

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 12:00 p.m. on September 20, 2023, 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 12:02 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 Vice President Lee, thus constituting a quorum. Also present were Doug Saunders, District Manager; Georgia Osten, District Administrative Assistant; MaKayla Vidal, 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 with the Board and others in attendance the District's proposed 2023 property tax rate (\$0.058175/\$100), which will increase property taxes for the 2023 tax year.

President Newberry then invited questions and comments from those in attendance regarding the District's proposed 2023 property tax rate, and there was no response.

Accordingly, the public hearing was adjourned at approximately 12:05 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, and being as there was none, 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 2023-24 budget. Treasurer Strong then made a motion to approve and adopt the District's fiscal year 2023-24 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 2023-24 budget as an attachment and the District's 2023 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 2023 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 2023 property tax rate of \$0.058175/\$100, which is effectively an 3.50% increase in taxes, and approve an order for levy of same. The motion was seconded by Assistant Treasurer Flanagan. A record vote was taken on the District's 2023 property tax rate, the results of which were as follows: For: President Newberry, Secretary Fountain, Treasurer Strong, and Assistant Treasurer Flanagan; Against: None; Present and Not Voting: None; and, Absent and Not Voting: Vice President Lee. 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 Treasurer Strong made a motion to approve and authorize the following consent agenda matters, which was seconded by Assistant Treasurer Flanagan and unanimously approved by the Board members present:

- a. Minutes of the August 16, 2023 Regular Meeting;
- b. Payment of District Bills and Accounts (**Exhibit E**)<sup>1</sup>; and,
- c. VFDs' Monthly Expense Reimbursements (**Exhibit F**)<sup>2</sup>.

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 Report<sup>3</sup>, a copy of which is attached hereto as **Exhibit G**. Treasurer Strong then reviewed with the Board the proposed 2022-23 budget amendments, including Budget Amendment Nos. ESD-004 and EMS-002, copies of which are attached hereto as **Exhibit H**. Upon motion by Treasurer Strong and seconded by Assistant Treasurer Flanagan, the 2022-23 Budget Amendment Nos. ESD-004 and EMS-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 Clinical Affiliation Agreement with AXON Education, LLC d/a Texas EMS

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<sup>1</sup> Check Nos. 3558-3584, plus the direct deposit and other payroll expenses.

<sup>2</sup> Port Bolivar VFD - \$3,625.43 (August 2023); High Island VFD - \$9,799.82 (August 2023); and, Crystal Beach VFD - \$0.00 (August 2023).

<sup>3</sup> Texas First Bank operating checking account (xx6680) - \$164,854.86 as of 8/31/2023 and \$347,036.67 as of 9/20/2023; Texas First Bank savings account (xx9804) - \$2,498.41 as of 8/31/2023 and 9/20/2023; Texas First Bank EMS billing checking account (xx7569) - \$243,841.19 as of 8/31/2023 and \$244,237.89 as of 9/20/2023; TexSTAR investment pool general fund account (xxxxxx1110) - \$1,228,687.83 as of 8/31/2023 and 9/20/2023; TexSTAR investment pool capital fund account (xxxxxx1890) - \$422,037.85 as of 8/31/2023 and 9/20/2023; and, TexSTAR investment pool emergency fund account (xxxxxx4140) - \$1,070,403.94 as of 8/31/2023 and 9/20/2023.

School, a copy of which is attached hereto as Exhibit I. After discussing the purpose of the agreement, Treasurer Strong made a motion to approve the said agreement and authorize Mr. Saunders to execute same on behalf of the District, which was seconded by Assistant Treasurer Flanagan and unanimously approved by the Board members present.

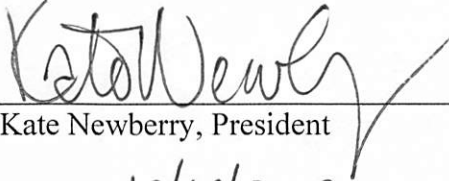
The Board then moved along to regular meeting Agenda Item No. 10, at which time Mr. Saunders reviewed with the Board the EMS Operations Report prepared by Frank Demarco, a copy of which is attached hereto as Exhibit J.

Thereafter, the Board was directed to regular meeting Agenda Item No. 11, at which time Mr. Saunders reviewed with the Board his monthly Manager's Report, a copy of which is attached hereto as Exhibit K.

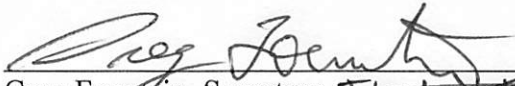
The Board was then directed to regular meeting Agenda Item No. 12, at which time Mrs. Vidal reviewed with the Board the District's various financial reports copies of which are attached hereto as Exhibit L.

The Board then moved along to regular meeting Agenda Item No. 13, 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.

Being as there were no other matters to come before the Board, the regular meeting was adjourned at approximately 12:57 p.m.

  
\_\_\_\_\_  
Kate Newberry, President  
Date: 10/18/2023

ATTEST:

  
Greg Fountain, Secretary ~~John Lee Jr.~~  
Greg Fountain, Secretary  
Date: 10/10/2023

# 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, 2023 through September 30, 2024;

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 20<sup>th</sup> day of September 2023.


**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 20<sup>th</sup> day of September 2023, 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) Vice President Lee, 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.

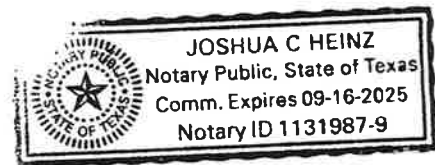
SIGNED AND SEALED this 20<sup>th</sup> day of September 2023.

  
\_\_\_\_\_  
Greg Fountain, Secretary  
Board of Commissioners

THE STATE OF TEXAS       §  
   §  
COUNTY OF GALVESTON   §

This instrument was acknowledged before me on this 20<sup>th</sup> day of September 2023, 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 2023-24 Budget**

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

<b>A-1</b>	
<b>Revenues to Galveston County ESD #2</b>	<b>Estimated Revenues</b>
<b>1000 - Property Tax collected by Galv. Cnty</b>	<b>\$1,370,000.00</b>
<b>1002 - Sales Tax</b>	<b>\$ 1,500,000.00</b>
<b>1004 - EMS Billing Receivables</b>	<b>\$ 200,000.00</b>
<b>1020 - Interest Income</b>	<b>\$ 60,000.00</b>
<b>Use of Reserves</b>	<b>\$ 1,022,863.12</b>
<b>TOTAL REVENUE</b>	<b>\$4,152,863.12</b>

<b>A - Administrative Expense</b>	<b>Estimated Expense</b>	<b>Notes</b>
<b>GCESD#2</b>	<b>\$ 446,050.00</b>	Please see Attachment C-1
<b>B - Volunteer Fire Department &amp; Emergency Medical Service Expense</b>	<b>Estimated Reimbursements</b>	<b>Notes</b>
3010 - Crystal Beach VFD	\$58,250.00	Please see Attachment B-1
3020 - High Island VFD	\$84,720.00	Please see Attachment B-2
3030 - Port Bolivar VFD	\$71,850.00	Please see Attachment B-3
3040 - EMS	\$2,665,550.00	Please see Attachment B-4
<b>B - Total Reimbursements</b>	<b>\$2,880,370.00</b>	

<b>C - Capital Expense</b>	<b>Estimated Expense</b>	<b>Notes</b>
3010 - Crystal Beach VFD	\$64,937.64	Please see Attachment B-1
3020 - High Island VFD	\$85,000.00	Please see Attachment B-2
3040 - EMS	\$681,505.48	Please see Attachment B-4
<b>C - Total Capital Expense - GCESD</b>	<b>\$826,443.12</b>	Please see Attachment C-1

<b>Total Expenses</b>	<b>\$3,326,420.00</b>	
<b>Total Capital</b>	<b>\$826,443.12</b>	Please see Attachment C-2
<b>Grand Total</b>	<b>\$4,152,863.12</b>	
<b>Surplus/Deficit</b>	<b>\$0.00</b>	

CBVFD B-1			
ADMINISTRATIVE EXPENSES	2023-24	2022-23	Justification
2000 - Auditing Fees			
2010 - Accounting Fees			
2100 - Bookkeeping			
2110 - Software Services	\$ 1,100.00		Intuit - QB
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	\$ 6,500.00		Added to each VFD
2420 - Bldg, Equip. & Gen Liability			
2430 - Insurance Auto/Boat			
2440 - Worker's Comp			
2450 - Bond			
2500 - Travel Expenses	\$ 650.00	n/a	work-related travel expenses,lodging,etc.
2510 - Mileage reimbursement/tolls	\$ 1,000.00	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 Deductable			
2660 - Retirement			
2700 - Dues & Subscriptions	\$ 1,500.00	n/a	Fire Marshall & Fighters yearly dues for members,etc.
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.			
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			
CBVFD Administrative Expenses	\$ 10,750.00	n/a	
OPERATIONAL EXPENSES	2023-24	2022-23	Justification
4000 - Firefighting/Maint/Repair	\$ 22,500.00		new/replace old equipment
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	\$ 2,500.00		new/replace uniforms for members+A1
4900 - Vehicle Maint. & Repair	\$ 5,000.00	\$ 5,000.00	
CBVFD Operational Expenses	\$ 47,500.00	\$ 21,500.00	
CAPITAL EXPENSES	2023-24	2022-23	Justification
5000 - Fleet Vehicles			
5010 - Rescue/Medical/Fire Appar	\$ 64,937.64	\$ 64,937.64	Payment 2 of 5 (ESD Capital)
5020 - Fire Fighting(PPE)			
5021 - ATVs			
5030 - Boat			
5040 - Building			
5050 - Other			
5060 - Ambulances			
CBVFD Capital Expenses	\$ 64,937.64	\$ 64,937.64	
TOTAL EXPENSES	\$ 58,250.00	\$ 21,500.00	

HIVFD B-2			
ADMINISTRATIVE EXPENSES	2023-24	2022-23	Justification
2000 - Auditing Fees			
2010 - Accounting Fees			
2100 - Bookkeeping	\$ 1,100.00	\$ 1,000.00	Rise in the cost of Tax Filing Services
2110 - Software Services	\$ 1,100.00		Intuit - QB
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	\$ 4,000.00		
2420 - Bldg, Equip. & Gen Liability			
2430 - Insurance Auto/Boat			
2440 - Worker's Comp			
2450 - Bond			
2500 - Travel Expenses	\$ 100.00		
2510 - Mileage reimbursement/tolls	\$ 100.00		
2550 - Fire Prevention	\$ 750.00		PB advised they would no longer provide for other departments
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	\$ 1,500.00	\$ 750.00	Inclusion of QB for maintaining financial records
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	\$ 6,500.00	
2840 - Water/Garbage	\$ 2,840.00	\$ 2,000.00	garbage services has been going up, increase budget
2850 - Propane			
2860 - Janitorial/Yard Services		\$ 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	\$ 23,640.00	\$ 17,100.00	

OPERATIONAL EXPENSES	2023-24	2022-23	Justification
4000 - Firefighting/Maint/Repair	\$ 27,100.00	\$ 26,500.00	Repair & re-certify/replace 2 sets of expired gear-depends on condition & 2 portable radios
4200 - Fuel	\$ 4,000.00	\$ 4,000.00	
4210 - Oxygen (Testing)	\$ 3,000.00	\$ 3,000.00	
4300 - Radio Usage	\$ 2,200.00	\$ 2,200.00	
4350 - Radio Repair	\$ 2,500.00	\$ 2,500.00	
4400 - General & Administrative	\$ 780.00	\$ 780.00	
4500 - Training	\$ 2,500.00	\$ 2,500.00	
4600 - Medical Exams			
4610 - Background Checks	\$ 500.00		
4620 - Recruiting			
4700 - Building Maintenance	\$ 6,000.00	\$ 4,000.00	LZ improvements
4800 - Uniforms	\$ 2,500.00	\$ 2,500.00	
4900 - Vehicle Maint. & Repair	\$ 10,000.00	\$ 10,000.00	increased request due to 2023-22 expenses - budget amendment was filed
HIVFD Operational Expenses	\$ 61,080.00	\$ 57,980.00	

CAPITAL EXPENSES	2023-24	2022-23	Justification
5000 - Fleet Vehicles			
5010 - Rescue/Medical/Fire Appar	\$ 85,000.00		BrushTruck \$85,000 1of2 23/24; 24/25 to purchase
5020 - Fire Fighting(PPE)			
5021 - ATVs			
5030 - Boat			
5040 - Building			
5050 - Other			
5060 - Ambulances			
HIVFD Capital Expenses	\$ 85,000.00		
TOTAL EXPENSES	\$ 84,720.00	\$ 75,080.00	

