

THE STATE OF TEXAS §
 §
COUNTY OF GALVESTON §

**NOTICE OF PUBLIC HEARING AND REGULAR MEETING
OF GALVESTON COUNTY EMERGENCY SERVICES DISTRICT NO. 2**

September 17, 2025

Notice is hereby given that a Public Hearing and Regular Meeting of the Board of Commissioners of the Galveston County Emergency Services District No. 2 will be held on September 17, 2025, beginning at 12:00 p.m., at the Crystal Beach fire station, located at 930 Noble Carl Dr., Crystal Beach, Texas 77650, for the following purposes:

Public Hearing

1. Call to order.
2. Determination of quorum.
3. Pledges to the U.S. and Texas flags.
4. Public Hearing regarding the District's proposed 2025 property tax rate, which, as proposed, would increase property taxes for the 2025 tax year.
5. Adjourn.

Upon adjournment of the Public Hearing, the Board of Commissioners of the Galveston County Emergency Services District No. 2 will move into the Regular Meeting.

Regular Meeting

1. Call to order.
2. Determination of quorum.
3. Public comment. In accordance with the Texas Attorney General's opinion, any public comment that is made on an item that is not on the published final agenda will only be heard by the Board of Commissioners. No formal action, discussion, deliberation, nor comment will be made by the Board of Commissioners.
4. Review and discuss the District and VFD's FY 2025-26 Budgets, and take action to adopt the District's FY 2025-26 Budget (*see* attached copies of the District's proposed FY 2025-26 Budget and Taxpayer Impact Statement).
5. Discuss and take action by record vote to set the District's 2025 ad valorem tax rate, and discuss submittal of information/materials to the Galveston County Tax Assessor-

Collector regarding same, and posting of the required notices concerning the adopted tax rate on the District's website.

6. Consent Agenda

The following items are of a routine or administrative nature. The Board has been furnished with background and support material on each item. All items will be acted upon by one vote without being discussed separately unless requested by a Board member. Any item requested to be discussed separately will immediately be withdrawn for individual consideration in sequence after the remaining items have been acted upon.

- a. Minutes of the August 20, 2025 Regular Meeting;
 - b. Payment of District's bills and accounts; and,
 - c. Payment of VFDs' monthly reimbursement requests.
7. Receipt, review, and take any needed action regarding Treasurer's Report, and review, discuss, and take action on any proposed account fund transfers and/or budget amendments.
 8. Review, discuss, and take action on purchase and expenditure requests, and any purchase requests/notices submitted by the VFDs.
 9. Review, discuss and take action to approve Release and Settlement Agreement with Texas Materials Group, Inc. relating to removal of tar off ambulance from road construction project.
 10. Review, discuss and take action to authorize additional DEA registry for Melissa Elliott, EMS Supervisor/Paramedic, for ordering Class II Controlled Substances electronically and submitting 222 Forms.
 11. Review, discuss and take action to declare surplus/salvage property items.
 12. District Manager's report.
 13. Accountant report.
 14. Counsel report.
 15. Such other matters that may come before the board.
 16. Adjourn.



Joshua C. Heinz, Attorney for
Galveston County Emergency Services District No. 2

A packet containing all supportive documentation for this agenda will be available for inspection on the third Wednesday of every month at the District's administrative office, located at the Crystal Beach fire station, 930 Noble Carl Dr., Crystal Beach, Texas 77650, between 12:00 p.m. and 1:00 pm (except in the event that the District's administrative office is closed to the public in emergency situations).

Galveston County Emergency Services District No. 2 is committed to compliance with the Americans with Disabilities Act. Reasonable modifications and equal access to communications will be provided upon request.

The Board may retire to Executive Session any time between the meeting's opening and adjournment for the purpose of consultation with legal counsel pursuant to Chapter 551.071 of the Texas Government Code; discussion of personnel matters pursuant to Chapter 551.074 of the Texas Government Code; and/or, discussion of real estate acquisitions pursuant to Chapter 551.072 of the Texas Government Code. Action, if any, will be taken in open session.

