, Tax Rate Calculation Worksheet, and the Notice Regarding 2023 Tax Rates required under Section 26.04(e) of the Texas Tax Code, on the District's website, and he will notify the Galveston County Tax Assessor/Collector of same.

The Board then moved along to Agenda Item No. 6, at which time the Board and Mr. Saunders reviewed and discussed the working draft of the District's fiscal year 2023-24 budget, along with the draft EMS and VFDs' draft fiscal year 2023-24 budgets. After having reviewed and discussed the draft 2023-24 budget, Secretary Fountain made a motion to approve the *proposed* fiscal year 2023-24 budget, a copy of which is attached hereto as **Exhibit C**, for purposes of considering the District's *proposed* 2023 tax rate, which could require the Board to hold a public hearing and publish/post notices. The motion was seconded by Treasurer Strong, and a record vote was taken on the *proposed* 2023-24 budget, the results of which were as follows: For: President Newberry, Vice President Lee, Secretary Fountain, Treasurer Strong; Against: None; Present and Not Voting: None; and, Absent and Not Voting: Assistant Treasurer Flanagan.

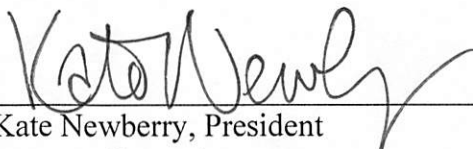
After having approved the *proposed* 2023-24 budget, the Board was directed to Agenda Item No. 7 regarding the District's *proposed* 2023 tax rate. Treasurer Strong then made a motion to approve a *proposed* 2023 tax rate of \$0.058175/\$100, which exceeds the District's 2023 no-new-revenue tax rate but not the voter-approval rate. The motion was seconded by Secretary Fountain. A record vote was taken on the *proposed* 2023 tax rate, the results of which were as follows: For: President Newberry, Vice President Lee, Secretary Fountain, and Treasurer Strong,

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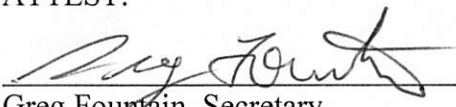
and Assistant Treasurer Flanagan; Against: None; Present and Not Voting: None; and, Absent and Not Voting: Assistant Treasurer Flanagan.

As discussed with Mr. Heinz earlier in the meeting, President Newberry then announced that the a public hearing will be held on Wednesday, September 20, 2023 beginning at 12:00 p.m., with a regular meeting to immediately follow during which the Board will take action to approve the District's fiscal year 2023-24 budget and adopt the District's 2023 tax rate, and the required Notice of Public Hearing will be published in the newspaper and posted on the District's website.

Being as there were no other matters to come before the Board under Agenda Item No. 8, the special meeting was adjourned at approximately 3:25 p.m.



Kate Newberry, President
Date: 8-16-2023

ATTEST:


Greg Fountain, Secretary
Date: 8-16-23

Exhibit A

2023 CERTIFIED TOTALS

F02 - GALV COUNTY EMERGENCY SERVICE #02
ARB Approved Totals

Property Count: 15,156

7/23/2023 10:12:10AM

Land		Value			
Homesite:		65,124,341			
Non Homesite:		541,590,115			
Ag Market:		11,195,783			
Timber Market:		0	Total Land	(+)	617,910,239
Improvement		Value			
Homesite:		403,767,804			
Non Homesite:		1,547,096,253	Total Improvements	(+)	1,950,864,057
Non Real		Count	Value		
Personal Property:	330		97,787,280		
Mineral Property:	204		4,065,234		
Autos:	0		0		
			Total Non Real	(+)	101,852,514
			Market Value	=	2,670,626,810
Ag		Non Exempt	Exempt		
Total Productivity Market:	11,195,783		0		
Ag Use:	302,631		0	Productivity Loss	(-) 10,893,152
Timber Use:	0		0	Appraised Value	= 2,659,733,658
Productivity Loss:	10,893,152		0	Homestead Cap	(-) 126,444,106
				Assessed Value	= 2,533,289,552
				Total Exemptions Amount (Breakdown on Next Page)	(-) 149,070,116
				Net Taxable	= 2,384,219,436

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
1,627,563.56 = 2,384,219,436 * (0.068264 / 100)

Certified Estimate of Market Value: 2,670,626,810
Certified Estimate of Taxable Value: 2,384,219,436

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

2023 CERTIFIED TOTALS

F02 - GALV COUNTY EMERGENCY SERVICE #02
ARB Approved Totals

Property Count: 15,156

7/23/2023

10:12:11AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	64	624,710	0	624,710
DPS	1	0	0	0
DV1	7	0	70,000	70,000
DV2	5	0	46,500	46,500
DV3	5	0	56,000	56,000
DV4	28	0	323,872	323,872
DV4S	2	0	24,000	24,000
DVHS	37	0	14,799,987	14,799,987
DVHSS	3	0	988,106	988,106
EX-XG	2	0	290,910	290,910
EX-XV	1,200	0	62,260,298	62,260,298
EX-XV (Prorated)	5	0	91,808	91,808
EX366	47	0	43,430	43,430
HS	1,033	63,745,826	0	63,745,826
OV65	587	5,694,669	0	5,694,669
OV65S	1	10,000	0	10,000
Totals		70,075,205	78,994,911	149,070,116

2023 CERTIFIED TOTALS

F02 - GALV COUNTY EMERGENCY SERVICE #02
Under ARB Review Totals

Property Count: 504

7/23/2023 10:12:10AM

Land		Value				
Homesite:		3,349,380				
Non Homesite:		25,121,973				
Ag Market:		684,150				
Timber Market:		0		Total Land	(+)	29,155,503
Improvement		Value				
Homesite:		20,287,960				
Non Homesite:		103,744,942		Total Improvements	(+)	124,032,902
Non Real		Count	Value			
Personal Property:		2	80,690			
Mineral Property:		0	0			
Autos:		0	0	Total Non Real	(+)	80,690
				Market Value	=	153,269,095
Ag	Non Exempt	Exempt				
Total Productivity Market:	684,150	0				
Ag Use:	2,340	0	Productivity Loss	(-)	681,810	
Timber Use:	0	0	Appraised Value	=	152,587,285	
Productivity Loss:	681,810	0				
			Homestead Cap	(-)	7,619,936	
			Assessed Value	=	144,967,349	
			Total Exemptions Amount (Breakdown on Next Page)	(-)	3,432,587	
			Net Taxable	=	141,534,762	

