

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

A special meeting of the Board of Commissioners of Galveston County Emergency Services District No. 2 (the "District") was called for at 12:00 p.m. on August 6, 2025 at the Crystal Beach fire station, 930 Noble Carl Road, Crystal Beach, Texas 77650, pursuant to notice duly posted according to law.

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

Kate Newberry	President
Tim Byrom	Vice President
Cecil Clay	Secretary
Greg Fountain	Treasurer
Amee LeBlanc	Assistant Treasurer

All of said Board members were present, thus constituting a quorum. Also present at the special meeting were: Doug Saunders, District Manager; Georgia Osten, District Administrative Assistant; and, MaKayla Vidal, accountant for the District.

Upon establishing that a quorum was present, President Newberry asked for public comment under Agenda Item No. 4, and being as there was none, she directed the Board to Agenda Item No. 5, at which time Mr. Saunders presented and reviewed with the Board the District's 2025 Certified Appraisal Roll dated July 22, 2025, as prepared and provided by the Galveston Central Appraisal District, and the District's 2025 Certified Tax Rate Calculation Worksheet dated July 31, 2025, as prepared and provided by the Galveston County Tax Assessor/Collector, copies of which are attached hereto as **Exhibit A** and **Exhibit B**, respectively. Upon motion by Treasurer Fountain and seconded by Vice President Byrom, the Board members present unanimously accepted and approved the District's 2025 Certified Appraisal Roll and 2025 Certified Tax Rate Calculation Worksheet. Mr. Heinz will post copies

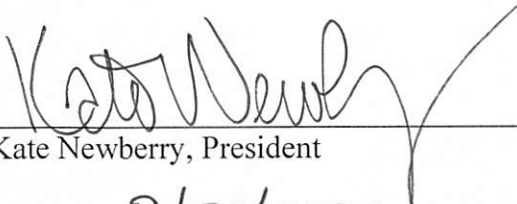
of the Certified Appraisal Roll, Tax Rate Calculation Worksheet, and the Notice Regarding 2025 Tax Rates required under Section 26.04(e) of the Texas Tax Code, on the District's website, and he will notify the Galveston County Tax Assessor/Collector of same.

The Board then moved along to Agenda Item No. 6, at which time the Board, Mr. Saunders and Mrs. Vidal reviewed and discussed the working draft of the District's fiscal year 2025-26 budget, along with the draft EMS and VFDs' draft fiscal year 2025-26 budgets. After having reviewed and discussed the draft 2025-26 budget, Vice President Byrom made a motion to approve the *proposed* fiscal year 2025-26 budget, a copy of which is attached hereto as **Exhibit C**, for purposes of considering the District's *proposed* 2025 tax rate, which could require the Board to hold a public hearing and publish/post notices. The motion was seconded by Secretary Clay, and a record vote was taken on the *proposed* 2025-26 budget, the results of which were as follows: For: President Newberry, Vice President Byrom, Secretary Clay, Treasurer Fountain, and Assistant Treasurer LeBlanc; Against: None; Present and Not Voting: None; and, Absent and Not Voting: None.

After having approved the *proposed* 2025-26 budget, the Board was directed to Agenda Item No. 7 regarding the District's *proposed* 2025 tax rate. Treasurer Fountain then made a motion to approve a *proposed* 2025 tax rate of \$0.060041/\$100, which exceeds the District's 2025 no-new-revenue tax rate but not the voter-approval rate. The motion was seconded by Vice President Byrom. A record vote was taken on the *proposed* 2025 tax rate, the results of which were as follows: For: President Newberry, Vice President Byrom, Secretary Clay, Treasurer Fountain, and Assistant Treasurer LeBlanc; Against: None; Present and Not Voting: None; and, Absent and Not Voting: None.

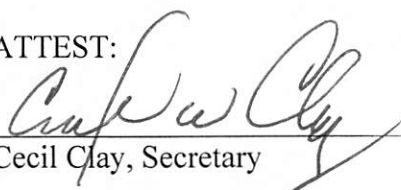
President Newberry then announced that the a public hearing will be held on Wednesday, September 17, 2025 beginning at 12:00 p.m., with a regular meeting to immediately follow during which the Board will take action to approve the District's fiscal year 2025-26 budget and adopt the District's 2025 tax rate, and the required Notice of Public Hearing will be published in the newspaper and posted on the District's website.

Being as there were no other matters to come before the Board under Agenda Item No. 8, the special meeting was adjourned at approximately 1:08 p.m.