PBVFD B-3			
ADMINISTRATIVE EXPENSES	2023-24	2022-23	Justification
2000 - Auditing Fees			
2010 - Accounting Fees	\$ 1,200.00		Pmt for 990 annual tax filing
2100 - Bookkeeping	\$ 500.00	\$ 500.00	Inflation
2110 - Software Services	\$ 1,250.00	\$ 500.00	Inflation
2200 - Legal Fees			
2210 - Professional Fees Other			
2250 - Medical Director Fees			
2300 - Office Expenses			
2310 - Office Supplies/station supplies	\$ 500.00	\$ 500.00	Inflation
2320 - Office Equipment	\$ 500.00	\$ 500.00	Inflation
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	\$ 1,000.00		Reimburse for mileage
2550 - Fire Prevention	\$ 1,750.00	\$ 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	\$ 900.00	\$ 600.00	Inflation
2710 - SAFE-D			
2720 - Licenses & Permits	\$ 800.00		Separate line item from maintenance
2730 - Public Relations			
2740 - Good of the Department			
2750 - Billing Service Fees			
2800 - Building Expenses			
2810 - Rent Expense			
2820 - Telephone & Comm.	\$ 2,000.00	\$ 5,500.00	Inflation
2830 - Electric	\$ 5,500.00	\$ 3,750.00	Inflation
2840 - Water/Garbage	\$ 3,300.00	\$ 3,000.00	Inflation
2850 - Propane		\$ 500.00	
2860 - Janitorial/Yard Services			
2870 - Alarm Services	\$ 1,000.00	\$ 1,000.00	Inflation
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	\$ 27,850.00	\$ 26,500.00	
OPERATIONAL EXPENSES	2023-24	2022-23	Justification
4000 - Firefighting/Maint/Repair	\$ 18,500.00	\$ 18,500.00	Replace damaged or worn out items
4200 - Fuel	\$ 4,500.00	\$ 4,500.00	Inflation
4210 - Oxygen/Breathing Air	\$ 3,500.00	\$ 3,500.00	
4300 - Radio Usage	\$ 3,500.00	\$ 3,500.00	
4350 - Radio Repair	\$ 2,000.00	\$ 1,000.00	Replace damaged or worn out items
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	\$ 1,000.00	\$ 3,000.00	
4900 - Vehicle Maint. & Repair	\$ 2,500.00	\$ 2,500.00	
PBVFD Operational Expenses	\$ 44,000.00	\$ 45,600.00	
CAPITAL EXPENSES	2023-24	2022-23	Justification
5000 - Fleet Vehicles			
5010 - Rescue/Medical/Fire Appar			
5020 - Fire Fighting(PPE)			
5021 - ATVs			
5030 - Boat			
5040 - Building			
5050 - Other			
5060 - Ambulances			
PBVFD Capital Expenses	\$ -		
TOTAL EXPENSES	\$ 71,850.00	\$ 72,100.00	



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	\$ 90,000.00	\$ 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	\$ 1,620,000.00	\$ 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	\$ 275,000.00		pay scale adjustment
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	
EMS Administrative Expenses	\$ 2,476,500.00	\$ 2,078,500.00	
OPERATIONAL EXPENSES	2023-24	2022-23	Justification
4000 - EMS Equipment	\$ 23,000.00	\$ 23,000.00	\$8000 to ultrasound
4100 - Equipment Maint/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
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	\$ 189,050.00	\$ 152,350.00	
CAPITAL EXPENSES	2023-24	2022-23	Justification
5000 - Fleet Vehicles	\$ 80,000.00		Replace 2014 Dodge Squad Truck
5010 - Rescue/Medical/Fire Appar	\$ 62,005.48	\$ 203,150.00	4 yrs. Stryker total \$239,228.66
5020 - Fire Fighting(PPE)		\$ 10,000.00	
5022 - CB Fire Truck			
5030 - Boat	\$ 4,500.00	\$ 7,500.00	hull replacement
5060 - New Ambulance & Remounts	\$ 535,000.00	\$ 150,000.00	New ambulance and two remounts
EMS Capital Expenses	\$ 681,505.48	\$ 370,650.00	
TOTAL EXPENSES	\$ 2,665,550.00	\$ 2,601,500.00	

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	
2450 - Bond	\$ 400.00	\$ 400.00	
2500 - Travel	\$ 3,000.00	\$ 3,000.00	
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	
4050 - ESD Fire Equipment/Repair	\$ 25,000.00	\$ 25,000.00	
ESD Administrative Expenses	\$ 446,050.00	\$ 389,500.00	
CAPITAL EXPENSES ESD	2023-24	2022-23	Justification
5000 - Fleet Vehicles	\$ 75,000.00		Replace 2014 Dodge Squad Truck
5010 - Rescue/Medical/Fire Appar	\$ 147,005.48	\$ 203,150.00	HI Brush Truck \$85,000 (1/2)& EMS Stryker \$62,005.48
5020 - Fire Fighting(PPE)		\$ 10,000.00	
5022 - CB Fire Truck (Note payments)	\$ 64,937.64	\$ 64,937.64	Payment 2 of 5
5030 - Boat	\$ 4,500.00	\$ 7,500.00	Boat hull replacement
5060 - Ambulances	\$ 535,000.00	\$ 150,000.00	New ambulance & two remounts
ESD Capital Expenses	\$ 826,443.12	\$ 435,587.64	
		\$ 825,087.64	

Capital Expenses C-2			
CBVFD CAPITAL EXPENSES	2023-24	2022-23	Justification
5000 - Fleet Vehicles			
5010 - Rescue/Medical/Fire Appar	\$ 64,937.64	\$ 64,937.64	Payment 2 of 5 (ESD Capital)
5020 - Fire Fighting(PPE)			
5021 - ATVs			
5030 - Boat			
5040 - Building			
5050 - Other			
5060 - Ambulances			
CBVFD Capital Expenses	\$ 64,937.64	\$ 64,937.64	

HIVFD CAPITAL EXPENSES	2023-24	2022-23	Justification
5000 - Fleet Vehicles			
5010 - Rescue/Medical/Fire Appar	\$ 85,000.00		BrushTruck \$83,000 1of2 23/24; 24/25 to purchase
5020 - Fire Fighting(PPE)			
5021 - ATVs			
5030 - Boat			
5040 - Building			
5050 - Other			
5060 - Ambulances			
HIVFD Capital Expenses	\$ 85,000.00		

EMS CAPITAL EXPENSES	2023-24	2022-23	Justification
5000 - Fleet Vehicles	\$ 75,000.00		Replace 2014 Dodge Squad Truck
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	
5022 - CB Fire Truck			
5030 - Boat	\$ 4,500.00	\$ 7,500.00	Boat hull replacement
5060 - New Ambulance & Remounts	\$ 535,000.00	\$ 150,000.00	New ambulance and two remounts
EMS Capital Expenses	\$ 676,505.48	\$ 370,650.00	

CAPITAL EXPENSES ESD	2023-24	2022-23	Justification
5000 - Fleet Vehicles	\$ 75,000.00		Replace 2014 Dodge Squad Truck
5010 - Rescue/Medical/Fire Appar	\$ 211,943.12	\$ 203,150.00	CB 64937.64, HI 85000 & EMS 62005.48
5020 - Fire Fighting(PPE)		\$ 10,000.00	
5022 - CB Fire Truck (Note payments)		\$ 64,937.64	
5030 - Boat	\$ 4,500.00	\$ 7,500.00	hull replacement
5060 - Ambulances	\$ 535,000.00	\$ 150,000.00	New ambulance & two remounts
ESD Capital Expenses	\$ 826,443.12	\$ 435,587.64	
		\$ 435,587.64	

# 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.	<b>2022 total taxable value.</b> 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). <sup>1</sup>	\$ 1,950,327,131
2.	<b>2022 tax ceilings.</b> 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. <sup>2</sup>	\$ 0
3.	<b>Preliminary 2022 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 1,950,327,131
4.	<b>2022 total adopted tax rate.</b>	\$ 0.068264 /\$100
5.	<b>2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.</b>	
	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. <sup>3</sup>	\$ 492,500
6.	<b>2022 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. 2022 ARB certified value:..... \$ 0	
	B. 2022 disputed value:..... -\$ 0	
	C. 2022 undisputed value. Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>2022 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 492,500

<sup>1</sup> Tex. Tax Code §26.012(14)

<sup>2</sup> Tex. Tax Code §26.012(14)

<sup>3</sup> Tex. Tax Code §26.012(13)

<sup>4</sup> Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 1,950,819,631
9.	<b>2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022.</b> Enter the 2022 value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<b>2022 taxable value lost because property first qualified for an exemption in 2023.</b> 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. <p><b>A. Absolute exemptions.</b> Use 2022 market value: ..... \$ 36,850</p> <p><b>B. Partial exemptions.</b> 2023 exemption amount or 2023 percentage exemption times 2022 value: ..... + \$ 6,176,090</p> <p><b>C. Value loss.</b> Add A and B.<sup>6</sup></p>	\$ 6,212,940
11.	<b>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.</b> Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. <p><b>A. 2022 market value:</b> ..... \$ 0</p> <p><b>B. 2023 productivity or special appraised value:</b> ..... - \$ 0</p> <p><b>C. Value loss.</b> Subtract B from A.<sup>7</sup></p>	\$ 0
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 6,212,940
13.	<b>2022 captured value of property in a TIF.</b> 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. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	<b>2022 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 1,944,606,691
15.	<b>Adjusted 2022 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 1,327,466
16.	<b>Taxes refunded for years preceding tax year 2022.</b> 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. <sup>9</sup>	\$ 1,264
17.	<b>Adjusted 2022 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 1,328,730
18.	<b>Total 2023 taxable value on the 2023 certified appraisal roll today.</b> 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. <sup>11</sup> <p><b>A. Certified values:</b> ..... \$ 2,384,219,436</p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$</p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 0</p> <p><b>D. Tax increment financing:</b> 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.<sup>12</sup> ..... - \$ 0</p> <p><b>E. Total 2023 value.</b> Add A and B, then subtract C and D.</p>	\$ 2,384,219,436

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>	
	<b>A. 2023 taxable value of properties under protest.</b> 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. <sup>14</sup> .....	\$ 113,227,810
	<b>B. 2023 value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>15</sup> .....	+ \$ 0
	<b>C. Total value under protest or not certified.</b> Add A and B.	\$ 113,227,810
20.	<b>2023 tax ceilings.</b> 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. <sup>16</sup>	\$ 0
21.	<b>2023 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ 2,497,447,246
22.	<b>Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022.</b> Include both real and personal property. Enter the 2023 value of property in territory annexed. <sup>18</sup>	\$ 0
23.	<b>Total 2023 taxable value of new improvements and new personal property located in new improvements.</b> 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 <b>do</b> include property on which a tax abatement agreement has expired for 2023. <sup>19</sup>	\$ 125,990,684
24.	<b>Total adjustments to the 2023 taxable value.</b> Add Lines 22 and 23.	\$ 125,990,684
25.	<b>Adjusted 2023 taxable value.</b> Subtract Line 24 from Line 21.	\$ 2,371,456,562
26.	<b>2023 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ 0.056030 /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. <sup>21</sup>	\$ _____ /\$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.	<b>2022 M&amp;O tax rate.</b> Enter the 2022 M&O tax rate.	\$ 0.068264 /\$100
29.	<b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,950,819,631

<sup>13</sup> Tex. Tax Code §26.01(c) and (d)

<sup>14</sup> Tex. Tax Code §26.01(c)

<sup>15</sup> Tex. Tax Code §26.01(d)

<sup>16</sup> Tex. Tax Code §26.012(6)(B)

<sup>17</sup> Tex. Tax Code §26.012(6)

<sup>18</sup> Tex. Tax Code §26.012(17)

<sup>19</sup> Tex. Tax Code §26.012(17)

<sup>20</sup> Tex. Tax Code §26.04(c)

<sup>21</sup> Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total 2022 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ 1,331,707
31.	<b>Adjusted 2022 levy for calculating NNR M&amp;O rate.</b> <b>A. M&amp;O taxes refunded for years preceding tax year 2022.</b> 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>B. 2022 taxes in TIF.</b> 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 <b>C. 2022 transferred function.</b> 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 <b>D. 2022 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ 1,264 <b>E. Add Line 30 to 31D.</b>	\$ 1,332,971
32.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,371,456,562
33.	<b>2023 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.056208 /\$100
34.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup> <b>If not applicable or less than zero, enter 0.</b> <b>A. 2023 state criminal justice mandate.</b> 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>B. 2022 state criminal justice mandate.</b> 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 <b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ 0 /\$100 <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ 0 /\$100
35.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup> <b>If not applicable or less than zero, enter 0.</b> <b>A. 2023 indigent health care expenditures.</b> 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>B. 2022 indigent health care expenditures.</b> 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>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ 0 /\$100 <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ 0 /\$100

<sup>22</sup> [Reserved for expansion]<sup>23</sup> Tex. Tax Code §26.044<sup>24</sup> Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup> <b>If not applicable or less than zero, enter 0.</b> <p><b>A. 2023 indigent defense compensation expenditures.</b> 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>B. 2022 indigent defense compensation expenditures.</b> 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><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	          \$ 0 /\$100
37.	<b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup> <b>If not applicable or less than zero, enter 0.</b> <p><b>A. 2023 eligible county hospital expenditures.</b> 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>B. 2022 eligible county hospital expenditures.</b> 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><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	          \$ 0 /\$100
38.	<b>Rate adjustment for defunding municipality.</b> 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><b>A. Amount appropriated for public safety in 2022.</b> 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>B. Expenditures for public safety in 2022.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year ..... \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 ..... \$ 0 /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	          \$ 0 /\$100
39.	<b>Adjusted 2023 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.056208 /\$100
40.	<b>Adjustment for 2022 sales tax specifically to reduce property taxes.</b> 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><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;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>B.</b> Divide Line 40A by Line 32 and multiply by \$100 ..... \$ 0 /\$100</p> <p><b>C.</b> Add Line 40B to Line 39.</p>	          \$ 0.056208 /\$100
41.	<b>2023 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below. <b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - <b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	          \$ 0.058175 /\$100