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>	\$ 495,344.57
TOTAL REVENUE	\$ 4,320,344.57

A - Administrative Expense	Estimated Expense	Notes
GCESD#2	\$ 500,200.00	Please see Attachment C-1
B - Volunteer Fire Department & Emergency Medical Service Expense	Estimated Reimbursements	Notes
Crystal Beach VFD	\$ 39,000.00	Please see Attachment B-1
High Island VFD	\$ 74,450.00	Please see Attachment B-2
Port Bolivar VFD	\$ 53,550.00	Please see Attachment B-3
EMS	\$ 3,066,000.00	Please see Attachment B-4
B - Total Reimbursements	\$ 3,233,000.00	

C - Capital Expense	Estimated Expense	Notes
3010 - Crystal Beach VFD	\$ 94,937.64	Please see Attachment C-2
3020 - High Island VFD	\$ 74,000.00	Please see Attachment C-2
3040 - EMS	\$ 409,606.93	Please see Attachment C-2
5070 - ESD	\$ 8,600.00	Please see Attachment C-2
C - Total Capital Expense - GCESD	\$ 587,144.57	Please see Attachment C-2

Total Expenses	\$ 3,733,200.00	
Total Capital	\$ 587,144.57	Please see Attachment C-2
Grand Total	\$ 4,320,344.57	
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	\$ 2,500.00	\$ 6,500.00	
2500 - Travel Expenses	\$ -	\$ 500.00	
2510 - Mileage reimbursement/tolls	\$ -	\$ 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	\$ 9,000.00	\$ 11,800.00	
OPERATIONAL EXPENSES	2025-2026	2024-2025	Justification
4000 - Firefighting Equipment/Maint/Repair	\$ 8,000.00	\$ 20,000.00	
4200 - Fuel			
4210 - Oxygen/Breathing Air	\$ 2,000.00	\$ 3,500.00	
4300 - Radio Usage	\$ 3,000.00	\$ 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	\$ 1,000.00	\$ 2,500.00	
4900 - Vehicle Maint. & Repair	\$ 3,000.00	\$ 5,000.00	
CBVFD Operational Expenses	\$ 30,000.00	\$ 41,500.00	
TOTAL EXPENSES	\$ 39,000.00	\$ 53,300.00	

HIVFD B-2			
ADMINISTRATIVE EXPENSES	2025-2026	2024-2025	Justification
2000 - Accounting & Software	\$ 2,700.00	\$ 2,200.00	
2300 - Office Supplies & Equipment			
2400 - Insurance	\$ 6,000.00	\$ 6,500.00	
2500 - Travel Expenses	\$ -	\$ 500.00	
2550 - Fire Prevention	\$ 750.00	\$ 750.00	
2700 - DuesSubscriptions/License/Public Rel	\$ 500.00	\$ 1,650.00	
2800 - Utilities/Alarm Services	\$ 13,500.00	\$ 14,840.00	
HIVFD Administrative Expenses	\$ 23,450.00	\$ 26,440.00	

OPERATIONAL EXPENSES	2025-2026	2024-2025	Justification
4000 - Firefighting Equipment/Maint/Repair	\$ 20,000.00	\$ 27,100.00	
4200 - Fuel	\$ 4,500.00	\$ 7,000.00	
4210 - Oxygen/Breathing Air	\$ -	\$ 3,000.00	
4300 - Radio Usage	\$ 3,000.00	\$ 4,700.00	
4500 - Training	\$ 5,000.00	\$ 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	\$ 2,000.00	\$ 3,780.00	
4900 - Vehicle Maint. & Repair	\$ 10,000.00	\$ 15,000.00	
HIVFD Operational Expenses	\$ 51,000.00	\$ 73,580.00	
TOTAL EXPENSES	\$ 74,450.00	\$ 100,020.00	

