

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

A regular meeting of the Board of Commissioners of Galveston County Emergency Services District No. 2 (the "District") was called for at 12:00 p.m. on April 15, 2026 at the Crystal Beach fire station, 930 Noble Carl Road, Crystal Beach, Texas 77650, pursuant to notice duly posted according to law.

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

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

All of said Board members were present, thus constituting a quorum. Also present at the regular meeting 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 identified on the attendance log attached hereto as **Exhibit A**.

Upon establishing that a quorum was present, the Board members and others in attendance said the U.S. and Texas pledges of allegiance.

Being as there was no public comment under Agenda Item No. 4, the Board moved along to Agenda Item No. 5, at which time Vice President Byrom made a motion to approve and authorize the following matters listed under the consent agenda, which was seconded by Treasurer Fountain and unanimously approved by the Board:

- a. Minutes of the March 17, 2026 Regular Meeting;
- b. Payment of District Bills and Accounts (**Exhibit B**)<sup>1</sup>; and,
- c. VFDs' Monthly Expense Reimbursements (**Exhibit C**)<sup>2</sup>.

The Board was then directed to Agenda Item No. 6, at which time Treasurer Fountain reviewed the financial information contained in the meeting packet, including the regular monthly Treasurer's Report, a copy of which is attached hereto as **Exhibit D**<sup>3</sup>, along with the District's Quarterly Investment Report, which is attached hereto as **Exhibit E**. Upon motion by Assistant Treasurer LeBlanc and seconded by Vice President Byrom, the Board members unanimously approved the Quarterly Investment Report. And, per recommendation by Mr. Saunders and Mrs. Vidal, Treasurer Fountain made a motion to approve and authorize the transfer of \$150,000.00 from the TexSTAR capital fund investment pool account (xxxxxx1890) and \$100,000.00 from the Texas First Bank EMS billing account (xxxx7569) to the Texas First Bank checking account (xxxx6680), which was seconded by Vice President Byrom and unanimously approved and authorized by the Board. The Board also reviewed and discussed the following proposed budget amendments (FY 2025-26): CBVFD-001, HIVFD-001, and PBVFD-002, copies of which are attached hereto as **Exhibit F**. Upon motion by Treasurer Fountain and seconded by Vice President Byrom, the proposed budget amendment was unanimously approved by the Board.

Then, under Agenda Item No. 7, Mr. Saunders reviewed with the Board the following capital and equipment purchases: (1) Dodge Ram Chassis from Ron Carter (\$71,011.60), for the

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<sup>1</sup> Check Nos. 4604-4633 and 4635-4636, plus the EFT payments and direct deposit/payroll expenses. It was also note that Check Nos. 4559 and 4634 had been voided.

<sup>2</sup> Port Bolivar VFD - \$5,366.93 (March 2026); High Island VFD - \$5,699.41 (March 2026); and, Crystal Beach VFD - \$1,624.39(March 2026).

<sup>3</sup> Texas First Bank operating checking account (xx6680) - \$209,364.42 as of 3/31/2026 and \$163,108.33 as of 4/15/2026; Texas First Bank savings account (xx9804) - \$2,567.98 as of 3/31/2026 and 4/15/2026; Texas First Bank EMS billing checking account (xx7569) - \$107,005.76 as of 3/31/2026 and \$109,039.12 as of 4/15/2026; TexSTAR investment pool general fund account (xxxxxx1110) - \$2,085,000.37 as of 3/31/2026 and 4/15/2026; TexSTAR

new ambulance; and (2) Stryker stretcher and power loader (\$82,101.45). See **Exhibit G** attached hereto. Upon motion by Vice President Byrom and seconded by Assistant Treasurer LeBlanc, the listed capital and equipment purchases were unanimously approved and ratified.

The Board was then directed to Agenda Item No. 8 regarding the new brush truck for Crytal Beach VFD, at which time Mr. Saunders reviewed with the Board the bids received, as shown on **Exhibit H** attached hereto. Upon motion by Vice President Byrom and seconded by Assistant Treasurer LeBlanc, the Board unanimously approved the brush truck purchase from First In Public Safety (\$262,508.00, low bidder).

Next, the Board moved along to Agenda Item No. 9, at which time Mr. Saunders reviewed with the Board the proposed Amendment to Interlocal Collection Agreement and/or Resolution for Tax Assessment and Collection Services with the Galveston Co. Tax Assessor/Collector (“GCTAC”), a copy of which is attached hereto as **Exhibit I** (GCTAC’s per parcel fee increasing from \$0.21 to \$0.27 in February/March 2027). Upon motion by Vice President Byrom and seconded by Assistant Treasurer LeBlanc, the Board unanimously approved the Amendment to Interlocal Collection Agreement and/or Resolution for Tax Assessment and Collection Services.

President Newberry then directed the Board to Agenda Item No. 10, at which time Mr. Saunders reviewed with the Board the qualification proposals submitted by various EMS billing service providers in response to the District’s recent request for qualifications, as described in **Exhibit J** attached hereto. Based on his review of said proposals, Mr. Saunders recommended Koronis Revenue Solutions to serve as the District’s EMS billing service provider. Upon motion

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investment pool capital fund account (xxxxxx1890) - \$484,233.24 as of 3/31/2026 and 4/15/2026; and, TexSTAR investment pool emergency fund account (xxxxxx4140) - \$1,207,433.38 as of 3/31/2026 and 4/15/2026.

by Vice President Byrom and seconded by Treasurer Fountain, the Board unanimously accepted and approved Koronis Revenue Solutions as the District's EMS billing service provider.

Thereafter, under Agenda Item No. 11, Mr. Heinz and Mr. Saunders discussed with the Board the Goods-In-Transit and Freeport Goods exemptions (per Mr. Heinz, the District is unable to tax Freeport Goods). For the Board to consider at the next meeting, Mr. Heinz will prepare Resolution to Tax Goods-In-Transit, and the Board will hold a public hearing regarding same immediately prior to the May regular meeting.

The Board then moved along to Agenda Item No. 12, at which time Mr. Saunders advised the Board that a Kawasaki UTV (\$24,224.00) and BigTex utility trailer (\$3,549.00) had been purchased from UVC Powersports with Moody Grant funds. See **Exhibit K** attached hereto. Upon motion by Vice President Byrom and seconded by Assistant Treasurer LeBlanc, the Board unanimously approved and ratified the qualifying equipment purchases. The Board also requested that Mr. Saunders send an acknowledgment letter to the Moody Foundation thanking it for allowing the District to participate in the grant program.

The Board was then directed to Agenda Item No. 13, at which time Mr. Saunders reviewed with the Board the items he recommended be declared as salvage (6 old Board/administrative iPads) and surplus property (old Stryker power stretcher), which are described further in **Exhibit L** attached hereto. Upon motion by Vice President Byrom and seconded by Treasurer Fountain, the Board unanimously declared the iPads as salvage property and authorized disposal of same by whatever means, and declared the Stryker power stretcher as surplus property and authorized sale of same through Garage.com online auction.

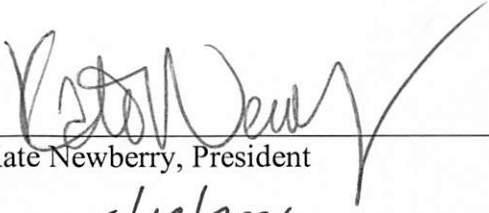
Next, under Agenda Item No. 14, Mr. Saunders reviewed with the Board his monthly Manager's Report, a copy of which is attached hereto as **Exhibit M**.

The Board then moved along to Agenda Item No. 15, at which time Mr. Heinz advised that the Galveston County Commissioners Court had not yet appointed a new ESD Commissioner to fill the place vacated by Cecil Clay, and for said reason, he recommended the Board designate and appoint Assistant Treasurer LeBlanc to also serve as Board Secretary until such time that a new ESD Commissioner is appointed and Board officer positions are redesignated. Upon motion by Treasurer Fountain and seconded by Vice President Byrom, the Board unanimously designated and appointed Ameer LeBlanc as Board Secretary/Assistant Treasurer.

Thereafter, President Newberry directed the Board to Agenda Item No. 16, at which Mrs. Vidal reviewed the District's various monthly financial reports, copies of which are attached hereto as **Exhibit N**.

Then, under Agenda Item No. 17, Mr. Saunders advised the Board on the fire hydrant inspections and maintenance performed recently by the Boliver Peninsula Special Utilities District. See **Exhibit O** attached hereto.

Being as there were no other matters to come before the Board, the regular meeting was adjourned at approximately 1:25.

  
\_\_\_\_\_  
Kate Newberry, President  
Date: 5/19/2026

ATTEST:

  
\_\_\_\_\_  
Ameer LeBlanc, Secretary/Assistant Treasurer

Date: 5/19/2026

# Exhibit A



# Exhibit B

# Galveston County Emergency Services No. 2

## Check Detail

March 18 - April 15, 2026

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
6680 Checking Texas First						
03/19/2026	Check	4604	UTMB Blocker Burn Unit	Monica: Please email rodell@gcesd2.org and gosten@gcesd2.org to confirm payment. Thank you 14 People - ESD EE's		-2,506.00 2,506.00
03/31/2026	Check	4605	UVC Powersports	PO MG1027 & MG2028 - Kawasaki & Big Tex		-27,773.00 27,773.00
04/06/2026	Check	4606	Ron Carter Chrysler Dodge Jeep Ram	2026 Ram 4500		-71,011.60 71,011.60
04/14/2026	Check	4607	Cammareri's Mini Storage	Rent 5/1/26-9/1/26		-375.00 375.00
04/14/2026	Check	4608	Joshua C. Heinz	Atty. Fees		-1,000.00 1,000.00
04/14/2026	Check	4609	Port Bolivar VFD	March Reimbursement		-5,366.93 5,366.93
04/06/2026	Check	4610	D and H Bolivar Rentals, LLC	April (\$1175), May (\$1275), June (\$1275)		-3,725.00 3,725.00
04/06/2026	Check	4611	Yates Auto & Truck Repair	Inv. 0072176		-530.10 530.10
04/14/2026	Check	4612	ESO Solutions	Inv. 193604		-557.13 557.13
04/14/2026	Check	4613	ESI Employee Assistance Group	Cust. 8137-00-00 Inv. 015425		-2,500.00 2,500.00
04/14/2026	Check	4614	Southern Tire Mart	Inv. 4580226725		-696.94 696.94
04/14/2026	Check	4615	Capt. Kirk's Marine Service	Doc 97025337		-2,767.11 2,767.11
04/14/2026	Check	4616	Axcess Hose & Ladder Co.	Inv. 2676		-1,500.00 1,500.00
04/14/2026	Check	4617	Texas State Association of Fire and Emergency Districts	Safe-D 2026 Annual Conf. - D.Saunders Dues		-2,845.00 345.00 2,500.00
04/14/2026	Check	4618	United Data Technologies, Inc.	5032026080		-374.00 374.00
04/14/2026	Check	4619	AT&T Mobility	Acct. 287327593524, Inv. 03232026		-897.53 897.53
04/14/2026	Check	4620	American Welding & Gas	Inv. 0080365417		-371.20 371.20
04/14/2026	Check	4621	Cyber One Solutions	Inv. 76431		-257.10 257.10