<sup>25</sup> Tex. Tax Code §26.0442<sup>26</sup> Tex. Tax Code §26.0443



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<b>Disaster Line 41 (D41): 2023 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> 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. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ 0 /\$100
42.	<b>Total 2023 debt to be paid with property taxes and additional sales tax revenue.</b> 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.  <b>A. Debt</b> 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. <sup>28</sup>  Enter debt amount ..... \$ 0 <b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ 0 <b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ 0 <b>D. Subtract amount paid</b> from other resources ..... - \$ 0 <b>E. Adjusted debt.</b> Subtract B, C and D from A.	\$ 0
43.	<b>Certified 2022 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ 0
44.	<b>Adjusted 2023 debt.</b> Subtract Line 43 from Line 42E.	\$ 0
45.	<b>2023 anticipated collection rate.</b> <b>A.</b> Enter the 2023 anticipated collection rate certified by the collector. <sup>30</sup> ..... 99.59 % <b>B.</b> Enter the 2022 actual collection rate. .... 99.59 % <b>C.</b> Enter the 2021 actual collection rate. .... 100.36 % <b>D.</b> Enter the 2020 actual collection rate. .... 102.39 % <b>E.</b> 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%. <sup>31</sup>	99.59 %
46.	<b>2023 debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ 0
47.	<b>2023 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,497,447,246
48.	<b>2023 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ 0 /\$100
49.	<b>2023 voter-approval tax rate.</b> Add Lines 41 and 48.	\$ 0.058175 /\$100
D49.	<b>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration.</b> 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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> 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.	<b>Taxable Sales.</b> 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. <sup>32</sup> 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.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  <b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> <b>- or -</b> <b>Taxing units that adopted the sales tax before November 2022.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,497,447,246
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ 0 /\$100
55.	<b>2023 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.056030 /\$100
56.	<b>2023 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2022 or in May 2023.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ 0.056030 /\$100
57.	<b>2023 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> 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.	<b>2023 voter-approval tax rate, adjusted for sales tax.</b> 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.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ 0
60.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,497,447,246
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ 0 /\$100
62.	<b>2023 voter-approval tax rate, adjusted for pollution control.</b> 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

<sup>32</sup> Tex. Tax Code §26.041(d)

<sup>33</sup> Tex. Tax Code §26.041(i)

<sup>34</sup> Tex. Tax Code §26.041(d)

<sup>35</sup> Tex. Tax Code §26.04(c)

<sup>36</sup> Tex. Tax Code §26.04(c)

<sup>37</sup> Tex. Tax Code §26.045(d)

<sup>38</sup> Tex. Tax Code §26.045(j)

**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.<sup>39</sup> 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;<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> 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.<sup>42</sup>

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.<sup>43</sup>

Line	Unused Increment Rate Worksheet	Amount/Rate
<b>63. Year 3 component.</b>	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
<b>64. Year 2 component.</b>	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
<b>65. Year 1 component.</b>	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
<b>66. 2023 unused increment rate.</b>	Add Lines 63E, 64E and 65E.	\$ 0 /\$100
<b>67. Total 2023 voter-approval tax rate, including the unused increment rate.</b>	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

<sup>39</sup> Tex. Tax Code §26.013(a)

<sup>40</sup> Tex. Tax Code §26.013(c)

<sup>41</sup> Tex. Tax Code §526.0501(a) and (c)

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

<sup>43</sup> Tex. Tax Code §26.063(a)(1)

<sup>44</sup> Tex. Tax Code §26.012(8-a)

<sup>45</sup> 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.<sup>44</sup>  
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.<sup>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
68.	<b>Adjusted 2023 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.056208 /\$100
69.	<b>2023 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,497,447,246
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.020020 /\$100
71.	<b>2023 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0 /\$100
72.	<b>De minimis rate.</b> 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.<sup>46</sup>

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.<sup>47</sup>

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.	<b>2022 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.068264 /\$100
74.	<b>Adjusted 2022 voter-approval tax rate.</b> 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. <sup>48</sup> 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.	<b>Increase in 2022 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	\$ 0 /\$100
76.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,944,606,691
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$ 0
78.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,371,456,562
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	\$ 0 /\$100

<sup>46</sup> Tex. Tax Code §26.042(b)

<sup>47</sup> Tex. Tax Code §26.042(f)

<sup>48</sup> Tex. Tax Code §26.042(c)

<sup>49</sup> Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	<b>2023 voter-approval tax rate, adjusted for emergency revenue.</b> 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.<sup>50</sup>

**print  
here**

Cheryl E. Johnson

Printed Name of Taxing Unit Representative

**sign  
here**

Taxing Unit Representative



July 31, 2021

Date

<sup>50</sup> 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 2023 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 2023 tax rate calculation worksheet; and

WHEREAS, based on the certified appraisal roll for the District, dated July 23, 2023, and the tax rate calculation worksheet for the District, certified and dated July 31, 2023, 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 \$2,371,456,562; 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 2023 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 \$0.058175 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 3.50 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY -\$10.08.

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.

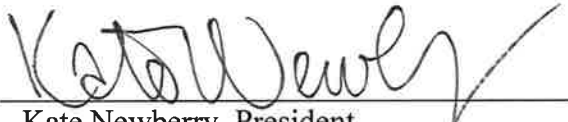
Section 4. The Galveston County Tax Assessor/Collector is authorized to assess and collect the taxes of the District employing the above tax rate.

Section 5. The taxes levied by this Order are due presently, and will be delinquent if not paid by January 31, 2024.

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

PASSED AND APPROVED the 20<sup>th</sup> day of September 2023.

**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 20<sup>th</sup> day of September 2023, 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) Vice President Lee, 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.

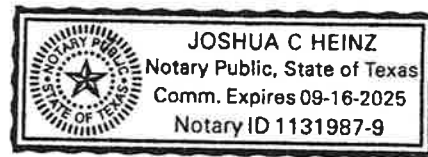
SIGNED AND SEALED this 20<sup>th</sup> day of September 2023.

  
\_\_\_\_\_  
Greg Fountain, Secretary  
Board of Commissioners

THE STATE OF TEXAS       §  
  §  
COUNTY OF GALVESTON   §

This instrument was acknowledged before me on this 20<sup>th</sup> day of September 2023, 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 2023 Tax Rate**

GALVESTON COUNTY EMERGENCY SERVICES DISTRICT NO. 2 ADOPTED A TAX RATE (\$0.058175/\$100) THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 3.50 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY -\$10.08.

**\*\*The 2022 Tax Rate (\$0.058175/\$100) is lower than the 2022 Tax Rate (\$0.068264/\$100), but the tax rate is “effectively raised” as it will raise more taxes than last year’s rate.**

# Exhibit E

8:37 AM

09/19/23

## Galveston County Emergency Services No. 2

## Check Detail

August 16 through September 20, 2023

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check		08/17/2023			6680 · Checking Tex...		-1,481.59
					42630 · Salary & Hour...	-1,481.59	1,481.59
TOTAL						-1,481.59	1,481.59
Check		08/18/2023			6680 · Checking Tex...		-35.00
					42640 · Payroll Services	-35.00	35.00
TOTAL						-35.00	35.00
Check		08/23/2023			6680 · Checking Tex...		-221.74
					42330 · Medical Suppl...	-221.74	221.74
TOTAL						-221.74	221.74
Check		08/25/2023			6680 · Checking Tex...		-111.10
					2840 · CB Sewer/Wat...	-111.10	111.10
TOTAL						-111.10	111.10
Check		08/25/2023			6680 · Checking Tex...		-115.71
					42640 · Payroll Services	-115.71	115.71
TOTAL						-115.71	115.71
Check		08/28/2023			6680 · Checking Tex...		-1,146.08
					42650 · Employee Me...	-1,146.08	1,146.08
TOTAL						-1,146.08	1,146.08
Check		08/29/2023			6680 · Checking Tex...		-89.00
					2820 · CB Telephone ...	-89.00	89.00
TOTAL						-89.00	89.00
Check		08/31/2023			6680 · Checking Tex...		-35.00
					42630 · Salary & Hour...	-35.00	35.00
TOTAL						-35.00	35.00
Check		08/31/2023			6680 · Checking Tex...		-1,481.59
					42630 · Salary & Hour...	-1,481.59	1,481.59
TOTAL						-1,481.59	1,481.59
Check		08/31/2023			6680 · Checking Tex...		-14,407.30
					42650 · Employee Me...	-14,407.30	14,407.30
TOTAL						-14,407.30	14,407.30
Check		08/31/2023			6680 · Checking Tex...		-16,149.11
					42610 · Payroll Tax E...	-16,149.11	16,149.11
TOTAL						-16,149.11	16,149.11
Check		08/31/2023			6680 · Checking Tex...		-47,218.17
					42630 · Salary & Hour...	-47,218.17	47,218.17

8:37 AM

09/19/23

## Galveston County Emergency Services No. 2

## Check Detail

August 16 through September 20, 2023

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
TOTAL						-47,218.17	47,218.17
Check	3530	08/16/2023	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	3531	08/16/2023	Rescue Training Inte...		6680 · Checking Tex...		-3,250.00
					4060 · Training - Gen...	-3,250.00	3,250.00
TOTAL						-3,250.00	3,250.00
Check	3532	08/16/2023	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	3533	08/16/2023	Cyber One Solutions		6680 · Checking Tex...		-257.10
					2820 · CB Telephone ...	-257.10	257.10
TOTAL						-257.10	257.10
Check	3534	08/16/2023	United Data Technol...		6680 · Checking Tex...		-330.00
					2110 · Software Servi...	-330.00	330.00
TOTAL						-330.00	330.00
Check	3535	08/16/2023	Verizon		6680 · Checking Tex...		-94.08
					42820 · Telephone & ...	-94.08	94.08
TOTAL						-94.08	94.08
Check	3536	08/16/2023	AT&T Mobility		6680 · Checking Tex...		-413.62
					42820 · Telephone & ...	-413.62	413.62
TOTAL						-413.62	413.62
Check	3537	08/16/2023	Galveston Central A...		6680 · Checking Tex...		-1,178.94
					2930 · County Apprais...	-1,178.94	1,178.94
TOTAL						-1,178.94	1,178.94
Check	3538	08/16/2023	O'Reilly Automotive, ...		6680 · Checking Tex...		-177.32
					44000 · EMS Equipm...	-177.32	177.32
TOTAL						-177.32	177.32
Check	3539	08/16/2023	Galveston County A...		6680 · Checking Tex...		-6,278.43
					44200 · Fuel	-6,278.43	6,278.43
TOTAL						-6,278.43	6,278.43
Check	3540	08/16/2023	Stryker Medical		6680 · Checking Tex...		-1,181.36
					44000 · EMS Equipm...	-1,181.36	1,181.36
TOTAL						-1,181.36	1,181.36
Check	3541	08/16/2023	The Standard		6680 · Checking Tex...		-314.85

8:37 AM

09/19/23

## Galveston County Emergency Services No. 2

## Check Detail

August 16 through September 20, 2023

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
					42650 · Employee Me...	-314.85	314.85
TOTAL						-314.85	314.85
Check	3542	08/16/2023	Verizon Connect		6680 · Checking Tex...		-172.21
					42820 · Telephone & ...	-172.21	172.21
TOTAL						-172.21	172.21
Check	3543	08/16/2023	Sparkletts & Sierra S...		6680 · Checking Tex...		-262.73
					42310 · Office Supplie...	-262.73	262.73
TOTAL						-262.73	262.73
Check	3544	08/16/2023	Port Bolivar VFD		6680 · Checking Tex...		-2,666.14
					3030 · Port Bolivar VFD	-2,666.14	2,666.14
TOTAL						-2,666.14	2,666.14
Check	3545	08/16/2023	High Island VFD		6680 · Checking Tex...		-2,047.57
					3020 · High Island VFD	-2,047.57	2,047.57
TOTAL						-2,047.57	2,047.57
Check	3546	08/16/2023	GCM, The Big Store		6680 · Checking Tex...		-285.98
					42310 · Office Supplie...	-35.68	35.68
					42740 · Good of the D...	-218.32	218.32
					44000 · EMS Equipm...	-31.98	31.98
TOTAL						-285.98	285.98
Check	3547	08/16/2023	Visa		6680 · Checking Tex...		-981.65
					42310 · Office Supplie...	-380.97	380.97
					42320 · Office Equipm...	-155.87	155.87
					42820 · Telephone & ...	-216.74	216.74
					2840 · CB Sewer/Wat...	-207.50	207.50
					2700 · Dues and Subs...	-20.57	20.57
TOTAL						-981.65	981.65
Check	3548	08/16/2023	Visa		6680 · Checking Tex...		-3,739.18
					44000 · EMS Equipm...	-333.90	333.90
					44000 · EMS Equipm...	36.00	-36.00
					42320 · Office Equipm...	-1,019.53	1,019.53
					4500 · Training	46.93	-46.93
					2820 · CB Telephone ...	-532.20	532.20
					42740 · Good of the D...	-139.19	139.19
					4060 · Training - Gen...	-500.00	500.00
					2210 · Professional F...	-190.00	190.00
					2110 · Software Servi...	-32.45	32.45
					42820 · Telephone & ...	-428.73	428.73
					42310 · Office Supplie...	-646.11	646.11
TOTAL						-3,739.18	3,739.18
Check	3549	08/16/2023	Benckenstein & Oxfo...		6680 · Checking Tex...		-1,425.00
					2200 · Legal Fees	-1,425.00	1,425.00
TOTAL						-1,425.00	1,425.00
Check	3550	08/16/2023	Baptist Health Traini...		6680 · Checking Tex...		-560.00
					44500 · Training	-560.00	560.00



