

MINUTES OF THE PUBLIC HEARING AND REGULAR MEETING
OF THE BOARD OF COMMISSIONERS OF
GALVESTON COUNTY EMERGENCY SERVICES DISTRICT NO. 2

A public hearing and regular meeting of the Board of Commissioners of Galveston County Emergency Services District No. 2 ("District") was called for at 12:00 p.m. on September 17, 2025, at the Crystal Beach fire station, located at 930 Noble Carl Road, Crystal Beach, Texas 77650, pursuant to notice duly posted and published according to law.

At approximately 12:00 p.m., the public hearing was called to order. The roll was called of the duly constituted officers and members of the Board, to wit:

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

All of said Board members were present, thus constituting a quorum. Also present were Doug Saunders, District Manager; Georgia Osten, District Administrative Assistant; MaKayla Vidal, the District's accountant; Joshua Heinz of Benckenstein & Oxford, LLP, attorneys for the District; and, the individuals listed on the attendance log attached hereto as **Exhibit A**.

Upon establishing that a quorum was present, President Newberry directed the Board to public hearing Agenda Item No. 3, at which time the Board members and others in attendance said the U.S. and Texas pledges of allegiance.

The Board was then directed to public hearing Agenda Item No. 4 regarding the District's proposed 2024 property tax rate (\$0.060041/\$100), which will increase property taxes for the 2025 tax year. President Newberry then invited questions and comments from those in attendance regarding the District's proposed 2025 property tax rate, and there was no response.

Accordingly, the public hearing was adjourned at approximately 12:02 p.m., and the regular meeting was called to order immediately thereafter.

Since a quorum had already been established, President Newberry asked for public comment as set forth in regular meeting Agenda Item No. 3, and being as there was none, the Board moved along to regular meeting Agenda Item No. 4 regarding the District's fiscal year 2025-26 budget. After a brief discussion regarding same, Treasurer Fountain made a motion to approve and adopt the District's fiscal year 2025-26 budget as proposed, which was seconded by Vice President Byrom and unanimously approved by the Board. The Resolution Adopting Budget, which includes the District's approved fiscal year 2025-26 budget as an attachment and the District's 2025 Tax Rate Calculation Worksheet as an addendum, is attached hereto as **Exhibit B**.

Next, the Board was directed to regular meeting Agenda Item No. 5 regarding the District's 2025 property tax rate, and after a brief comment by Mr. Heinz, Assistant Treasurer LeBlanc made a motion that the District's property tax rate be increased by the adoption of a 2025 property tax rate of \$0.060041/\$100, which is effectively an 3.48% increase in taxes, and approve an order for levy of same. The motion was seconded by Vice President Byrom. A record vote was taken on the District's 2025 property 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. The Order Levying Taxes is attached hereto as **Exhibit C**. Mr. Heinz will forward a copy of the Order Levying Taxes to the Galveston County Tax Office, and he will post the required Notice of Adopted 2025 Tax Rate, a copy of which is attached hereto as

Exhibit D, and the updated Truth In Taxation information, a copy of which is attached hereto as **Exhibit E**, on the District's website.

The Board was then directed by President Newberry to regular meeting Agenda Item No. 6, at which time Secretary Clay made a motion to approve and authorize the following consent agenda matters, which was seconded by Vice President Byrom and unanimously approved by the Board members present:

- a. Minutes of the August 20, 2025 Regular Meeting;
- b. Payment of District Bills and Accounts (**Exhibit F**)¹; and,
- c. VFDs' Monthly Expense Reimbursements (**Exhibit G**)².

The Board then moved along to regular meeting Agenda Item No. 7, at which time Treasurer Fountain reviewed with the Board his regular Treasurer's Report³, a copy of which is attached hereto as **Exhibit H**.

Since there were no purchase or expenditure requests to address under regular meeting Agenda Item No. 8, the Board moved along to regular meeting Agenda Item No. 9, at which time Mr. Saunders reviewed and discussed with the Board the proposed Release and Settlement Agreement with Texas Materials Group, Inc., a copy of which is attached hereto as **Exhibit I**, which pertains to the removal of tar from a road construction project off a District ambulance. Upon motion by Treasurer Fountain and seconded by Vice President Byrom, the Board unanimously approved the Release and Settlement Agreement.

¹ Check Nos. 4395-4414, plus the direct deposit and other payroll expenses. It was also noted that Check No. 4377 had been voided.

² Port Bolivar VFD - \$2,249.74 (August 2025); High Island VFD - \$4,620.11 (August 2025); and, Crystal Beach VFD - \$1,321.10 (August 2025).

³ Texas First Bank operating checking account (xx6680) - \$124,032.01 as of 8/29/2025 and \$205,557.28 as of 9/17/2025; Texas First Bank savings account (xx9804) - \$2,548.78 as of 8/29/2025 and \$2,553.11 as of 9/17/2025; Texas First Bank EMS billing checking account (xx7569) - \$93,562.00 as of 8/29/2025 and \$96,307.92 as of 9/17/2025; TexSTAR investment pool general fund account (xxxxxx1110) - \$1,549,033.85 as of 8/29/2025 and 9/17/2025; TexSTAR investment pool capital fund account (xxxxxx1890) - \$719,735.94 as of 8/29/2025 and 9/17/2025; and, TexSTAR investment pool emergency fund account (xxxxxx4140) - \$1,180,554.89 as of 8/29/2025 and 9/17/2025.

Thereafter, the Board was directed to regular meeting Agenda Item No. 10, at which time Mr. Saunders advised the Board of the need to authorize an additional DEA registry for Melissa Elliott, EMS Supervisor/Paramedic, for ordering Class II Controlled Substances electronically and submitting 222 forms. Upon motion by Vice President Byrom and seconded by Assistant Treasurer LeBlanc, the Board unanimously approved and authorized the additional DEA registry for Melissa Elliott.

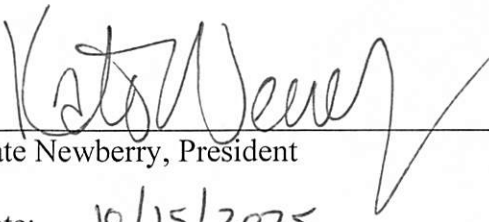
The Board then moved along to regular meeting Agenda Item No. 11, at which time Mr. Saunders requested the Board declare the follow item as surplus property and authorize sale of same through online auction: JT Spurlock Safety Jump Bag, Model AC-70. Upon motion by Vice President Byrom and seconded by Assistant Treasurer LeBlanc, the Board unanimously declared the JT Spurlock Safety Jump Bag as surplus property, and authorized sale of same through Purple Wave online auction.

Then, under regular meeting Agenda Item No. 12, Mr. Saunders reviewed with the Board his monthly Manager's Report, a copy of which is attached hereto as **Exhibit J**.

The Board was then directed to regular meeting Agenda Item No. 13, at which time Mrs. Vidal reviewed with the Board the District's various financial reports, copies of which are attached hereto as **Exhibit K**.

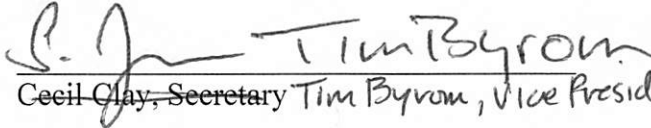
The Board then moved along to regular meeting Agenda Item No. 14, at which time Mr. Heinz advised on recent legislative changes that took effect on September 1, 2025, including new notice requirements for public meetings.

Being as there were no other matters to come before the Board under regular meeting Agenda Item No. 15, the regular meeting was adjourned at approximately 12:31 p.m.