# Galveston County Emergency Services No. 2

## Check Detail

March 18 - April 15, 2026

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
04/14/2026	Check	4622	Southeast Texas HR	Inv. 6711		-875.00 875.00
04/14/2026	Check	4623	Crystal Beach VFD	March '26 Reimbursement		-1,624.39 1,624.39
04/14/2026	Check	4624	High Island VFD	March '26 Reimbursement		-5,699.41 5,699.41
04/14/2026	Check	4625	Christopher's Speedy Lube	Inv. 6453		-128.00 128.00
04/14/2026	Check	4626	Colin Jackson	Reimburse B'days X 2		-60.00 60.00
04/14/2026	Check	4627	Stratton Inc.-Napa - True Value	Inv. 485696		-57.96 57.96
04/14/2026	Check	4628	O'Reilly Automotive, Inc.	5882-126388, 132296		-272.78 272.78
04/14/2026	Check	4629	Vidal Accounting, PLLC	Inv. 00133		-2,012.50 2,012.50
04/10/2026	Check	4630	Visa	Amazon,Seaside,Farm&Home,Parkers Adobe,Intuit,Dropbox,When to Work HP,Primo Frontier Waste,I3P Bolivar		-2,987.58 837.76 1,416.88 397.64 335.30
04/15/2026	Check	4631	Visa	HP,Parkers Francis L Dean - Anthony Insurance EMS Crab Festival Frontier Waste Stowe's, Texas.Gov, Galveston Vehreg		-455.63 157.49 77.88 188.49 31.77
04/15/2026	Check	4632	Bound Tree Medical, LLC	Account 222792		-4,547.41 4,547.41
04/15/2026	Check	4633	Stryker - Flex Financial	Agreement 975-8204063-002, Inv. 906128451		-10,188.26 10,188.26
04/14/2026	Check	4634	Stryker - Flex Financial	Voided 975-8204063-003		0.00 0.00
04/14/2026	Check	4635	Stryker - Flex Financial	Agreement 975-8204063-003; Inv.906046879		-82,101.45 82,101.45
04/14/2026	Check	4636	Benckenstein & Oxford	Inv. 51714		-250.00 250.00
03/31/2026	Expense			HEALTH CARE SERV/OBPPAYMT 943501 HEALTH CARE SERV/OBPPAYMT XXXXXX5655 PENINSULA EMERGEN HEALTH CARE SERV/OBPPAYMT 943501 HEALTH CARE SERV/OBPPAYMT XXXXXX5655 PENINSULA EMERGEN	R	-18,730.00 18,730.00
03/30/2026	Expense			SOUTHERN BROADBA/PURCHASE 409 68 SOUTHERN BROADBA/PURCHASE 409 684 7021 Galveston Count SOUTHERN BROADBA/PURCHASE 409 68 SOUTHERN	R	-89.00 89.00

# Galveston County Emergency Services No. 2

## Check Detail

March 18 - April 15, 2026

DATE	TRANSACTION NUM NAME TYPE	MEMO/DESCRIPTION	CLR	AMOUNT
<hr/>				
BROADBA/PURCHASE 409 684 7021 Galveston Count				
03/30/2026	Expense	LEADBANKSELFLEND/CC PMT 12911937 LEADBANKSELFLEND/CC PMT 129119374 SABRINA WILCOX	R	-16.00
		LEADBANKSELFLEND/CC PMT 12911937 LEADBANKSELFLEND/CC PMT 129119374 SABRINA WILCOX		16.00
03/30/2026	Expense	Shred-it USA LLC/Collection TFB Shred-it USA LLC/Collection TFB	R	-101.22 101.22
03/26/2026	Expense	ALLIED DELTA DIC/BILLPAY B260581 ALLIED DELTA DIC/BILLPAY BXXXXXXXX352464 GALVESTON COU	R	-886.74
		ALLIED DELTA DIC/BILLPAY B260581 ALLIED DELTA DIC/BILLPAY BXXXXXXXX352464 GALVESTON COU		886.74
03/18/2026	Expense	BENE:TEXSTAR TRN:PXXXXXXXX007107 BENE:TEXSTAR TRN:PXXXXXXXX0071079	R	- 500,000.00
		BENE:TEXSTAR TRN:PXXXXXXXX007107 BENE:TEXSTAR TRN:PXXXXXXXX0071079		500,000.00
<hr/>				
6683 Texas First - Billing Rev. Acc.				
03/30/2026	Expense	LEADBANKSELFLEND/CC PMT 12912004 LEADBANKSELFLEND/CC PMT 129120047 SABRINA WILCOX	R	-19.00
		LEADBANKSELFLEND/CC PMT 12912004 LEADBANKSELFLEND/CC PMT 129120047 SABRINA WILCOX		-19.00
<hr/>				

# Exhibit C



## **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](mailto:pbvfd@att.net)

Date: 03/31/2026.

Attention: ESD 2 Board

Port Bolivar Volunteer Fire Department is requesting from the ESD #2 Board Reimbursement for our March 2026 bills totaling \$5,366.93.

Company	Description	Cost	Paid By	Code
AT&T	Internet/Phone	\$196.42 ✓	CK #1535	2800
AT&T Mobility	Internet/Phone FirstNet	\$0.00 ✓	CK #	2800
Entergy	Inside Lights	\$210.72 ✓	CK #1538	2800
Entergy	Outside Lights	\$117.94 ✓	CK #1539	2800
Frontier Waste BAYOU	Trash	\$252.50 ✓	CK #1534	2800
BeenVerified	Background Checks	\$31.78 ✓	Credit Card	4600
Colonial Life	Insurance INV# 63896620	\$323.61 ✓	ACH Payment	2400
MES Service Company, LLC	Service Call Task- Breathing Air	\$275.00 ✓	CK #1536	4210
Sun Coast Resources, LLC	#2 ULSD Fuel	\$1,592.95 ✓	CK #1537	4200



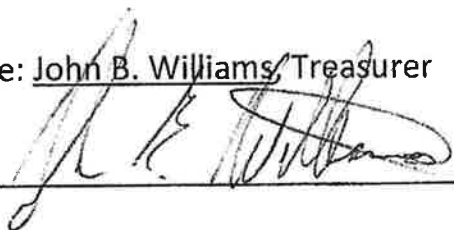
**Port Bolivar Volunteer Fire Department**

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

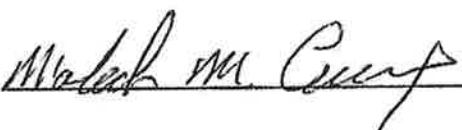
**Certification of Expense Request  
FY 2025-2026**

Acting in my capacity as Treasurer, on behalf of the **Port Bolivar Volunteer Fire Department**, we certify that the following expense reimbursement request of \$5,366.93 for the month of March 2026 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: 03/28/2026

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

Signature:  Date: 3/25/26

**Port Bolivar VFD 2025-2026**

**March '26**

Revised 3.17.26

	<b>BUDGET</b>	<b>ACTUAL</b>		<b>Total</b>	<b>Remaining</b>
	<b>2025-26</b>	<b>Prior</b>	<b>Current</b>		<b>Budget</b>
		<b>Month</b>	<b>Month</b>		
			<b>March '26</b>		
2000 - Accounting & Software	\$ 2,000.00	\$ 850.50		\$ 850.50	\$ 1,149.50
2300 - Office Supplies & Equipment				\$ -	\$ -
2400 - Insurance	\$ 6,500.00	\$ 970.83	\$ 323.61	\$ 1,294.44	\$ 5,205.56
2500 - Travel Expenses				\$ -	\$ -
2550 - Fire Prevention	\$ 1,750.00	\$ 300.00		\$ 300.00	\$ 1,450.00
2700 - Dues/Subscriptions/License/Public Rel	\$ 1,300.00	\$ 503.20		\$ 503.20	\$ 796.80
2800 - Utilities/Alarm Services	\$ 12,500.00	\$ 4,665.28	\$ 3,013.65	\$ 7,678.93	\$ 4,821.07
4000 - Firefighting Equipment/Maint/Repair	\$ 10,000.00	\$ 3,568.55		\$ 3,568.55	\$ 6,431.45
4200 - Fuel	\$ 4,000.00	\$ 313.14	\$ 1,592.95	\$ 1,906.09	\$ 2,093.91
4210 - Oxygen/Breathing Air	\$ 3,500.00	\$ 3,500.00	\$ 275.00	\$ 3,775.00	\$ (275.00)
4300 - Radio Usage	\$ 3,795.00	\$ 3,795.00		\$ 3,795.00	\$ -
4500 - Training	\$ 5,000.00			\$ -	\$ 5,000.00
4600 - Medical Exams/Background Checks	\$ 500.00	\$ 158.90	\$ 31.78	\$ 190.68	\$ 309.32
4700 - Building Maintenance				\$ -	\$ -
4800 - Uniforms/Personnel Costs	\$ 500.00			\$ -	\$ 500.00
4900 - Vehicle Maint. & Repair	\$ 2,205.00	\$ 37.50	\$ 129.94	\$ 167.44	\$ 2,037.56
	<u>\$ 53,550.00</u>		<u>\$ 5,366.93</u>		\$ 29,520.17



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

# INVOICE

DATE APRIL 1, 2026  
 INVOICE # 2026-03

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

SALESPERSON	JOB	PAYMENT TERMS	DUE DATE
LINE ITEM	DESCRIPTION	UNIT PRICE	LINE TOTAL
		Due on receipt	
2800	Fastwyre Broadband – EFT – Station phones/fax/internet	276.36 ✓	276.36
2800	Entergy - EFT - Electrical Fire Station	355.37 ✓	631.73
2800	Peninsula Residential Service # EFT - Dumpster	207.50 ✓	839.23
2800	Voxtelesys – EFT – Phone service	13.81 ✓	853.04
2800	Dish – # EFT - Station Cable	119.42 ✓	972.46
2000	Q-Books – EFT (Oct.)	79.95 ✓	1,052.41
4200	Galveston County Auditor/check #3251(Jan/26)	410.44 ✓	1,462.85
4000	Delta Fire Safety # 3254	255.00 ✓	1,717.85
4900	Amazon Debt – Vehicle Maint	58.90 ✓	1,776.75
4900	Stratton's – # 3253 Vehicle Maint	12.86 ✓	1,789.61
4300	Galveston County Emergency # 3249 – Radio Usage	2,760.00 ✓	4,549.61
4300	Active 911 – Debit – Radio Usage	199.80 ✓	4,749.41
4000	Advanced Rescue System - #3252 – Equip. Maint.	950.00 ✓	5,699.41
<b>TOTAL</b>			<b>5,699.41</b>

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 7<sup>th</sup> Street  
High Island, Texas 77623  
Phone (409) 286-5811 Fax (409) 286-5424

April 01, 2026  
Galveston County ESD # 2  
PO Box 1709  
Crystal Beach, Texas 77650

Ref: Certification of expense reimbursement request

I, Dawn Blashill, 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 \$5,699.41 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 the High Island Volunteer Fire Rescue Inc. Board of Directors.