PBVFD B-3			
ADMINISTRATIVE EXPENSES	2025-2026	2024-2025	Justification
2000 - Accounting & Software	\$ 2,000.00	\$ 2,200.00	
2300 - Office Supplies & Equipment	\$ -	\$ -	
2400 - Insurance	\$ 6,500.00	\$ 6,500.00	
2500 - Travel Expenses	\$ -	\$ 500.00	
2550 - Fire Prevention	\$ 1,750.00	\$ 1,750.00	
2700 - Dues/Subscriptions/License/Public Rel	\$ 1,300.00	\$ 1,700.00	
2800 - Utilities/Alarm Services	\$ 12,500.00	\$ 17,500.00	
PBVFD Administrative Expenses	\$ 24,050.00	\$ 30,150.00	
OPERATIONAL EXPENSES	2025-2026	2024-2025	Justification
4000 - Firefighting Equipment/Maint/Repair	\$ 10,000.00	\$ 12,800.00	
4200 - Fuel	\$ 4,000.00	\$ 4,500.00	
4210 - Oxygen/Breathing Air	\$ 3,500.00	\$ 3,500.00	
4300 - Radio Usage	\$ 3,500.00	\$ 5,500.00	
4500 - Training	\$ 5,000.00	\$ 6,500.00	
4600 - Medical Exams/Background Checks	\$ 500.00	\$ 500.00	
4700 - Building Maintenance			
4800 - Uniforms/Personnel Costs	\$ 500.00	\$ 1,000.00	
4900 - Vehicle Maint. & Repair	\$ 2,500.00	\$ 2,500.00	
PBVFD Operational Expenses	\$ 29,500.00	\$ 36,800.00	
TOTAL EXPENSES	\$ 53,550.00	\$ 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	3,000.00		
2310 - Station Supplies	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	1,950,000.00	
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	2,000.00	2,000.00	
2730 - Public Relations	3,000.00		
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	\$ 2,892,500.00	\$ 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	\$ 3,066,000.00	\$ 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	30,000.00	30,000.00	consultant for strategic planning;
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
4000 - Fire Hydrant Maintenance	4,000.00		
4050 - ESD Equipment/Repair	40,000.00	40,000.00	
ESD Administrative Expenses	500,200.00	\$ 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	4,000.00		UTV Trailer
5060 - Ambulances			
HIVFD Capital Expenses	\$ 74,000.00	\$ 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	147,601.45	\$ 101,000.00	\$82,101.45 - annual payment for stair chairs(3), lucas(3), loading devices(3), plus service contract; \$43,000 - MDT, new computers(6); \$18,000 Transport vent; \$4,500 station alert
5026 - Land Improvments		\$ 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	\$ 409,606.93	\$ 359,505.48	

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

Total Capital Expenses \$ 587,144.57 \$ 729,443.12

Galveston Co. ESD No. 2 – Taxpayer Impact Statement

(Required under Texas Government Code § 551, as amended by HB 1522, effective September 1, 2025)

This notice informs taxpayers of the potential impact of the proposed budget and tax rate for Fiscal Year 2025-26, comparing what would be paid under the no-new-revenue tax rate versus the proposed tax rate.

Average Taxable Homestead Value

Prior Year (FY 2024-25)	\$174,679
Current Year (FY 2025-26)	\$203,760

Tax Rates

Prior Year Tax Rate (FY 2024-25)	\$0.058024 per \$100 valuation
No-New-Revenue Tax Rate (FY 2025-26)	\$0.057891 per \$100 valuation
Proposed Tax Rate (FY 2025-26)	\$0.060041 per \$100 valuation

Estimated Annual Tax Bill Comparison

Scenario	Tax Rate	Estimated Tax Bill	Difference from No-New-Revenue Rate
Prior Year (FY 2024-25)	0.058024	\$101.36	-\$16.60
No-New-Revenue (FY 2025-26)	0.057891	\$117.96	-
Proposed Budget (FY 2025-26)	0.060041	\$122.34	\$4.38

Calculations

Prior Year Tax Bill: $(\$174,679 \div \$100) \times \$0.058024 = \101.36
No-New-Revenue Tax Bill: $(\$203,760 \div \$100) \times \$0.057891 = \117.96
Proposed Tax Bill: $(\$203,760 \div \$100) \times \$0.060041 = \122.34

Summary

If Galveston Co. ESD No. 2 adopts the proposed tax rate of \$0.060041 per \$100 valuation, the average homestead owner would pay approximately \$4.38 more annually compared to the no-new-revenue tax rate. This increase supports continued district services (fire and EMS) and capital improvements.