Kate Newberry, President
Date: 10/15/2025

ATTEST:



~~Cecil Clay, Secretary~~ Tim Byrom, Vice President
Date: 10/15/2025

Exhibit A

GALVESTON COUNTY ESD 2

MEETING SIGN-IN SHEET

[illegible]

Exhibit B

RESOLUTION ADOPTING BUDGET

THE STATE OF TEXAS §
§
COUNTY OF GALVESTON §

BE IT RESOLVED BY THE BOARD OF EMERGENCY SERVICES COMMISSIONERS OF GALVESTON COUNTY EMERGENCY SERVICES DISTRICT NO. 2 THAT:

WHEREAS, the Board of Emergency Services Commissioners of Galveston County Emergency Services District No. 2 (the "District") has projected the operating expenses and revenues for the District for the period October 1, 2025 through September 30, 2026;

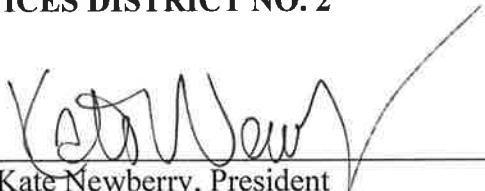
NOW, THEREFORE, KNOW ALL MEN BY THESE PRESENTS:

Section 1. That the Operating Budget attached hereto as Exhibit "A" is hereby adopted.

Section 2. That the Secretary of the Board of Directors is hereby directed to file a copy of this Resolution Adopting Budget in the official records of the District.

ADOPTED this 17th day of September 2025.

**GALVESTON COUNTY EMERGENCY
SERVICES DISTRICT NO. 2**

By: 

Kate Newberry, President
Board of Emergency Services Commissioners

ATTEST:



Cecil Clay, Secretary
Board of Emergency Services Commissioners

CERTIFICATE FOR RESOLUTION

THE STATE OF TEXAS §
 §
COUNTY OF GALVESTON §

The undersigned officer of the Board of Commissioners of Galveston County Emergency Services District No. 2 hereby certifies as follows:

1. The Board of Commissioners of Galveston County Emergency Services District No. 2 convened in a regular meeting on the 17th day of September 2025, at the District's administrative office, located at the Crystal Beach fire station, 930 Noble Carl Dr., Crystal Beach, Texas 77650, and the roll was called of the duly constituted officers and members of the Board, to wit:

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

and all of said Commissioners were present, except Commissioners (s) All Present, thus constituting a quorum. Whereupon, among other business, the following was transacted at the meeting:

RESOLUTION ADOPTING BUDGET

was introduced for the consideration of the Board. It was then duly moved and seconded that the Resolution be adopted, and, after due discussion, the motion, carrying with it the adoption of the Resolution, prevailed and carried by majority of the Board.

2. A true, full and correct copy of the Resolution adopted at the meeting described in the above paragraph is attached to this certificate; the Resolution has been duly recorded in the Board's minutes of the meeting; the persons named in the above and foregoing paragraph are the duly chosen, qualified and acting officers and members of the Board as indicated therein, each of the officers and members of the Board was duly and sufficiently notified officially and personally, in advance, of the time, place and purpose of the aforesaid meeting, and that the Resolution would be introduced and considered for adoption at the meeting, and each of the officers and members consented, in advance, to the holding of the meeting for such purpose; the meeting was open to the public as required by law; and public notice of the time, place and subject to the meeting was given as required by Chapter 551 of the Government Code.

SIGNED AND SEALED this 17th day of September 2025.


Cecil Clay, Secretary
Board of Commissioners

THE STATE OF TEXAS §

COUNTY OF GALVESTON §

This instrument was acknowledged before me on this 17th day of September 2025, by Cecil Clay, Secretary of the Board of Commissioners of Galveston County Emergency Services District No. 2, on behalf of said District.


Notary Public, State of Texas

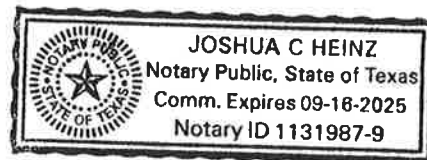


Exhibit “A”

Fiscal Year 2025-26 Budget

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>	<i>\$ 495,344.57</i>
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	Brush Truck - 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		lpads for board
ESD Capital Expenses	\$ 8,600.00	\$ -	

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

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. A. Absolute exemptions. Use prior year market value: \$ 413,110 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 5,148,443 C. Value loss. Add A and B.⁶	\$ 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. A. Prior year market value: \$ 0 B. Current year productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A.⁷	\$ 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 A. Certified values: \$ 2,632,872,412 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 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 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 E. Total current year value. Add A and B, then subtract C and D.	\$ 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 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 §26.04(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).	\$ 0.060041 /\$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) B. Unused increment rate (Line 67) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2024 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.058024 /\$100 \$ 0.000000 /\$100 \$ 0.058024 /\$100 \$ 0.058024 /\$100 \$ 0.000000 /\$100 \$ 2,689,179,951 \$ 0
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) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.058175 /\$100 \$ 0.000000 /\$100 \$ 0.058175 /\$100 \$ 0.058175 /\$100 \$ 0.000000 /\$100 \$ 2,497,447,246 \$ 0
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) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.068264 /\$100 \$ 0.000000 /\$100 \$ 0.068264 /\$100 \$ 0.068264 /\$100 \$ 0.000000 /\$100 \$ 2,003,479,249 \$ 0
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 0 /\$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	\$ 0.000000 /\$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)	\$ 0.060041 /\$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(8-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

ORDER LEVYING TAXES

THE STATE OF TEXAS §
§
COUNTY OF GALVESTON §

WHEREAS, the appraisal roll of Galveston County Emergency Services District No. 2 (the “District”) for 2025 has been prepared and certified by the appraiser for the District and submitted to the District and its tax assessor/collector; and

WHEREAS, the Galveston County Tax Assessor/Collector, being the District’s tax assessor/collector, has prepared and submitted to the District its 2025 tax rate calculation worksheet; and

WHEREAS, based on the certified appraisal roll for the District, dated July 22, 2025, and the tax rate calculation worksheet for the District, certified and dated July 31, 2025, which were submitted to the Board of Emergency Services Commissioners of the District by the Galveston Central Appraisal District and the Galveston County Tax Assessor/Collector, respectively, the total taxable value of property is \$2,750,253,698; and

WHEREAS, based upon the certified appraisal roll and the tax rate calculation worksheet, the employee or officer designated by the Board of Emergency Services Commissioners of the District has calculated a tax rate to be levied for 2025 sufficient to provide tax revenues to meet the District’s obligations;

NOW, THEREFORE, BE IT ORDERED BY THE BOARD OF EMERGENCY SERVICE COMMISSIONERS OF GALVESTON COUNTY EMERGENCY SERVICES DISTRICT NO. 2 THAT:

Section 1. The District has previously adopted a budget for the upcoming fiscal year, which will be funded, in part, from the revenues generated by the tax rate established in this order levying taxes.

Section 2. There is levied an ad valorem tax of \$0.060041 on each \$100.00 of taxable property within the District in order to provide funds for maintenance and operating purposes.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR’S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 3.48 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$2.02.

Section 3. All taxes collected pursuant to this levy, after paying costs of levying, assessing and collecting the taxes, will be used for paying costs of providing emergency services and organization and administrative expenses, and for paying principal of and interest on bonds, warrants, certificates of obligation or other lawfully authorized evidences of indebtedness issued or assumed by the unit.

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

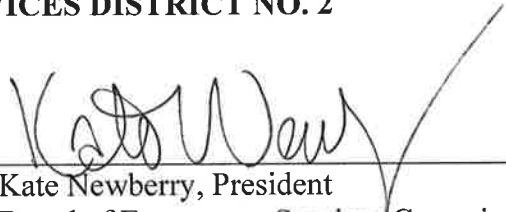
Section 5. The taxes levied by this Order are due presently, and will be delinquent if not paid by January 31, 2026.