  
Signature

4/1/26  
Date

**High Island VFD 2025-2026**

**March '26**

	<b>BUDGET</b>	<b>ACTUAL</b>		<b>Total</b>	<b>Remaining</b>
	<b>2024-25</b>	<b>Prior</b>	<b>Current</b>		<b>Budget</b>
		<b>Month</b>	<b>Month</b>		
			<b>Mar. '26</b>		
2000 - Accounting & Software	\$ 2,700.00	\$ 399.75	\$ 79.95	\$ 479.70	\$ 2,220.30
2300 - Office Supplies & Equipment					\$ -
2400 - Insurance	\$ 6,000.00	\$ 4,160.00		\$ 4,160.00	\$ 1,840.00
2500 - Travel Expenses				\$ -	\$ -
2550 - Fire Prevention	\$ 750.00			\$ -	\$ 750.00
2700 - Dues/Subscriptions/License/Public Rel	\$ 500.00	\$ 678.77		\$ 678.77	\$ (178.77)
2800 - Utilities/Alarm Services	\$ 13,500.00	\$ 5,160.99	\$ 972.46	\$ 6,133.45	\$ 7,366.55
4000 - Firefighting Equipment/Maint/Repair	\$ 20,000.00	\$ 875.53	\$ 1,205.00	\$ 2,080.53	\$ 17,919.47
4200 - Fuel	\$ 4,500.00	\$ 907.32	\$ 410.44	\$ 1,317.76	\$ 3,182.24
4210 - Oxygen/Breathing Air				\$ -	\$ -
4300 - Radio Usage	\$ 3,000.00		\$ 2,959.80	\$ 2,959.80	\$ 40.20
4500 - Training	\$ 5,000.00			\$ -	\$ 5,000.00
4600 - Medical Exams/Background Checks	\$ 500.00			\$ -	\$ 500.00
4700 - Building Maintenance	\$ 6,000.00	\$ 1,957.36		\$ 1,957.36	\$ 4,042.64
4800 - Uniforms/Personnel Costs	\$ 2,000.00			\$ -	\$ 2,000.00
4900 - Vehicle Maint. & Repair	\$ 10,000.00	\$ 5,638.66	\$ 71.76	\$ 5,710.42	\$ 4,289.58
	<u>\$ 74,450.00</u>		<u>\$ 5,699.41</u>		\$ 48,972.21



# INVOICE

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

DATE MARCH 2026

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 ✓
2400	Colonial Life Ins		395.09
2700	SFFMA 2026 dues		1189.40 ✓

TOTAL **\$1624.89**



**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.

I, Stacy 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 \$1624.89

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.

Stacy Cole  
Signature

4-2-26  
Date

**Crystal Beach VFD 2025-2026**


**March '26**

	BUDGET 2024-25	ACTUAL		Total	Remaining Budget
		Prior Month	Current Month March '26		
2000 - Accounting & Software	\$ 4,800.00	\$ 2,970.76	\$ 39.90	\$ 3,010.66	\$ 1,789.34
2300 - Office Supplies & Equipment					\$ -
2400 - Insurance	\$ 2,500.00	\$ 3,130.80	\$ 395.09	\$ 3,525.89	\$ (1,025.89)
2500 - Travel Expenses				\$ -	\$ -
2510 - Mileage reimbursement/tolls				\$ -	\$ -
2550 - Fire Prevention				\$ -	\$ -
2700 - Dues/Subscriptions/License/Public Rel	\$ 1,700.00		\$ 1,189.40	\$ 1,189.40	\$ 510.60
2800 - Utilities/Alarm Services				\$ -	\$ -
4000 - Firefighting Equipment/Maint/Repair	\$ 8,000.00	\$ 6,693.10		\$ 6,693.10	\$ 1,306.90
4200 - Fuel				\$ -	\$ -
4210 - Oxygen/Breathing Air	\$ 2,000.00			\$ -	\$ 2,000.00
4300 - Radio Usage	\$ 3,000.00	\$ 3,000.00		\$ 3,000.00	\$ -
4500 - Training	\$ 12,500.00			\$ -	\$ 12,500.00
4600 - Medical Exams/Background Checks	\$ 500.00			\$ -	\$ 500.00
4700 - Building Maintenance				\$ -	\$ -
4800 - Uniforms/Personnel Costs	\$ 1,000.00			\$ -	\$ 1,000.00
4900 - Vehicle Maint. & Repair	\$ 3,000.00	\$ 80.00		\$ 80.00	\$ 2,920.00
	<u>\$ 39,000.00</u>		<u>\$ 1,624.39</u>		\$ 21,500.95

# Exhibit D

**Galveston County Emergency Services District No. 2**  
**15-Apr-26**

	<b>3/31/2026</b>	<b>4/15/2026</b>
	<b>Balance</b>	<b>Balance</b>
<b>Texas First Bank</b>		
Operating/Checking (xxxx6680)	\$ 209,364.42	\$ 163,108.33
Savings (Acct. No. xxx9804)	\$ 2,567.98	\$ 2,567.98
EMS Billing (Acct. No. xxxx7569)	\$ 107,005.76	\$ 109,039.12
	<b>\$318,938.16</b>	<b>\$274,715.43</b>
<b>TexSTAR (Investment Co-Op)</b>		
General Fund (Acct. No. xxxxxx1110)	\$ 2,085,000.37	\$ 2,085,000.37
Capital Fund (Acct. No. xxxxxx1890)	\$484,233.24	\$484,233.24
Emergency Fund (Acct. No. xxxxxx4140)	\$1,207,433.38	\$1,207,433.38
	<b>\$3,776,666.99</b>	<b>\$3,776,666.99</b>
<b>TOTALS</b>	<b>\$4,095,605.15</b>	<b>\$4,051,382.42</b>

  
 \_\_\_\_\_  
 Treasurer, GCESD2

4-15-2026  
 \_\_\_\_\_  
 Date

  
 \_\_\_\_\_  
 Accountant, GCESD2

4-15-2026  
 \_\_\_\_\_  
 Date

# Exhibit E



# Exhibit F



**Galveston County Emergency Services District #2 Budget  
Amendment Request Form**

Department Entity Name: High Island VED Date: April 03, 2026

For Board Use Only  
Budget Amendment #: HI 001  
Fiscal Year: 2025-26  
Approval Date: \_\_\_\_\_

Justification: Had to move Money from line item 4600 to line item 2700 due to cost overrun.

for Mardi Gras beads for parade - Bought  
from Sea Side Lumber - Dawn & Blashill 4/3/26

Budget Amendment Request by Name - Dawn Blashill Title: Treasurer

Does this Budget Amendment Request include any funding outside of the Department/Entity original approved ESD #2 Fiscal Year budget? Yes \_\_\_\_\_ No X  
If "Yes" please indicate the source and amount:

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Cost Center Fund Name	Identifying Line-Item Number	Start of FY Budget Amount	Budget Amendment Increase	Budget Amendment Decrease	Amount of Outside Funding Added (if Any)	Amended Budget Line Item Amount	Updated/ Changed Date
A.) Medical Exams	4600	\$500.00	-0-	\$178.77		\$321.23	04/03/2026
B.) Dues/Subscriptions	2700	\$500.00	\$178.77	-0-		\$678.77	04/03/2026
C.)							
D.)							
E.)							
F.)							
G.)							
H.)							

**Galveston County Emergency Services District #2 Budget  
Amendment Request Form**

*DS 3-30-26*

Department Entity Name: Port Bolivar Volunteer Department Inc. Date: 03/28/2026

<b>For Board Use Only</b>	
Budget Amendment #:	<u>PS 002</u>
Fiscal Year:	<u>2025/26</u>
Approval Date:	_____

Explanation: Bill from MES for breathing air service call Air sample and compressor calibration cost exceeded our annual budget maximum. Please take \$275.00 from Vehicle Maintenance and Repair to cover the shortfall.

Previous Notice date provided to ESD #2: \_\_\_\_\_

Budget Amendment Request by Name John B. Williams Title Treasurer

Does this Budget Amendment Request include any funding outside of the Department/Entity original approved ESD #2 Fiscal Year budget? Yes \_\_\_\_\_ No X  
If "Yes" please indicate the source and amount:

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Cost Center Fund Name	Identifying Line Item Number	Start of FY Budget Amount	Budget Amendment <u>Increase</u>	Budget Amendment <u>Decrease</u>	Amount of Outside Funding Added (If Any)	Amended Budget Line Item Amount	Updated/ Changed Date
A.) Oxygen/Breathing	4210	3500.00	275.00				3/28/2026
B.) Vehicle Maintenance and Repair	4900	2500.00		275.00			3/28/2026
C.)							
D.)							
E.)							

# Exhibit G

VEHICLE PURCHASE ORDER

507793



RON CARTER CDJR
3005FM 528
ALVIN, TX 77511

I hereby agree to purchase from you, under the terms and conditions specified, the following:

Date 04/03/2026

VEHICLE BEING PURCHASED

BUYER'S NAME (PLEASE PRINT) GALVESTON COUNTY EMERGENCY SERVICES #2

NEW NEW DEMO USED VEHICLE

ADDRESS PO BOX 1575
CITY CRYSTAL BEACH STATE TX ZIP CODE 77650

STK. NO. TG278527 YEAR MAKE 2026 RAM MODEL 4500 ENGR.
SER. NO. 3C7WRLBL8TG278527 BODY CB
ODOMETER 88 LIC. NO. LIC. EXP. COLOR PR4 Flame Red

SELLING PRICE 71011.60
CLEAR COAT

THE DEALER'S INVENTORY TAX CHARGE IS INTENDED TO REIMBURSE THE DEALER FOR AD VALOREM TAXES ON ITS MOTOR VEHICLE INVENTORY. THE CHARGE, WHICH IS PAID BY THE DEALER TO THE COUNTY TAX ASSESSOR-COLLECTOR, IS NOT A TAX IMPOSED ON A CONSUMER BY THE GOVERNMENT, AND IS NOT REQUIRED TO BE CHARGED BY THE DEALER TO THE CONSUMER.

STATE SALES TAX N/A
DEALER INVENTORY TAX N/A

AS IS
The Selling Dealer Hereby expressly disclaims all warranties, either express or implied warranties of merchantability of fitness for a particular use, and neither assumed nor authorized any person to assume for it any liability in connection with the sale of the vehicle.

INSPECTION N/A LIC. TITLE N/A N/A
DOCUMENTARY FEE N/A

Signature

TOTAL VEHICLE PRICE 71011.60

TRADE IN

PAYOFF OWED TO:

STK. NO. YEAR MAKE MODEL ENGR.
SER. NO. BODY
ODOMETER LIC. NO. LIC. EXP. COLOR

BUYER CASH REC # N/A
NET REBATE REC # N/A

Balance owed on Trade-in is estimated and is subject to verification. Buyer agrees to pay any difference in cash upon demand and I further certify that no salvage title has been issued for the vehicle and that the original Certificate of Title does not bear the notation "reconditioned" or "flood damage."