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
96,617.29 = 141,534,762 * (0.068264 / 100)

Certified Estimate of Market Value:	93,766,063
Certified Estimate of Taxable Value:	89,108,752
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

2023 CERTIFIED TOTALS

F02 - GALV COUNTY EMERGENCY SERVICE #02
Under ARB Review Totals

Property Count: 504

7/23/2023

10:12:11AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	2	20,000	0	20,000
DV1	1	0	12,000	12,000
DV3	1	0	10,000	10,000
DV4	2	0	24,000	24,000
HS	57	3,120,203	0	3,120,203
OV65	25	246,384	0	246,384
Totals		3,386,587	46,000	3,432,587

2023 CERTIFIED TOTALS

F02 - GALV COUNTY EMERGENCY SERVICE #02

Property Count: 15,660

Grand Totals

7/23/2023

10:12:10AM

Land		Value			
Homesite:		68,473,721			
Non Homesite:		566,712,088			
Ag Market:		11,879,933			
Timber Market:		0	Total Land	(+)	647,065,742
Improvement		Value			
Homesite:		424,055,764			
Non Homesite:		1,650,841,195	Total Improvements	(+)	2,074,896,959
Non Real		Count	Value		
Personal Property:	332		97,867,970		
Mineral Property:	204		4,065,234		
Autos:	0		0		
			Total Non Real	(+)	101,933,204
			Market Value	=	2,823,895,905
Ag		Non Exempt	Exempt		
Total Productivity Market:	11,879,933		0		
Ag Use:	304,971		0	Productivity Loss	(-) 11,574,962
Timber Use:	0		0	Appraised Value	= 2,812,320,943
Productivity Loss:	11,574,962		0		
				Homestead Cap	(-) 134,064,042
				Assessed Value	= 2,678,256,901
				Total Exemptions Amount (Breakdown on Next Page)	(-) 152,502,703
				Net Taxable	= 2,525,754,198

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 1,724,180.85 = 2,525,754,198 * (0.068264 / 100)

Certified Estimate of Market Value: 2,764,392,873
 Certified Estimate of Taxable Value: 2,473,328,188

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

2023 CERTIFIED TOTALS

Property Count: 15,660

F02 - GALV COUNTY EMERGENCY SERVICE #02
Grand Totals

7/23/2023

10:12:11AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	66	644,710	0	644,710
DPS	1	0	0	0
DV1	8	0	82,000	82,000
DV2	5	0	46,500	46,500
DV3	6	0	66,000	66,000
DV4	30	0	347,872	347,872
DV4S	2	0	24,000	24,000
DVHS	37	0	14,799,987	14,799,987
DVHSS	3	0	988,106	988,106
EX-XG	2	0	290,910	290,910
EX-XV	1,200	0	62,260,298	62,260,298
EX-XV (Prorated)	5	0	91,808	91,808
EX366	47	0	43,430	43,430
HS	1,090	66,866,029	0	66,866,029
OV65	612	5,941,053	0	5,941,053
OV65S	1	10,000	0	10,000
Totals		73,461,792	79,040,911	152,502,703

2023 CERTIFIED TOTALS

F02 - GALV COUNTY EMERGENCY SERVICE #02
 ARB Approved Totals

Property Count: 15,156

7/23/2023 10:12:11AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	5,242	1,385.8656	\$122,498,320	\$2,130,985,495	\$1,920,121,918
B	MULTIFAMILY RESIDENCE	5	1.6738	\$0	\$2,853,525	\$2,773,618
C1	VACANT LOTS AND LAND TRACTS	7,413	3,514.4432	\$0	\$247,864,716	\$247,799,246
D1	QUALIFIED OPEN-SPACE LAND	178	8,160.6499	\$0	\$11,195,783	\$302,631
D2	IMPROVEMENTS ON QUALIFIED OP	1		\$0	\$51,130	\$51,130
E	RURAL LAND, NON QUALIFIED OPE	531	15,107.1249	\$5,400	\$24,036,922	\$22,407,284
F1	COMMERCIAL REAL PROPERTY	230	312.0888	\$2,679,750	\$78,030,553	\$77,905,411
F2	INDUSTRIAL AND MANUFACTURIN	2	0.7064	\$0	\$465,030	\$465,030
G1	OIL AND GAS	204		\$0	\$4,065,234	\$4,065,234
J3	ELECTRIC COMPANY (INCLUDING C	10		\$0	\$67,056,210	\$67,056,210
J4	TELEPHONE COMPANY (INCLUDI	6	1.1983	\$0	\$5,785,910	\$5,785,910
J6	PIPELAND COMPANY	25		\$0	\$11,565,680	\$11,565,680
J7	CABLE TELEVISION COMPANY	8		\$0	\$1,037,990	\$1,037,990
L1	COMMERCIAL PERSONAL PROPE	210		\$0	\$14,980,970	\$14,980,970
L2	INDUSTRIAL AND MANUFACTURIN	23		\$0	\$2,149,120	\$2,149,120
M1	TANGIBLE OTHER PERSONAL, MOB	29		\$116,020	\$531,820	\$467,778
O	RESIDENTIAL INVENTORY	75	39.9553	\$0	\$5,284,276	\$5,284,276
S	SPECIAL INVENTORY TAX	2		\$0	\$0	\$0
X	TOTALLY EXEMPT PROPERTY	1,254	6,223.7691	\$492,950	\$62,686,446	\$0
Totals			34,747.4753	\$125,792,440	\$2,670,626,810	\$2,384,219,436