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

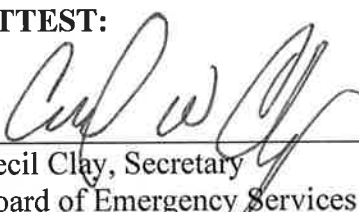
PASSED AND APPROVED the 17th day of September 2025.

**GALVESTON COUNTY EMERGENCY
SERVICES DISTRICT NO. 2**

By: _____


Kate Newberry, President
Board of Emergency Services Commissioners

ATTEST:


Cecil Clay, Secretary
Board of Emergency Services Commissioners

CERTIFICATE FOR ORDER

THE STATE OF TEXAS

§

§

COUNTY OF GALVESTON

§

The undersigned officer of the Board of Commissioners of Galveston County Emergency Services District No. 2 hereby certifies as follows:

1. The Board of Commissioners of Galveston County Emergency Services District No. 2 convened in a regular meeting on the 17th day of September 2025, at the District's administrative office, located at the Crystal Beach fire station, 930 Noble Carl Dr., Crystal Beach, Texas 77650, and the roll was called of the duly constituted officers and members of the Board, to wit:

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

and all of said Commissioners were present, except Commissioners (s) All Present, thus constituting a quorum. Whereupon, among other business, the following was transacted at the meeting:

ORDER LEVYING TAXES

was introduced for the consideration of the Board. It was then duly moved and seconded that the Order be adopted, and, after due discussion, the motion, carrying with it the adoption of the Order, prevailed and carried by majority of the Board by record vote.

2. A true, full and correct copy of the Order adopted at the meeting described in the above paragraph is attached to this certificate; the Order and the record vote on same has been duly recorded in the Board's minutes of the meeting; the persons named in the above and foregoing paragraph are the duly chosen, qualified and acting officers and members of the Board as indicated therein, each of the officers and members of the Board was duly and sufficiently notified officially and personally, in advance, of the time, place and purpose of the aforesaid meeting, and that the Order would be introduced and considered for adoption at the meeting, and each of the officers and members consented, in advance, to the holding of the meeting for such purpose; the meeting was open to the public as required by law; and public notice of the time, place and subject to the meeting was given as required by Chapter 551 of the Government Code.

SIGNED AND SEALED this 17th day of September 2025.


Cecil Clay, Secretary
Board of Commissioners

THE STATE OF TEXAS §
 §
COUNTY OF GALVESTON §

This instrument was acknowledged before me on this 17th day of September 2025, by Cecil Clay, Secretary of the Board of Commissioners of Galveston County Emergency Services District No. 2, on behalf of said District.



Notary Public, State of Texas

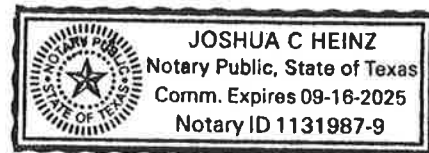


Exhibit D

Notice of Adopted 2025 Tax Rate

GALVESTON COUNTY EMERGENCY SERVICES DISTRICT NO. 2 ADOPTED A TAX RATE (\$0.060041/\$100) THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 3.48 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$2.02.

Exhibit E

GCESD No. 2 – Tax Information
(Texas Tax Code sec. 26.18)

District Information

Galveston County Emergency Services District No. 2
P.O. Box 1575
930 Noble Carl Dr.
Crystal Beach, Texas 77650
Phone: (409) 684-2005

Board of Commissioners

Kate Newberry
President
katenewberry@gcesd2.org

John Lee, Jr.
Vice President
johnlee@gcesd2.org

Greg Fountain
Secretary
gregfountain@gcesd2.org

George Strong
Treasurer
georgestrong@gcesd2.org

Larry Flanagan
Assistant Treasurer
larryflanagan@gcesd2.org

District Administration

Doug Saunders
District Manager
dougsaunders@gcesd2.org

Georgia Osten
District Administrative Assistant
georgiaosten@gcesd2.org

Fire Department Operations

Mike Riley
High Island VFD Fire Chief
chief@highislandfire.org

Gunner Newberry
Crystal Beach VFD Fire Chief
crystalbeachfd@gmail.com

Malcolm Comeaux
Port Bolivar VFD Fire Chief
pbvfd@att.net

Fiscal Year 2025-26 (Current)

Budget (\$4,320,344.57):

Change from FY 2024-25: -\$34,968.55 (-0.80%)
Maintenance & Operation: \$4,320,344.57
Debt Service: \$0

Property Tax Rate (\$0.0600414/\$100):

Maintenance & Operation: \$0.060041/\$100
Debt Service: \$0/\$100

Sales Tax Rate: 2%

Fiscal Year 2024-25

Budget (\$4,355,313.12):

Change from FY 2023-24: +\$202,450.00 (+4.87%)
Maintenance & Operation: \$4,355,313.12
Debt Service: \$0

Property Tax Rate (\$0.058024/\$100):

Maintenance & Operation: \$0.058024/\$100
Debt Service: \$0/\$100

Sales Tax Rate: 2%

Fiscal Year 2023-24

Budget (\$4,152,863.12):

Change from FY 2022-23: +\$843,471.12 (+25.49%)

Maintenance & Operation: \$4,152,863.12

Debt Service: \$0

Property Tax Rate (\$0.058175/\$100):

Maintenance & Operation: \$0.058175/\$100

Debt Service: \$0/\$100

Sales Tax Rate: 2%

Fiscal Year 2022-23

Budget (\$3,309,392.00):

Maintenance & Operation: \$3,309,392.00

Debt Service: \$0

Property Tax Rate (\$0.068264/\$100):

Maintenance & Operation: \$0.068264/\$100

Debt Service: \$0/\$100

Sales Tax Rate: 2%

Fiscal Year 2021-22

Budget (\$2,821,500.00):

Maintenance & Operation: \$2,821,500.00

Debt Service: \$0

Property Tax Rate (\$0.076387/\$100):

Maintenance & Operation: \$0.076387/\$100

Debt Service: \$0/\$100

Sales Tax Rate: 2%

Fiscal Year 2020-21

Budget (\$2,687,300.00):

Maintenance & Operation: \$2,687,300.00

Debt Service: \$0

Property Tax Rate (\$0.082981/\$100):

Maintenance & Operation: \$0.082981/\$100

Debt Service: \$0/\$100

Sales Tax Rate: 2%

Fiscal Year 2019-20

Budget (\$2,860,375.90):

Maintenance & Operation: \$2,860,375.90

Debt Service: \$0

Property Tax Rate (\$0.083741/\$100):

Maintenance & Operation: \$0.083741/\$100

Debt Service: \$0/\$100

Sales Tax Rate: 2%

Fiscal Year 2018-19

Budget (\$2,550,597.97):

Maintenance & Operation: \$2,550,597.97

Debt Service: \$0

Tax Rate (\$0.083741/\$100):

Maintenance & Operation: \$0.083741/\$100

Debt Service: \$0/\$100

Sales Tax Rate: 2%

Fiscal Year 2017-18

Budget (\$2,241,138.67):

Maintenance & Operation: \$2,241,138.67

Debt Service: \$0

Tax Rate (\$0.084000/\$100):

