

Galveston County ESD#2 Budget for 2025-2026 @ \$0.060041/\$100

A-1	
Revenues to Galveston County ESD #2	Estimated Revenues
1000 - Property Tax collected by Galv. Cnty	\$ 1,600,000.00
1002 - Sales Tax	\$ 1,900,000.00
1004 - EMS Billing Receivables	\$ 250,000.00
1020 - Interest Income	\$ 75,000.00
<i>Use of Reserves</i>	\$ 538,814.57
TOTAL REVENUE	\$ 4,363,814.57

A - Administrative Expense	Estimated Expense	Notes
GCESD#2	\$ 506,200.00	Please see Attachment C-1
B - Volunteer Fire Department & Emergency Medical Service Expense	Estimated Reimbursements	Notes
Crystal Beach VFD	\$ 54,500.00	Please see Attachment B-1
High Island VFD	\$ 100,020.00	Please see Attachment B-2
Port Bolivar VFD	\$ 66,950.00	Please see Attachment B-3
EMS	\$ 3,060,000.00	Please see Attachment B-4
B - Total Reimbursements	\$ 3,281,470.00	

C - Capital Expense	Estimated Expense	Notes
3010 - Crystal Beach VFD	\$ 94,937.64	Please see Attachment C-2
3020 - High Island VFD	\$ 70,000.00	Please see Attachment C-2
3040 - EMS	\$ 402,606.93	Please see Attachment C-2
5070 - ESD	\$ 8,600.00	Please see Attachment C-2
C - Total Capital Expense - GCESD	\$ 576,144.57	Please see Attachment C-2

Total Expenses	\$ 3,787,670.00	
Total Capital	\$ 576,144.57	Please see Attachment C-2
Grand Total	\$ 4,363,814.57	
Surplus/Deficit	\$ -	

CBVFD B-1			
ADMINISTRATIVE EXPENSES	2025-2026	2024-2025	Justification
2000 - Accounting & Software	\$ 4,800.00	\$ 2,200.00	add GPS software to fleet, active 911 for responders
2300 - Office Supplies & Equipment			
2400 - Insurance	\$ 6,500.00	\$ 6,500.00	
2500 - Travel Expenses	\$ 500.00	\$ 500.00	
2510 - Mileage reimbursement/tolls	\$ 1,000.00	\$ 1,000.00	
2550 - Fire Prevention			
2700 - Dues/Subscriptions/License/Public Rel	\$ 1,700.00	\$ 1,600.00	
2800 - Utilities/Alarm Services			
CBVFD Administrative Expenses	\$ 14,500.00	\$ 11,800.00	
OPERATIONAL EXPENSES	2025-2026	2024-2025	Justification
4000 - Firefighting Equipment/Maint/Repair	\$ 15,000.00	\$ 20,000.00	
4200 - Fuel			
4210 - Oxygen/Breathing Air	\$ 3,500.00	\$ 3,500.00	
4300 - Radio Usage	\$ 3,500.00	\$ 3,500.00	
4500 - Training	\$ 12,500.00	\$ 6,500.00	new members and EMT training
4600 - Medical Exams/Background Checks	\$ 500.00	\$ 500.00	
4700 - Building Maintenance			
4800 - Uniforms/Personnel Costs	\$ 1,500.00	\$ 2,500.00	
4900 - Vehicle Maint. & Repair	\$ 3,500.00	\$ 5,000.00	
CBVFD Operational Expenses	\$ 40,000.00	\$ 41,500.00	
TOTAL EXPENSES	\$ 54,500.00	\$ 53,300.00	

HIVFD B-2			
ADMINISTRATIVE EXPENSES	2025-2026	2024-2025	Justification
2000 - Accounting & Software	\$ 2,200.00	\$ 2,200.00	
2300 - Office Supplies & Equipment			
2400 - Insurance	\$ 6,500.00	\$ 6,500.00	
2500 - Travel Expenses	\$ 500.00	\$ 500.00	
2550 - Fire Prevention	\$ 750.00	\$ 750.00	
2700 - DuesSubscriptions/License/Public Rel	\$ 1,650.00	\$ 1,650.00	
2800 - Utilities/Alarm Services	\$ 14,840.00	\$ 14,840.00	
HIVFD Administrative Expenses	\$ 26,440.00	\$ 26,440.00	