2023 CERTIFIED TOTALSF02 - GALV COUNTY EMERGENCY SERVICE #02
Under ARB Review Totals

Property Count: 504

7/23/2023 10:12:11AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	300	90.8835	\$10,824,750	\$138,420,880	\$127,465,832
C1	VACANT LOTS AND LAND TRACTS	161	79.6410	\$0	\$9,248,628	\$9,248,628
D1	QUALIFIED OPEN-SPACE LAND	4	36.7260	\$0	\$684,150	\$2,340
E	RURAL LAND, NON QUALIFIED OPE	8	43.6858	\$0	\$1,581,950	\$1,484,475
F1	COMMERCIAL REAL PROPERTY	13	26.6656	\$0	\$2,501,942	\$2,501,942
L1	COMMERCIAL PERSONAL PROPE	2		\$0	\$80,690	\$80,690
O	RESIDENTIAL INVENTORY	24	8.5958	\$0	\$750,855	\$750,855
	Totals		286.1977	\$10,824,750	\$153,269,095	\$141,534,762

2023 CERTIFIED TOTALS

F02 - GALV COUNTY EMERGENCY SERVICE #02

Property Count: 15,660

Grand Totals

7/23/2023 10:12:11AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	5,542	1,476.7491	\$133,323,070	\$2,269,406,375	\$2,047,587,750
B	MULTIFAMILY RESIDENCE	5	1.6738	\$0	\$2,853,525	\$2,773,618
C1	VACANT LOTS AND LAND TRACTS	7,574	3,594.0842	\$0	\$257,113,344	\$257,047,874
D1	QUALIFIED OPEN-SPACE LAND	182	8,197.3759	\$0	\$11,879,933	\$304,971
D2	IMPROVEMENTS ON QUALIFIED OP	1		\$0	\$51,130	\$51,130
E	RURAL LAND, NON QUALIFIED OPE	539	15,150.8107	\$5,400	\$25,618,872	\$23,891,759
F1	COMMERCIAL REAL PROPERTY	243	338.7544	\$2,679,750	\$80,532,495	\$80,407,353
F2	INDUSTRIAL AND MANUFACTURIN	2	0.7064	\$0	\$465,030	\$465,030
G1	OIL AND GAS	204		\$0	\$4,065,234	\$4,065,234
J3	ELECTRIC COMPANY (INCLUDING C	10		\$0	\$67,056,210	\$67,056,210
J4	TELEPHONE COMPANY (INCLUDI	6	1.1983	\$0	\$5,785,910	\$5,785,910
J6	PIPELAND COMPANY	25		\$0	\$11,565,680	\$11,565,680
J7	CABLE TELEVISION COMPANY	8		\$0	\$1,037,990	\$1,037,990
L1	COMMERCIAL PERSONAL PROPE	212		\$0	\$15,061,660	\$15,061,660
L2	INDUSTRIAL AND MANUFACTURIN	23		\$0	\$2,149,120	\$2,149,120
M1	TANGIBLE OTHER PERSONAL, MOB	29		\$116,020	\$531,820	\$467,778
O	RESIDENTIAL INVENTORY	99	48.5511	\$0	\$6,035,131	\$6,035,131
S	SPECIAL INVENTORY TAX	2		\$0	\$0	\$0
X	TOTALLY EXEMPT PROPERTY	1,254	6,223.7691	\$492,950	\$62,686,446	\$0
	Totals		35,033.6730	\$136,617,190	\$2,823,895,905	\$2,525,754,198

2023 CERTIFIED TOTALS

F02 - GALV COUNTY EMERGENCY SERVICE #02
ARB Approved Totals

Property Count: 15,156

7/23/2023 10:12:11AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL, RESIDENTIAL, SINGLE-FAMIL	5,192	1,361.5069	\$122,468,530	\$2,125,783,085	\$1,915,615,750
A2	REAL, RESIDENTIAL, MOBILE HOME	106	24.0587	\$29,790	\$4,992,410	\$4,340,145
A9	PARSONAGES	1	0.3000	\$0	\$210,000	\$166,023
B1	APARTMENTS	2	0.8034	\$0	\$1,874,120	\$1,794,213
B2	DUPLEXES	3	0.8704	\$0	\$979,405	\$979,405
C1	VACANT LOT	7,413	3,513.9095	\$0	\$247,860,716	\$247,795,246
C9	VACANT LOT EXEMPT	1	0.5337	\$0	\$4,000	\$4,000
D1	QUALIFIED AG LAND	186	8,225.0311	\$0	\$11,222,817	\$329,665
D2	IMPROVEMENTS ON QUALIFIED AG L	1		\$0	\$51,130	\$51,130
E		5	101.7247	\$0	\$97,512	\$97,512
E1	FARM OR RANCH IMPROVEMENT	519	14,941.0190	\$5,400	\$23,912,376	\$22,282,738
F1	COMMERCIAL REAL PROPERTY	230	312.0888	\$2,679,750	\$78,030,553	\$77,905,411
F2	INDUSTRIAL REAL PROPERTY	2	0.7064	\$0	\$465,030	\$465,030
G1	OIL AND GAS	204		\$0	\$4,065,234	\$4,065,234
J3	ELECTRIC COMPANY	10		\$0	\$67,056,210	\$67,056,210
J4	TELEPHONE COMPANY	6	1.1983	\$0	\$5,785,910	\$5,785,910
J6	PIPELINE COMPANY	25		\$0	\$11,565,680	\$11,565,680
J7	CABLE TELEVISION COMPANY	8		\$0	\$1,037,990	\$1,037,990
L1	COMMERCIAL PERSONAL PROPER	210		\$0	\$14,980,970	\$14,980,970
L2	INDUSTRIAL PERSONAL PROPERTY	23		\$0	\$2,149,120	\$2,149,120
M1	MOBILE HOMES	29		\$116,020	\$531,820	\$467,778
O1	RESIDENTIAL INVENTORY VACANT L	75	39.9553	\$0	\$5,284,276	\$5,284,276
S	SPECIAL INVENTORY	2		\$0	\$0	\$0
X		1,254	6,223.7691	\$492,950	\$62,686,446	\$0
Totals			34,747.4753	\$125,792,440	\$2,670,626,810	\$2,384,219,436