Maintenance & Operation: \$0.084000/\$100

Debt Service: \$0/\$100

Sales Tax Rate: 2%

Exhibit F

Galveston County Emergency Services No. 2

Check Detail

August 21 - September 17, 2025

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
6680	Checking Texas First					
09/17/2025	Check	4395	High Island VFD	August '25 Reimbursement		-4,620.11 4,620.11
09/17/2025	Check	4396	Joshua C. Heinz	August Atty Fee		-1,000.00 1,000.00
09/17/2025	Check	4397	United Data Technologies, Inc.	Inv. 5092025097		-330.00 330.00
09/17/2025	Check	4398	Cyber One Solutions	Inv. 75070		-257.10 257.10
09/17/2025	Check	4399	GCM, The Big Store	04-2739526		-90.93 90.93
09/17/2025	Check	4400	AT&T Mobility	Inv.287327593524		-532.55 532.55
09/17/2025	Check	4401	Stericycle	Cust.3000924273, Inv. 8011842913		-101.22 101.22
09/17/2025	Check	4402	Christopher's Speedy Lube	Inv.97536, 97587		-256.00 256.00
09/17/2025	Check	4403	Port Bolivar VFD	August '25 Reimbursement		-2,249.74 2,249.74
09/17/2025	Check	4404	Crystal Beach VFD	August '25 Reimbursement		-1,321.10 1,321.10
09/17/2025	Check	4405	Yates Auto & Truck Repair	71715 - 2000 Fire Truck		- 25,230.63 25,230.63
09/17/2025	Check	4406	Baptist Health Training Center	7916 - ACLS, BLS, PALS		-54.00 54.00
09/17/2025	Check	4407	Visa	TX.Gov, Galveston Vehreg, Notary Direct TV Amazon Fleet Amazon, USPS, Parkers		-449.30 39.57 222.05 19.98 167.70
09/17/2025	Check	4408	Visa	Adobe, Intult HP, Amazon, Seaside, Sparkletts Frontier Waste Extreme Detail Amazon, Magnum Amazon		-1,670.48 167.26 599.05 207.50 493.00 210.66 -6.99
09/17/2025	Check	4409	Vidal Accounting, PLLC	Inv. 00109		-3,517.50 3,517.50
09/17/2025	Check	4410	Benckenstein & Oxford	Inv. 51396		-1,125.00 1,125.00
09/17/2025	Check	4411	Galveston County Auditor	CI-0002246		-2,308.15 2,308.15
09/17/2025	Check	4412	Bound Tree	85895434, 85906544, 85911838		-3,786.76 3,786.76
09/17/2025	Check	4413	Coastal Welding	0080340155		-371.20 371.20
09/16/2025	Check	4414	joshua mills	Pay Period 8.25.25 - 9.7.25		-1,529.99 1,529.99

Galveston County Emergency Services No. 2

Check Detail

August 21 - September 17, 2025

DATE	TRANSACTION TYPE	NUM NAME	MEMO/DESCRIPTION	CLR	AMOUNT
09/02/2025	Expense		SOUTHERN BROADBA/PURCHASE 409 68 SOUTHERN BROADBA/PURCHASE 409 684 7021 Galveston Count SOUTHERN BROADBA/PURCHASE 409 68 SOUTHERN BROADBA/PURCHASE 409 684 7021 Galveston Count	C	-169.00 169.00
08/29/2025	Expense		HEALTH CARE SERV/OBPPAYMT 767930 HEALTH CARE SERV/OBPPAYMT XXXXXX4169 PENINSULA EMERGEN HEALTH CARE SERV/OBPPAYMT 767930 HEALTH CARE SERV/OBPPAYMT XXXXXX4169 PENINSULA EMERGEN	R	-75.00 75.00
08/29/2025	Expense		SOUTHERN BROADBA/PURCHASE 409 68 SOUTHERN BROADBA/PURCHASE 409 684 7021 Galveston Count SOUTHERN BROADBA/PURCHASE 409 68 SOUTHERN BROADBA/PURCHASE 409 684 7021 Galveston Count	R	-89.00 89.00
08/29/2025	Expense		HEALTH CARE SERV/OBPPAYMT 843971 HEALTH CARE SERV/OBPPAYMT XXXXXX2987 PENINSULA EMERGEN HEALTH CARE SERV/OBPPAYMT 843971 HEALTH CARE SERV/OBPPAYMT XXXXXX2987 PENINSULA EMERGEN	R	- 16,647.54 16,647.54

Exhibit G



Port Bolivar Volunteer Fire Department

PO Box 675 Port Bolivar, Texas 77650 1806 Broadway
Ph: 409-684-1984 Fax: 409-684-1003 pbvfd@att.net

Date: 08/31/2025.

Attention: ESD 2 Board

Port Bolivar Volunteer Fire Department is requesting from the ESD #2 Board Reimbursement for our August 2025 bills totaling \$2,249.74.

Company	Description	Cost	Paid By	Code
AT&T	Internet/Phone	\$219.79 ✓	CK #1489	2800
AT&T Mobility	Internet/Phone FirstNet	\$42.02 ✓	CK #1492	2800
Entergy	Inside Lights	\$388.75 ✓	CK #1493	2800
Entergy	Outside Lights	\$115.05 ✓	CK #1494	2800
Frontier Waste BAYOU	Trash	\$252.50 ✓	CK #1491	2800
BeenVerified	Background Checks	\$31.78 ✓	Credit Card	4600
Sun Coast Resources, LLC	ULSD #2 Fuel	\$1,089.85 ✓	CK #1490	4200
Sam's Club	Renewal	\$110.00 ✓	Credit Card	2700



Port Bolivar Volunteer Fire Department

PO Box 675 Port Bolivar, Texas 77650 1806 Broadway
Ph: 409-684-1984 Fax: 409-684-1003 pbvfd@att.net

Certification of Expense Request FY 2024-2025

Acting in my capacity as Treasurer, on behalf of the **Port Bolivar Volunteer Fire Department**, we certify that the following expense reimbursement request of \$2,249.74 for the month of August 2025 bills are true and correct to the best of our knowledge and have been procured in accordance with state and federal guidelines governing expenditures of public funds and have been authorized for submission to the Galveston County Emergency Services District #2 by the **Port Bolivar Volunteer Fire Department Board of Directors**.

Printed Name: John B. Williams, Treasurer

Signature: _____

Date: _____

Printed Name: William Weeks, President / Malcolm Comeaux, Chief

Signature: _____

Date: _____

Port Bolivar VFD 2024-2025

August '25

Port Bolivar VFD 2024-2025		ACTUAL		Total	Remaining Budget
August '25	BUDGET 2024-25	Prior Month	Current		
			Month August'25		
2000 - Accounting & Software	\$ 2,200.00	\$ 1,349.60		\$ 1,349.60	\$ 850.40
2300 - Office Supplies & Equipment				\$ -	\$ -
2400 - Insurance	\$ 6,500.00	\$ 944.00		\$ 944.00	\$ 5,556.00
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	\$ 967.02	\$ 110.00	\$ 1,077.02	\$ 622.98
2800 - Utilities/Alarm Services	\$ 17,500.00	\$ 8,865.85	\$ 1,018.11	\$ 9,883.96	\$ 7,616.04
4000 - Firefighting Equipment/Maint/Repair	\$ 12,800.00	\$ 2,711.87		\$ 2,711.87	\$ 10,088.13
4200 - Fuel	\$ 4,500.00	\$ 1,517.45	\$ 1,089.85	\$ 2,607.30	\$ 1,892.70
4210 - Oxygen/Breathing Air	\$ 3,500.00			\$ -	\$ 3,500.00
4300 - Radio Usage	\$ 5,500.00	\$ 3,132.00		\$ 3,132.00	\$ 2,368.00
4500 - Training	\$ 6,500.00			\$ -	\$ 6,500.00
4600 - Medical Exams/Background Checks	\$ 500.00	\$ 317.80	\$ 31.78	\$ 349.58	\$ 150.42
4700 - Building Maintenance				\$ -	\$ -
4800 - Uniforms/Personnel Costs	\$ 1,000.00			\$ -	\$ 1,000.00
4900 - Vehicle Maint. & Repair	\$ 2,500.00	\$ 1,248.25		\$ 1,248.25	\$ 1,251.75
	\$ 66,950.00		\$ 2,249.74		\$ 43,646.42



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

INVOICE

DATE SEPTEMBER 1, 2025
INVOICE # 2025-08

Galveston County ESD #2
930 Nobel Carl Dr
Crystal Beach, TX 77650

SALESPERSON

JOB

PAYMENT TERMS

DUE DATE

Due on receipt

LINE ITEM

DESCRIPTION

UNIT PRICE

LINE TOTAL

2800	Fastwyre Broadband - EFT - Station phones/fax/internet	276.36 ✓	276.36
2800	Entergy - EFT - Electrical Fire Station	590.96 ✓	867.32
2800	Peninsula Residential Service # EFT - Dumpster	207.50 ✓	1,074.82
2800	Voxtelesys - EFT - Phone service	13.83 ✓	1,088.65
2800	Dish - #3223 - Station Cable	174.37 ✓	1,263.02
4000	Amazon - Debit - Firefighting Equip.	109.99 ✓	1,373.01
4200	County of Galveston Auditor's Office #3222 - Fuel	360.25 ✓	1,733.26
2000	Q-Books - EFT (Aug.)	79.95 ✓	1,813.21
4000	Axcess Hose & Ladder - #3224 - Firefighting Maint.	2,631.00 ✓	4,444.21
4000	Amazon - Debit - Firefighting Equip.	175.90 ✓	4,620.11

TOTAL

4,620.11

Make all checks payable to High Island Volunteer Fire Rescue
Thank you for your business!