8:37 AM

09/19/23

## Galveston County Emergency Services No. 2

## Check Detail

August 16 through September 20, 2023

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
TOTAL						-560.00	560.00
Check	3551	08/16/2023	Stryker Medical		6680 · Checking Tex...		-1,181.36
					42330 · Medical Suppl...	-1,181.36	1,181.36
TOTAL						-1,181.36	1,181.36
Check	3552	08/16/2023	Yates Auto & Truck ...		6680 · Checking Tex...		-2,103.25
					44900 · Vehicle Maint...	-2,103.25	2,103.25
TOTAL						-2,103.25	2,103.25
Check	3553	08/16/2023	ParagonMeds		6680 · Checking Tex...		-313.75
					42330 · Medical Suppl...	-313.75	313.75
TOTAL						-313.75	313.75
Check	3554	08/16/2023	West Isle Urgent Care		6680 · Checking Tex...		-30.00
					44600 · Medical Exams	-30.00	30.00
TOTAL						-30.00	30.00
Check	3555	08/16/2023	Coastal Welding		6680 · Checking Tex...		-663.70
					44210 · Oxygen	-663.70	663.70
TOTAL						-663.70	663.70
Check	3556	08/16/2023	Vidal Accounting, PL...		6680 · Checking Tex...		-1,575.00
					2010 · Accountant Fees	-1,575.00	1,575.00
TOTAL						-1,575.00	1,575.00
Check	3557	08/16/2023	Bound Tree		6680 · Checking Tex...		-4,000.60
					42330 · Medical Suppl...	-4,000.60	4,000.60
TOTAL						-4,000.60	4,000.60
Check	3558	09/20/2023	Cyber One Solutions		6680 · Checking Tex...		-257.10
					2820 · CB Telephone ...	-257.10	257.10
TOTAL						-257.10	257.10
Check	3559	09/20/2023	Unifed Data Technol...		6680 · Checking Tex...		-330.00
					2110 · Software Servi...	-330.00	330.00
TOTAL						-330.00	330.00
Check	3560	09/20/2023	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	3561	09/20/2023	Threadbearer		6680 · Checking Tex...		-2,117.05
					44800 · Uniforms	-2,117.05	2,117.05
TOTAL						-2,117.05	2,117.05
Check	3562	09/20/2023	The Standard		6680 · Checking Tex...		-332.15

8:37 AM

09/19/23

## Galveston County Emergency Services No. 2

## Check Detail

August 16 through September 20, 2023

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
					42650 · Employee Me...	-332.15	332.15
TOTAL						-332.15	332.15
Check	3563	09/20/2023	Chris Reviere		6680 · Checking Tex...		-300.00
					44000 · EMS Equipm...	-300.00	300.00
TOTAL						-300.00	300.00
Check	3564	09/20/2023	Arcpoint		6680 · Checking Tex...		-184.50
					44610 · Background C...	-184.50	184.50
TOTAL						-184.50	184.50
Check	3565	09/20/2023	West Isle Urgent Care		6680 · Checking Tex...		-200.00
					44600 · Medical Exams	-200.00	200.00
TOTAL						-200.00	200.00
Check	3566	09/20/2023	Sparkletts & Sierra S...		6680 · Checking Tex...		-41.93
					42310 · Office Supplie...	-41.93	41.93
TOTAL						-41.93	41.93
Check	3567	09/20/2023	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	3568	09/20/2023	High Island VFD		6680 · Checking Tex...		-9,799.82
					3020 · High Island VFD	-9,799.82	9,799.82
TOTAL						-9,799.82	9,799.82
Check	3569	09/20/2023	Benckenstein & Oxfo...		6680 · Checking Tex...		-1,475.00
					2200 · Legal Fees	-1,475.00	1,475.00
TOTAL						-1,475.00	1,475.00
Check	3570	09/20/2023	Visa		6680 · Checking Tex...		-2,271.82
					42330 · Medical Suppl...	-144.40	144.40
					42320 · Office Equipm...	-67.08	67.08
					2700 · Dues and Subs...	-315.00	315.00
					42310 · Office Supplie...	-351.97	351.97
					44000 · EMS Equipm...	-106.80	106.80
					44500 · Training	-1,254.12	1,254.12
					2110 · Software Servi...	-32.45	32.45
TOTAL						-2,271.82	2,271.82
Check	3571	09/20/2023	Colin Jackson		6680 · Checking Tex...		-553.69
					44500 · Training	-553.69	553.69
TOTAL						-553.69	553.69
Check	3572	09/20/2023	Visa		6680 · Checking Tex...		-638.63
					42320 · Office Equipm...	-35.99	35.99
					42310 · Office Supplie...	-120.37	120.37
					42820 · Telephone & ...	-216.74	216.74
					42320 · Office Equipm...	-155.87	-155.87
					2110 · Software Servi...	-58.59	58.59

8:37 AM

09/19/23

## Galveston County Emergency Services No. 2

## Check Detail

August 16 through September 20, 2023

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
					2840 · CB Sewer/Wat...	-207.50	207.50
					44000 · EMS Equipm...	-123.60	123.60
					42740 · Good of the D...	-31.71	31.71
TOTAL						-638.63	638.63
Check	3573	09/20/2023	Galveston County A...		6680 · Checking Tex...		-3,865.32
					44200 · Fuel	-3,865.32	3,865.32
TOTAL						-3,865.32	3,865.32
Check	3574	09/20/2023	Hardy Collision Center		6680 · Checking Tex...		-100.00
					42210 · Professional ...	-100.00	100.00
TOTAL						-100.00	100.00
Check	3575	09/20/2023	Stryker Medical		6680 · Checking Tex...		-5,082.43
					44000 · EMS Equipm...	-5,082.43	5,082.43
TOTAL						-5,082.43	5,082.43
Check	3576	09/20/2023	MaKayla Vidal, CPA		6680 · Checking Tex...		-2,100.00
					2010 · Accountant Fees	-2,100.00	2,100.00
TOTAL						-2,100.00	2,100.00
Check	3577	09/20/2023	Yates Auto & Truck ...		6680 · Checking Tex...		-1,453.25
					44050 · Ambulance/V...	-1,453.25	1,453.25
TOTAL						-1,453.25	1,453.25
Check	3578	09/20/2023	Port Bolivar VFD		6680 · Checking Tex...		-3,625.43
					3030 · Port Bolivar VFD	-3,625.43	3,625.43
TOTAL						-3,625.43	3,625.43
Check	3579	09/20/2023	GCM, The Big Store		6680 · Checking Tex...		-119.86
					42310 · Office Supplie...	-25.97	25.97
					44900 · Vehicle Maint...	-71.97	71.97
					42740 · Good of the D...	-21.92	21.92
TOTAL						-119.86	119.86
Check	3580	09/20/2023	Sharp Testing Servic...		6680 · Checking Tex...		-4,294.50
					3030 · Port Bolivar VFD	-2,089.50	2,089.50
					3010 · Crystal Beach ...	-2,205.00	2,205.00
TOTAL						-4,294.50	4,294.50
Check	3581	09/20/2023	O'Reilly Automotive, ...		6680 · Checking Tex...		-359.07
					44900 · Vehicle Maint...	-359.07	359.07
TOTAL						-359.07	359.07
Check	3582	09/20/2023	Coastal Welding		6680 · Checking Tex...		-799.19
					44210 · Oxygen	-799.19	799.19
TOTAL						-799.19	799.19
Check	3583	09/20/2023	Bound Tree		6680 · Checking Tex...		-1,514.41

8:37 AM

09/19/23

## Galveston County Emergency Services No. 2

## Check Detail

August 16 through September 20, 2023

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
					42330 · Medical Suppl...	-1,514.41	1,514.41
TOTAL						-1,514.41	1,514.41
Check	3584	09/20/2023	Frazer		6680 · Checking Tex...		-5,382.05
					44900 · Vehicle Maint...	-5,382.05	5,382.05
TOTAL						-5,382.05	5,382.05

# 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](mailto:pbvfd@att.net)

Date: 09/16/2023

Attention: ESD #2 Board

Port Bolivar Volunteer Fire Department is requesting from the ESD#@ Board, reimbursement for our August 2023 bills totaling \$ 3,625.43

Company	Description	Cost	Paid By	Code
AT&T	Internet/Phone	\$150.10 ✓	CK #1590	2820
AT&T Mobility	Internet/Phone FirstNet	\$00.00	CK #15	2820
Entergy	Inside Lights	\$526.84 ✓	CK #1593	2830
Entergy	Outside Lights	\$97.02 ✓	CK #1594	2830
Penn. Residential	Trash	\$252.50 ✓	CK #1592	2840
Frontier Pest Control	Pest Control	\$00.00	CK #15	4700
Sun Coast Resources, LLC	ULSD #2 – 200 GALS	\$1,167.60 ✓	CK #1591	4200
Microsoft 365 Family	Microsoft Yearly Licenses	\$106.24 ✓	Credit Card	2110
Delta Fire & Safety TX	PPE	\$745.28 ✓	1589	4000
OSI Batteries	Radio Batteries	\$469.85 ✓	Credit Card	4350



## **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](mailto:pbvfd@att.net)

### **Certification of Expense Request FY 2022-2023**

Acting in my capacity as Treasurer, on behalf of the **Port Bolivar Volunteer Fire Department**, we certify that the following expense reimbursement request of \$ 3,625.43 for the month of August 2023 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: 09/14/2023

Printed Name: William Weeks, President

Signature: \_\_\_\_\_

Date: 09-11-2023

Sam's Club	Membership renewal	\$110.00 ✓	Credit Card	2700



**PORT BOLIVAR VFD 2022-2023**
**August '23**

Revised 4.27.23

Revised 8.16.23

	ACTUAL				
	BUDGET	Prior Month	Current	Total	Remaining
	YTD	Month	YTD		Budget
	August '23				
2000 - Auditing Fees				\$ -	\$ -
2100 - Bookkeeping	\$ 1,000.00			\$ -	\$ 1,000.00
2110 - Support & Software	\$ 1,300.00	\$ 619.50	\$ 106.24	\$ 725.74	\$ 574.26
2200 - Legal Fees				\$ -	\$ -
2210 - Professional Fees Other				\$ -	\$ -
2310 - Office Supplies	\$ 1,500.00	\$ 943.93		\$ 943.93	\$ 556.07
2320 - Office Equipment	\$ 500.00	\$ 216.04		\$ 216.04	\$ 283.96
2340 - Cleaning Supplies	\$ -			\$ -	\$ -
2410 - Insurance - Accident & Sickness	\$ 6,500.00			\$ -	\$ 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	\$ 561.93		\$ 561.93	\$ 1,938.07
2700 - Dues & Subscriptions	\$ 600.00	\$ 37.50	\$ 110.00	\$ 147.50	\$ 452.50
2710 - Safe D				\$ -	\$ -
2720 - License & Permits				\$ -	\$ -
2730 - Public Relations				\$ -	\$ -
2740 - Good of the Department				\$ -	\$ -
2750 - Billing Service Fees				\$ -	\$ -
2810 - Bldg Rent				\$ -	\$ -
2820 - Telephone & Communications	\$ 3,460.00	\$ 1,415.69	\$ 150.10	\$ 1,565.79	\$ 1,894.21
2830 - Electricity	\$ 6,610.00	\$ 4,107.56	\$ 623.86	\$ 4,731.42	\$ 1,878.58
2840 - Water/Garbage	\$ 3,000.00	\$ 2,222.50	\$ 252.50	\$ 2,475.00	\$ 525.00
2850 - Propane	\$ -			\$ -	\$ -
2860 - Janitorial/Yard Service				\$ -	\$ -
2870 - Alarm Service	\$ 1,000.00	\$ 246.66		\$ 246.66	\$ 753.34
2900 - General & Administrative				\$ -	\$ -
3100 - Uncategorized				\$ -	\$ -
4000 - Firefighting / EMS Equipment	\$ 16,800.00	\$ 2,380.75	\$ 745.28	\$ 3,126.03	\$ 13,673.97
4050 - Equipment Maintenance	\$ 5,000.00	\$ 1,507.02		\$ 1,507.02	\$ 3,492.98
4100 - Equipment Repair	\$ 3,500.00	\$ 289.45		\$ 289.45	\$ 3,210.55
4200 - Fuel	\$ 4,500.00	\$ 2,606.01	\$ 1,167.60	\$ 3,773.61	\$ 726.39
4210 - Testing	\$ 3,500.00				\$ 3,500.00
4300 - Radio Usage	\$ 3,500.00	\$ 2,880.00		\$ 2,880.00	\$ 620.00
4350 - Radio Repair	\$ 1,000.00		\$ 469.85	\$ 469.85	\$ 530.15
4400 - General & Administrative				\$ -	\$ -
4500 - Training	\$ -			\$ -	\$ -
4600 - Medical Exams	\$ -			\$ -	\$ -
4610 - Background Checks	\$ -			\$ -	\$ -
4700 - Building Maintenance	\$ 1,600.00	\$ 1,253.90		\$ 1,253.90	\$ 346.10
4800 - Uniforms	\$ 3,000.00	\$ 683.00		\$ 683.00	\$ 2,317.00
4900 - Vehicle Maint. & Repair	\$ 2,500.00			\$ -	\$ 2,500.00
5000 - Command Vehicle				\$ -	\$ -
5010 - Rescue/Medical				\$ -	\$ -
5020 - Fire Fighting				\$ -	\$ -
5030 - Boat				\$ -	\$ -
5040 - Building				\$ -	\$ -
5050 - Other				\$ -	\$ -
BUDGET ADJ				\$ -	\$ -
	\$ 73,520.00	\$ 21,971.44	\$ 3,625.43	\$ 25,596.87	\$ 47,923.13