OPERATIONAL EXPENSES	2025-2026	2024-2025	Justification
4000 - Firefighting Equipment/Maint/Repair	\$ 27,100.00	\$ 27,100.00	
4200 - Fuel	\$ 7,000.00	\$ 7,000.00	
4210 - Oxygen/Breathing Air	\$ 3,000.00	\$ 3,000.00	
4300 - Radio Usage	\$ 4,700.00	\$ 4,700.00	
4500 - Training	\$ 6,500.00	\$ 6,500.00	
4600 - Medical Exams/Background Checks	\$ 500.00	\$ 500.00	
4700 - Building Maintenance	\$ 6,000.00	\$ 6,000.00	
4800 - Uniforms/Personnel Costs	\$ 3,780.00	\$ 3,780.00	
4900 - Vehicle Maint. & Repair	\$ 15,000.00	\$ 15,000.00	
HIVFD Operational Expenses	\$ 73,580.00	\$ 73,580.00	
TOTAL EXPENSES	\$ 100,020.00	\$ 100,020.00	

PBVFD B-3			
ADMINISTRATIVE EXPENSES	2025-2026	2024-2025	Justification
2000 - Accounting & Software	\$ 2,200.00	\$ 2,200.00	
2300 - Office Supplies & Equipment	\$ -	\$ -	
2400 - Insurance	\$ 6,500.00	\$ 6,500.00	
2500 - Travel Expenses	\$ 500.00	\$ 500.00	
2550 - Fire Prevention	\$ 1,750.00	\$ 1,750.00	
2700 - Dues/Subscriptions/License/Public Rel	\$ 1,700.00	\$ 1,700.00	
2800 - Utilities/Alarm Services	\$ 17,500.00	\$ 17,500.00	
PBVFD Administrative Expenses	\$ 30,150.00	\$ 30,150.00	
OPERATIONAL EXPENSES	2025-2026	2024-2025	Justification
4000 - Firefighting Equipment/Maint/Repair	\$ 12,800.00	\$ 12,800.00	
4200 - Fuel	\$ 4,500.00	\$ 4,500.00	
4210 - Oxygen/Breathing Air	\$ 3,500.00	\$ 3,500.00	
4300 - Radio Usage	\$ 5,500.00	\$ 5,500.00	
4500 - Training	\$ 6,500.00	\$ 6,500.00	
4600 - Medical Exams/Background Checks	\$ 500.00	\$ 500.00	
4700 - Building Maintenance			
4800 - Uniforms/Personnel Costs	\$ 1,000.00	\$ 1,000.00	
4900 - Vehicle Maint. & Repair	\$ 2,500.00	\$ 2,500.00	
PBVFD Operational Expenses	\$ 36,800.00	\$ 36,800.00	
TOTAL EXPENSES	\$ 66,950.00	\$ 66,950.00	

EMS B-4			
ADMINISTRATIVE EXPENSES	2025-2026	2024-2025	Justification
2110 - Software Services	25,000.00	18,000.00	changes in consolidation of softwares
2210 - Professional Fees Other	3,000.00	3,000.00	
2250 - Medical Director Fees	18,000.00	18,000.00	
2300 - Office Supplies/Equipment	22,000.00	18,000.00	
2330 - Medical Supplies	60,000.00	60,000.00	
2430 - Insurance Auto/Boat	70,000.00	70,000.00	
2440 - Workers Comp	53,000.00	51,000.00	
2500 - Travel	2,500.00	1,500.00	
2600 - Salary & Hourly Employees			
2610 - Payroll Tax Expenses	165,000.00	165,000.00	
2630 - Salary & Hourly Employees	2,000,000.00	#####	extra room for unplanned overtime
2640 - payroll services	10,000.00	9,000.00	increase in payroll fees
2650 - Employee Medical/Benefits	240,000.00	190,000.00	increase in cost of insurance; increase in full staffed employees on insurance
2660 - Retirement	200,000.00	180,000.00	
2700 - Dues/Subscriptions/Licenses/Public Rel	2,000.00	2,000.00	
2740 - Good of the Department	3,000.00	2,500.00	
2800 - Utilities	13,000.00	10,000.00	verizon, Direct TV, AT&T
EMS Administrative Expenses	\$ 2,886,500.00	\$ 2,748,000.00	
OPERATIONAL EXPENSES	2025-2026	2024-2025	Justification
4000 - EMS Small Equipment/Maint/Repair	12,500.00	25,000.00	
4100 - Special Operations Response Team	12,500.00		
4200 - Fuel	40,000.00	40,000.00	
4210 - Oxygen/Breathing Air	6,000.00	6,000.00	
4300 - Radio Usage	3,500.00	3,000.00	adding 2 radios
4500 - Training	20,000.00	20,000.00	
4600 - Medical Exams/Background Checks	1,500.00	1,500.00	
4800 - Uniforms/Personnel Costs	12,500.00	12,500.00	
4900 - Vehicle Maint. & Repair	50,000.00	50,000.00	
6000 - Port B Rent/Utilities	15,000.00	15,000.00	
EMS Operational Expenses	\$ 173,500.00	\$ 173,000.00	
TOTAL EXPENSES	\$ 3,060,000.00	\$ 2,921,000.00	