HIGH ISLAND



Volunteer Fire/Rescue

P.O. Box 144, 2041 7th Street
High Island, Texas 77623
Phone (409) 286-5811 Fax (409) 286-5424

September 1, 2025

Galveston County ESD # 2
PO Box 1709
Crystal Beach, Texas 77650

Ref: Certification of expense reimbursement request

I, Terrie Riley, acting in my capacity as Treasurer, on behalf of High Island Volunteer Fire Rescue, Inc. do certify that the expense reimbursement request that is submitted for the amount of \$ 4,620.11 is true and correct to the best of my knowledge and has been processed in accordance with State and Federal guidelines governing expenditure of public funds and has been authorized for submission to the Galveston County ESD # 2 by the High Island Volunteer Fire Rescue Inc. Board of Directors.

Terrie Riley
Signature

July 31, 2025
Date

High Island VFD 2024-2025

August '25

	BUDGET 2024-25	ACTUAL		Total	Remaining Budget
		Prior Month	Current Month Aug. '25		
2000 - Accounting & Software	\$ 2,200.00	\$ 1,684.20	\$ 79.95	\$ 1,764.15	\$ 435.85
2300 - Office Supplies & Equipment					\$ -
2400 - Insurance	\$ 6,500.00	\$ 5,720.00		\$ 5,720.00	\$ 780.00
2500 - Travel Expenses	\$ 500.00			\$ -	\$ 500.00
2550 - Fire Prevention	\$ 750.00			\$ -	\$ 750.00
2700 - Dues/Subscriptions/License/Public Rel	\$ 1,650.00	\$ 354.50		\$ 354.50	\$ 1,295.50
2800 - Utilities/Alarm Services	\$ 14,840.00	\$ 10,820.32	\$ 1,263.02	\$ 12,083.34	\$ 2,756.66
4000 - Firefighting Equipment/Maint/Repair	\$ 27,100.00	\$ 4,576.75	\$ 2,916.89	\$ 7,493.64	\$ 19,606.36
4200 - Fuel	\$ 7,000.00	\$ 2,068.43	\$ 360.25	\$ 2,428.68	\$ 4,571.32
4210 - Oxygen/Breathing Air	\$ 3,000.00			\$ -	\$ 3,000.00
4300 - Radio Usage	\$ 4,700.00	\$ 2,259.00		\$ 2,259.00	\$ 2,441.00
4500 - Training	\$ 6,500.00	\$ 66.08		\$ 66.08	\$ 6,433.92
4600 - Medical Exams/Background Checks	\$ 500.00			\$ -	\$ 500.00
4700 - Building Maintenance	\$ 6,000.00	\$ 5,840.76		\$ 5,840.76	\$ 159.24
4800 - Uniforms/Personnel Costs	\$ 3,780.00	\$ 884.53		\$ 884.53	\$ 2,895.47
4900 - Vehicle Maint. & Repair	\$ 15,000.00	\$ 8,632.77		\$ 8,632.77	\$ 6,367.23
	<u>\$ 100,020.00</u>		<u>\$ 4,620.11</u>		\$ 52,492.55



INVOICE

Crystal Beach Fire & Rescue
930 Noble Carl Dr.
Crystal Beach, Texas 77650

DATE AUGUST 2025

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

SALESPERSON

JOB

PAYMENT TERMS

DUE DATE

Due on receipt

LINE ITEM	DESCRIPTION	UNIT PRICE	LINE TOTAL
2000	Quick Books		\$ 39.90 ✓
4600	Background check 2 applicants		135.00 ✓
2400	Colonial Life		466.07 ✓
4800	Dress Polo's for fire fighters		680.13 ✓

TOTAL **\$1321.10**



Crystal Beach Fire Department

P.O.Box 1350
930 Noble Carl Drive
Crystal Beach, TX 77650

Galveston County ESD #2

PO Box 1709

Crystal Beach, Texas

Ref: Certification of expense reimbursement request.

Stacey Cole acting in my capacity as Treasurer, on behalf of Crystal Beach Volunteer Fire Department

Rescue, do certify that the expense reimbursement request that is submitted of the amount of
\$ 1321.10

Is true and correct to the best of my knowledge, and has been processed in accordance with State and Federal Guidelines governing expenditures of public funds and has been authorized for submission to the Galveston County ESD #2 by Crystal Beach Volunteer Fire and Rescue, Board of Directors.

Stacey Cole

Signature

9-4-25

Date

Crystal Beach VFD 2024-2025

August '25

Revised 11.20.24

Revised 8.20.25

	BUDGET		ACTUAL		Total	Remaining Budget
	2024-25	Prior Month	Current Month	August '25		
2000 - Accounting & Software	\$ 2,900.00	\$ 2,256.40	\$ 39.90	\$ 2,296.30	\$ 603.70	
2300 - Office Supplies & Equipment				\$ -	\$ -	
2400 - Insurance	\$ 6,500.00	\$ 1,782.14	\$ 466.07	\$ 2,248.21	\$ 4,251.79	
2500 - Travel Expenses	\$ 500.00			\$ -	\$ 500.00	
2510 - Mileage reimbursement/tolls	\$ 700.00			\$ -	\$ 700.00	
2550 - Fire Prevention				\$ -	\$ -	
2700 - Dues/Subscriptions/License/Public Rel	\$ 1,600.00	\$ 849.85		\$ 849.85	\$ 750.15	
2800 - Utilities/Alarm Services				\$ -	\$ -	
4000 - Firefighting Equipment/Maint/Repair	\$ 17,500.00	\$ 6,663.93		\$ 6,663.93	\$ 10,836.07	
4200 - Fuel				\$ -	\$ -	
4210 - Oxygen/Breathing Air	\$ 3,500.00	\$ 345.00		\$ 345.00	\$ 3,155.00	
4300 - Radio Usage	\$ 3,500.00	\$ 2,500.00		\$ 2,500.00	\$ 1,000.00	
4500 - Training	\$ 9,000.00	\$ 9,000.00		\$ 9,000.00	\$ -	
4600 - Medical Exams/Background Checks	\$ 975.00	\$ 600.00	\$ 135.00	\$ 735.00	\$ 240.00	
4700 - Building Maintenance				\$ -	\$ -	
4800 - Uniforms/Personnel Costs	\$ 2,025.00		\$ 680.13	\$ 680.13	\$ 1,344.87	
4900 - Vehicle Maint. & Repair	\$ 5,000.00	\$ 1,171.71		\$ 1,171.71	\$ 3,828.29	
	<u>\$ 53,700.00</u>		<u>\$ 1,321.10</u>		\$ 27,209.87	