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

# INVOICE

DATE SEPTEMBER 5, 2023  
INVOICE # 2023-08

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	Fastwyre Broadband – EFT – Station phones/fax/internet	237.09	237.09
2830	Entergy - #3095 - Electrical Fire Station	630.17	867.26
2840	Peninsula Residential Service # 3093 - Dumpster	207.50	1,074.76
2700	Texas First Bank – EFT-Positive Pay Dec.	22.46	1,097.22
4900	Stratton Inc. - #3096 – Vehicle Maintenance	766.43	1,863.65
2820	Dish – EFT – Station Cable		
4800	Galls – Debit- Uniforms	1095.36	2,959.01
4200	County Of Galveston - #3094 – June - Fleet Fuel	69.59	3,028.60
2720	GCTO - #3092 – License (Inspection)	7.50	3,036.10
4900	Siddons-Martin - #3097 Vehicle Maintenance	3109.55	6,145.65
4900	Siddons-Martin - #3098 Vehicle Maintenance	3654.17	9,799.82

**TOTAL 9,799.82**

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 7<sup>th</sup> Street  
High Island, Texas 77623  
Phone (409) 286-5811 Fax (409) 286-5424

September 5, 2023

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 \$ 9799.82 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.

Terrie Riley  
Signature

9/5/23  
Date

# High Island VFD 2022-2023

August '23


revised 6.16.23

	BUDGET	ACTUAL			Budget Variance
		Prior Month	Current	Total	
		YTD	Month August '23	YTD	
2000 - Auditing Fees				\$ -	\$ -
2100 - Bookkeeping	\$ 1,000.00			\$ -	\$ 1,000.00
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	\$ 333.32	\$ 22.46	\$ 355.78	\$ 394.22
2710 - Safe D				\$ -	\$ -
2720 - License & Permits	\$ 150.00	\$ 135.45	\$ 7.50	\$ 142.95	\$ 7.05
2730 - Public Relations				\$ -	\$ -
2740 - Good of the Department				\$ -	\$ -
2750 - Billing Service Fees				\$ -	\$ -
2810 - Bldg Rent				\$ -	\$ -
2820 - Telephone & Communications	\$ 5,500.00	\$ 3,621.96	\$ 237.09	\$ 3,859.05	\$ 1,640.95
2830 - Electricity	\$ 6,500.00	\$ 4,000.01	\$ 630.17	\$ 4,630.18	\$ 1,869.82
2840 -Water/Garbage	\$ 2,000.00	\$ 2,025.00	\$ 207.50	\$ 2,232.50	\$ (232.50)
2850 - Propane				\$ -	\$ -
2860 - Janitorial/Yard Service	\$ 1,200.00			\$ -	\$ 1,200.00
2870 - Alarm Service				\$ -	\$ -
2900 - General & Administrative				\$ -	\$ -
3100 - Uncategorized				\$ -	\$ -
4000 - Firefighting / EMS Equipment	\$ 18,768.21	\$ 18,768.21		\$ 18,768.21	\$ -
4050 - Equipment Maintenance	\$ 5,500.00	\$ 1,713.05		\$ 1,713.05	\$ 3,786.95
4100 - Equipment Repair	\$ 2,500.00			\$ -	\$ 2,500.00
4200 - Fuel	\$ 4,000.00	\$ 1,739.92	\$ 69.59	\$ 1,809.51	\$ 2,190.49
4210 - Testing	\$ 3,000.00				
4300 - Radio Usage	\$ 2,200.00	\$ 1,350.00		\$ 1,350.00	\$ 850.00
4350 - Radio Repair	\$ 2,500.00			\$ -	\$ 2,500.00
4400 - General & Administrative	\$ 780.00			\$ -	\$ 780.00
4500 - Training	\$ 2,500.00			\$ -	\$ 2,500.00
4600 - Medical Exams				\$ -	\$ -
4700 - Building Maintenance	\$ 4,000.00	\$ 4,091.37		\$ 4,091.37	\$ (91.37)
4800 - Uniforms	\$ 2,231.79		\$ 1,095.36	\$ 1,095.36	\$ 1,136.43
4900 - Vehicle Maint. & Repair	\$ 10,000.00	\$ 1,128.98	\$ 7,530.15	\$ 8,659.13	\$ 1,340.87
5000 - Command Vehicle				\$ -	\$ -
5010 - Rescue/Medical				\$ -	\$ -
5020 - Fire Fighting				\$ -	\$ -
5030 - Boat (EMS Capital)					\$ -
5040 - Building				\$ -	\$ -
5050 - Other				\$ -	\$ -
	\$ 75,080.00		\$ 9,799.82	\$ 48,707.09	\$ 23,372.91

# Exhibit G

**Galveston County Emergency Services District No. 2****20-Sep-23**

	<b>8/31/2023</b>	<b>9/20/2023</b>
	<b>Balance</b>	<b>Balance</b>
<b>Texas First Bank</b>		
Operating/Checking (xxxx6680)	\$ 164,854.86	\$ 347,036.67
Savings (Acct. No. xxx9804)	\$ 2,498.41	\$ 2,502.65
EMS Billing (Acct. No. xxxx7569)	\$ 243,841.19	\$ 244,237.89
	<b>\$411,194.46</b>	<b>\$593,777.21</b>
<b>TexSTAR (Investment Co-Op)</b>		
General Fund (Acct. No. xxxxxx1110)	\$1,228,687.83	\$1,228,687.83
Capital Fund (Acct. No. xxxxxx1890)	\$422,037.85	\$442,037.85
Emergency Fund (Acct. No. xxxxxx4140)	\$1,070,403.94	\$1,070,403.94
	<b>\$2,721,129.62</b>	<b>\$2,741,129.62</b>
<b>TOTALS</b>	<b>\$3,132,324.08</b>	<b>\$3,334,906.83</b>

  
George Strong  
Treasurer, GCESD2  
Date

# Exhibit H

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

Department Entity Name: \_\_\_\_\_ ESD \_\_\_\_\_ Date: 9.20.23 \_\_\_\_\_

Explanation: Decrease Insurance Workers Comp \$2,100. Increase County Appraisal Fees (CAD) \$1,000 (2021

4Q paid in November '21). Accounting Fees \$800 (hourly increase) & CB Sewer/Water/Garbage \$300 (rate

Increase) \_\_\_\_\_

Previous Notice date provided to ESD #2: \_\_\_\_\_

Budget Amendment Request by Name D.Saunders \_\_\_\_\_ Title \_\_\_\_\_ District Manager \_\_\_\_\_

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: \_\_\_\_\_

For Board Use Only

Budget Amendment #: ESD - 004

Fiscal Year: 2022-23

Approval Date: \_\_\_\_\_

If fees please indicate the source and amount.								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Cost Center Fund Name	Identifying Line Item Number	Start of FY Budget Amount	Budget Amendment Increase	Budget Amendment Decrease	Amount of Outside Funding Added (If Any)	Amended Budget Line Item Amount	Updated/ Changed Date
A.)	Insurance - Workers Comp	2450	5,500		2,100		3,400	9.20.23
B.)	County Appraisal Fees (CAD)	2930	10,500	1,000			11,500	9.20.23
C.)	CB Sewer/Water/Garbage	2840	6,600	300			6,900	9.20.23
D.)	Accounting Fees	2010	15,000	800			15,800	9.20.23
E.)								
F.)								
G.)								



H.)									
I.)									
J.)									

**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: 9.20.23

Explanation: Decrease Ambulance/Vehicle Repair \$15,000; Decrease Equipment Maint/Repair \$4,000.

Increase Insurance Workers Comp \$3,000 (on-the-job incidents). Vehicle Maint. & Repair \$13,000 (age of

Equipment. & Fuel \$3,000 (doubling payments).

Previous Notice date provided to ESD #2: \_\_\_\_\_

Budget Amendment Request by Name D.Saunders Title \_\_\_\_\_ District Manager \_\_\_\_\_

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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Cost Center Fund Name	Identifying Line Item Number	Start of FY Budget Amount	Budget Amendment Increase	Budget Amendment Decrease	Amount of Funding Added (If Any)	Amended Budget Line Item Amount	Updated/ Changed Date
A.) Ambulance/Vehicle Repair	44050	15,000		15,000		0	9.20.23
B.) Equipment Maint/Repair	44100	10,000		4,000		6,000	9.20.23
C.) Insurance Workers Comp	42440	9,933	3,000			12,933	9.20.23
D.) Vehicle Maint. & Repair	44900	90,000	13,000			103,000	9.20.23
E.) Fuel	44200	32,000	3,000			35,000	9.20.23
F.)							

For Board Use Only

Budget Amendment #: EMS 002

Fiscal Year: 2022-23

Approval Date: \_\_\_\_\_

F.)									
G.)									
H.)									
I.)									
J.)									

**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

# **MEMORANDUM OF AGREEMENT**

*Regarding Field and Clinical Internship for Axon Education Students*

THIS AGREEMENT is entered on this \_\_\_\_\_ Day of \_\_\_\_\_, \_\_\_\_\_, by  
and between Axon Education, LLC d/b/a Texas EMS School and d/b/a Axon Education  
Consortium, (hereinafter referred to as Axon) and

\_\_\_\_\_(hereinafter referred to as  
Provider).

## **WITNESS:**

WHEREAS, Axon offers EMS Training Programs, offering National Registry Emergency Medical Technician (NREMT) Basic, Advanced and Paramedic Training Programs that include training in the operation and maintenance of specialized medical and communication equipment, and the recognition, reporting, and treatment of life threatening medical and/or traumatic emergencies.

WHEREAS, Axon requires students enrolled in the EMS Training program to complete a specified program of study, which includes field/clinical internship training (hereinafter called Field Training) with an independent Healthcare and EMS facility; and

WHEREAS, Axon desires to utilize Provider's facilities, expertise, and opportunities for the Field/Clinical Internship of EMS students enrolled in the Axon EMS Training Program; and

WHEREAS, Provider is willing to accept, and Axon is willing to assign students for Field Internship upon the terms and conditions hereinafter set forth;

NOW, THEREFORE, IN CONSIDERATION THEREOF, AXON AND PROVIDER mutually agree as follows:

1. The primary term of this Agreement shall be from the date and year first written above and shall be automatically extended year-to-year unless one of the parties notifies the other party in writing thirty (30) days prior to the end of any yearly period that the Agreement is not to be renewed for the following year; however, this Agreement may be terminated at any time by either party upon giving the other party sixty (60) days written notice of the intention to terminate this Agreement.
2. Axon shall maintain a Training Program that is approved by the State of Texas and appropriate certification boards.
3. Provider shall have no responsibility to Axon, or to any student participating in a Axon EMS Training Program for any meal costs, laundering cost, travel cost, educational costs, insurance costs, medical expenses, or any others expenses related directly or indirectly to such student's participation, including any illness contracted while participating.

4. This Agreement does not and shall not be construed to create any principal/agent, master/servant, employer/employee or partnership relationship of any kind between Provider and Axon. No student shall have any rights due to participation in the Training Program and/or Field Training Internship against Provider for any salary remuneration or compensation, or any employee benefits, Social Security, Worker's Compensation coverage, disability or unemployment insurance benefits, vacation pay, sick leave, nor any other remuneration of any kind whatsoever. Any services rendered to Provider by students shall be considered incidental to the educational content of the Training Program and/or Field Training or Clinical rotation.