ESD C-1			
Administrative Expenses	2025-2026	2024-2025	Justification
2000 - Auditing Fees	13,000.00	15,000.00	
2010 - Accounting Fees	20,000.00	20,000.00	
2110 - Software Services	18,600.00	12,000.00	adding new software for each VFD paid for by ESD
2200 - Legal Fees	25,000.00	25,000.00	
2210 - Professional Fees Other	40,000.00	30,000.00	consultant for strategic planning; add \$10,000 for website development
2320 - Office Equipment	-	2,000.00	
2420 - Insurance-Liability	6,000.00	6,000.00	
2450 - Bond	400.00	400.00	
2500 - Travel/Conferences	3,000.00	3,000.00	
2510 - Mileage reimbursement/tolls	12,000.00	12,000.00	
2600 - Salary & Hourly Employees			
2610 - Payroll Tax Expenses	18,900.00	18,900.00	
2630 - Salary & Hourly Employees	221,000.00	221,000.00	
2650 - Employee Medical/Benefits	9,200.00	9,200.00	
2660 - Retirement	21,100.00	21,100.00	
2700 - Dues & Subscriptions	2,500.00	500.00	
2800 - Utilities	38,000.00	36,000.00	
2900 - Collections Expense County&CAD	17,500.00	15,500.00	increase in quarterly fees
4050 - ESD Equipment/Repair	40,000.00	40,000.00	
ESD Administrative Expenses	506,200.00	\$ 487,600.00	

Capital Expenses C-2			
CBVFD CAPITAL EXPENSES	2025-2026	2024-2025	Justification
5000 - Fleet Vehicles			
5010 - Rescue/Medical/Fire Appar	30,000.00	\$ 220,000.00	Remainder of budget for Brush Truck (Total of \$250,000)
5020 - Fire Fighting(PPE)			
5021 - Fire Department Equipment			
5022 - CB Fire Truck	64,937.64	\$ 64,937.64	Payment 4 of 5 (ESD Capital) fire apparatus
5030 - Boat			
5040 - Building			
5050 - Other			
5060 - Ambulances			
CBVFD Capital Expenses	\$ 94,937.64	\$ 284,937.64	

HIVFD CAPITAL EXPENSES	2025-2026	2024-2025	Justification
5000 - Fleet Vehicles			
5010 - Rescue/Medical/Fire Appar	70,000.00	\$ 85,000.00	BrushTruck - Total Budget of \$240,000
5020 - Fire Fighting(PPE)			
5030 - Boat			
5040 - Building			
5050 - Other			
5060 - Ambulances			
HIVFD Capital Expenses	\$ 70,000.00	\$ 85,000.00	
PBVFD CAPITAL EXPENSES	2025-2026	2024-2025	Justification
5000 - Fleet Vehicles			
5010 - Rescue/Medical/Fire Appar	-		
5020 - Fire Fighting(PPE)			
5021 - Fire Department Equipment	27,000.00		New portable Radios
5030 - Boat			
5040 - Building			
5050 - Other			
5060 - Ambulances			
HIVFD Capital Expenses	\$ 27,000.00	\$ -	

EMS CAPITAL EXPENSES	2025-2026	2024-2025	Justification
5000 - Fleet Vehicles		\$ -	
5010 - Rescue/Medical/Fire Appar	62,005.48	\$ 62,005.48	cardiac monitors (payment 3 of 4)
5020 - Fire Fighting(PPE)			
5022 - CB Fire Truck			
5025 - EMS Equipment/Accessories	140,601.45	\$ 101,000.00	\$82,101.45 - annual payment for stair chairs(3), lucas(3), loading devices(3), plus service contract; \$36,000 - MDT, new computers(6); \$18,000 Transport vent; \$4,500 station alert
5026 - Land Improvements		\$ 6,500.00	
5030 - Boat			
5060 - New Ambulance & Remounts	200,000.00	\$ 190,000.00	2nd half of ambulance (total \$388,000)
EMS Capital Expenses	\$ 402,606.93	\$ 359,505.48	

CAPITAL EXPENSES ESD	2025-2026	2024-2025	Justification
5070 - ESD Small Equipment	8,600.00		Ipads for board
ESD Capital Expenses	\$ 8,600.00	\$ -	

Total Capital Expenses \$ 576,144.57 \$ 729,443.12