Exhibit H

Galveston County Emergency Services District No. 2**17-Sep-25**

	8/29/2025	9/17/2025
	Balance	Balance
Texas First Bank		
Operating/Checking (xxxx6680)	\$ 124,032.01	\$ 205,557.28
Savings (Acct. No. xxx9804)	\$ 2,548.78	\$ 2,553.11
EMS Billing (Acct. No. xxxx7569)	\$ 93,562.00	\$ 96,307.92
	\$220,142.79	\$304,418.31
TexSTAR (Investment Co-Op)		
General Fund (Acct. No. xxxxxx1110)	\$ 1,549,033.85	\$ 1,549,033.85
Capital Fund (Acct. No. xxxxxx1890)	\$719,735.94	\$719,735.94
Emergency Fund (Acct. No. xxxxxx4140)	\$1,180,554.89	\$1,180,554.89
	\$3,449,324.68	\$3,449,324.68
TOTALS	\$3,669,467.47	\$3,753,742.99



Treasurer, GCESD2

9-17-25
Date

Exhibit I

RELEASE AND SETTLEMENT AGREEMENT

THIS RELEASE AND SETTLEMENT AGREEMENT (the "Agreement"), effective as of the 26th day of August, 2025 (the "Effective Date") is entered into by and among **TEXAS MATERIALS GROUP, INC.** and **Galveston County ESD#2** ("Galveston County ESD#2" and collectively with Texas Materials Group, Inc., the "Parties").

RECITALS

WHEREAS, Galveston County ESD#2 claims that on August 13, 2025, while traveling on Ferry Rd, there was tar on the roadway resulting in tar on both sides of the emergency unit ("Vehicle") driven by Galveston County ESD#2 (the "Claim").

WHEREAS, the Parties desire to amicably settle their dispute and avoid litigation pertaining to the Claim by entering into this Agreement.

TERMS

NOW THEREFORE, the Parties, in consideration of the mutual promises, covenants, and agreements set forth herein, the sufficiency and adequacy of which is hereby acknowledged, stipulate and mutually agree as follows:

1. Texas Materials Group agrees to pay Galveston County ESD#2 FOUR HUNDRED and NINETY THREE and 00/100 Dollars (\$493.00) ("Settlement Payment").
2. The Parties mutually agree that Texas Materials Group's tender of the Settlement Payment (a) constitutes the full and final consideration for all damages claimed by Galveston County ESD#2 with respect to the Claim and (b) resolves any and all remaining issues that concern the Claim.
3. Upon Texas Materials Group's tender of the Settlement Payment, Galveston County ESD#2 agrees to fully and forever release, remise, discharge, and acquit Texas Materials Group, and its parents, successors, assigns, subsidiaries, other affiliated companies, and all of their present and former directors, officers, agents, employees, attorneys, partners, representatives, insurers, and sureties (hereinafter collectively referred to as the "Texas Materials Group Releasees") of and from any and all claims, demands, actions, lawsuits, judgments, costs, attorney's fees, damages, losses, and expenses of any kind or nature whatsoever in contract, tort, or otherwise in law or equity whether known or unknown, direct or consequential, foreseen or unforeseen, developed or undeveloped, which Galveston County ESD#2 may have or might have against the Texas Materials Group Releasees, or any of them, which arise out of or relate in any way to the Claim.
4. The Parties represent that they have not sold, assigned, or transferred to any other person, firm, corporation, or entity the Claim or the demands or causes of action referred to in this Agreement.

5. The settlement reflected in this Agreement will be a resolution of the Claim. The Parties enter into this Agreement voluntarily and of their own free will in order to avoid the time, expense, and aggravation of litigation. By entering into this Agreement, no party either admits or confirms the Claim or any allegations or assertions of the other party concerning the Claim.

6. This Agreement is to be governed by, construed, and interpreted in accordance with the laws of the State of Texas and is binding upon and inures to the benefit of the Parties and their respective heirs, executors, administrators, successors, and assigns.

7. The Parties agree that if any term, provision, or condition of this Agreement or the application thereof to any person, entity, or circumstance, shall to any extent be declared invalid or unenforceable, the remainder of this Agreement or the application of such provision, term, or condition to any other person, entity, or circumstance shall not be affected thereby, and each other provision, term, or condition of this Agreement shall be valid and enforceable to the full extent permitted by law.

8. The Parties understand and agree that the promises and undertakings set forth herein are collectively the sole consideration for the Agreement. All conditions stated herein are contractual and not a mere recitals. Further, the Parties agree that all agreements and undertakings on the subject matter hereof are expressed and embodied herein and that this Agreement is a full integration of said agreements and undertakings.

9. **MANDATORY BINDING ARBITRATION: All claims or controversies arising out of or related to this Agreement shall be submitted to and resolved by binding arbitration by a single arbitrator in Harris County, Texas. The American Arbitration Association ("AAA") shall conduct the arbitration unless the parties mutually agree to use an alternative arbitration service. AAA's Optional Appellate Rules shall apply. Judgment upon any award made by the arbitrator may be entered in any court having jurisdiction thereof, if necessary.**

10. The Parties hereby acknowledge that they have read this Agreement and have had the opportunity to discuss the same with legal counsel. Further, the Parties acknowledge that they have entered into this Agreement freely, voluntarily, and without coercion or undue influence.

11. This Agreement may be executed in multiple counterpart originals and via facsimile copy. The Agreement shall become effective upon execution by all signatories.

[Signature page to follow]

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed on the date(s) set forth below.

Galveston County ESD#2

Date: _____

TEXAS MATERIALS GROUP, INC.
A CRH Company

By: _____

Printed Name: Maricela Tamez

Title: Regional Claims Specialist

Date: _____

Exhibit J



District Manager

September 17, 2025

- **Employee Health Insurance – Boon Chapman has been engaged by Winstar Group for interlocal agreement terms for health insurance quotes. Quotes are run separately but administrative fees and insured count run as a consortium.**
- **EMS will host a Halloween Open House at Crystal Beach Station on Friday October 31, 2025, from 6 pm to 10:00 pm.**

EMS

August 1-31, 2025

Zone Breakdown

Zone	
Caplen	1
Port Bolivar	16
Crystal Beach	78
High Island	7
Gilchrist	6
	Total 108

46%

TRANSPORTS
Percentage of Patient
Encounters

37%

NON TRANSPORTS
Percentage of Patient
Encounters

17%

OTHER DISPOSITIONS
Percentage of Patient
Encounters

120

RECORDS

Recovered Collections-\$335,183.00
August \$45,206.00

09/04/2025 10:49 AM

Volunteer Fire Department Responses

ZONE	# INCIDENTS
Central Area - Crystal Beach VFD	20
East End - High Island VFD	10
Gilchrist - Gilchrist	10
West End - Port Bolivar VFD	10
TOTAL:	50

Galveston County ESD 2

Port Bolivar, TX

This report was generated on 9/12/2025 12:52:56 PM



Total Incidents per Personnel for Date Range

Personnel: All Personnel | Sort By: Personnel | Start Date: 08/01/2025 | End Date: 08/31/2025

PERSONNEL	COUNT	PERCENTAGE
Comeaux, Curtis	1	2.00 %
Comeaux, Debbie	1	2.00 %
Comeaux, Leanna	3	6.00 %
Comeaux, Malcolm M	6	12.00 %
Comeaux, Tommy	2	4.00 %
Cormack, Daniel	1	2.00 %
Duncan, Bruce	6	12.00 %
Isaacks, Jr., Robert L	20	40.00 %
Isaacks, Austin	1	2.00 %
Isbell, Reagan M	1	2.00 %
Loftin, Richard	5	10.00 %
Manuel, James (Perry)	1	2.00 %
McKinney, Harley D	5	10.00 %
Mills, David D	3	6.00 %
Mills, Jamie N	1	2.00 %
Mills, Josh D	1	2.00 %
Newberry, Gunner	4	8.00 %
O'Connor, John (Shannon) S	5	10.00 %
O'Connor, Marjorie (Missy) L	2	4.00 %
Pedraza, Cristian	2	4.00 %
Riley, Mike	10	20.00 %
Riley, Terrie	1	2.00 %
Ruessler, Mike	11	22.00 %
Scott, Sheldon	1	2.00 %
Smith, Austin M	1	2.00 %
Stevens, Robin	3	6.00 %
Strimpe, Hoss	2	4.00 %
Thompson, Orbin	1	2.00 %
Turner, Rodger	4	8.00 %
Weeks, William	3	6.00 %
Williams, Cathy	1	2.00 %
Williams, John	1	2.00 %
Wilson, Timothy	4	8.00 %
Wright, Glen E	4	8.00 %
Sum of Individual Responses	118	
Total Incidents for Date Range	50	

Moody Foundation Grant Application Summary

The primary objective of this grant proposal is to enhance the safety and rescue capabilities at our local beach by establishing a dedicated beach patrol unit staffed with skilled personnel. This initiative comes in response to the pressing need for active monitoring and rescue resources, particularly during peak beach usage times, such as weekends, holidays, and special events from March to September.