TOTAL DOWN PAYMENT N/A

I Finance for full or partial payment for the above described vehicle were secured from CASH
I hereby release and authorize Ron Carter and grant full power and authority to Ron Carter to obtain said consumer credit and certify that I have read and understand all provisions of the consumer credit contract which I signed and that any holder of said consumer credit contract is subject to all claims that dealer could assert against seller of goods or services obtained pursuant hereto or with the proceeds hereof by the dealer.

SUBTOTAL 71011.60

OTHER CHARGES N/A

BALANCE DUE 71011.60

Signature

Buyer agrees that this purchase order is a binding agreement when accepted by dealer and when accepted by there is no right of rescission.

Signature

A DOCUMENTARY FEE IS NOT AN OFFICIAL FEE. A DOCUMENTARY FEE IS NOT REQUIRED BY LAW, BUT MAY BE CHARGED TO BUYERS FOR HANDLING DOCUMENTS RELATING TO THE SALE. A DOCUMENTARY FEE MAY NOT EXCEED A REASONABLE AMOUNT AGREED TO BY THE PARTIES. THIS NOTICE IS REQUIRED BY LAW.

ADDITIONAL TERMS AND CONDITIONS

1. Purchaser warrants and represents to Seller that with respect to any vehicle trade in that: (1) the mileage shown on the federal odometer statement is true, correct and is the total actual mileage that said vehicle has been driven; (2) title to be delivered is regular and proper in all respects and does not contain the words "salvage", "recondition", "flood" or similar designation on said title; (3) the manufacturer's emissions system and/or air pollution equipment has not been damaged, destroyed or tampered with, and such systems and equipment are fully operational at the time the vehicle is delivered to the Seller; (4) in the event it is an imported trade vehicle, it is not a "grey market" import, but was manufactured to be sold in the USA and to conform to Federal emissions and safety standards; and (5) it has not been subjected to any flood, rising water or collision damage unless noted above in writing contained in this agreement.
2. Purchaser warrants any trade vehicle to be Purchaser's property free and clear of all liens and encumbrances excepted as noted above. In the event the actual payoff of any trade vehicle is greater than the payoff amount shown above, Purchaser agrees to pay such difference to Seller in cash upon demand. Conversely, if the actual payoff is less than the represented payoff, Seller shall refund such difference to Purchaser (and/or the lien holder of the vehicle purchased hereunder) promptly upon demand.
3. Purchaser acknowledges that verbal promises by dealership personnel are not valid, and Purchaser has been advised that the Seller uses a written form usually designated as a due bill, to list all work or other items promised to be performed by dealership personnel as a part of this sale. Purchaser is advised to demand this written document, if, in fact such promises are part of this transaction. Purchaser therefore, waives any promises not specified in writing and agrees to hold Seller harmless for claims from any damage or cost resulting from such verbal promises/representations.

AGREEMENT

I agree to pay the balance on the terms specified and accept delivery of vehicle within forty-eight hours after I have been notified that it is ready. In case I fail to take delivery of vehicle when notified, my deposit may be retained as liquidated damages for Dealer expenses and efforts in the matter, and Dealer may dispose of the vehicle without any liability to Dealer whatsoever. I understand that time is of the essence in this agreement.
On an ordered unit, if any allowance on a trade in is involved in this purchase, it is agreed that in the event that the trade in is delivered to Dealer and this order is thereafter cancelled Dealer will return the trade in to me upon receipt of Dealer's reasonable charges for storage and for any repairs made by Dealer while in Dealer's possession. If the trade in has been sold by Dealer before said cancellation (Dealer agrees) to pay me the proceeds of such sale less a selling commission of twenty percent (20%) and less any expenses incurred by Dealer in storing, conditioning and advertising the said trade in for sale, if my trade in is not delivered to Dealer until Dealer receives ordered vehicle, it is agreed that the trade in will be subject to appraisal and that the appraisal at the time of delivery is to be the allowance for my trade in.
It is agreed that cash or trade in, or proceeds from the sale of such trade in, accepted as a deposit on this order shall be held by Dealer until delivery.
It is expressly agreed that the purchaser acquires no right, title or interest in or to the property which he agrees to purchase hereunder until such property is delivered to purchaser and either the full purchase price is paid in cash or a satisfactory deferred payment agreement is executed by the parties hereto, the terms of which shall thereafter be controlling.
The price quoted is for immediate delivery, but if the price of either vehicle or accessories should be changed by the Manufacturer before the vehicle has been delivered to me, then this order may be accepted by me at the additional price or cancelled at my option.
It is understood that there is no relationship of principal and agent existing between the dealer and the manufacturer and that the Dealer is not authorized to act, or attempt to act, or represent itself, directly, or by implication, as an agent of the manufacturer, or in any manner assume or create, or attempt to create, any obligation on behalf of or in the name of the manufacturer.
There are NO WARRANTIES, express or implied, made by the Selling Dealer or the manufacturer on the new vehicle or chassis described on this order, except the most recent printed Manufacturer's warranty applicable to such new vehicle or chassis which are made a part of this order as of here set forth in full. A copy of such Manufacturer's warranty or warranties will be furnished to the purchaser upon delivery of the vehicle or chassis, and they shall be expressly IN LIEU OF any other express or implied warranty, condition or guarantee on the new vehicle chassis or any part thereof, including any implied WARRANTY or MERCHANTABILITY or FITNESS and of any other obligation on the part of the Manufacturer or the Selling Dealer.
As used in this agreement, the terms "dealer" and "Ron Carter" shall mean and refer to Ron Carter Chrysler Jeep Dodge, Inc. As used herein, "Purchaser" and "Buyer", me, mine shall mean and refer to the person(s) signing this agreement as buyer below.
NO WARRANTIES, express or implied, of MERCHANTABILITY or Fitness or otherwise, are made by the Selling Dealer or the Manufacturer with respect to any used vehicle or chassis described on this order except such warranty shall be subject to all the items and conditions therein stated.
NOTICE TO THE BUYER. Do not sign this order before you read it or if it contains any blank spaces. You are entitled to an exact copy of the order you sign.
BUYER ACKNOWLEDGES he/she has read and received a completed copy of this order comprising the entire agreement affecting this purchase, and that this order is subjected to Buyer's satisfactory credit rating.
BUYER CERTIFIES he/she is 18 years of age or older, and no credit has been extended except as appears above.

PURCHASER ACKNOWLEDGES HE OR SHE HAS READ ALL OF THE FOREGOING AND HAS RECEIVED A TRUE COPY OF THIS ORDER.

Buyer Signs Date 04/03/2026 Co-Buyer Signs Date 04/03/2026

Accepted by Dealer By Authorized Rep. Name of Salesman GARY P BOGUSZ

# Exhibit H



**Galveston County ESD #2 RFP- Small Brush Truck**

4-14-26

Agenda Item # 8

Funding Line Item- ESD Capital \$250,000 allocated over two budget cycles.

Recommendation: First In Public Safety \$262,508.00 and additional cost will be funded by Crystal Beach Volunteer Fire Department

**First In Public Safety – Carl Nix**

\$262,508.00

**SMJ Fire Equipment / Mike Johnson**

\$308,800.00

**Siddons-Martin Emergency Group – Industrial Apparatus – Bryan Bozarth**

\$339,665.34

**SAFE Industries/Alamo Fire**

\$339,000

**No bids**

Deep South

Fouts Fire

US Fire Apparatus

BFX Fire Manufactures

Wildfire Apparatus

Steel Apparatus

# Exhibit I



**Cheryl E. Johnson, PCC, CTOP**  
**Assessor and Collector of Taxes**  
**County of Galveston**

722 21<sup>st</sup> Street, Galveston, Texas 77550  
Toll Free (877) 766-2284 Fax:(409) 766-2479  
Email: [galcotax@galvestoncountytexas.gov](mailto:galcotax@galvestoncountytexas.gov)  
March 17, 2026



Doug Saunders, District Manager  
Galveston County Emergency Services District No. 2  
P.O. Box 1575  
Crystal Beach, TX 77650

Re: Amendment to Services Agreement Regarding  
Per Parcel Fee

Dear Mr. Saunders:

It has been my pleasure to provide assessment and collection services to your organization. Since taking office in January 2005, I have strived to increase the level and quality of services provided to our customers - both individual property owners and partner governments - while simultaneously reducing cost of those services. If my memory serves me, at that time a per parcel fee of \$0.62 was assessed and I immediately began to analyze that cost from a legal standpoint (what does the Tax Code require/allow). A methodology was established and through the years, our practices streamlined enabling me to continually reduce the per parcel fee to the level enjoyed since 2019 of \$0.21 for Galveston County, \$0.97 for Harris County and \$0.256 for PID parcels.

As you know, inflation has impacted us all but despite that, we continued to provide services to our partner governments without an increase. Sadly, this year that was no longer possible due to ever increasing paper, personnel and postage costs (to name a few). Therefore, beginning with the 2026 tax year, our fee will increase \$0.06 for both Galveston and Harris County parcels (\$0.27 and \$1.03 respectively). The PID fee will be in line with the County tax parcel fee. You will not be billed at this rate until February/March 2027 for the 2026 tax year.

Enclosed please find two copies of an Amendment to the Interlocal Collection Agreement and/or Resolution for Tax Assessment and Collection Services reflecting this fee change along with the policy defining the methodology utilized. The County Auditor reviewed the analysis and March 16<sup>th</sup>, County Commissioners ratified the change. Upon approval by your governing body, please return one signed original to me via USPS or email to [galcotax@galvestoncountytexas.gov](mailto:galcotax@galvestoncountytexas.gov).

Should you have questions or concerns, please call me at 409-765-3277.

Respectfully submitted,

A handwritten signature in cursive script that reads "Cheryl E. Johnson".

Cheryl E. Johnson, PCC, CTOP

Enclosures

**AMENDMENT TO  
INTERLOCAL COLLECTION AGREEMENT  
AND/OR  
RESOLUTION  
FOR TAX ASSESSMENT AND COLLECTION SERVICES**

- I. This Amendment is entered into between the Office of Galveston County Tax Assessor Collector and Galveston County Emergency Services District No. 2.
- II. Parties named herein have entered into an Interlocal Collection Agreement or Resolution for Tax Assessment and Collection Services that included, among other things, the requirement that said Entity would be advised of any change in per parcel fee assessed for services by April 1<sup>st</sup>.
- III. Effective with the 2026 tax year, which begins August 1, 2026, the per parcel fee(s) will be in accordance with the schedule shown below regardless of type (e.g. Public Improvement District and/or tax parcels):

For All Parcels Located in Galveston County	\$0.27/parcel
For All Parcels Located in Harris County	\$1.03/parcel

- IV. Parties agree that the Interlocal Collection Agreement or Resolution for Tax Assessment and Collection Services and subsequent Amendments on file with the Office of Galveston County Clerk constitute the complete understanding of the parties. No other representation, oral or written, between the parties shall be of any force and effect unless specifically stated in writing.