5. Axon students shall adhere to the program standards, policies, rules, regulations, of Provider during the Field Internship or Clinical Rotation portion of the Training Program. Prior to Field Internship or Clinical Rotation, students will have received a comprehensive background check, drug screen, have verified appropriate immunizations, and would have been certified in CPR. Axon will never send a student to Field Internship or Clinical Rotations that do not meet these requirements.

6. The staff, faculty, and students of Axon understand that all students prior to their Field Internship or Clinical Rotation will be required to meet all HIPAA requirements through a Training Program. After the said training program, each student shall sign an appropriate document stating their understanding of all HIPAA requirements. Axon will conduct its educational activities in compliance with The Health Insurance Portability and Accountability Act of 1996, and the Texas Health and Safety Code - Chapter 181 - Section 001.

7. Axon Students will present themselves appropriately dressed and exhibit professionalism always during Field Training or Clinical Rotations. Axon students will wear local fire department issued uniform along with an Axon Student ID badge, or black or navy slacks, an approved shirt and an Axon Student ID. Provider administration has the right to prevent a student from performing their Field Training or Clinical Rotation if Provider administration feels the student's attire is inappropriate for the clinical setting.

8. Axon shall employ a program director and faculty who shall be responsible for the student's education of the student in the training program and for the assignment to Provider Field Training or Clinical Rotation. Axon faculty shall make all final determinations of successful completion of the Field Internship or Clinical Rotation requirements as determined by policies and procedures of Axon EMS training program.

9. Axon shall attempt to provide Provider information one (1) month prior to the beginning of each Field Internship or Clinical Rotation, which shall include dates, and hours of desired clinical assignments of students, expectations of students, expectation of Provider preceptor personal, evaluation forms to be utilized during Field Training or Clinical Rotation, and specific objectives to be accomplished by the student during Field Training. This information will be provided for Provider approval prior to any students participating in Field Training or Clinical Rotations. If Provider requires another form of request submission, Axon shall comply as needed.

10. Axon EMS Training program coordinator or faculty shall provide orientation to expectations, policies, regulations, and learning outcomes for the assigned preceptor. If so desired by the host site an orientation shall be scheduled prior to the commencement of students Field Internship or Clinical Rotation to meet the hosts requirements. This shall occur at a time and location as determined by Provider.

11. Provider shall designate a qualified employee who shall serve as the preceptor for the Field Training or Clinical Rotation. Provider shall make available appropriate personnel to serve as additional educational resources to ensure adequate experiences for the students based on the appropriate level of care currently being pursued by the student.

12. During actual patient care, Provider shall make available facilities, equipment, supplies, and personnel appropriate for instruction of students as approved by the administrative office of Provider. Students shall operate at the level of the certification that they are pursuing within the guidelines of the hospital. This should include assessments, treatments, and communication skills. All activity should be under the direction of appropriate staff member of Provider.

13. Provider shall be responsible through the Field Internship or Clinical Rotation period for students that are assigned to Provider for scheduling ridership or clinical rotations in their units or departments; maintenance of records of services provided in the field by students; evaluation of student performance in the field or department; and reporting to the Axon Clinical Coordinator or designee the performance evaluation for each student assigned to Provider.

14. Axon agrees to protect, defend, indemnify and hold Provider and its officers, employees and agents free and harmless from and against all claims, costs, damages, expenses, suits, judgments, losses, penalties, settlements, charges, professional fees, or other expenses or liabilities, whether false, fraudulent, merit-less, or meritorious, of every kind of character arising out of or caused, of any action of every kind and character in connection with or arising directly or indirectly out of Axon, its officers, employees', agents' and student's actions, activities, participation, or involvement in the Training Program and/or Field Internship and/or Clinical Rotation made reference herein. Axon further agrees to investigate, handle, respond to, provide defense for and defend any such claims at its sole expense and agrees to bear all other costs and expenses related thereto, even if such claims are groundless, false, or fraudulent. Axon further agrees to waive any rights, recourse, or subrogation it may have under this agreement.

15. Axon will maintain Professional Liability insurance coverage for students and faculty of Axon in the amount of \$1,000,000.00 for each claim and an aggregate of \$3,000,000.00 and will maintain General Commercial Liability insurance coverage in a General Aggregate of \$2,000,000.00, and Per Occurrence of \$1,000,000.00 which includes blanket Additional Insured coverage for providers executing this agreement.

16. It is agreed that circumstances may arise on part of either party, which would prevent assignment of students to Provider during a given year. It is further agreed Provider shall determine the maximum allowable number of student participants at any one time in any Field Internship setting or Clinical Rotation Department.

17. Axon shall cause any student designated by Provider administrator or designee to be withdrawn for Field Internship or Clinical Rotation immediately upon verbal request. Withdrawal may be permanent or temporary as determined by Provider administrator and agreed to by Axon EMS Program Director.

18. The parties agree that there shall be no modification of this Agreement unless said modification is reduced to writing and has been signed by both parties.

19. Any notice required by this Agreement shall be sufficient if sent by both parties hereto by United States first class mail, postage prepaid, to be addressed as set forth in the signature block below.

20. Execution and modification. This Agreement will become binding only when signed by both parties. Any modifications or amendments must be in writing and signed by both parties. This Agreement, with the rights and privileges it creates, is assignable only with the written consent of both parties.

21. Force majeure. Each party shall be excused from any breach of this Agreement which is proximately caused by government regulation, war, strike, act of God, or other similar circumstance normally deemed outside the control of well-managed businesses.

22. Entire Agreement. This Agreement contains the entire understanding of the parties with respect to the EMT-B, AEMT, and EMT-P training and supersedes all other written and oral agreements between the parties with respect to the EMT-B, AEMT, and EMT-P training.

23. Governing Law. This Agreement shall be construed under the laws of Texas.

24. Headings. Headings appear solely for convenience of reference. Such headings are not part of this Agreement and shall be used to construe it.



27. Provisions. If any provision or provisions of this Agreement shall be held to be invalid, illegal or unenforceable, the validity, legality and enforceability of the remaining provisions shall not in any way be affected or impaired thereby.

28. Notice. Any notices required by this agreement shall be delivered to the following address:

SIGNATURE BLOCK

Axon Education

IN WITNESS WHEREOF, the parties have caused this Agreement to become effective as of the date last executed below by a signatory to this Agreement.

**Axon Education LLC, d/b/a Texas EMS School and d/b/a Axon Education Consortium**  
**473 Cypress Street, STE 110/210**  
**Abilene, TX 79601**  
**325-218-4444**

Authorized Signatures:

Date:

Printed Name:

Printed Title:

**Provider**

Provider Organization

Authorized Signatures:

Date:

Printed Name:

Printed Title:

Mailing Address:

Phone:

To Whom It May Concern,

Axon Education Consortium, dba Texas EMS School currently sends or is planning to send EMT, AEMT and Paramedic students to the Ambulance Service or First Responder Organization for which you are the Medical Director. We need to have your acknowledgement in order to send students to your service and allow them to practice these necessary basic and advanced level skills. If you are willing, please acknowledge your understanding of this by providing your signature in the block below. If you ever have any questions for us or issues with our students, please feel free to contact us at any time.

Juddson Smith LP

Vice President of EMS Programs - Axon Education Consortium  
Texas EMS School  
[judd@axoneducation.com](mailto:judd@axoneducation.com)  
(325) 218-4444

**Axon Education Consortium Representative,** \_\_\_\_\_



Medical Director Signature \_\_\_\_\_ Date: \_\_\_\_\_

Medical Director Printed Name: \_\_\_\_\_

Service Name: \_\_\_\_\_

# Exhibit J



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

**Month: September 2023**

**Calls for service by shift:**

<b><u>2022:</u></b>	<b><u>A shift</u></b>	<b><u>B shift</u></b>	<b><u>C shift</u></b>	<b><u>D shift</u></b>	<b><u>Total</u></b>
January	13	9	36	9	67
February	14	10	19	4	47
March	16	12	24	10	62
April	19	18	45	12	94
May	30	10	105	38	183
June	25	48	70	24	167
July	32	27	76	40	175
August	19	20	32	19	90
<b>YTD TOTAL</b>	<b>168</b>	<b>154</b>	<b>407</b>	<b>156</b>	<b>885</b>

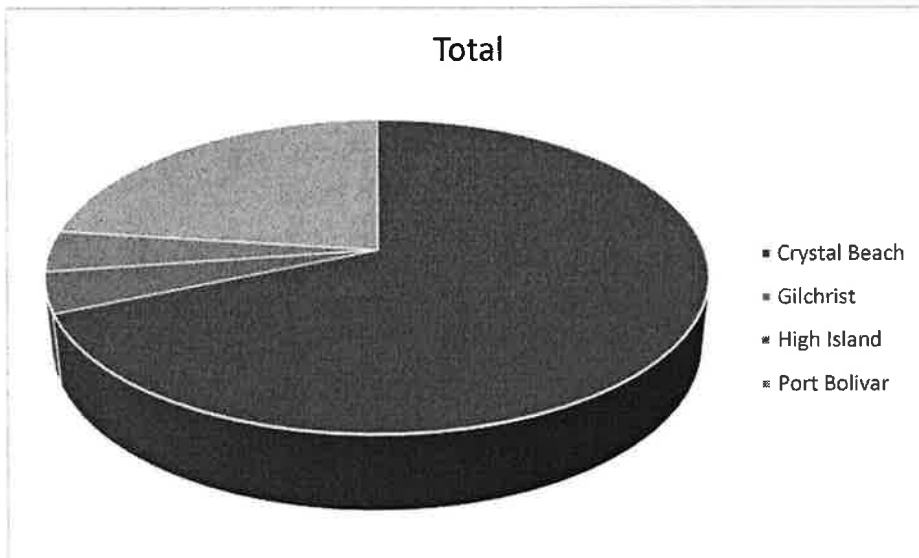
<b><u>2023:</u></b>	<b><u>A shift</u></b>	<b><u>B shift</u></b>	<b><u>C shift</u></b>	<b><u>D shift</u></b>	<b><u>Total</u></b>
January	24	12	18	19	73
February	18	16	23	3	61
March	31	26	39	17	113
April	22	15	36	14	87
May	22	23	135	23	203
June	36	44	73	20	173
July	43	28	87	30	188
August	35	32	36	15	118
<b>YTD TOTAL</b>	<b>231</b>	<b>196</b>	<b>447</b>	<b>141</b>	<b>1,015</b>

**Calls for service have increased by 130 calls for service increased through the first 8 months based on the prior years.**



➤ **Calls for service: August 2023: 118**

➤ **Zone Breakdown:**



C.B.	81
Gilchrist	5
High Island	5
Port Bolivar	27

**Average Shute time:**

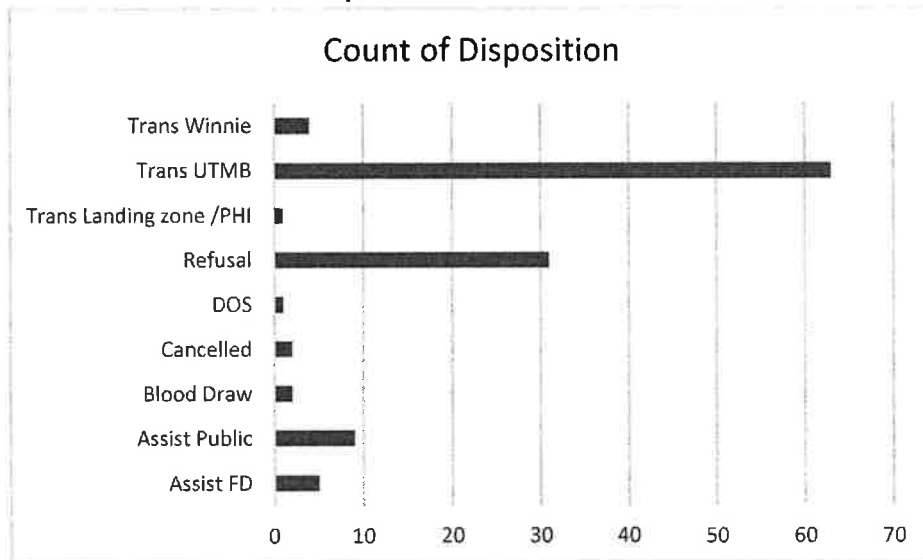
➤ 1 Minute & 11 seconds

**Average response time:**

➤ 5 minutes & 1 second



➤ **Calls for service dispositions:**



Assist FD	5
Assist Public	9
Blood Draw	2
Cancelled	2
DOS	1
Refusal	31
Trans Landing zone /PHI	1
Trans UTMB	63
Trans Winnie	4

➤ **Station up-dates:**

**PB:** No items to report

**CB:** No items to report

**HI:** No items to report



➤ **Unit up-dates:**

**Med 20: a/c repair / core replacement**

**Total expenditures \$ 1,453.25** Fleet maintenance: materials for oil change on medic 21 & 21

**Total expenditures \$ 315.10**

➤ **Grand total of unit expenditures: \$ 1,768.35**

**Employee reports:**

- 5 employees received documented verbal warning for not completing eso reports in the required time
- 1 employee received a 1 day suspension for patient treatment with no documented eso report

**Administrative reports:**

- A new EMT-Basic in paramedic school was hired FT
- Currently have 2 Paramedic and 1 EMT fulltime spot open

• **End of report:**

**Frank DeMarco**

**Operations Supervisor / Paramedic**

**Galveston County ESD #2**

# Exhibit K





## **District Manager Report**

**September 20<sup>th</sup>, 2023**

### **ESD**

- A joint discussion was held with the Coast Guard Houston Sector on capabilities, functions, equipment familiarization and resources available. Topics discussed were Port Security Grant funding opportunities and a future meeting is planned with the area grant administrator at the Coast Guard.
- \*Standard Operating Procedures have been updated and will be placed on the October agenda for discussion and review.
- \*A Chevron/Wex fuel card account is being set up as an alternate way to purchase fuel. Currently, fuel is purchased through the County fuel pumps and The Big Store. This account would allow for purchases at Wex locations and off the Peninsula if needed.