Kate Newberry, President
Date: 8/20/2025

ATTEST:



Cecil Clay, Secretary
Date: 8/20/2025

Exhibit A

2025 CERTIFIED TOTALS

F02 - GALV COUNTY EMERGENCY SERVICE #02

Property Count: 15,911

ARB Approved Totals

7/22/2025

10:31:44AM

Land		Value			
Homesite:		122,867,163			
Non Homesite:		1,164,057,125			
Ag Market:		61,884,615			
Timber Market:		0	Total Land	(+)	1,348,808,903
Improvement		Value			
Homesite:		351,299,152			
Non Homesite:		1,429,223,437	Total Improvements	(+)	1,780,522,589
Non Real		Count	Value		
Personal Property:	526		116,667,070		
Mineral Property:	567		4,115,493		
Autos:	0		0	Total Non Real	(+)
			Market Value	=	120,782,563
					3,250,114,055
Ag	Non Exempt	Exempt			
Total Productivity Market:	61,884,615	0			
Ag Use:	344,274	0	Productivity Loss	(-)	61,540,341
Timber Use:	0	0	Appraised Value	=	3,188,573,714
Productivity Loss:	61,540,341	0			
			Homestead Cap	(-)	69,305,698
			23.231 Cap	(-)	307,334,785
			Assessed Value	=	2,811,933,231
			Total Exemptions Amount	(-)	179,060,819
			(Breakdown on Next Page)		
			Net Taxable	=	2,632,872,412

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 1,527,697.89 = 2,632,872,412 * (0.058024 / 100)

Certified Estimate of Market Value: 3,250,114,055
 Certified Estimate of Taxable Value: 2,632,872,412

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

2025 CERTIFIED TOTALS

F02 - GALV COUNTY EMERGENCY SERVICE #02

Property Count: 15,911

ARB Approved Totals

7/22/2025

10:33:12AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	60	594,190	0	594,190
DPS	2	0	0	0
DV1	11	0	111,000	111,000
DV2	7	0	70,500	70,500
DV3	5	0	54,000	54,000
DV4	29	0	348,000	348,000
DV4S	1	0	12,000	12,000
DVHS	43	0	20,370,593	20,370,593
DVHSS	5	0	1,842,145	1,842,145
EX-XG	2	0	393,153	393,153
EX-XV	1,211	0	70,385,299	70,385,299
EX366	52	0	44,880	44,880
HS	1,101	76,251,024	0	76,251,024
LVE	12	2,405,740	0	2,405,740
OV65	638	6,168,295	0	6,168,295
OV65S	1	10,000	0	10,000
Totals		85,429,249	93,631,570	179,060,819

2025 CERTIFIED TOTALSF02 - GALV COUNTY EMERGENCY SERVICE #02
Under ARB Review Totals

Property Count: 819

7/22/2025

10:31:44AM

Land		Value			
Homesite:		5,312,020			
Non Homesite:		68,968,010			
Ag Market:		121,810			
Timber Market:		0	Total Land	(+)	74,401,840
Improvement		Value			
Homesite:		14,674,210			
Non Homesite:		77,874,840	Total Improvements	(+)	92,549,050
Non Real		Count	Value		
Personal Property:	0	0			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	0
			Market Value	=	166,950,890
Ag	Non Exempt	Exempt			
Total Productivity Market:	121,810	0			
Ag Use:	1,790	0	Productivity Loss	(-)	120,020
Timber Use:	0	0	Appraised Value	=	166,830,870
Productivity Loss:	120,020	0			
			Homestead Cap	(-)	3,739,538
			23,231 Cap	(-)	20,399,788
			Assessed Value	=	142,691,544
			Total Exemptions Amount (Breakdown on Next Page)	(-)	4,595,914
			Net Taxable	=	138,095,630

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
80,128.61 = 138,095,630 * (0.058024 / 100)

Certified Estimate of Market Value:	139,607,477
Certified Estimate of Taxable Value:	120,280,710
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

2025 CERTIFIED TOTALS

F02 - GALV COUNTY EMERGENCY SERVICE #02

Property Count: 819

Under ARB Review Totals

7/22/2025

10:33:12AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	1	10,000	0	10,000
DV4	4	0	48,000	48,000
DVHS	3	0	1,267,181	1,267,181
EX-XV	1	0	101	101
HS	49	2,950,632	0	2,950,632
OV65	33	310,000	0	310,000
OV65S	1	10,000	0	10,000
Totals		3,280,632	1,315,282	4,595,914