To accomplish this, we are seeking \$60,000 in funding to cover costs for staffing a dual crew unit focused on the beach and shoreline patrol. This vital service will ensure the safety of beachgoers and provide a rapid response to emergencies.

In addition to staffing, we recognize the need to acquire essential vehicles that will amplify our operational capabilities in both water and off-road rescues. The proposed vehicle purchases include:

- Honda Rancher 4X4 Four-Wheeler (Quantity: 2): \$14,000 each
- Equipment Baskets: \$300 each
- Upfitting: \$5,000 each
- Total for Two Four Wheelers: \$38,600
- All-Terrain Rescue ATR 2 Folding Patient Transport Trailer: \$11,000
- Flatbed Trailer to transport four-wheelers and equipment: \$2,000

Furthermore, to ensure our personnel are equipped with the proper gear and comply with contemporary safety standards, we estimate an additional \$35,000 is necessary for outfitting our members with modern safety equipment. This investment will facilitate effective rescue operations and educational outreach activities within the community.

Lastly, we propose allocating \$25,000 towards ongoing education and training for our team. This funding will provide our members with advanced skills and knowledge, ensuring they are well prepared to face the challenges encountered in their roles and deliver the highest level of service to our community.

In summary, this project aims to create a safer beach environment through the establishment of a dedicated beach patrol unit, investment in essential rescue vehicles, outfitting personnel with modern equipment, and facilitating ongoing training. We believe that with this funding, we can significantly enhance the safety and rescue operations at our beach, providing peace of mind for all who visit.

Exhibit K

Galveston County Emergency Services No. 2

Budget vs. Actuals: Profit and Loss

October 2024 - August 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
1000 Property Tax Collections	1,581,474.48	1,500,000.00	81,474.48	105.43 %
1002 Sales Tax Revenue	1,941,944.01	1,850,000.00	91,944.01	104.97 %
1004 Emergency Service Billing	292,184.22	250,000.00	42,184.22	116.87 %
1010 Other Revenue	31,632.80		31,632.80	
1020 Interest Income - Bank	123,610.38	60,000.00	63,610.38	206.02 %
Total Income	\$3,970,845.89	\$3,660,000.00	\$310,845.89	108.49 %
GROSS PROFIT	\$3,970,845.89	\$3,660,000.00	\$310,845.89	108.49 %
Expenses				
2000 Auditing	11,500.00	12,000.00	-500.00	95.83 %
2010 Accountant Fees	17,866.25	20,000.00	-2,333.75	88.33 %
2110 Software Services	18,019.41	18,500.00	-480.59	97.40 %
2200 Legal Fees	20,222.10	25,000.00	-4,777.90	80.89 %
2210 Professional Fees Other	9,310.03	18,500.00	-9,189.97	50.32 %
2420 Insurance-Liability		6,000.00	-6,000.00	
2450 Bond	400.00	400.00	0.00	100.00 %
2500 Travel/Conferences	1,711.73	3,000.00	-1,288.27	57.06 %
2510 Mileage reimbursement/tolls	11,420.02	12,000.00	-579.98	95.17 %
2610 Payroll Taxes	15,434.30	18,900.00	-3,465.70	81.66 %
2630 Salary & Hourly Employees	198,975.79	221,000.00	-22,024.21	90.03 %
2650 Employee Medical/Benefits	1,839.70	9,200.00	-7,360.30	20.00 %
2660 Retirement	18,548.46	21,100.00	-2,551.54	87.91 %
2700 Dues & Subscriptions	2,316.67	2,500.00	-183.33	92.67 %
2800 Utilities	36,970.63	39,000.00	-2,029.37	94.80 %
2900 Collections County & CAD	17,307.17	17,500.00	-192.83	98.90 %
3010 Crystal Beach VFD	28,509.53	53,300.00	-24,790.47	53.49 %
3020 High Island VFD	42,907.04	100,020.00	-57,112.96	42.90 %
3030 Port Bolivar VFD	21,053.84	66,950.00	-45,896.16	31.45 %
3040 EMS				
42110 Software Services	20,025.78	21,000.00	-974.22	95.36 %
42210 Professional Fees - Other	2,482.57	3,000.00	-517.43	82.75 %
42250 Medical Director Fees	15,000.00	18,000.00	-3,000.00	83.33 %
42300 Office Supplies/Equipment	24,708.17	25,500.00	-791.83	96.89 %
42330 Medical Supplies	65,697.40	62,000.00	3,697.40	105.96 %
42430 Insurance - Auto/Boat	50,630.48	51,000.00	-369.52	99.28 %
42440 Insurance Workers Comp	52,682.00	52,700.00	-18.00	99.97 %
42500 Travel	1,814.92	2,000.00	-185.08	90.75 %
42610 Payroll Tax Expenses	151,768.57	165,000.00	-13,231.43	91.98 %
42630 Salary & Hourly Employees	1,924,252.31	1,950,000.00	-25,747.69	98.68 %
42640 Payroll Services	9,291.90	9,000.00	291.90	103.24 %
42650 Employee Medical/Benefits	177,212.03	190,000.00	-12,787.97	93.27 %
42660 Retirement	183,636.74	180,000.00	3,636.74	102.02 %
42700 Dues/Subscriptions/Licenses/Public Rel	1,393.80	2,000.00	-606.20	69.69 %

Galveston County Emergency Services No. 2

Budget vs. Actuals: Profit and Loss

October 2024 - August 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
42740 Good of the Department	2,573.75	2,600.00	-26.25	98.99 %
42800 Utilities	11,029.86	12,500.00	-1,470.14	88.24 %
44000 EMS Equipment/Maint/Repair	26,672.00	27,000.00	-328.00	98.79 %
44200 Fuel	23,938.34	39,600.00	-15,661.66	60.45 %
44210 Oxygen	5,679.37	6,000.00	-320.63	94.66 %
44300 Radio Usage	3,030.00	3,100.00	-70.00	97.74 %
44500 Training	17,185.31	20,000.00	-2,814.69	85.93 %
44600 Medical Exams/Background Checks	664.00	1,500.00	-836.00	44.27 %
44800 Uniforms	12,147.49	12,500.00	-352.51	97.18 %
44900 Vehicle Maint. & Repair	42,115.15	50,000.00	-7,884.85	84.23 %
46000 Port B Rent/Utilities	14,836.05	15,000.00	-163.95	98.91 %
Total 3040 EMS	2,840,467.99	2,921,800.00	-80,532.01	97.24 %
4050 ESD Fire Equipment/Repair	18,718.18	40,000.00	-21,281.82	46.80 %
5010 Rescue/Medical/Fire Apparatus		367,005.48	-367,005.48	
5022 CB Fire Truck	64,937.64	64,937.64	0.00	100.00 %
5025 Radios,EMS Equip, Rescue Supplies	64,694.41	101,000.00	-36,305.59	64.05 %
5026 Land Improvements	5,733.50	6,500.00	-766.50	88.21 %
5060 New Ambulance & Remounts		190,000.00	-190,000.00	
Total Expenses	\$3,468,664.39	\$4,355,313.12	\$-886,648.73	79.64 %
NET OPERATING INCOME	\$502,181.50	\$-695,313.12	\$1,197,494.62	-72.22 %
NET INCOME	\$502,181.50	\$-695,313.12	\$1,197,494.62	-72.22 %