2023 CERTIFIED TOTALS

F02 - GALV COUNTY EMERGENCY SERVICE #02
Under ARB Review Totals

Property Count: 504

7/23/2023 10:12:11AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL, RESIDENTIAL, SINGLE-FAMIL	295	88.1742	\$10,824,750	\$138,005,320	\$127,050,272
A2	REAL, RESIDENTIAL, MOBILE HOME	7	2.7093	\$0	\$415,560	\$415,560
C1	VACANT LOT	161	79.6410	\$0	\$9,248,628	\$9,248,628
D1	QUALIFIED AG LAND	4	36.7260	\$0	\$684,150	\$2,340
E1	FARM OR RANCH IMPROVEMENT	8	43.6858	\$0	\$1,581,950	\$1,484,475
F1	COMMERCIAL REAL PROPERTY	13	26.6656	\$0	\$2,501,942	\$2,501,942
L1	COMMERCIAL PERSONAL PROPER	2		\$0	\$80,690	\$80,690
O1	RESIDENTIAL INVENTORY VACANT L	24	8.5958	\$0	\$750,855	\$750,855
Totals			286.1977	\$10,824,750	\$153,269,095	\$141,534,762

2023 CERTIFIED TOTALS

F02 - GALV COUNTY EMERGENCY SERVICE #02

Property Count: 15,660

Grand Totals

7/23/2023 10:12:11AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL, RESIDENTIAL, SINGLE-FAMIL	5,487	1,449.6811	\$133,293,280	\$2,263,788,405	\$2,042,666,022
A2	REAL, RESIDENTIAL, MOBILE HOME	113	26.7680	\$29,790	\$5,407,970	\$4,755,705
A9	PARSONAGES	1	0.3000	\$0	\$210,000	\$166,023
B1	APARTMENTS	2	0.8034	\$0	\$1,874,120	\$1,794,213
B2	DUPLEXES	3	0.8704	\$0	\$979,405	\$979,405
C1	VACANT LOT	7,574	3,593.5505	\$0	\$257,109,344	\$257,043,874
C9	VACANT LOT EXEMPT	1	0.5337	\$0	\$4,000	\$4,000
D1	QUALIFIED AG LAND	190	8,261.7571	\$0	\$11,906,967	\$332,005
D2	IMPROVEMENTS ON QUALIFIED AG L	1		\$0	\$51,130	\$51,130
E		5	101.7247	\$0	\$97,512	\$97,512
E1	FARM OR RANCH IMPROVEMENT	527	14,984.7048	\$5,400	\$25,494,326	\$23,767,213
F1	COMMERCIAL REAL PROPERTY	243	338.7544	\$2,679,750	\$80,532,495	\$80,407,353
F2	INDUSTRIAL REAL PROPERTY	2	0.7064	\$0	\$465,030	\$465,030
G1	OIL AND GAS	204		\$0	\$4,065,234	\$4,065,234
J3	ELECTRIC COMPANY	10		\$0	\$67,056,210	\$67,056,210
J4	TELEPHONE COMPANY	6	1.1983	\$0	\$5,785,910	\$5,785,910
J6	PIPELINE COMPANY	25		\$0	\$11,565,680	\$11,565,680
J7	CABLE TELEVISION COMPANY	8		\$0	\$1,037,990	\$1,037,990
L1	COMMERCIAL PERSONAL PROPER	212		\$0	\$15,061,660	\$15,061,660
L2	INDUSTRIAL PERSONAL PROPERTY	23		\$0	\$2,149,120	\$2,149,120
M1	MOBILE HOMES	29		\$116,020	\$531,820	\$467,778
O1	RESIDENTIAL INVENTORY VACANT L	99	48.5511	\$0	\$6,035,131	\$6,035,131
S	SPECIAL INVENTORY	2		\$0	\$0	\$0
X		1,254	6,223.7691	\$492,950	\$62,686,446	\$0
	Totals		35,033.6730	\$136,617,190	\$2,823,895,905	\$2,525,754,198

2023 CERTIFIED TOTALS

F02 - GALV COUNTY EMERGENCY SERVICE #02

Property Count: 15,660

Effective Rate Assumption

7/23/2023

10:12:11AM

New Value

TOTAL NEW VALUE MARKET: \$136,617,190
 TOTAL NEW VALUE TAXABLE: \$125,990,684

New Exemptions

Exemption	Description	Count
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ABSOLUTE EXEMPTIONS VALUE LOSS

Exemption	Description	Count	Exemption Amount
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PARTIAL EXEMPTIONS VALUE LOSS

NEW EXEMPTIONS VALUE LOSS \$0

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
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INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS \$0

New Ag / Timber Exemptions

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
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1,082 \$448,379 \$185,674 \$262,705
 Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
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1,077 \$448,769 \$185,592 \$263,177

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
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504 \$153,269,095.00 \$89,108,752

Exhibit B

2023 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.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 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	\$ 1,950,327,131
2.	2022 tax ceilings. Counties, cities and junior college districts. 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,950,327,131
4.	2022 total adopted tax rate.	\$ 0.068264 /\$100
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.	
	A. Original 2022 ARB values:.....	\$ 3,192,500
	B. 2022 values resulting from final court decisions:.....	-\$ 2,700,000
	C. 2022 value loss. Subtract B from A. ³	\$ 492,500
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2022 ARB certified value:.....	\$ 0
	B. 2022 disputed value:.....	-\$ 0
	C. 2022 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 492,500

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.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,950,819,631
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵	\$ 0
10.	2022 taxable value lost because property first qualified for an exemption in 2023. 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 2023 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2022 market value:..... \$ 36,850 B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value:..... + \$ 6,176,090 C. Value loss. Add A and B. ⁶	\$ 6,212,940
11.	2022 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 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. 2022 market value:..... \$ 0 B. 2023 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.	\$ 6,212,940
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 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.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,944,606,691
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 1,327,466
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. ⁹	\$ 1,264
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 1,328,730
18.	Total 2023 taxable value on the 2023 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:..... \$ 2,384,219,436 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 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 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 2023 value. Add A and B, then subtract C and D.	\$ 2,384,219,436