2025 CERTIFIED TOTALS

F02 - GALV COUNTY EMERGENCY SERVICE #02

Property Count: 16,730

Grand Totals

7/22/2025

10:31:44AM

Land		Value			
Homesite:		128,179,183			
Non Homesite:		1,233,025,135			
Ag Market:		62,006,425			
Timber Market:		0	Total Land	(+)	1,423,210,743
Improvement		Value			
Homesite:		365,973,362			
Non Homesite:		1,507,098,277	Total Improvements	(+)	1,873,071,639
Non Real		Count	Value		
Personal Property:	526		116,667,070		
Mineral Property:	567		4,115,493		
Autos:	0		0	Total Non Real	(+)
			Market Value	=	120,782,563
					3,417,064,945
Ag	Non Exempt	Exempt			
Total Productivity Market:	62,006,425	0			
Ag Use:	346,064	0	Productivity Loss	(-)	61,660,361
Timber Use:	0	0	Appraised Value	=	3,355,404,584
Productivity Loss:	61,660,361	0	Homestead Cap	(-)	73,045,236
			23.231 Cap	(-)	327,734,573
			Assessed Value	=	2,954,624,775
			Total Exemptions Amount	(-)	183,656,733
			(Breakdown on Next Page)		
			Net Taxable	=	2,770,968,042

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 1,607,826.50 = 2,770,968,042 * (0.058024 / 100)

Certified Estimate of Market Value: 3,389,721,532
 Certified Estimate of Taxable Value: 2,753,153,122

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

2025 CERTIFIED TOTALSF02 - GALV COUNTY EMERGENCY SERVICE #02
Grand Totals

Property Count: 16,730

7/22/2025

10:33:12AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	61	604,190	0	604,190
DPS	2	0	0	0
DV1	11	0	111,000	111,000
DV2	7	0	70,500	70,500
DV3	5	0	54,000	54,000
DV4	33	0	396,000	396,000
DV4S	1	0	12,000	12,000
DVHS	46	0	21,637,774	21,637,774
DVHSS	5	0	1,842,145	1,842,145
EX-XG	2	0	393,153	393,153
EX-XV	1,212	0	70,385,400	70,385,400
EX366	52	0	44,880	44,880
HS	1,150	79,201,656	0	79,201,656
LVE	12	2,405,740	0	2,405,740
OV65	671	6,478,295	0	6,478,295
OV65S	2	20,000	0	20,000
Totals		88,709,881	94,946,852	183,656,733

2025 CERTIFIED TOTALSF02 - GALV COUNTY EMERGENCY SERVICE #02
ARB Approved Totals

Property Count: 15,911

7/22/2025 10:33:12AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	4,648	1,320.8508	\$64,763,470	\$2,169,529,940	\$1,969,417,340
B	MULTIFAMILY RESIDENCE	5	2.1886	\$0	\$4,788,270	\$3,594,231
C1	VACANT LOTS AND LAND TRACTS	7,020	2,693.4570	\$21,780	\$461,413,639	\$287,823,814
D1	QUALIFIED OPEN-SPACE LAND	183	8,196.7234	\$0	\$61,884,615	\$344,274
D2	IMPROVEMENTS ON QUALIFIED OP	1		\$0	\$46,870	\$46,870
E	RURAL LAND, NON QUALIFIED OPE	1,571	15,191.9732	\$2,164,940	\$187,714,277	\$133,023,069
F1	COMMERCIAL REAL PROPERTY	280	382.3192	\$2,617,280	\$111,713,843	\$97,837,432
F2	INDUSTRIAL AND MANUFACTURIN	1	0.7064	\$0	\$178,470	\$178,470
G1	OIL AND GAS	566		\$0	\$3,853,337	\$3,229,987
J3	ELECTRIC COMPANY (INCLUDING C	10		\$0	\$98,434,530	\$98,434,530
J4	TELEPHONE COMPANY (INCLUDI	10	1.3085	\$0	\$5,307,930	\$5,223,678
J6	PIPELAND COMPANY	25		\$0	\$7,619,410	\$7,619,410
J7	CABLE TELEVISION COMPANY	8		\$0	\$797,670	\$797,670
L1	COMMERCIAL PERSONAL PROPE	388		\$0	\$22,210,310	\$22,210,310
L2	INDUSTRIAL AND MANUFACTURIN	22		\$0	\$2,593,340	\$2,593,340
M1	TANGIBLE OTHER PERSONAL, MOB	25		\$125,850	\$735,170	\$497,987
S	SPECIAL INVENTORY TAX	1		\$0	\$0	\$0
X	TOTALLY EXEMPT PROPERTY	1,277	6,173.6303	\$491,770	\$111,292,434	\$0
Totals			33,963.1574	\$70,185,090	\$3,250,114,055	\$2,632,872,412