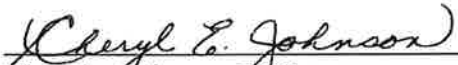
Executed this the \_\_\_\_\_ day of \_\_\_\_\_, 2026.

**Galveston County Emergency Services District No. 2**

\_\_\_\_\_  
Presiding Officer

\_\_\_\_\_  
Witness

**GALVESTON COUNTY  
TAX ASSESSOR COLLECTOR**

  
Cheryl E. Johnson, FCC, CTOP

\_\_\_\_\_  
March 17, 2026  
Date

**AMENDMENT TO  
INTERLOCAL COLLECTION AGREEMENT  
AND/OR  
RESOLUTION  
FOR TAX ASSESSMENT AND COLLECTION SERVICES**

- I. This Amendment is entered into between the Office of Galveston County Tax Assessor Collector and Galveston County Emergency Services District No. 2.
- II. Parties named herein have entered into an Interlocal Collection Agreement or Resolution for Tax Assessment and Collection Services that included, among other things, the requirement that said Entity would be advised of any change in per parcel fee assessed for services by April 1<sup>st</sup>.
- III. Effective with the 2026 tax year, which begins August 1, 2026, the per parcel fee(s) will be in accordance with the schedule shown below regardless of type (e.g. Public Improvement District and/or tax parcels):

For All Parcels Located in Galveston County	\$0.27/parcel
For All Parcels Located in Harris County	\$1.03/parcel

- IV. Parties agree that the Interlocal Collection Agreement or Resolution for Tax Assessment and Collection Services and subsequent Amendments on file with the Office of Galveston County Clerk constitute the complete understanding of the parties. No other representation, oral or written, between the parties shall be of any force and effect unless specifically stated in writing.

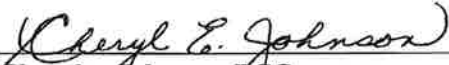
Executed this the \_\_\_\_\_ day of \_\_\_\_\_, 2026.

**Galveston County Emergency Services District No. 2**

\_\_\_\_\_  
Presiding Officer

\_\_\_\_\_  
Witness

**GALVESTON COUNTY  
TAX ASSESSOR COLLECTOR**

  
\_\_\_\_\_  
Cheryl E. Johnson, FCC, CTOP

\_\_\_\_\_  
March 17, 2026  
Date



# Galveston County Tax Office

## Policies & Procedures

### Support Services

#### Entity Billing Cost Analysis



**POLICY**

It is the policy of the Tax Assessor/Collector to annually estimate the cost of providing tax assessment and collection services to government partners.

**RESPONSIBILITY**

The Tax Assessor/Collector and Chief Deputy of Property Tax & Support Services are responsible for compliance with this policy.

**PROCEDURE**

Section 6.27(b) of the Texas Property Tax Code provides that "...the county assessor-collector is entitled to a reasonable fee, which may not exceed the actual costs incurred, for assessing and collecting taxes for a taxing unit..."

Each year the Tax Assessor/Collector will consult with the Chief Deputy of Property Tax and Support Services to develop the proper analysis of the cost of providing services to entities other than the County. This analysis is an estimate only as it is a projection and actual costs can fluctuate year to year. For this reason, only increases or decreases totaling \$0.02 or more will result in a fee change being recommended to Commissioners Court for ratification after review by the County Auditor's Office.

**The Analysis**

The basis for cost estimates is based on the determination of what expenses and personnel would be required if the office only collected for Galveston County. It is the joint opinion of the Chief Deputy of Property Tax and the Tax Assessor Collector that services could provide assessment and collection services for the County with one less Property Tax Application Specialist and one less Accounting Technician II. In a consolidated collection environment, these positions are essential to completing the work necessary to fulfill a best practices level of legally required services for the current number of entity partners. Additionally, due to the demands of serving 40 entities in addition to the County during the Assessment Phase adds an additional workload and responsibility to the Chief Deputy and Tax Assessor Collector. The additional time spent over the three-month period is estimated to add no less than the equivalent of one month of additional work for each position thus 1/12 of the combined salaries and personnel cost is also included.

The additional costs are analyzed and proposed during the annual budget cycle to the Tax Collection Contracts budget #151553. The Entity Cost Calculator spreadsheet (maintained with this policy in the W drive ADMIN TEAM/POLICY MANUAL/SUPPORT SERVICES folder) shall be updated to reflect projected budget costs, most current CAD Grand Total parcel counts and per parcel fee determined that will return sufficient funds to cover all anticipated budgeted costs.

**The Analysis  
(continued)**

This spreadsheet and policy shall be submitted to the County Auditor's team for review and, upon approval, policy updated with the final per parcel amounts.

Estimates for the 2026 tax year (FY 2027) are \$158,084 for Galveston County parcels and \$5,039 for Harris County parcels. Estimates are based on the following assumptions:

1. Salaries plus personnel costs based on 2 FTEs to include a Property Tax Application Specialist and Accounting Tech II with an estimated 3% COLA/P4P added for the FY 2027 plus 1/12<sup>th</sup> of the salary and benefit cost of the TAC and CDPT&SS.
2. Travel, education and membership expenses for Property Tax Application Specialist (training to begin with FY 2026-2027)
3. Office supplies at \$1,000 x 2 FTEs
4. PC, monitor, printer and software costs x FTEs/7 year replacement
5. Truth in Taxation software costs are based on number of entities (1 entity in 2025 is \$340 and 20+ \$2,300 thus the contributory cost for government partners is \$2,300-340 or \$1,960). Costs have increased on average 7% over the last three years thus the 2027 projected cost for the software for entities is rounded to \$2,100
6. Harris County costs based on estimated/actual cost of statement printing and mailing, all other printing and postage expenses (postcard receipts, February and 33.08 delinquent notices, cost of quarter and split pay coupons) and apportioned cost of hard and personnel costs for HC properties based on the HC parcel count as a percentage of all
7. PIDs historically were assessed a higher rate but this could not be justified thus those parcels are to be the same as all other parcels in the specific county
8. Costs are allocated to achieve rates necessary to cover estimated and hard costs utilizing the most current parcel counts. The cost estimate is included as Exhibit A.
9. The preliminary estimates for TY 2026 indicate a Galveston County per parcel rate of \$0.27 and a Harris County rate of \$1.03. The indicated rates are greater than or equal to the \$0.02 increase that requires a contracted rate change thus rates will increase for Galveston and Harris County parcels as well as PIDs for Tax Year 2026. This policy along with audited cost estimates will be submitted to County Commissioners for ratification. County Auditor approval will be included as Exhibit B.

**Fee To Be  
Established**

This process was presented at a workshop of Commissioners Court in March 2015. Proposed fee increases or decreases will be presented to Commissioners for ratification in advance of the April 1<sup>st</sup> deadline to notify collection partners of rate changes.

**BILLING**

The Chief Deputy of Property Tax and Support Services maintains copies of contracts and/or resolutions of the jurisdictions with the TNT

**BILLING  
(cont)**

entity files. Billing for assessment and collection services occurs once a year in February and is based on the most current parcel counts indicated on the most current supplemental appraisal district rolls. Payment status is reported monthly to the Chief Deputy Property Tax and Support Services until all receivables are paid. Efforts to streamline billings will be analyzed each year.

**Support Services  
Generating Bills**

1. Obtain most current Galveston and Harris County parcel counts are prepared by Property Tax Application Specialists using the most current central appraisal district supplemental roll total parcels.
2. Prepare invoice for each entity utilizing most current entity list.
3. Using prior year Word document maintained in the Q drive at Entity Information/Billing and Collections, create invoice for each entity. Billing amounts are as follows for 2026 tax year:

GC (including PIDs): parcel count x \$0.27

HC: parcel count x \$1.03 (Friendswood, City Centre PID, League City & Westwood Management District)

Prior to printing or emailing final statement, print draft invoices for review by TAC and/or Chief Deputy PT&SS.

4. Upon approval, merge, sign and make two copies of each invoice (one to mail or scan and email and one for Admin files)
5. Mail along with blue return envelope stamped or noted (ATTN SUPPORT SERVICES).
6. Enter invoice date into spreadsheet
7. Create and print a document for Admin Clerk with entity name and amount billed so they can monitor and record payments

**Logging  
Payments**

Upon receipt of check, copy check and envelope, enter payment information into entity billing spreadsheet including date received, check number and amount received ( (Q:)/Entity Information/20XX to 20XX Entity List For All, in the Tax Year 20XX Entity Billing tab.

Prepare payment sheet for Accounting Department and include with all payments received daily (include Payor, Check # and Amount) printing two copies. Provide one payment sheet with checks to Senior Accountant; file additional copy in Entity Billing folder maintained in Admin Assistant filing drawer.

Email Chief Deputy of Business Services, other Administrative Assistant and copy the CDPTSS the payment sheet information.

**Follow Up**

After receiving all payments, notify Chief Deputy Property Tax and Support Services and TAC and transfer file to main filing cabinets

If payment is not received after 30 days, contact the entity and resend

**Follow Up  
(cont)**

invoice if address information was incorrect. Update master entity spreadsheet. If the entity provides a check number, pass that information on to Accounting to verify.

APPROVED:

  
Cheryl E. Johnson

February 23, 2026

\_\_\_\_\_  
Date

EXHIBIT A

<b>Estimated Entity Billing Costs Tax Year 2026 (FY 2027)</b>		
Number of FTE positions in budget	2.00	
Salaries (PTAS, Acct Tech II & 1/12 CD&TAC)		118,507
Contributory Cost of CDPT&SS & TAC Salary 1 month		
Estimated Benefits/Personnel Associated Costs		34,181
Membership & Dues		75
Office supplies (\$1,000/employee x 2 employees)		2,000
Travel/Conference, etc. for PTAS (\$100 for FY 25)		2,000
ACT TNT Software (cost attributable to over 10 entities)		2,100
Hardware & Software for Two Employees:		
Dell Pro Slim Desktop @ \$743 each	1,486	
Dell Professional 24' Monitor @ \$193 each	386	
HP LaserJet Pro 4101FDW Wireless Laser Multifunct	826	
Microsoft Office ProPlus Software @ \$567.24 each	1,134	
	<u>3,832</u>	547 7 yr IT schedule
<b>Total Personnel &amp; Hard Costs</b>		<b>159,410</b>
<b>TOTAL ATTRIBUTABLE TO GC COUNTY</b>		
<b>PARCELS BASED ON 1.0 - 4,887/587,417 = .991681</b>		<b>158,084 0.991681</b>

<b>HARRIS COUNTY ONLY COST ESTIMATES:</b>			
	#	Per Parcel	Total
Printed statement/newsletters/envelopes/postage	4,887	0.72059	\$3,522
1% postcard receipt (postage and printing)	49	0.63868	31
Delinquent notices (February) assume 1%	49	0.65794	32
Delinquent notices (September) assume 1%	49	0.86294	42
Supplemental changes (estimated - 1%)	49	0.86294	42
Split and quarter pay coupon mailing assume 1%	49	0.92524	45
Contributory cost of Personnel & Hard costs (GC - HC)			<u>1,326</u>
<b>TOTAL HARRIS COUNTY ENTITY COSTS</b>			<b>\$5,039</b>
Combined GC and HC Hard Costs			<b>\$163,123</b>

<b>PROPOSED 2026 RATES CALCULATOR</b>			
	#	Per Parcel	Total Revenue
Galveston County	582,530	\$ 0.27000	157,283
Harris County (FWD, LC, Westwood)	4,887	\$ 1.03000	5,034
<b>TOTAL BILLED REVENUE</b>	<b>587,417</b>		<b>162,317</b>

**Johnson, Cheryl E**

**From:** Speer, Jordan  
**Sent:** Monday, February 23, 2026 2:22 PM  
**To:** Johnson, Cheryl E  
**Cc:** Cruz, Sergio; Belk, Tristan  
**Subject:** RE: Final Revised Cost Calculator and Policy

Good afternoon,

Looks great - our numbers agree.