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.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>A. 2023 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 \$ <u>113,227,810</u></p> <p>B. 2023 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 + \$ <u>0</u></p> <p>C. Total value under protest or not certified. Add A and B. \$ <u>113,227,810</u></p>	
20.	<p>2023 tax ceilings. Counties, cities and junior colleges enter 2023 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶</p>	\$ <u>0</u>
21.	<p>2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷</p>	\$ <u>2,497,447,246</u>
22.	<p>Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸</p>	\$ <u>0</u>
23.	<p>Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹</p>	\$ <u>125,990,684</u>
24.	<p>Total adjustments to the 2023 taxable value. Add Lines 22 and 23.</p>	\$ <u>125,990,684</u>
25.	<p>Adjusted 2023 taxable value. Subtract Line 24 from Line 21.</p>	\$ <u>2,371,456,562</u>
26.	<p>2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰</p>	\$ <u>0.056030</u> /\$100
27.	<p>COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹</p>	\$ _____ /\$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.	<p>2022 M&O tax rate. Enter the 2022 M&O tax rate.</p>	\$ <u>0.068264</u> /\$100
29.	<p>2022 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>.</p>	\$ <u>1,950,819,631</u>

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 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 1,331,707
31.	Adjusted 2022 levy for calculating NNR M&O rate.	
	A. M&O taxes refunded for years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022.	+ \$ 1,264
	B. 2022 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 2023 captured appraised value in Line 18D, enter 0.	- \$ 0
	C. 2022 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. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$ 1,264
	E. Add Line 30 to 31D.	\$ 1,332,971
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$ 2,371,456,562
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.056208 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0.	
	A. 2023 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. 2022 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 If not applicable or less than zero, enter 0.	
	A. 2023 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, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose.	\$ 0
	B. 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
	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

²³ [Reserved for expansion]

²⁴ Tex. Tax Code §26.044

²⁵ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0.</p> <p>A. 2023 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, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ 0</p> <p>B. 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</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ 0 /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0.</p> <p>A. 2023 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, 2022 and ending on June 30, 2023. \$ 0</p> <p>B. 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</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ 0 /\$100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ 0</p> <p>B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ 0 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0 /\$100
39.	Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.056208 /\$100
40.	<p>Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ 0</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ 0 /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ 0.056208 /\$100
41.	<p>2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ 0.058175 /\$100

²⁵ Tex. Tax Code §26.0442
²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2023 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</p> <p>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</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>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).</p>	\$ <u>0</u> /\$100
42.	<p>Total 2023 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:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ <u>0</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt - \$ <u>0</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u></p> <p>D. Subtract amount paid from other resources - \$ <u>0</u></p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ <u>0</u></p>	\$ <u>0</u>
43.	Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ <u>0</u>
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	\$ <u>0</u>
45.	<p>2023 anticipated collection rate.</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ <u>99.59</u> %</p> <p>B. Enter the 2022 actual collection rate. <u>99.59</u> %</p> <p>C. Enter the 2021 actual collection rate. <u>100.36</u> %</p> <p>D. Enter the 2020 actual collection rate. <u>102.39</u> %</p> <p>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</p>	99.59 %
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ <u>0</u>
47.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>2,497,447,246</u>
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0</u> /\$100
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	\$ <u>0.058175</u> /\$100
D49.	<p>Disaster Line 49 (D49): 2023 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.</p>	\$ _____ /\$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 2023 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 2022 or May 2023, 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 2022, 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 2022 or in May 2023. 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 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,497,447,246
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0 /\$100
55.	2023 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> .	\$ 0.056030 /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ 0.056030 /\$100
57.	2023 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> .	\$ 0.058175 /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.058175 /\$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.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,497,447,246
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0 /\$100
62.	2023 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).	\$ 0.058175 /\$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 adjusted to remove 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 portion of the unused increment rate must be backed out of the calculation for that year.

The difference between the adopted tax rate and adjusted 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

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

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.	Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67).....	\$ 0 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0 /\$100
	D. Adopted Tax Rate.....	\$ 0.068264 /\$100
	E. Subtract D from C.....	\$ -0.068264 /\$100
64.	Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67).....	\$ 0 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0 /\$100
	D. Adopted Tax Rate.....	\$ 0.076387 /\$100
	E. Subtract D from C.....	\$ -0.076387 /\$100
65.	Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 65).....	\$ 0 /\$100
	B. Unused increment rate (Line 64).....	\$ 0 /\$100
	C. Subtract B from A.....	\$ 0 /\$100
	D. Adopted Tax Rate.....	\$ 0.082981 /\$100
	E. Subtract D from C.....	\$ -0.082981 /\$100
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ 0 /\$100
67.	Total 2023 voter-approval tax rate, including the 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).	\$ 0.058175 /\$100

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)

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 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.056208 /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,497,447,246
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.020020 /\$100
71.	2023 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.	\$ 0.076228 /\$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. 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.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.068264 /\$100
74.	Adjusted 2022 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 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 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 2022, 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 2022 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 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 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.	\$ 0 /\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0 /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,944,606,691
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 0
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,371,456,562
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0 /\$100

⁴⁴ Tex. Tax Code §26.042(b)

⁴⁵ Tex. Tax Code §26.042(f)

⁴⁶ Tex. Tax Code §26.042(c)

⁴⁷ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 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>0.058175</u> /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** \$ 0.056030 /\$100
 As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 26
- Voter-approval tax rate.** \$ 0.058175 /\$100
 As applicable, enter the 2023 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: 49
- De minimis rate.** \$ 0.076228 /\$100
 If applicable, enter the 2023 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 the Tax Code.⁵⁰

print here ▶ Cheryl E Johnson
 Printed Name of Taxing Unit Representati

sign here ▶ *Cheryl E. Johnson*
 Taxing Unit Representative

July 31, 2021
 Date

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

Exhibit C

Galveston County ESD#2 Budget for 2023-2024 @ 0.058175%

A-1	
Revenues to Galveston County ESD #2	Estimated Revenues
1000 - Property Tax collected by Galv. Cnty	\$1,370,000.00
1002 - Sales Tax	\$ 1,500,000.00
1004 - EMS Billing Receivables	\$ 200,000.00
1020 - Interest Income	\$ 60,000.00
Cash on Hand	\$ 789,194.45
TOTAL REVENUE	\$3,919,194.45

A - Administrative Expense	Estimated Expense	Notes
GCESD#2	\$ 418,050.00	Please see Attachment C-1