2025 CERTIFIED TOTALSF02 - GALV COUNTY EMERGENCY SERVICE #02
Under ARB Review Totals

Property Count: 819

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	274	70.3723	\$2,760,010	\$115,933,540	\$103,426,987
C1	VACANT LOTS AND LAND TRACTS	477	108.9741	\$0	\$39,314,380	\$25,878,406
D1	QUALIFIED OPEN-SPACE LAND	2	38.6350	\$0	\$121,810	\$1,790
E	RURAL LAND, NON QUALIFIED OPE	58	199.8972	\$104,000	\$7,664,140	\$5,800,422
F1	COMMERCIAL REAL PROPERTY	8	16.2734	\$0	\$3,587,510	\$2,979,165
M1	TANGIBLE OTHER PERSONAL, MOB	1		\$0	\$8,860	\$8,860
X	TOTALLY EXEMPT PROPERTY	1	0.6697	\$0	\$320,650	\$0
Totals			432.8217	\$2,864,010	\$166,950,890	\$138,095,630

2025 CERTIFIED TOTALS

F02 - GALV COUNTY EMERGENCY SERVICE #02

Property Count: 16,730

Grand Totals

7/22/2025 10:33:12AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	4,922	1,391.2231	\$67,523,480	\$2,285,463,480	\$2,072,844,327
B	MULTIFAMILY RESIDENCE	5	2.1886	\$0	\$4,788,270	\$3,594,231
C1	VACANT LOTS AND LAND TRACTS	7,497	2,800.4311	\$21,780	\$500,728,019	\$313,702,220
D1	QUALIFIED OPEN-SPACE LAND	185	8,235.3584	\$0	\$62,006,425	\$346,064
D2	IMPROVEMENTS ON QUALIFIED OP	1		\$0	\$46,870	\$46,870
E	RURAL LAND, NON QUALIFIED OPE	1,629	15,391.8704	\$2,268,940	\$195,378,417	\$138,823,491
F1	COMMERCIAL REAL PROPERTY	288	398.5926	\$2,617,280	\$115,301,353	\$100,816,597
F2	INDUSTRIAL AND MANUFACTURIN	1	0.7064	\$0	\$178,470	\$178,470
G1	OIL AND GAS	566		\$0	\$3,853,337	\$3,229,987
J3	ELECTRIC COMPANY (INCLUDING C	10		\$0	\$98,434,530	\$98,434,530
J4	TELEPHONE COMPANY (INCLUDI	10	1.3085	\$0	\$5,307,930	\$5,223,678
J6	PIPELAND COMPANY	25		\$0	\$7,619,410	\$7,619,410
J7	CABLE TELEVISION COMPANY	8		\$0	\$797,670	\$797,670
L1	COMMERCIAL PERSONAL PROPE	388		\$0	\$22,210,310	\$22,210,310
L2	INDUSTRIAL AND MANUFACTURIN	22		\$0	\$2,593,340	\$2,593,340
M1	TANGIBLE OTHER PERSONAL, MOB	26		\$125,850	\$744,030	\$506,847
S	SPECIAL INVENTORY TAX	1		\$0	\$0	\$0
X	TOTALLY EXEMPT PROPERTY	1,278	6,174.3000	\$491,770	\$111,613,084	\$0
Totals			34,395.9791	\$73,049,100	\$3,417,064,945	\$2,770,968,042

