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	*$ 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 apparatis
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 moniters (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**		**Ipads for board**
ESD Capital Expenses	**$ 8,600.00**	**$ -**	

Total Capital Expenses	$ 587,144.57	$ 729,443.12