B - Volunteer Fire Department & Emergency Medical Service Expense	Estimated Reimbursements	Notes
3010 - Crystal Beach VFD	\$61,300.00	Please see Attachment B-1
3020 - High Island VFD	\$85,370.00	Please see Attachment B-2
3030 - Port Bolivar VFD	\$113,700.00	Please see Attachment B-3
3040 - EMS	\$2,496,550.00	Please see Attachment B-4
B - Total Reimbursements	\$2,756,920.00	

C - Capital Equipment Expense	Estimated Expense	Notes
GCESD#2	\$744,224.45	Please see Attachment C-1
	\$3,919,194.45	

Grand Total of Expenses	\$3,919,194.45
Estimates Revenues	\$3,919,194.45
Surplus/Deficit	\$0.00

ESD C-1			
Administrative Expenses	2023-24	2022-23	Justification
2000 - Auditing Fees	\$ 12,000.00	\$ 12,000.00	
2010 - Accounting Fees	\$ 15,000.00	\$ 15,000.00	
2110 - Software Services	\$ 9,650.00	\$ 9,650.00	
2200 - Legal Fees	\$ 27,000.00	\$ 27,000.00	
2210 - Professional Fees Other	\$ 65,000.00	\$ 20,000.00	
2320 - Office Equipment	\$ 2,000.00	\$ 2,000.00	
2420 - Bldg, Equip, & Gen Liability	\$ 6,000.00	\$ 6,000.00	
2430 - Insurance Auto/Boat			
2450 - Bond	\$ 400.00	\$ 400.00	
2510 - Mileage reimbursement/tolls	\$ 12,000.00	\$ 12,000.00	
2600 - Salary & Hourly Employees			
2610 - Payroll Tax Expenses	\$ 14,000.00	\$ 14,000.00	
2630 - Salary & Hourly Employees	\$ 178,500.00	\$ 178,500.00	
2650 - Employee Medical/Benefits	\$ 9,200.00	\$ 9,200.00	
2660 - Retirement	\$ 10,000.00		
2700 - Dues & Subscriptions	\$ 1,900.00	\$ 1,900.00	
2710 - Safe-D	\$ 3,500.00	\$ 3,500.00	
2800 - Building Expenses			
2820 - Telephone & Comm.	\$ 8,800.00	\$ 8,800.00	
2830 - Electric	\$ 19,500.00	\$ 19,500.00	
2840 - Water/Garbage	\$ 5,600.00	\$ 5,600.00	
2850 - Propane	\$ 2,500.00	\$ 950.00	
2900 - General and Admin Expenses			
2920 - Collections Expense - County	\$ 5,000.00	\$ 5,000.00	
2930 - Collections Expense - CAD	\$ 10,500.00	\$ 10,500.00	
3100 - ISO/UNCATEGORIZED EXPENSES			
ESD Administrative Expenses	\$ 418,050.00	\$ 361,500.00	
CAPITAL EXPENSES ESD			
	2023-24	2022-23	Justification
5000 - Support Vehicles			
5010 - Rescue/Medical/Fire Appar	\$ 145,005.48	\$ 203,150.00	CB,HI
5020 - Fire Fighting(PPE)		\$ 10,000.00	
5021 - Motorized Rescue Equipment			
5022 - CB Fire Truck (Note payments)	\$ 64,937.64	\$ 64,937.64	
5030 - Boat	\$ 4,500.00	\$ 7,500.00	
5060 - Ambulances	\$ 528,000.00	\$ 150,000.00	
5061 - Ambulance Loan Interest	\$ 1,781.33	\$ 1,781.33	
TexSTAR Account			
ESD Capital Expenses	\$ 744,224.45	\$ 437,368.97	
	\$ 1,162,274.45	\$ 798,868.97	

EMS B-4			
ADMINISTRATIVE EXPENSES	2023-24	2022-23	Justification
2110 - Software Services	\$ 16,000.00	\$ 10,000.00	additional software platforms
2210 - Professional Fees Other	\$ 5,000.00	\$ 5,000.00	
2250 - Medical Director Fees	\$ 18,000.00	\$ 18,000.00	
2310 - Office Supplies/station supplies	\$ 13,000.00	\$ 13,000.00	
2320 - Office Equipment	\$ 5,000.00	\$ 5,000.00	
2330 - Medical Supplies	\$ 68,000.00	\$ 54,000.00	inflation and demand
2400 - Insurance			
2430 - Insurance Auto/Boat	\$ 45,000.00	\$ 34,000.00	additional vehicles added and price adjustment
2440 - Worker's Comp	\$ 45,000.00	\$ 45,000.00	
2500 - Travel Expenses	\$ 1,000.00	\$ 1,000.00	
2510 - Mileage reimbursement/tolls	\$ 500.00	\$ 500.00	
2600 - Salary & Hourly Employees			
2610 - Payroll Tax Expenses	\$ 125,000.00	\$ 160,000.00	decreased due to prior years
2630 - Salary & Hourly Employees	\$ 1,518,000.00	\$ 1,518,000.00	
2640 - payroll services	\$ 9,000.00	\$ 9,000.00	
2650 - Employee Medical/Benefits	\$ 190,000.00	\$ 190,000.00	
2660 - Retirement	\$ 200,000.00		
2720 - Licenses & Permits	\$ 3,000.00	\$ 3,000.00	
2730 - Public Relations	\$ 500.00	\$ 500.00	
2740 - Good of the Department	\$ 2,500.00	\$ 2,500.00	
2800 - Building Expenses			
2820 - Telephone & Comm.	\$ 13,000.00	\$ 10,000.00	
3100 - ISO/UNCATEGORIZED EXPENSES			
EMS Administrative Expenses	\$ 2,277,500.00	\$ 2,078,500.00	