Thank you,  
Jordan

**From:** Johnson, Cheryl E <Cheryl.E.Johnson@co.galveston.tx.us>  
**Sent:** Monday, February 23, 2026 2:12 PM  
**To:** Speer, Jordan <Jordan.Speer@galvestoncountytx.gov>  
**Cc:** Cruz, Sergio <Sergio.Cruz@galvestoncountytx.gov>; Belk, Tristan <Tristan.Belk@galvestoncountytx.gov>  
**Subject:** Final Revised Cost Calculator and Policy  
**Importance:** High

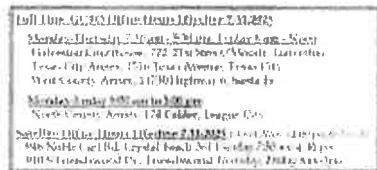
Good afternoon.

I apologize for this change but it was determined that the contributory cost of portions of salaries could be accomplished thus there was a change to the calculator that requires your review prior to submitting to Commissioners for ratification. Specifically, 1/12 of the TAC and Chief Deputy salaries and benefits were added inasmuch as these are real costs associated with providing services to the additional entities served.

Please let me know if you have questions.

**Cheryl E. Johnson, PCC, CTOP**  
Galveston County Tax Assessor Collector  
(409) 765-3277 (office)  
(409) 392-5457 (mobile)  
[www.galveston.tx.us](http://www.galveston.tx.us)

*"Be the change you want to see in the world." Gandhi*



# Exhibit J

**4-15-26**

**Agenda Item # 10**

**Reference – EMS Billing Services**

**Recommendation – Koronis Revenue Solutions, Spring TX**

Commissioners,

Galveston County ESD #2 solicited requested pricing for services in reference to EMS billing and collection. Seven Companies were contacted and furnished the bid proposal information out of the seven and three companies responded. Out of the three companies, one company failed to meet the deadline, Emergicon (current provider). The two companies reviewed are:

**Koronis Revenue Solutions**

Steve Cosby, CEO

281-453-4565

Spring, TX

**Captivate EMS Billing Service**

Chris Berg, CEO

512-415-7890

Longmont, Colorado

- |  |  |
|--|--|
| <ul style="list-style-type: none"> <li>● 7% flat rate of collection (3 years)</li> <li>● No set up</li> <li>● No administrative fee</li> <li>● No monthly</li> <li>● ESD taxpayer</li> <li>● In-house training</li> <li>● Increased Galveston County Health District revenue 51% over two years</li> </ul> | <ul style="list-style-type: none"> <li>* 5% flat rate (first year only)</li> <li>* no additional cost</li> <li>* headquartered out of state</li> <li>* 75% workforce works remotely</li> </ul> |
|--|--|

# Exhibit K



**Sales Deal Deposit Receipt**  
 Deal Number: 15116  
 Cashier: MELVA SMITH  
 Date: 04/01/2026  
 Invoice Number: 7101194

**Deal For:** GALVESTON COUNTY EMERGENCY SERVICES DISTRICT #2  
 930 NOBLE CARL DR  
 CRYSTAL BEACH, TX 77650

**Units for this Deal**

Year	Make	Model	VIN/Serial No.	Plate	Key Board	Odom/Hrs
2025	KAWASAKI	KWT1000CSSNN	JKAWTCC16SB502844		3239	0.00

1-Check - TX Advantage: \$24,224.00  
 CK # 4605

Description  
 Notes

04/01/2026 2:51 PM

MOODY GRANT FUNDS



**Sales Deal Deposit Receipt**  
Deal Number: 15117  
Cashier: MELVA SMITH  
Date: 04/01/2026  
Invoice Number: 7101196

Deal For:  
GALVESTON COUNTY EMERGENCY SERVICES DISTRICT #2  
930 NOBLE CARL DR  
CRYSTAL BEACH, TX 77650

**Units for this Deal**

Year	Make	Model	VIN/Serial No.	Plate	Key Board	Odom/Hrs
2026	BIG TEX	60PI-16BK4RG	16V1U1925T2465180			0.00
			1-Check - TX Advantage: \$3,549.00			
Description			CK # 4605			
Notes						

04/01/2026 2:50 PM

Moody Grant FUNDS

# Exhibit L

04-14-2026

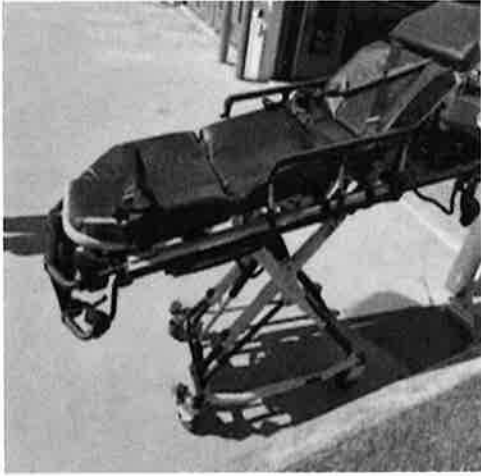
Agenda item # 13

Declare salvage and disposal of ESD board / administrative Ipads

Declare surplus – One Stryker power stretcher GCESD#2 ID tag 0160

serial number 170940282 MFG date September 2017 – parts unsupported and stretcher has been in reserve status for two years . Post availability on shopgarage.com and estimated value \$2000.00





# Exhibit M



## **District Manager**

**April 15<sup>th</sup>, 2026**

- **Jeep Weekend Planning is scheduled for May 15-17, 2026. Galveston County Sheriff Office has advised the traffic plan will be reduced on the beach but have not disclosed the exact area. The open beach access will be from Rettilon to Honeysuckle. Law Enforcement interaction location will be near roll-over. Planning updates will be shared as they are developed.**
- **Frazer Ambulance tentative completion date is late August.**
- **U.S. Coast Guard SAR Council is scheduled for May 12<sup>th</sup> at 09:00 am at the Galveston Admin training room.**

# Billing

Executive Summary for 168 - Galveston 2 - Undefined							
	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Grand Total
Gross Charges	\$105,935	\$100,494	\$70,780	\$50,968	\$86,235	\$103,664	\$518,136
Cash Collections	(44,279)	(46,663)	(41,034)	(20,119)	(10,760)	(22,526)	(185,444)
Gross Charge per Trip	\$2,354	\$2,232	\$2,212	\$2,427	\$2,332	\$2,160	\$2,273
Cash/Trip (CPT)	\$984	\$1,037	\$1,204	\$956	\$291	\$469	\$813
Payor Mix							
Insurance	24.4%	22.2%	25.0%	26.6%	18.9%	10.4%	20.6%
Medicaid	13.3%	8.9%	18.6%	0.0%	8.1%	6.3%	9.6%
Medicare	0	0	0	0	1	0	0
Private Pay	22.2%	15.6%	26.1%	22.6%	19.3%	16.7%	20.6%
Government Misc	6.3%	4.4%	3.1%	0.0%	2.7%	0.0%	3.1%
Power Research	0.6%	3.0%	0.0%	9.5%	2.7%	37.5%	9.2%

**YTD Gross**  
**\$518,136**

**Net**  
**\$185,444**

**March**  
**Gross**  
**\$103,664**

**Net**  
**\$22,528**

**Revenue Unrecovered**  
**\$332,692 (YTD)**

## March Sales Tax

### Sales Tax Net Payments

FY Mo.	FY2025	FY2026	YoY % Change
Oct	\$ 211,443	\$ 166,132	-21.4%
Nov	\$ 207,050	\$ 152,464	-26.4%
Dec	\$ 141,080	\$ 108,804	-22.9%
Jan	\$ 122,158	\$ 81,206	-33.5%
Feb	\$ 342,579	\$ 119,544	-65.1%
Mar	\$ 109,986	\$ 75,972	-30.9%
Apr	\$ 89,572		
May	\$ 148,995		
Jun	\$ 175,537		
Jul	\$ 150,288		
Aug	\$ 243,256		
Sep	\$ 236,629		
<b>FYTD</b>	<b>\$ 1,134,297</b>	<b>\$ 704,122</b>	<b>-37.9%</b>
<b>FY Total</b>	<b>\$ 2,178,573</b>		

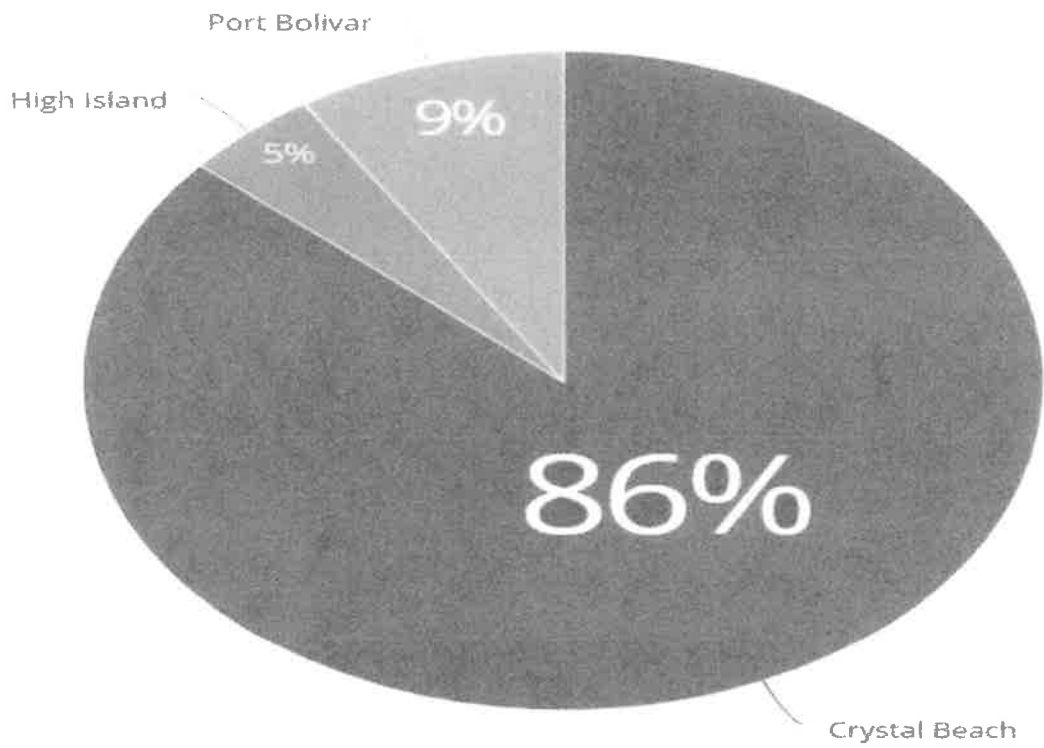
### Industry Segment Collections Trend - YoY % Chg