Galveston County Emergency Services No. 2

Balance Sheet

As of August 31, 2025

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
6680 Checking Texas First	99,745.25
6681 Savings - Texas First Bank	2,548.78
6682 - TexStar Capital	719,735.94
6682 - TexStar Emergency	1,180,554.89
6682 - TexStar Savings Account	1,549,033.85
6683 Texas First - Billing Rev. Acc.	93,562.00
Total Bank Accounts	\$3,645,180.71
Accounts Receivable	
1100 Grant Receivable	500.00
Total Accounts Receivable	\$500.00
Other Current Assets	
1110 Property Taxes Receivable	85,923.05
1111 Deferred Portion of Taxes Rec.	-76,128.97
1112 Deferred Ambulance Billings	-44,701.09
1120 Sales Tax Receivable	321,145.13
1125 Other Assets	5,370.62
1126 EMS Receivable	451,527.32
1126.1 Allowance for EMS receivables	-402,309.81
1127 Cash with Agent	23,999.61
12100 Inventory Asset	260.00
Total Other Current Assets	\$365,085.86
Total Current Assets	\$4,010,766.57
TOTAL ASSETS	\$4,010,766.57
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
7905 Stryker Lease Issuance	154,700.00
Total Other Current Liabilities	\$154,700.00
Total Current Liabilities	\$154,700.00
Total Liabilities	\$154,700.00
Equity	
32000 General Fund Balance	3,353,885.07
Net Income	502,181.50
Total Equity	\$3,856,066.57
TOTAL LIABILITIES AND EQUITY	\$4,010,766.57

Galveston County Emergency Services No. 2

6680 Checking Texas First, Period Ending 08/31/2025

RECONCILIATION REPORT

Reconciled on: 09/10/2025

Reconciled by: MaKayla Vidal

Any changes made to transactions after this date aren't included in this report.

Summary

USD

Statement beginning balance	5,039.62
Checks and payments cleared (33)	-246,128.59
Deposits and other credits cleared (8)	365,120.98
Statement ending balance	124,032.01
Uncleared transactions as of 08/31/2025	-24,286.76
Register balance as of 08/31/2025	99,745.25
Cleared transactions after 08/31/2025	0.00
Uncleared transactions after 08/31/2025	-37,082.34
Register balance as of 09/10/2025	62,662.91

Details

Checks and payments cleared (33)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
07/16/2025	Check	4366	Christopher's Speedy Lube	-128.00
07/16/2025	Check	4363	Savvik Buying Group	-127.98
08/01/2025	Expense		Verizon	-288.96
08/04/2025	Expense			-169.00
08/05/2025	Expense			-1,248.15
08/06/2025	Expense		The Hartford	-1,404.28
08/11/2025	Expense		Galveston County Auditor	-209.49
08/11/2025	Expense		Galveston County Auditor	-312.09
08/12/2025	Expense			-530.06
08/14/2025	Expense			-1,928.16
08/14/2025	Expense			-242.00
08/15/2025	Expense		Texas County & District Retire...	-29,505.19
08/15/2025	Journal	MLV 04.34		-79,807.13
08/20/2025	Check	4392	Vidal Accounting, PLLC	-2,231.25
08/20/2025	Check	4394	Bound Tree Medical, LLC	-4,173.84
08/20/2025	Check	4369	Joshua C. Heinz	-1,000.00
08/20/2025	Check	4370	AT&T Mobility	-559.30
08/20/2025	Check	4371	Frazer	-398.50
08/20/2025	Check	4374	Stryker - Flex Financial	-10,188.27
08/20/2025	Check	4375	EMS Technology Solutions LLC	-811.88
08/20/2025	Check	4378	Cyber One Solutions	-257.10
08/20/2025	Check	4379	United Data Technologies, Inc.	-330.00
08/20/2025	Check	4382	Port Bolivar VFD	-1,241.31
08/20/2025	Check	4383	Crystal Beach VFD	-1,055.42
08/20/2025	Check	4387	Benckenstein & Oxford	-1,600.00
08/20/2025	Check	4388	High Island VFD	-3,878.28
08/20/2025	Check	4389	Coastal Welding	-715.82
08/20/2025	Check	4391	O'Reilly Automotive, Inc.	-848.59
08/20/2025	Check	4393	Cammareri's Mini Storage	-225.00
08/29/2025	Journal	MLV 08.26		-83,902.00
08/29/2025	Expense			-75.00
08/29/2025	Expense			-89.00
08/29/2025	Expense			-16,647.54

Total

-246,128.59

Deposits and other credits cleared (8)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
08/04/2025	Deposit			1,258.42
08/05/2025	Transfer			100,000.00
08/05/2025	Deposit			4,698.53
08/08/2025	Deposit			243,255.57
08/14/2025	Deposit			2,546.81
08/21/2025	Deposit			7,280.91
08/27/2025	Deposit			2,409.00
08/29/2025	Deposit			3,673.74
Total				365,120.98

Additional Information

Uncleared checks and payments as of 08/31/2025

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
08/24/2024	Journal	Audit-14		-973.88
03/18/2025	Check		Savvic Buying Group	-455.92
03/18/2025	Check	4232	Seaside Lumber	-11.35
04/16/2025	Check	4272	NRS	-143.96
04/16/2025	Check	4279	Total Reporting Franchising	-62.50
04/16/2025	Check	4268	NRS	-1,197.84
07/16/2025	Check	4362	Seaside Lumber	-12.99
08/20/2025	Check	4390	Galveston County Auditor	-2,609.22
08/20/2025	Check	4372	Galveston County Auditor	-2,421.28
08/20/2025	Check	4373	Baptist Health Training Center	-105.00
08/20/2025	Check	4376	Galveston Central Appraisal D...	-3,306.60
08/20/2025	Check	4380	Visa	-848.73
08/20/2025	Check	4381	Visa	-2,524.91
08/20/2025	Check	4384	GCM, The Big Store	-473.58
08/20/2025	Check	4385	Stryker Medical (deleted)	-5,531.00
08/20/2025	Check	4386	Texas Hydrant Services	-3,608.00
Total				-24,286.76

Uncleared checks and payments after 08/31/2025

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
09/02/2025	Expense			-169.00
09/17/2025	Check	4395	High Island VFD	-4,620.11
09/17/2025	Check	4396	Joshua C. Heinz	-1,000.00
09/17/2025	Check	4397	United Data Technologies, Inc.	-330.00
09/17/2025	Check	4398	Cyber One Solutions	-257.10
09/17/2025	Check	4399	GCM, The Big Store	-90.93
09/17/2025	Check	4400	AT&T Mobility	-532.55
09/17/2025	Check	4401	Stericycle	-101.22
09/17/2025	Check	4402	Christopher's Speedy Lube	-256.00
09/17/2025	Check	4403	Port Bolivar VFD	-2,249.74
09/17/2025	Check	4404	Crystal Beach VFD	-1,321.10
09/17/2025	Check	4405	Yates Auto & Truck Repair	-25,230.63
09/17/2025	Check	4406	Baptist Health Training Center	-54.00
09/17/2025	Check	4407	Visa	-449.30
09/17/2025	Check	4408	Visa	-1,670.48
Total				-38,332.16

Uncleared deposits and other credits after 08/31/2025

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
09/08/2025	Deposit			1,249.82
Total				1,249.82