OPERATIONAL EXPENSES	2023-24	2022-23	Justification
4000 - Firefighting / EMS Equipment	\$ 23,000.00	\$ 23,000.00	
4050 - ESD Fire Equipment/Repair	\$ 30,000.00	\$ 15,000.00	
4060 - Training Combined			
4100 - Equipment Repair	\$ 10,000.00	\$ 10,000.00	
4200 - Fuel	\$ 28,000.00	\$ 28,000.00	
4210 - Oxygen	\$ 4,500.00	\$ 3,000.00	
4300 - Radio Usage	\$ 3,000.00	\$ 3,000.00	
4500 - Training	\$ 25,000.00	\$ 11,000.00	protocol updates and ultra sound training
4510 - Combined Training (Fire/EMS)			
4600 - Medical Exams	\$ 750.00	\$ 750.00	
4610 - Background Checks	\$ 1,000.00	\$ 1,000.00	
4620 - Recruiting	\$ 500.00	\$ 500.00	
4800 - Uniforms	\$ 12,500.00	\$ 12,500.00	
4900 - Vehicle Maint. & Repair	\$ 62,000.00	\$ 40,000.00	fleet age and hourly cost increases
6010 - Port B Rent	\$ 13,800.00	\$ 12,600.00	
6020 - Port B Utilities	\$ 5,000.00	\$ 7,000.00	
EMS Operational Expenses	\$ 219,050.00	\$ 167,350.00	

CAPITAL EXPENSES	2023-24	2022-23	Justification
5000 - Support Vehicles			
5010 - Rescue/Medical/Fire Appar	\$ 62,005.48	\$ 203,150.00	4 yrs. Stryker total 239,228.66 (ESD Capital)
5020 - Fire Fighting(PPE)		\$ 10,000.00	
5021 - Motorized Rescue Equipment			
5022 - CB Fire Truck	\$ 64,937.64	\$ 64,937.64	
5030 - Boat	\$ 4,500.00	\$ 7,500.00	hull replacement
5060 - New Ambulance & Remounts	\$ 528,000.00	\$ 150,000.00	New ambulance and two remounts
TexSTAR Account		\$ 100,000.00	
EMS Capital Expenses	\$ 659,443.12	\$ 535,587.64	

CBVPD 8-1			
ADMINISTRATIVE EXPENSES			
2000 - Auditing Fees			
2010 - Accounting Fees			
2100 - Bookkeeping			
2110 - Software Services			
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	\$ 2,500.00	n/a	work-related travel expenses, lodging, etc.
2510 - Mileage reimbursement/tolls	\$ 300.00	n/a	work-related meetings and/or activities
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 Deductible			
2660 - Retirement			
2700 - Dues & Subscriptions	\$ 2,000.00	n/a	Fire Marshal & Fighters yearly dues for members, etc.
2710 - SAFE-D			
2720 - Licenses & Permits			
2730 - Public Relations			
2740 - Good of the Department	\$ 4,000.00	n/a	ad for new members, sponsored trips for rescues, fire fighters fund raisers
2750 - Billing Service Fees			
2800 - Building Expenses			
2810 - Rent Expense			
2820 - Telephone & Comm.			
2830 - Electric			
2840 - Water/Garbage			
2850 - Propane			
2860 - Janitorial/Yard Services			
2870 - Alarm Services			
2880 - Miscellaneous Expenses			
2900 - General and Admin Expenses			
2910 - Sales Tax Elections			
2920 - Collections Expense - County			
2930 - Collections Expense - CAD			
2940 - Interest Expenses			
3100 - ISO/UNCATEGORIZED EXPENSES			
CBVPD Administrative Expenses	\$ 5,800.00	n/a	

OPERATIONAL EXPENSES			
4000 - Firefighting / EMS Equipment	\$ 15,000.00		new/replace old equipment
4050 - Equipment Maintenance	\$ 5,000.00		servicing equipment
4100 - Equipment Repair	\$ 2,500.00		repairs
4200 - Fuel			
4210 - Oxygen/Breathing Air	\$ 3,500.00	\$ 3,500.00	testing
4300 - Radio Usage	\$ 3,500.00	\$ 3,000.00	Increase in members using radios
4350 - Radio Repair			
4400 - General & Administrative			
4500 - Training	\$ 10,000.00	\$ 10,000.00	new members fire school, online courses, etc.
4600 - Medical Exams			
4610 - Background Checks	\$ 500.00		fees for new applicant's background checks
4620 - Recruiting			
4700 - Building Maintenance			
4800 - Uniforms	\$ 7,500.00		new/replace uniforms for members+AI
4900 - Vehicle Maint. & Repair	\$ 5,000.00	\$ 5,000.00	
CBVPD Operational Expenses	\$ 62,500.00	\$ 21,500.00	

CAPITAL EXPENSES			
5000 - Command Vehicle			
5010 - Rescue/Medical/Fire Appar	\$ 64,937.64	\$ 64,937.64	Payment 2 of 3 (ESD Capex)
5020 - Fire Fighting(PPE)			
5021 - ATVs			
5030 - Boat			
5040 - Building			
5050 - Other			
5060 - Ambulances			
5061 - Ambulance Loan Interest			
CBVPD Capital Expenses	\$ 64,937.64	\$ 64,937.64	