2025 CERTIFIED TOTALS

F02 - GALV COUNTY EMERGENCY SERVICE #02

Property Count: 15,911

ARB Approved Totals

7/22/2025 10:33:12AM

CAD State Category Breakdown

State Code	Description	Count	Acres	Now Value	Market Value	Taxable Value
A1	REAL, RESIDENTIAL, SINGLE-FAMIL	4,595	1,299.8106	\$64,152,130	\$2,162,234,655	\$1,964,225,344
A2	REAL, RESIDENTIAL, MOBILE HOME	76	21.0402	\$611,340	\$7,295,285	\$5,191,996
B1	APARTMENTS	3	0.8034	\$0	\$3,873,680	\$2,679,641
B2	DUPLEXES	2	1.3852	\$0	\$914,590	\$914,590
C1	VACANT LOT	7,020	2,693.4570	\$21,780	\$461,413,639	\$287,823,814
D1	QUALIFIED AG LAND	188	8,221.3474	\$0	\$62,080,440	\$540,099
D2	IMPROVEMENTS ON QUALIFIED AG L	1		\$0	\$46,870	\$46,870
E1	FARM OR RANCH IMPROVEMENT	1,568	15,167.3492	\$2,164,940	\$187,518,452	\$132,827,244
F1	COMMERCIAL REAL PROPERTY	280	382.3192	\$2,617,280	\$111,713,843	\$97,837,432
F2	INDUSTRIAL REAL PROPERTY	1	0.7064	\$0	\$178,470	\$178,470
G1	OIL AND GAS	566		\$0	\$3,853,337	\$3,229,987
J3	ELECTRIC COMPANY	10		\$0	\$98,434,530	\$98,434,530
J4	TELEPHONE COMPANY	10	1.3085	\$0	\$5,307,930	\$5,223,678
J6	PIPELINE COMPANY	25		\$0	\$7,619,410	\$7,619,410
J7	CABLE TELEVISION COMPANY	8		\$0	\$797,670	\$797,670
L1	COMMERCIAL PERSONAL PROPER	388		\$0	\$22,210,310	\$22,210,310
L2	INDUSTRIAL PERSONAL PROPERTY	22		\$0	\$2,593,340	\$2,593,340
M1	MOBILE HOMES	25		\$125,850	\$735,170	\$497,987
S	SPECIAL INVENTORY	1		\$0	\$0	\$0
X		1,277	6,173.6303	\$491,770	\$111,292,434	\$0
	Totals		33,963.1574	\$70,185,090	\$3,250,114,055	\$2,632,872,412

2025 CERTIFIED TOTALSF02 - GALV COUNTY EMERGENCY SERVICE #02
Under ARB Review Totals

Property Count: 819

7/22/2025 10:33:12AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL, RESIDENTIAL, SINGLE-FAMIL	270	69.2587	\$2,760,010	\$115,269,390	\$103,104,608
A2	REAL, RESIDENTIAL, MOBILE HOME	6	1.1136	\$0	\$664,150	\$322,379
C1	VACANT LOT	477	106.9741	\$0	\$39,314,380	\$25,878,406
D1	QUALIFIED AG LAND	2	38.6350	\$0	\$121,810	\$1,790
E1	FARM OR RANCH IMPROVEMENT	58	199.8972	\$104,000	\$7,664,140	\$5,800,422
F1	COMMERCIAL REAL PROPERTY	8	16.2734	\$0	\$3,587,510	\$2,979,165
M1	MOBILE HOMES	1		\$0	\$8,860	\$8,860
X		1	0.6697	\$0	\$320,650	\$0
Totals			432.8217	\$2,864,010	\$166,950,890	\$138,095,630

2025 CERTIFIED TOTALS

F02 - GALV COUNTY EMERGENCY SERVICE #02

Property Count: 16,730

Grand Totals

7/22/2025 10:33:12AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL, RESIDENTIAL, SINGLE-FAMIL	4,865	1,369.0693	\$66,912,140	\$2,277,504,045	\$2,067,329,952
A2	REAL, RESIDENTIAL, MOBILE HOME	82	22.1538	\$611,340	\$7,959,435	\$5,514,375
B1	APARTMENTS	3	0.8034	\$0	\$3,873,680	\$2,679,641
B2	DUPLEXES	2	1.3852	\$0	\$914,590	\$914,590
C1	VACANT LOT	7,497	2,800.4311	\$21,780	\$500,728,019	\$313,702,220
D1	QUALIFIED AG LAND	190	8,259.9824	\$0	\$62,202,250	\$541,889
D2	IMPROVEMENTS ON QUALIFIED AG L	1		\$0	\$46,870	\$46,870
E1	FARM OR RANCH IMPROVEMENT	1,626	15,367.2464	\$2,268,940	\$195,182,592	\$138,627,666
F1	COMMERCIAL REAL PROPERTY	288	398.5926	\$2,617,280	\$115,301,353	\$100,816,597
F2	INDUSTRIAL REAL PROPERTY	1	0.7064	\$0	\$178,470	\$178,470
G1	OIL AND GAS	566		\$0	\$3,853,337	\$3,229,987
J3	ELECTRIC COMPANY	10		\$0	\$98,434,530	\$98,434,530
J4	TELEPHONE COMPANY	10	1.3085	\$0	\$5,307,930	\$5,223,678
J6	PIPELINE COMPANY	25		\$0	\$7,619,410	\$7,619,410
J7	CABLE TELEVISION COMPANY	8		\$0	\$797,670	\$797,670
L1	COMMERCIAL PERSONAL PROPER	388		\$0	\$22,210,310	\$22,210,310
L2	INDUSTRIAL PERSONAL PROPERTY	22		\$0	\$2,593,340	\$2,593,340
M1	MOBILE HOMES	26		\$125,850	\$744,030	\$506,847
S	SPECIAL INVENTORY	1		\$0	\$0	\$0
X		1,278	6,174.3000	\$491,770	\$111,613,084	\$0
	Totals		34,395.9791	\$73,049,100	\$3,417,064,945	\$2,770,968,042