SEGMENT	Oct	Nov	Dec	Jan	Feb	Mar
Retail Trade	-42.5%	-18.0%	-21.7%	-16.5%	-79.8%	1.1%
Lodging, Food Svcs	29.4%	2.9%	33.7%	-45.1%	106.3%	8.5%
Wholesale Trade	-36.9%	77.2%	-53.3%	-65.5%	-62.3%	-69.8%
Construction	-72.3%	-95.0%	-36.6%	-16.2%	-81.7%	-87.3%
Admin. Support, Waste Mgmt	4.6%	-5.4%	-5.0%	-27.1%	6.0%	178.4%
All Others	40.6%	5.3%	-61.9%	-35.0%	-41.9%	-5.7%
<b>Total Collections</b>	<b>-22.6%</b>	<b>-27.7%</b>	<b>-23.3%</b>	<b>-34.2%</b>	<b>-66.4%</b>	<b>-32.1%</b>

**EMS Calls for Service**

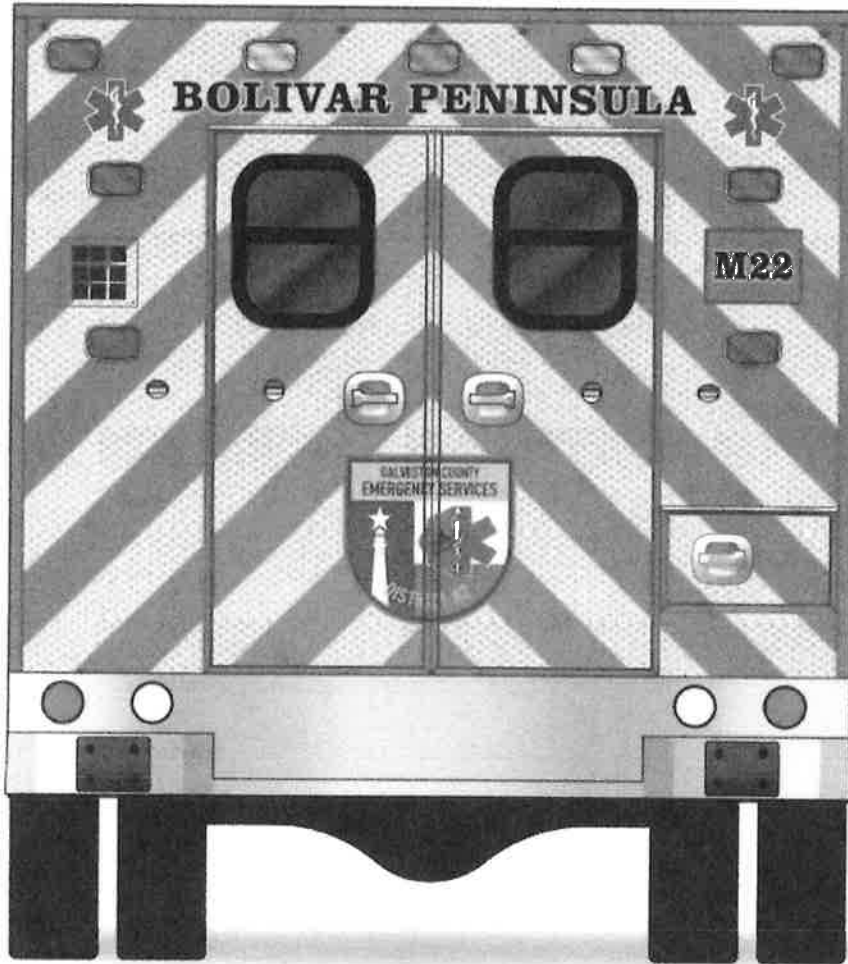
**22**

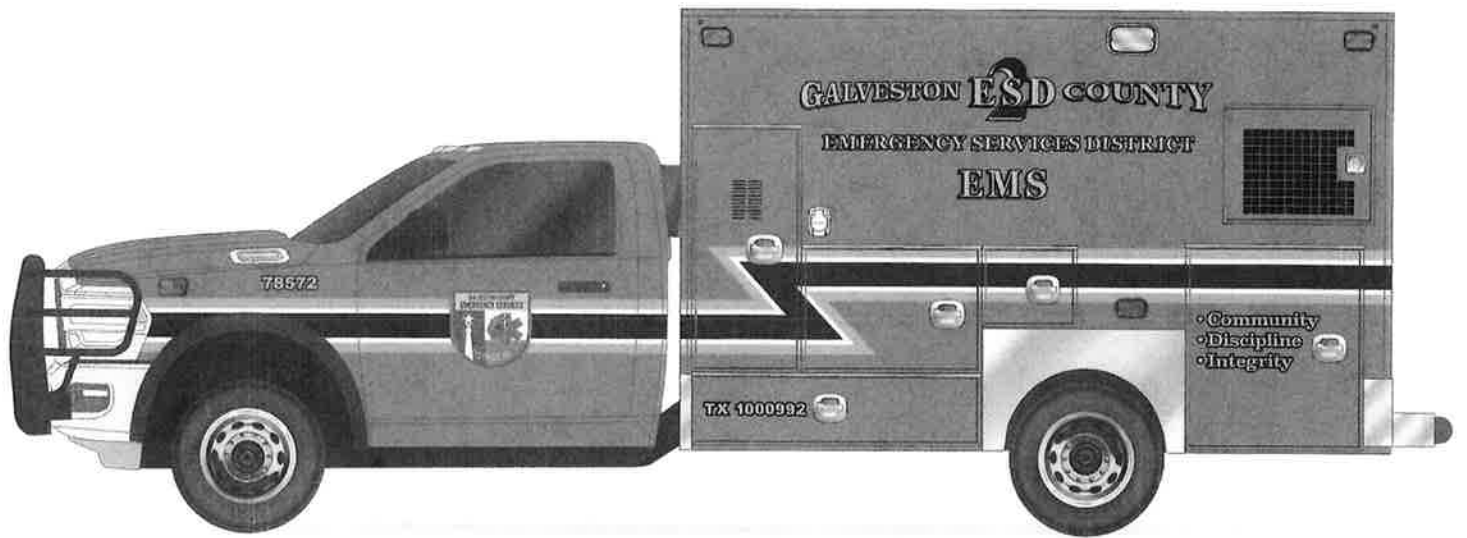
**Patient Transports by area**  
Crystal Beach – 16 (3 refusals)  
High Island -1  
Port Bolivar – 2