- \*ESO, the reporting software currently used by EMS personnel for reporting purposes, will be expanded in October to encompass scheduling, training records, daily inventory, activities and vehicle fleet maintenance. This transition was based on recent acquisitions of current platforms being used and will be accessed under one cloud-based provider.
- Dispute with EMSAR (stretcher repairs) on service contract fee - \$2080.00. After determining the issue could not be resolved, I advised them I would be seeking legal counsel for resolution. They immediately agreed immediately to waive the fee and terminate the contract.

## **Employees**

Texas Legislature has passed HB471 effective September 1<sup>st</sup> 2023.

For those of you unfamiliar with the new law, in short, it requires that when a member of a department, whether fire, police or emergency medical personnel, goes out on a disability that is Line-of-Duty related, the department is responsible for replacing 100% of the member's income for the first twelve months of the disability.

I have reached out to VFIS to see if the district is eligible for any additional coverage or policy to assist financially with this and awaiting a response.

## **Openings**

### **(2) Paramedic Positions**

1 new hire – EMT in Paramedic school.

Six employee disciplinary actions taken in August.

One employee received a one-day suspension.

Based on the three previous years of calls for service in the months of October through February, the winter staffing plan will be activated. Minimum staffing will be reduced from 7 to 6 employees per day, with the Supervisor assigned to a med unit. If necessary, depending on day of week, a 5-person minimum will be implemented, with a med unit being replaced by a first responder, day, time and weather conditions to be considered.

## EMS Billing

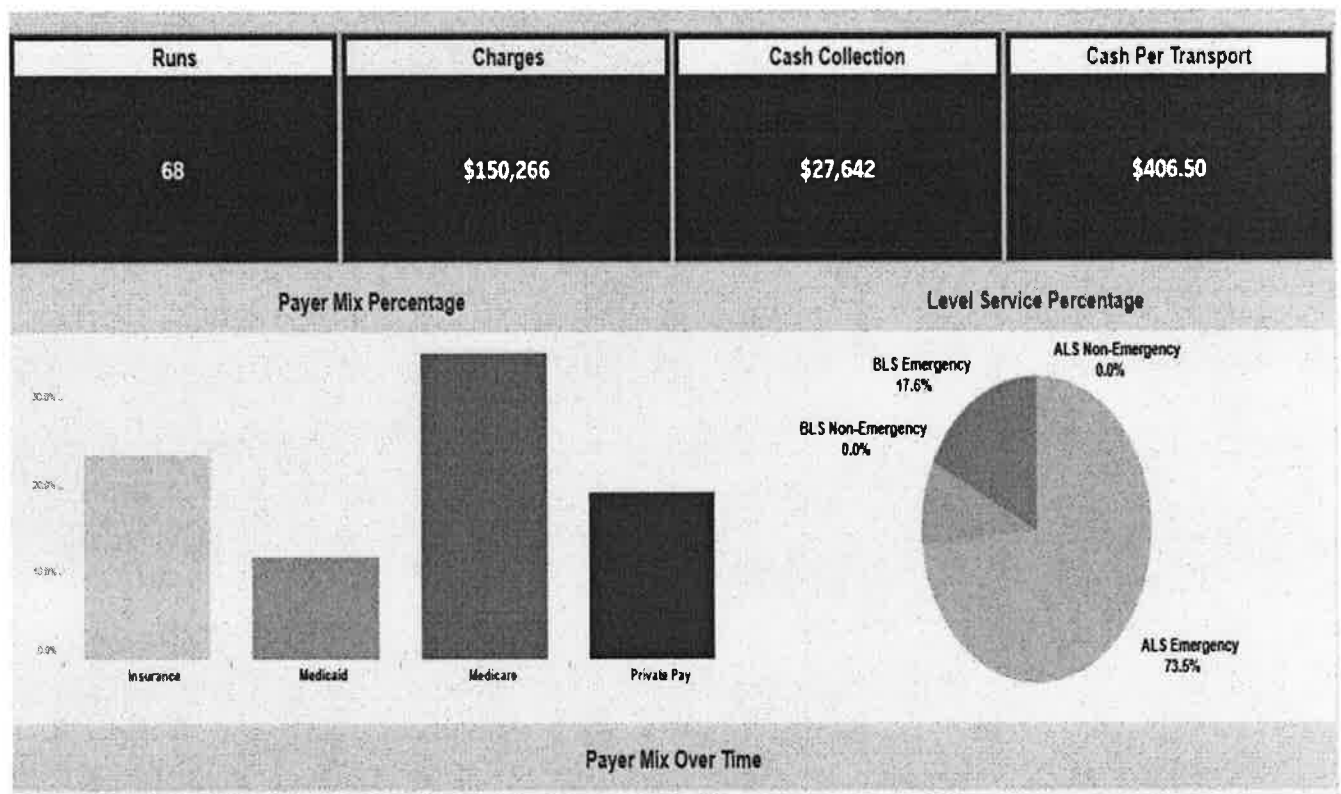
Gross Charges YTD-\$1,523,235.00

Cash Collections YTD: **\$262,628**

Cash Collections: **\$27,642**

**Collection rate YTD- 22%**

**Monthly rate – 24%**



## **VFD Response**

High Island VFD received a grant for \$19,781.70 and purchased miscellaneous equipment (attached).

High Island VFD has added a security/alert system for walk ups at the station. Cameras will record the ambulance while sitting in the station which will include front and back doors.

Hose Testing for Crystal Beach and Port Bolivar was conducted on September 9<sup>th</sup>, 2023 by Sharp Testing Services Inc.

Port Bolivar - 5,370 tested 850 failed

Crystal Beach- 6,300 tested 450 failed

Previously, High Island has scheduled their testing with Access Testing on September 28<sup>th</sup>.

## Galveston County ESD 2

Port Bolivar, TX

This report was generated on 9/14/2023 7:55:31 AM



### Incident Type Count per Station for Date Range

Start Date: 08/01/2023 | End Date: 08/31/2023

INCIDENT TYPE	# INCIDENTS
<b>Station: 1 - PORT BOLIVAR VFD STATION 1-21</b>	
100 - Fire, other	1
118 - Trash or rubbish fire, contained	1
311 - Medical assist, assist EMS crew	4
561 - Unauthorized burning	1
622 - No incident found on arrival at dispatch address	1
<b># Incidents for 1 - Port Bolivar VFD Station 1-21:</b>	<b>8</b>

<b>Station: 2 - CRYSTAL BEACH VFD ST.1-22</b>	
100 - Fire, other	1
118 - Trash or rubbish fire, contained	1
150 - Outside rubbish fire, other	1
151 - Outside rubbish, trash or waste fire	1
160 - Special outside fire, other	1
311 - Medical assist, assist EMS crew	9
322 - Motor vehicle accident with injuries	4
341 - Search for person on land	1
361 - Swimming/recreational water areas rescue	1
444 - Power line down	2
651 - Smoke scare, odor of smoke	1
743 - Smoke detector activation, no fire - unintentional	1
<b># Incidents for 2 - Crystal Beach VFD SL1-22:</b>	<b>24</b>

<b>Station: 3 - HIGH ISLAND VOUNTEER FIRE RESCUE 1-23</b>	
154 - Dumpster or other outside trash receptacle fire	1
311 - Medical assist, assist EMS crew	6
322 - Motor vehicle accident with injuries	2
324 - Motor vehicle accident with no injuries	1
341 - Search for person on land	1
445 - Arcing, shorted electrical equipment	1
511 - Lock-out	1
561 - Unauthorized burning	2
621 - Wrong location	1
<b># Incidents for 3 - High Island Vounteer Fire Rescue 1-23:</b>	<b>16</b>

## Galveston County ESD 2

Port Bolivar, TX

This report was generated on 9/14/2023 7:57:03 AM



### Total Incidents per Personnel for Date Range

Personnel: All Personnel | Sort By: Personnel | Start Date: 09/01/2023 | End Date: 09/30/2023

PERSONNEL	COUNT	PERCENTAGE
<u>Comeaux, Leanne</u>	1	4.76 %
<u>Comeaux, Malcolm M</u>	2	9.52 %
<u>Duncan, Bruce</u>	8	38.10 %
<u>Ewing, Chad</u>	1	4.76 %
<u>Forey, Mark</u>	5	23.81 %
<u>Hardy, Tim</u>	2	9.52 %
<u>Holder, Michael</u>	1	4.76 %
<u>Korpi, Charles W</u>	1	4.76 %
<u>Manuel, James</u>	2	9.52 %
<u>Mills, Josh d</u>	4	19.05 %
<u>Scott, Sheldon</u>	1	4.76 %
<u>Stanford, Damon</u>	2	9.52 %
<u>Stevens, Robin</u>	7	33.33 %
<u>Weeks, William</u>	1	4.76 %
<u>Williams, Jose</u>	9	42.86 %
Sum of Individual Responses	47	
Total Incidents for Date Range	21	

# Exhibit L



8:22 AM  
09/15/23  
Accrual Basis

**Galveston County Emergency Services No. 2**  
**Balance Sheet**  
As of August 31, 2023

	Aug 31, 23
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
6682 - TexStar Capital	422,037.85
6682 - TexStar Emergency	1,070,403.94
6682 - TexStar Savings Account	1,228,687.83
6680 - Checking Texas First	155,821.55
6681 - Savings - Texas First Bank	2,498.41
6683 - Texas First - Billing Rev. Acc.	243,841.19
<b>Total Checking/Savings</b>	3,123,290.77
<b>Accounts Receivable</b>	
1100 - Grant Receivable	500.00
<b>Total Accounts Receivable</b>	500.00
<b>Other Current Assets</b>	
1110 - Property Taxes Receivable	70,718.36
1111 - Deferred Portion of Taxes Rec.	-70,718.36
1112 - Deferred Ambulance Billings	-44,701.09
1120 - Sales Tax Receivable	372,182.67
1125 - Other Assets	5,370.62
1126 - EMS Receivable	447,010.90
1126.1 - Allowance for EMS receivables	-402,309.81
1127 - Cash with Agent	23,999.61
12100 - Inventory Asset	260.00
<b>Total Other Current Assets</b>	401,812.90
<b>Total Current Assets</b>	3,525,603.67
<b>Fixed Assets</b>	
1140 - Non-depreciable assets	720,453.03
4500 - Training	-46.93
<b>Total Fixed Assets</b>	720,406.10
<b>TOTAL ASSETS</b>	<b>4,246,009.77</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Other Current Liabilities	
1700 - Accrued Expenses	8,198.09
<b>Total Other Current Liabilities</b>	8,198.09
<b>Total Current Liabilities</b>	8,198.09
<b>Long Term Liabilities</b>	
7900 - Govt Capital Loan Issuance	301,776.00
<b>Total Long Term Liabilities</b>	301,776.00
<b>Total Liabilities</b>	309,974.09
<b>Equity</b>	
32000 - General Fund Balance	3,249,415.66
Net Income	686,620.02
<b>Total Equity</b>	3,936,035.68
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>4,246,009.77</b>