2025 CERTIFIED TOTALS

F02 - GALV COUNTY EMERGENCY SERVICE #02

Property Count: 16,730

Effective Rate Assumption

7/22/2025

10:33:12AM

New Value

TOTAL NEW VALUE MARKET:
TOTAL NEW VALUE TAXABLE:

\$73,049,100
\$69,764,518

New Exemptions

Exemption	Description	Count		
EX-XV	Other Exemptions (including public property, r	3	2024 Market Value	\$376,360
EX366	HB366 Exempt	15	2024 Market Value	\$36,750
ABSOLUTE EXEMPTIONS VALUE LOSS				\$413,110

Exemption	Description	Count	Exemption Amount
DP	Disability	1	\$10,000
DV1	Disabled Veterans 10% - 29%	1	\$5,000
DV3	Disabled Veterans 50% - 69%	1	\$10,000
DV4	Disabled Veterans 70% - 100%	7	\$84,000
DVHS	Disabled Veteran Homestead	3	\$1,298,725
DVHSS	Disabled Veteran Homestead Surviving Spouse	1	\$537,990
HS	Homestead	35	\$2,702,728
OV65	Over 65	51	\$500,000
PARTIAL EXEMPTIONS VALUE LOSS		100	\$5,148,443
NEW EXEMPTIONS VALUE LOSS			\$5,561,553

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			\$5,561,553

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

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,141	\$431,932	\$133,346	\$298,586
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,106	\$439,733	\$134,668	\$305,065

2025 CERTIFIED TOTALS
F02 - GALV COUNTY EMERGENCY SERVICE #02
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
819	\$166,950,890.00	\$120,280,710

2025 APPROX

2025 CERTIFIED TOTALS

Property Count: 200,949

GGA - GALVESTON COUNTY
ARB Approved Totals

7/22/2025

10:31:44AM

Land		Value			
Homesite:		6,110,823,849			
Non Homesite:		9,859,992,019			
Ag Market:		934,048,362			
Timber Market:		0	Total Land	(+)	16,904,864,230
Improvement		Value			
Homesite:		26,070,376,810			
Non Homesite:		27,189,117,764	Total Improvements	(+)	53,259,494,574
Non Real		Count	Value		
Personal Property:	17,076		4,529,595,360		
Mineral Property:	2,258		42,779,921		
Autos:	0		0	Total Non Real	(+)
			Market Value	=	4,572,375,281
					74,736,734,085
Ag	Non Exempt	Exempt			
Total Productivity Market:	924,579,209	9,469,153			
Ag Use:	5,507,574	135,263	Productivity Loss	(-)	919,071,635
Timber Use:	0	0	Appraised Value	=	73,817,662,450
Productivity Loss:	919,071,635	9,333,890	Homestead Cap	(-)	2,661,310,015
			23,231 Cap	(-)	1,596,200,004
			Assessed Value	=	69,560,152,431
			Total Exemptions Amount	(-)	16,813,179,568
			(Breakdown on Next Page)		
			Net Taxable	=	52,746,972,863
Freeze	Assessed	Taxable	Actual Tax	Celling	Count
DP	707,146,884	378,430,833	740,995.57	779,189.18	2,910
DPS	46,569,663	34,063,887	47,855.48	51,040.06	162
OV65	9,081,891,046	5,561,914,451	13,322,947.85	13,755,685.01	26,344
Total	9,835,607,593	5,974,409,171	14,111,798.90	14,585,914.25	29,416
Tax Rate	0.3334600				
			Freeze Taxable	(-)	5,974,409,171
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count
DP	2,612,162	1,652,588	1,033,612	618,976	8
OV65	37,857,675	24,089,620	16,992,983	7,096,637	96
Total	40,469,837	25,742,208	18,026,595	7,715,613	104
			Transfer Adjustment	(-)	7,715,613
			Freeze Adjusted Taxable	=	46,764,848,079