Account Number	Description	2022-23	2023-24
2000 - Auditing Fees			
2010 - Accounting Fees			
2100 - Bookkeeping			
2110 - Software Services			
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			
2530 - Fire Prevention			
2600 - Salary & Hourly Employees			
2610 - Payroll Tax Expenses			
2630 - Salary & Hourly Employees			
2640 - payroll services			
2650 - Employee Medical/Benefits			
2670 - Employee Insurance Deductible			
2680 - Retirement			
2700 - Dues & Subscriptions			
2710 - SAFE-D			
2720 - Licenses & Permits			
2730 - Public Relations			
2740 - Good of the Department			
2750 - Building Service Fees			
2800 - Building Expenses			
2810 - Rent Expenses			
2820 - Telephone & Comm.			
2830 - Electric			
2840 - Water/Garbage			
2850 - Propane			
2860 - Janitorial/Ward Services			
2870 - Alarm Services			
2880 - Miscellaneous Expenses			
2900 - General and Admin Expenses			
2910 - Sales Tax Elections			
2920 - Collectors Expense - County			
2930 - Collectors Expense - CAD			
2940 - Interest Expenses			
3100 - ISO/UNCATGORIZED EXPENSES			
HIVFD Administrative Expenses \$ 18,790.00 \$ 17,100.00			
4000 - Firefighting / EMS equipment			
4050 - equipment maintenance			
4100 - equipment repair			
4200 - fuel			
4210 - Oxygen (Testing)			
4300 - Radio Usage			
4350 - Radio Repair			
4400 - General & Administrative			
4500 - Training			
4600 - Medical Exams			
4610 - Background Checks			
4620 - Recruiting			
4700 - Building Maintenance			
4800 - Uniforms			
4900 - Vehicle Maint. & Repair			
HIVFD Operational Expenses \$ 66,500.00 \$ 57,950.00			
Increased request due to 2022-23 expenses - budget amendment was filed \$ 10,000.00 \$ 2,500.00			
IS Improvements \$ 6,000.00 \$ 4,000.00			
Repair & re-certify/replace 2 sets of expired gear depends on condition & 2 portable radios \$ 9,500.00 \$ 5,500.00			
Fuel \$ 2,500.00 \$ 2,500.00			
Oxygen (Testing) \$ 4,000.00 \$ 4,000.00			
Radio Usage \$ 3,000.00 \$ 3,000.00			
Radio Repair \$ 2,200.00 \$ 2,200.00			
General & Administrative \$ 2,500.00 \$ 2,500.00			
Training \$ 780.00 \$ 780.00			
Medical Exams \$ 2,500.00 \$ 2,500.00			
Background Checks \$ 2,500.00 \$ 2,500.00			
Recruiting \$ 2,500.00 \$ 2,500.00			
Building Maintenance \$ 2,500.00 \$ 2,500.00			
Uniforms \$ 2,500.00 \$ 2,500.00			
Vehicle Maint. & Repair \$ 10,000.00 \$ 10,000.00			
Capital Expenses \$ 83,000.00 \$ 83,000.00			
5000 - Command Vehicle			
5010 - Rescue/Medical/Fire Appar			
5020 - Fire Fighting(PPE)			
5021 - ATV			
5030 - Boat			
5040 - Building			
5050 - Other			
5060 - Ambulance Loan Interest			
HIVFD Capital Expenses \$ 83,000.00			

Used in the cost of Tax Filing Services

Inclusion of CB for including financial records

garage services has been going up, increase budget

PSVD B-3

Account Code	Description	Amount	Total
2000 - Auditing Fees		\$ 1,200.00	
2010 - Accounting Fees		\$ 1,500.00	
2100 - Bookkeeping		\$ 2,200.00	
2200 - Legal Fees		\$ 5,000.00	
2210 - Professional Fees Other		\$ 1,000.00	
2250 - Medical Director Fees		\$ 1,000.00	
2300 - Office Expenses		\$ 3,000.00	
2310 - Office Supplies/Station Supplies		\$ 500.00	
2320 - Office Equipment		\$ 2,000.00	
2330 - Medical Supplies		\$ 500.00	
2340 - Cleaning Supplies		\$ 500.00	
2400 - Insurance		\$ 500.00	
2410 - Accidental & Sickness		\$ 6,500.00	
2420 - Bldg. Equip. & Gen Liability		\$ 6,500.00	
2430 - Insurance Auto/Boat		\$ 6,500.00	
2440 - Worker's Comp		\$ 6,500.00	
2450 - Bond		\$ 500.00	
2500 - Travel Expenses		\$ 1,000.00	
2510 - Mileage reimbursement/tolls		\$ 1,000.00	
2550 - Fire Prevention		\$ 2,500.00	
2560 - Salary & Hourly Employees		\$ 2,500.00	
2610 - Payroll Tax Expenses		\$ 2,500.00	
2630 - Salary & Hourly Employees		\$ 2,500.00	
2640 - payroll services		\$ 2,500.00	
2650 - Employee Medical/Benefits		\$ 2,500.00	
2670 - Employee Insurance Deductible		\$ 2,500.00	
2700 - Dues & Subscriptions		\$ 900.00	
2710 - SARE-D		\$ 600.00	
2720 - Licenses & Permits		\$ 800.00	
2730 - Public Relations		\$ 800.00	
2740 - Good of the Department		\$ 1,000.00	
2750 - Billing Service Fees		\$ 1,000.00	
2800 - Building Expenses		\$ 1,000.00	
2810 - Rent Expense		\$ 5,500.00	
2820 - Telephone & Comm.		\$ 5,500.00	
2830 - Electric		\$ 7,500.00	
2840 - Water/Carriage		\$ 9,750.00	
2850 - Propane		\$ 5,000.00	
2860 - Lanthorn/Vand Services		\$ 500.00	
2870 - Alarm Services		\$ 1,500.00	
2880 - Miscellaneous Expenses		\$ 1,500.00	
2900 - General and Admin Expenses		\$ 50,600.00	
2910 - Sales Tax Elections			
2920 - Collections Expense - County			
2930 - Collections Expense - CAD			
2940 - Interest Expenses			
3100 - ISO/RMC/CATEGORIZED EXPENSES		\$ 50,600.00	\$ 26,500.00
4000 - Fueling / EMS equipment		\$ 15,000.00	
4050 - Equipment Maintenance		\$ 5,000.00	
4100 - Equipment Repair		\$ 5,000.00	
4200 - Fuel		\$ 3,500.00	
4210 - Oxygen (Fasting)		\$ 4,500.00	
4300 - Radio Usage		\$ 6,000.00	
4350 - Radio Repair		\$ 3,500.00	
4400 - General & Administrative		\$ 3,500.00	
4400 - Training		\$ 2,000.00	
4500 - Medical Exams		\$ 1,000.00	
4600 - Background Checks		\$ 500.00	
4620 - Recruiting		\$ 500.00	
4700 - Building Maintenance		\$ 1,000.00	
4800 - Uniforms		\$ 600.00	
4900 - Vehicle Maint. & Repair		\$ 3,000.00	
4950 - Vehicle		\$ 2,500.00	
5000 - Command Vehicle		\$ 55,100.00	
5010 - Resource/Medical/Fire Appar		\$ 2,500.00	
5020 - Fire Fighting(PPE)		\$ 2,500.00	
5021 - ATVs		\$ 2,500.00	
5030 - Boat		\$ 2,500.00	
5040 - Building		\$ 2,500.00	
5050 - Other		\$ 2,500.00	
5060 - Ambulances		\$ 2,500.00	
5071 - Ambulance Loan Interest		\$ 2,500.00	
PSVD Capital Expenses		\$ 8,000.00	\$ 73,100.00