8:39 AM

09/19/23

Accrual Basis

**Galveston County Emergency Services No. 2**  
**Profit & Loss Budget vs. Actual**  
 October 2022 through August 2023

	Oct '22 - Aug 23	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
1000 · Property Tax Collections	1,334,900.17	1,300,000.00	34,900.17	102.7%
1002 · Sales Tax Revenue	1,828,440.59	1,300,000.00	528,440.59	140.6%
1004 · Emergency Service Billing	225,201.27	300,000.00	-74,798.73	75.1%
1020 · Interest Income - Bank	78,667.01	0.00	78,667.01	100.0%
<b>Total Income</b>	<b>3,467,209.04</b>	<b>2,900,000.00</b>	<b>567,209.04</b>	<b>119.6%</b>
<b>Gross Profit</b>	<b>3,467,209.04</b>	<b>2,900,000.00</b>	<b>567,209.04</b>	<b>119.6%</b>
<b>Expense</b>				
2000 · Auditing	10,600.00	12,000.00	-1,400.00	88.3%
2010 · Accountant Fees	13,700.00	15,000.00	-1,300.00	91.3%
2110 · Software Services	11,763.16	14,550.00	-2,786.84	80.8%
2200 · Legal Fees	15,955.32	27,000.00	-11,044.68	59.1%
2210 · Professional Fees Other	4,991.91	13,000.00	-8,008.09	38.4%
2250 · Medical Director Fees	0.00	0.00	0.00	0.0%
2300 · Office Expenses	0.00	2,000.00	-2,000.00	0.0%
2310 · Office Supplies/Station Supple	0.00	0.00	0.00	0.0%
2320 · Office Equipment	1,989.96	2,100.00	-110.04	94.8%
2330 · Medical Supplies	0.00	0.00	0.00	0.0%
2420 · Insurance-Liability	5,673.06	6,000.00	-326.94	94.6%
2430 · Interest Expense	0.00	0.00	0.00	0.0%
2440 · Insurance - Workers Comp	0.00	5,500.00	-5,500.00	0.0%
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	10,000.00	12,000.00	-2,000.00	83.3%
2610 · Payroll Taxes	11,637.23	14,000.00	-2,362.77	83.1%
2630 · Salary	158,867.31	178,500.00	-19,632.69	89.0%
2650 · Employee Medical/Benefits	2,812.00	9,200.00	-6,388.00	30.6%
2660 · Retirement	0.00	0.00	0.00	0.0%
2700 · Dues and Subscriptions	130.57	1,900.00	-1,769.43	6.9%
2710 · Conferences	3,076.11	3,500.00	-423.89	87.9%
2820 · CB Telephone & Comm	8,104.69	8,800.00	-695.31	92.1%
2830 · CB Electric	14,463.82	19,500.00	-5,036.18	74.2%
2840 · CB Sewer/Water/Garbage	8,878.48	6,600.00	78.48	101.2%
2850 · CB Propane	1,467.51	1,950.00	-482.49	75.3%
2920 · Tax Collection Expenses	3,260.25	5,000.00	-1,739.75	65.2%
2930 · County Appraisal Fees (CAD)	11,364.23	10,500.00	864.23	108.2%
3010 · Crystal Beach VFD	13,959.02	21,500.00	-7,540.98	64.9%
3020 · High Island VFD	42,067.01	75,080.00	-33,012.99	56.0%
3030 · Port Bolivar VFD	29,525.32	72,100.00	-42,574.68	41.0%
3040 · EMS				
42110 · Software Services	10,183.51	10,200.00	-16.49	99.8%
42210 · Professional Fees - Other	4,487.20	5,000.00	-512.80	89.7%
42250 · Medical Director Fees	16,500.00	18,000.00	-1,500.00	91.7%
42310 · Office Supplies/Station Supple	11,255.43	13,000.00	-1,744.57	86.6%
42320 · Office Equipment	5,853.00	7,000.00	-1,147.00	83.8%
42330 · Medical Supplies	83,913.84	89,000.00	-5,086.16	94.3%
42430 · Insurance - Auto/Boat	41,179.20	43,000.00	-1,820.80	95.8%
42440 · Insurance Workers Comp	12,801.27	9,933.00	2,868.27	129.9%
42500 · Travel	0.00	1,000.00	-1,000.00	0.0%
42510 · Mileage reimbursement/Tolls	-2.75	500.00	-502.75	-0.6%
42810 · Payroll Tax Expenses	125,826.28	124,934.00	892.28	100.7%
42830 · Salary & Hourly Employees	1,482,777.95	1,518,000.00	-35,222.05	97.7%
42640 · Payroll Services	5,370.88	9,000.00	-3,629.12	59.7%
42650 · Employee Medical/Benefits	153,082.47	154,933.00	-1,850.53	98.8%
42660 · Retirement	0.00	0.00	0.00	0.0%
42670 · Employee Insurance Deductible	0.00	0.00	0.00	0.0%
42720 · License & Permits	1,427.68	3,000.00	-1,572.32	47.6%
42730 · Public Relations	0.00	500.00	-500.00	0.0%
42740 · Good of the Department	1,167.45	2,500.00	-1,332.55	46.7%
42750 · Billing Service Fees	0.00	0.00	0.00	0.0%
42820 · Telephone & Communication	9,049.28	10,000.00	-950.72	90.5%
44000 · EMS Equipment	15,520.23	23,000.00	-7,479.77	67.5%
44050 · Ambulance/Vehicle Repair	0.00	15,000.00	-15,000.00	0.0%
44100 · Equipment Maint/Repair	3,605.16	10,000.00	-6,394.84	36.1%
44200 · Fuel	30,460.04	32,000.00	-1,539.96	95.2%
44210 · Oxygen	5,098.49	6,000.00	-901.51	85.0%
44300 · Radio Usage	2,160.00	3,000.00	-840.00	72.0%
44500 · Training	11,004.84	12,000.00	-995.16	91.7%
44600 · Medical Exams	610.00	750.00	-240.00	68.0%
44610 · Background Checks	0.00	1,000.00	-1,000.00	0.0%
44620 · Recruiting	0.00	500.00	-500.00	0.0%
44800 · Uniforms	10,271.86	12,500.00	-2,228.14	82.2%
44900 · Vehicle Maint. & Repair	91,295.61	90,000.00	1,295.61	101.4%
46010 · Port B - Rent	13,500.00	13,600.00	-100.00	99.3%
46020 · Port B - Utilities	4,800.38	7,000.00	-2,199.62	68.6%

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09/19/23

Accrual Basis

**Galveston County Emergency Services No. 2**  
**Profit & Loss Budget vs. Actual**  
 October 2022 through August 2023

	Oct '22 - Aug 23	Budget	\$ Over Budget	% of Budget
46030 - Port B - Supplies	0.00	0.00	0.00	0.0%
46040 - Port B - Fixtures & Furniture	0.00	0.00	0.00	0.0%
3040 - EMS - Other	180.00	0.00	180.00	100.0%
<b>Total 3040 - EMS</b>	<b>2,153,379.10</b>	<b>2,245,850.00</b>	<b>-92,470.90</b>	<b>95.9%</b>
3100 - ISO Expense	0.00	0.00	0.00	0.0%
4050 - ESD Fire Equipment/Repair	11,476.59	25,000.00	-13,523.41	45.9%
4060 - Training - General	13,822.87	24,000.00	-10,077.13	58.0%
5000 - Fleet Vehicles	0.00	0.00	0.00	0.0%
5010 - Rescue/Medical	0.00	203,150.00	-203,150.00	0.0%
5020 - Fire Fighting (PPE)	0.00	10,000.00	-10,000.00	0.0%
5022 - CB Fire Truck Note/Payment	64,937.64	64,937.64	0.00	100.0%
5030 - Boat	1,384.89	7,500.00	-6,115.11	18.5%
5060 - New Ambulance&Remounts	152,880.97	150,000.00	2,880.97	102.0%
5061 - Ambulance Interest	0.00	1,781.33	-1,781.33	0.0%
66900 - Reconciliation Discrepancies	0.00			
<b>Total Expense</b>	<b>2,780,589.02</b>	<b>3,272,898.97</b>	<b>-492,309.95</b>	<b>85.0%</b>
<b>Net Income</b>	<b>686,620.02</b>	<b>-372,898.97</b>	<b>1,059,518.99</b>	<b>-184.1%</b>

11:39 AM

09/06/23

# Galveston County Emergency Services No. 2 Reconciliation Detail

6680 - Checking Texas First, Period Ending 08/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						131,438.38
<b>Cleared Transactions</b>						
<b>Checks and Payments - 55 Items</b>						
Check	07/19/2023	3520	Galveston County Fire...	X	-3,881.00	-3,881.00
Check	08/02/2023			X	-189.95	-4,070.95
Check	08/03/2023			X	-1,167.06	-5,238.01
Check	08/03/2023			X	-1,009.70	-6,247.71
Check	08/04/2023			X	-2,509.87	-8,757.58
Check	08/04/2023			X	-310.81	-9,068.39
Check	08/04/2023			X	-185.87	-9,254.26
Check	08/10/2023			X	-133.45	-9,387.71
Check	08/10/2023			X	-270.20	-9,657.91
Check	08/11/2023			X	-172.00	-9,829.91
Check	08/14/2023			X	-120.55	-9,950.46
Check	08/14/2023			X	-1,785.44	-11,735.90
Check	08/16/2023	3539	Galveston County Aud...	X	-195.00	-11,930.90
Check	08/16/2023	3557	Bound Tree	X	-0,278.43	-12,209.33
Check	08/16/2023	3548	Visa	X	-4,000.60	-16,210.93
Check	08/16/2023	3531	Rescue Training Intern...	X	-3,739.18	-19,950.11
Check	08/16/2023	3544	Port Bolivar VFD	X	-9,250.00	-29,200.11
Check	08/16/2023	3552	Yates Auto & Truck Re...	X	-2,866.14	-32,066.25
Check	08/16/2023	3545	High Island VFD	X	-2,103.25	-34,169.50
Check	08/16/2023	3556	Vidal Accounting, PLLC	X	-2,047.57	-36,217.07
Check	08/16/2023	3532	Kent Alan Harkey MD, ...	X	-1,575.00	-37,792.07
Check	08/16/2023	3549	Bernckenstein & Oxford	X	-1,500.00	-39,292.07
Check	08/16/2023	3540	Stryker Medical	X	-1,425.00	-40,717.07
Check	08/16/2023	3551	Stryker Medical	X	-1,181.38	-41,898.45
Check	08/16/2023	3530	Joshua C. Heinz	X	-1,000.00	-42,898.45
Check	08/16/2023	3547	Visa	X	-881.85	-43,780.30
Check	08/16/2023	3568	Coastal Welding	X	-883.70	-44,664.00
Check	08/16/2023	3550	Baptist Health Training...	X	-560.00	-45,224.00
Check	08/16/2023	3536	AT&T Mobility	X	-413.62	-45,637.62
Check	08/16/2023	3534	United Data Technolo...	X	-330.00	-45,967.62
Check	08/16/2023	3541	The Standard	X	-314.85	-46,282.47
Check	08/16/2023	3553	ParagonMeds	X	-313.75	-46,596.22
Check	08/16/2023	3546	GCM, The Big Store	X	-285.98	-46,882.20
Check	08/16/2023	3543	Sparklets & Sierra Spr...	X	-282.73	-47,164.93
Check	08/16/2023	3533	Cyber One Solutions	X	-257.10	-47,422.03
Check	08/16/2023	3538	O'Reilly Automotive, Inc.	X	-177.32	-47,599.35
Check	08/16/2023	3542	Verizon Connect	X	-172.21	-47,771.56
Check	08/16/2023	3535	Verizon	X	-84.08	-47,855.64
Check	08/16/2023	3554	West Isle Urgent Care	X	-30.00	-47,885.64
Check	08/17/2023			X	-1,481.58	-49,367.22
Check	08/18/2023			X	-35.00	-49,402.22
Check	08/23/2023			X	-221.74	-49,623.96
Check	08/25/2023			X	-115.71	-49,739.67
Check	08/25/2023			X	-111.10	-49,850.77
General Journal	08/28/2023	718		X	-48,046.33	-97,897.10
General Journal	08/28/2023	719		X	-47,233.74	-145,130.84
General Journal	08/28/2023	718		X	-18,428.55	-163,559.39
General Journal	08/28/2023	719		X	-15,917.24	-179,476.63
Check	08/28/2023			X	-1,146.08	-180,622.71
Check	08/29/2023			X	-89.00	-180,711.71
Check	08/31/2023			X	-47,218.17	-227,929.88
Check	08/31/2023			X	-18,149.11	-246,078.99
Check	08/31/2023			X	-14,407.30	-260,486.29
Check	08/31/2023			X	-1,481.59	-261,967.88
Check	08/31/2023			X	-35.00	-262,002.88
<b>Total Checks and Payments</b>					-259,395.63	-521,408.51
<b>Deposits and Credits - 7 Items</b>						
Deposit	08/03/2023			X	6,498.43	-514,910.08
Deposit	08/11/2023			X	1,539.57	-513,370.51
Deposit	08/11/2023			X	277,434.83	-235,935.68
Deposit	08/23/2023			X	500.00	-235,435.68
Deposit	08/24/2023			X	3,013.74	-232,421.94
Deposit	08/30/2023			X	2,982.44	-229,439.50
Deposit	08/31/2023			X	885.10	-228,554.40
<b>Total Deposits and Credits</b>					292,812.11	-228,554.40
<b>Total Cleared Transactions</b>					33,416.48	33,416.48
<b>Cleared Balance</b>					33,416.48	164,854.88
<b>Uncleared Transactions</b>						
<b>Checks and Payments - 3 Items</b>						
Check	10/12/2022	3220	Siddons-Martin		-8,854.37	-8,854.37
Check	07/19/2023	3502	Joshua C. Heinz		-1,000.00	-9,854.37
Check	08/16/2023	3637	Galveston Central App...		-1,178.94	-11,033.31
<b>Total Checks and Payments</b>					-9,033.31	-11,033.31
<b>Deposits and Credits - 1 Item</b>						
Check	04/12/2023	3408	High Island VFD		0.00	0.00
<b>Total Deposits and Credits</b>					0.00	0.00
<b>Total Uncleared Transactions</b>					-9,033.31	-9,033.31
<b>Register Balance as of 08/31/2023</b>					24,383.17	155,821.55
<b>Ending Balance</b>					24,383.17	168,021.65