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 170,053,861.30 = 46,764,848,079 * (0.3334600 / 100) + 14,111,798.90

Certified Estimate of Market Value:
 Certified Estimate of Taxable Value:

74,736,734,085
 52,746,972,863

Exhibit B

2025 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.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 2,675,366,484
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year 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 last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,675,366,484
4.	Prior year total adopted tax rate.	\$ 0.058024 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ 6,807,607 B. Prior year values resulting from final court decisions: - \$ 5,708,000 C. Prior year value loss. Subtract B from A. ³	\$ 1,099,607
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 1,099,607

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 2,676,466,091
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. 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 the current year does not create a new exemption or reduce taxable value. <p>A. Absolute exemptions. Use prior year market value: \$ 413,110</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 5,148,443</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 5,561,553
11.	Prior year 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 the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. <p>A. Prior year market value: \$ 0</p> <p>B. Current year productivity or special appraised value: - \$ 0</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 5,561,553
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 2,670,904,538
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 1,549,765
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax 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 the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 2,010
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 1,551,775
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ <p>A. Certified values: \$ 2,632,872,412</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below.¹² - \$ 0</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 2,632,872,412

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
	A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ 117,381,286	
	B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ 0	
	C. Total value under protest or not certified. Add A and B.	\$ 117,381,286
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year 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 the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 9. ¹⁹ Taxing units that are not affected, enter 0.	\$ 0
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²⁰	\$ 2,750,253,698
23.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ²¹	\$ 0
24.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. 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, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ²²	\$ 69,764,518
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 69,764,518
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 2,680,489,180
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³	\$ 0.057891 /\$100
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁴	\$ _____ /\$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.

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)(C) and 26.012(1-b)

¹⁸ Tex. Tax Code §26.012(1-a)

¹⁹ Tex. Tax Code §26.04(d-3)

²⁰ Tex. Tax Code §26.012(6)

²¹ Tex. Tax Code §26.012(17)

²² Tex. Tax Code §26.012(17)

²³ Tex. Tax Code §26.04(c)

²⁴ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.058024 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,676,466,091
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 1,552,992
32.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. 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 2024. This line applies only to tax years preceding the prior tax year. + \$ 2,010 B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. - \$ 0 C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 2,010 E. Add Line 31 to 32D.	\$ 1,555,002
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,680,489,180
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.058011 /\$100
35.	Rate adjustment for state criminal justice mandate. ²⁶ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
36.	Rate adjustment for indigent health care expenditures. ²⁷ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0 B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

²⁵ [Reserved for expansion]²⁶ Tex. Tax Code §26.044²⁷ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	Rate adjustment for county indigent defense compensation. ²⁸	
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose.....	\$ 0
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose.....	\$ 0
	C. Subtract B from A and divide by Line 33 and multiply by \$100.....	\$ 0.000000 /\$100
	D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100.....	\$ 0.000000 /\$100
	E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 /\$100
38.	Rate adjustment for county hospital expenditures. ²⁹	
	A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year.....	\$ 0
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024.	\$ 0
	C. Subtract B from A and divide by Line 33 and multiply by \$100.....	\$ 0.000000 /\$100
	D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100.....	\$ 0.000000 /\$100
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 /\$100
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.	
	A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.....	\$ 0
	B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.....	\$ 0
	C. Subtract B from A and divide by Line 33 and multiply by \$100.....	\$ 0.000000 /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.058011 /\$100
41.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.	
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.....	\$ 0
	B. Divide Line 41A by Line 33 and multiply by \$100.....	\$ 0.000000 /\$100
	C. Add Line 41B to Line 40.	\$ 0.058011 /\$100
42.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ 0.060041 /\$100

²⁸ Tex. Tax Code §26.0442²⁹ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. ³⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	\$ 0.000000 /\$100
43.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ³¹ Enter debt amount \$ 0 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A.	\$ 0
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³²	\$ 0
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 0
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³³ 99.46 % B. Enter the prior year actual collection rate. 99.46 % C. Enter the 2023 actual collection rate. 99.95 % D. Enter the 2022 actual collection rate. 99.59 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁴	99.46 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 0
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,750,253,698
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.000000 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.060041 /\$100
D50.	Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.	\$ 0.000000 /\$100

³⁰ Tex. Tax Code §26.042(a)³¹ Tex. Tax Code §26.012(7)³² Tex. Tax Code §26.012(10) and 26.04(b)³³ Tex. Tax Code §26.04(b)³⁴ Tex. Tax Code §26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.000000 /\$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
52.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³⁵ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³⁶ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁷ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,750,253,698
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.000000 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ³⁸ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.057891 /\$100
57.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.057891 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁹ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.060041 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.060041 /\$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
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴¹	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,750,253,698
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100

³⁵ Tex. Tax Code §26.041(d)

³⁶ Tex. Tax Code §26.041(i)

³⁷ Tex. Tax Code §26.041(d)

³⁸ Tex. Tax Code §26.04(c)

³⁹ Tex. Tax Code §26.04(c)

⁴⁰ Tex. Tax Code §26.045(d)

⁴¹ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ <u>0.060041</u> /\$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. ⁴² The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. ⁴³

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; ⁴⁴
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); ⁴⁵ 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. ⁴⁶

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. ⁴⁷

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value	
	A. Voter-approval tax rate (Line 68)	\$ <u>0.058024</u> /\$100
	B. Unused increment rate (Line 67)	\$ <u>0.000000</u> /\$100
	C. Subtract B from A	\$ <u>0.058024</u> /\$100
	D. Adopted Tax Rate	\$ <u>0.058024</u> /\$100
	E. Subtract D from C	\$ <u>0.000000</u> /\$100
	F. 2024 Total Taxable Value (Line 60)	\$ <u>2,689,179,951</u>
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ <u>0</u>
65.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67)	\$ <u>0.058175</u> /\$100
	B. Unused increment rate (Line 66)	\$ <u>0.000000</u> /\$100
	C. Subtract B from A	\$ <u>0.058175</u> /\$100
	D. Adopted Tax Rate	\$ <u>0.058175</u> /\$100
	E. Subtract D from C	\$ <u>0.000000</u> /\$100
	F. 2023 Total Taxable Value (Line 60)	\$ <u>2,497,447,246</u>
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ <u>0</u>
66.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value	
	A. Voter-approval tax rate (Line 67)	\$ <u>0.068264</u> /\$100
	B. Unused increment rate (Line 66)	\$ <u>0.000000</u> /\$100
	C. Subtract B from A	\$ <u>0.068264</u> /\$100
	D. Adopted Tax Rate	\$ <u>0.068264</u> /\$100
	E. Subtract D from C	\$ <u>0.000000</u> /\$100
	F. 2022 Total Taxable Value (Line 60)	\$ <u>2,003,479,249</u>
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ <u>0</u>
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ <u>0</u> /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ <u>0.000000</u> /\$100
69.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ <u>0.060041</u> /\$100

⁴² Tex. Tax Code §26.013(b)

⁴³ Tex. Tax Code §§26.013(a)(1-a), (1-b), and (2)

⁴⁴ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)

⁴⁵ Tex. Tax Code §26.0501(a) and (c)

⁴⁶ Tex. Local Gov't Code §120.007(d)

⁴⁷ Tex. Local Gov't Code §26.04(c)(2)(B)

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.⁴⁸
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.⁴⁹

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.058011 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,750,253,698
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.018180 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.000000 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.076191 /\$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.⁵⁰

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.⁵¹

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
75.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.058024 /\$100
76.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵² If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 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 2024, complete form 50-856-a, <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 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵³ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 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.	\$ 0.000000 /\$100
77.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,670,904,538
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted 2024 taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,680,489,180
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵³	\$ 0.000000 /\$100

⁴⁸ Tex. Tax Code §26.012(B-a)

⁴⁹ Tex. Tax Code §26.063(a)(1)

⁵⁰ Tex. Tax Code §26.042(b)

⁵¹ Tex. Tax Code §26.042(f)

⁵² Tex. Tax Code §26.042(c)

⁵³ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.060041 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.057891 /\$100
 As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).
 Indicate the line number used: 27

Voter-approval tax rate. \$ 0.060041 /\$100
 As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).
 Indicate the line number used: 50

De minimis rate. \$ 0.076191 /\$100
 If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: 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.⁵⁴

**print
here** ➡

Tristan Belk
 Printed Name of Taxing Unit Representative

**sign
here** ➡

Tristan Belk
 Taxing Unit Representative

7/31/2025
 Date

⁵⁴ Tex. Tax Code §§26.04(c-2) and (d-2)

Exhibit C

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
Use of Reserves	\$ 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 van; \$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		l pads for board
ESD Capital Expenses	\$ 8,600.00	\$ -	

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