# New Graphics Ambulance







GALVESTON ESD COUNTY

EMERGENCY SERVICES DISTRICT

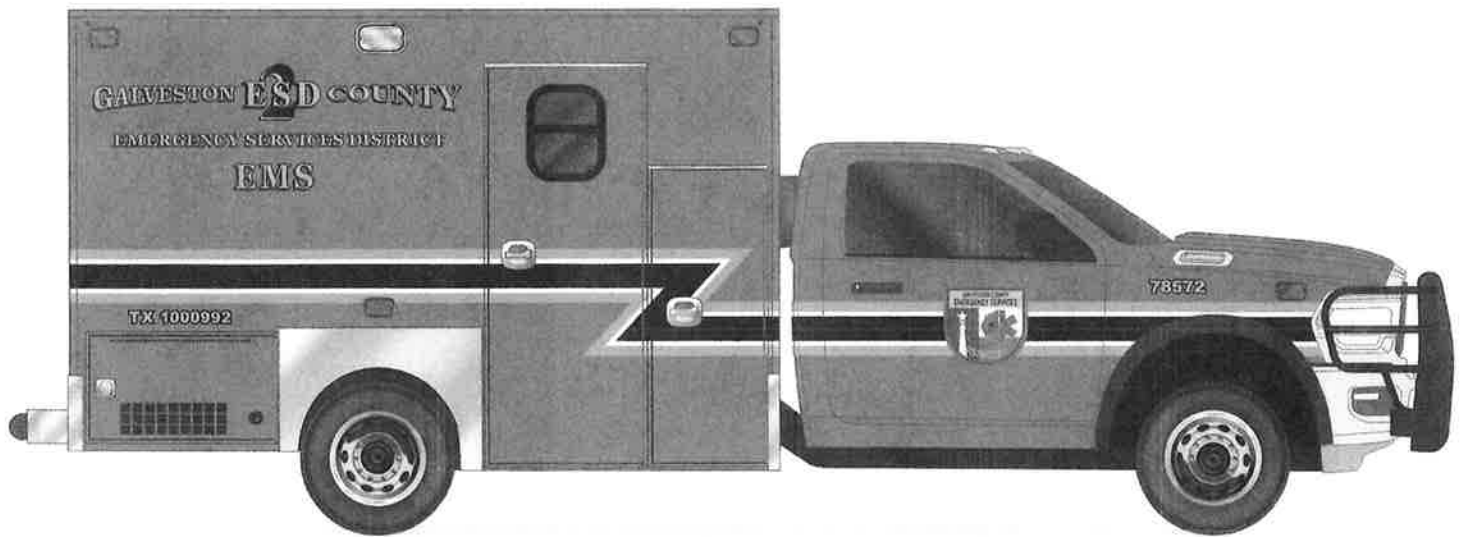
EMS

78572



TX 1000992

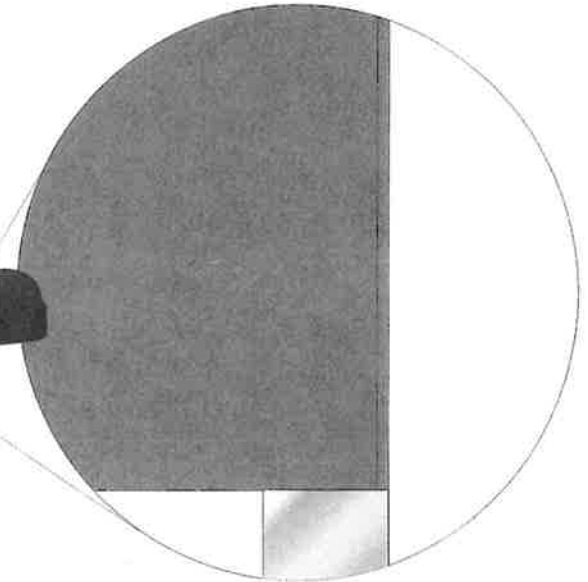
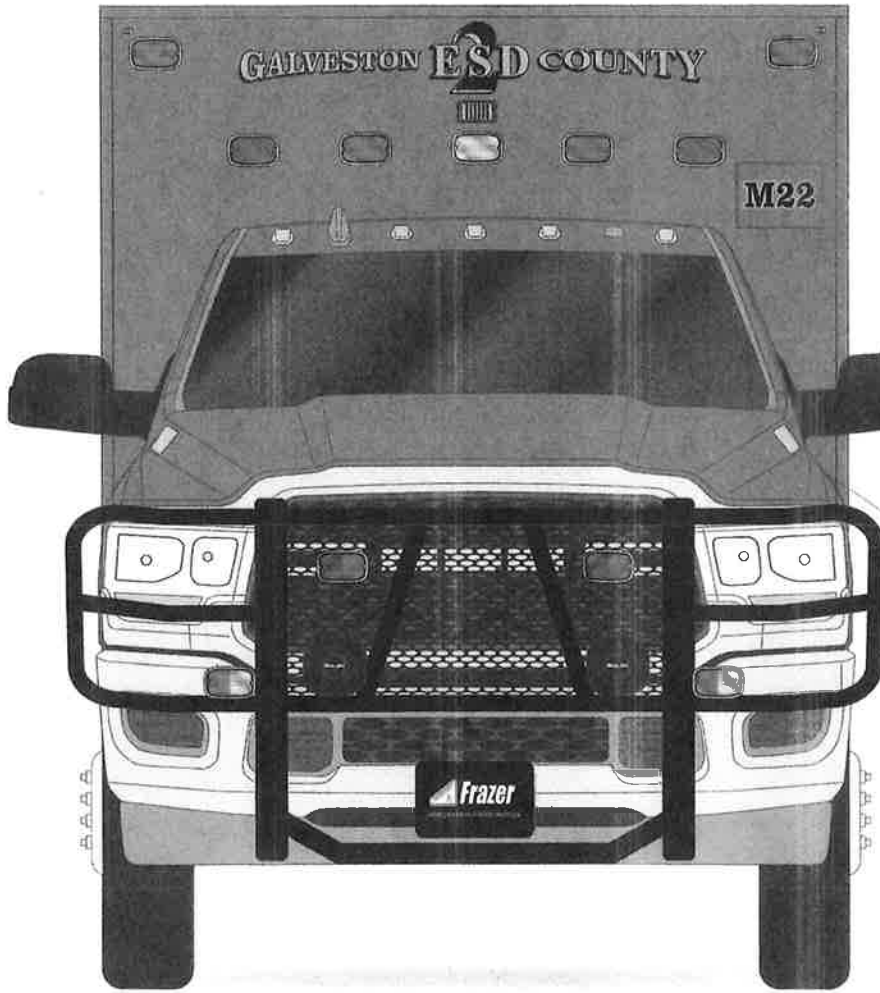
Community  
Discipline  
Integrity



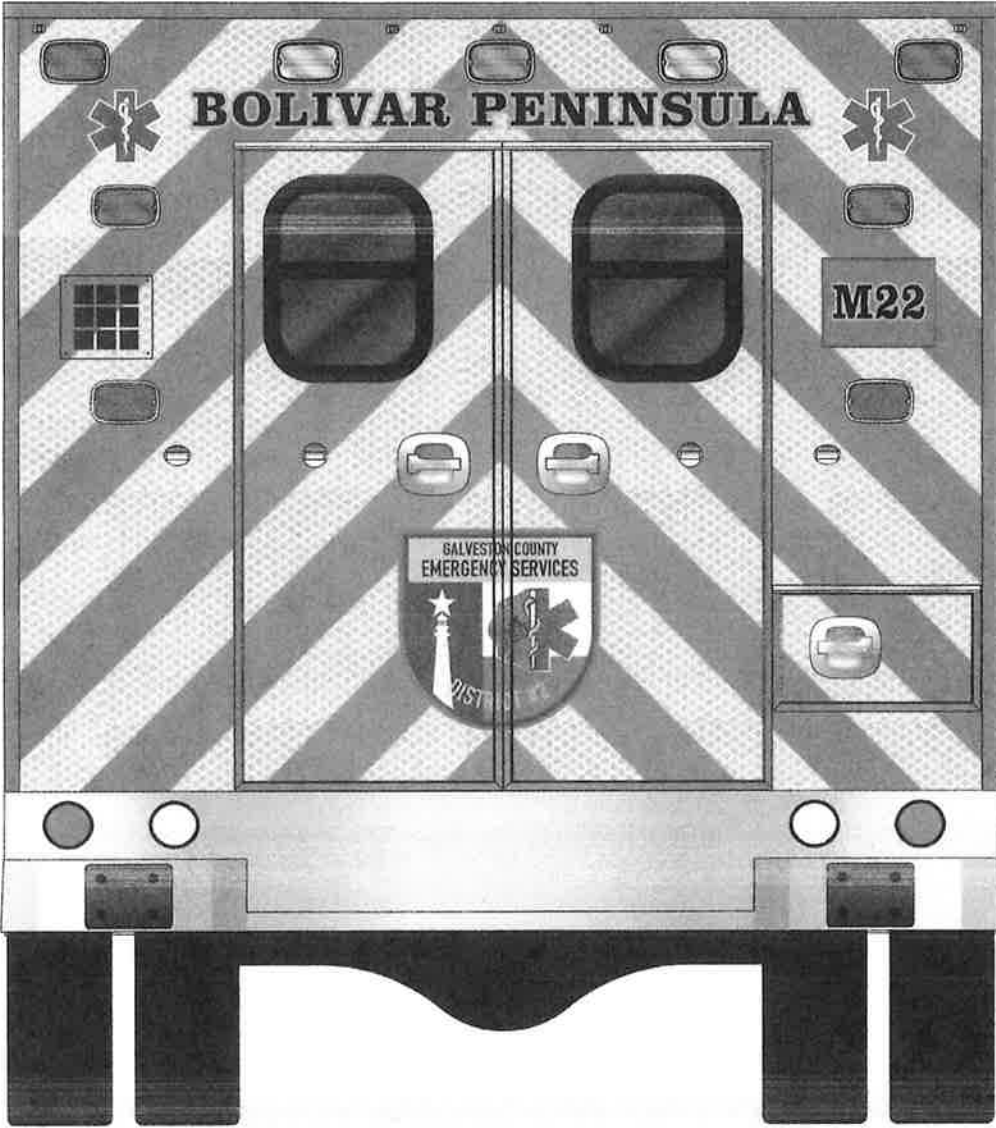


**ESD 2**





FRONT WALL  
TRANSITION



# Exhibit N

# Galveston County Emergency Services No. 2

## Budget vs. Actuals: Profit and Loss

October 2025 - March 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
<b>Income</b>				
1000 Property Tax Collections	1,535,374.19	1,600,000.00	-64,625.81	95.96 %
1001 Grant Income	176,600.00		176,600.00	
1002 Sales Tax Revenue	704,122.14	1,900,000.00	-1,195,877.86	37.06 %
1004 Emergency Service Billing	181,187.53	250,000.00	-68,812.47	72.48 %
1010 Other Revenue	2,254.72	0.00	2,254.72	
1020 Interest Income - Bank	65,402.59	75,000.00	-9,597.41	87.20 %
<b>Total Income</b>	<b>\$2,664,941.17</b>	<b>\$3,825,000.00</b>	<b>\$ -1,160,058.83</b>	<b>69.67 %</b>
<b>GROSS PROFIT</b>	<b>\$2,664,941.17</b>	<b>\$3,825,000.00</b>	<b>\$ -1,160,058.83</b>	<b>69.67 %</b>
<b>Expenses</b>				
<b>200 Administrative Expenses - ESD</b>				
2000 Auditing		13,000.00	-13,000.00	
2010 Accountant Fees	8,872.50	20,000.00	-11,127.50	44.36 %
2110 Software Services	7,061.59	18,600.00	-11,538.41	37.97 %
2200 Legal Fees	10,046.00	25,000.00	-14,954.00	40.18 %
2210 Professional Fees Other	8,993.91	30,000.00	-21,006.09	29.98 %
2420 Insurance-Liability		6,000.00	-6,000.00	
2450 Bond	2,500.00	400.00	2,100.00	625.00 %
2500 Travel/Conferences	3,915.98	3,000.00	915.98	130.53 %
2510 Mileage reimbursement/tolls	6,000.02	12,000.00	-5,999.98	50.00 %
2610 Payroll Taxes	8,527.09	18,900.00	-10,372.91	45.12 %
2630 Salary & Hourly Employees	109,129.30	221,000.00	-111,870.70	49.38 %
2650 Employee Medical/Benefits	4,721.54	9,200.00	-4,478.46	51.32 %
2660 Retirement	11,094.27	21,100.00	-10,005.73	52.58 %
2700 Dues & Subscriptions		2,500.00	-2,500.00	
2800 Utilities	20,597.06	38,000.00	-17,402.94	54.20 %
2900 Collections County & CAD	11,126.51	17,500.00	-6,373.49	63.58 %
4000 Fire Hydrant Maintenance		4,000.00	-4,000.00	
4050 ESD Fire Equipment/Repair	13,076.23	40,000.00	-26,923.77	32.69 %
<b>Total 200 Administrative Expenses - ESD</b>	<b>225,662.00</b>	<b>500,200.00</b>	<b>-274,538.00</b>	<b>45.11 %</b>
3010 Crystal Beach VFD	18,099.05	39,000.00	-20,900.95	46.41 %
3020 High Island VFD	25,244.19	74,450.00	-49,205.81	33.91 %
3030 Port Bolivar VFD	24,104.33	53,550.00	-29,445.67	45.01 %
<b>3040 EMS</b>				
42110 Software Services	17,958.44	25,000.00	-7,041.56	71.83 %
42210 Professional Fees - Other	95.00	3,000.00	-2,905.00	3.17 %
42250 Medical Director Fees	7,500.00	18,000.00	-10,500.00	41.67 %
42300 Office Supplies/Equipment	2,293.77	3,000.00	-706.23	76.46 %
42310 Station Supplies	10,512.24	22,000.00	-11,487.76	47.78 %
42330 Medical Supplies	22,420.65	60,000.00	-37,579.35	37.37 %
42430 Insurance - Auto/Boat	59,621.00	70,000.00	-10,379.00	85.17 %
42440 Insurance Workers Comp	54,935.00	53,000.00	1,935.00	103.65 %
42500 Travel	1,433.96	2,500.00	-1,066.04	57.36 %

# Galveston County Emergency Services No. 2

## Budget vs. Actuals: Profit and Loss

October 2025 - March 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
42610 Payroll Tax Expenses	79,301.81	165,000.00	-85,698.19	48.06 %
42630 Salary & Hourly Employees	988,005.05	2,000,000.00	-1,011,994.95	49.40 %
42640 Payroll Services	5,472.21	10,000.00	-4,527.79	54.72 %
42650 Employee Medical/Benefits	102,615.44	240,000.00	-137,384.56	42.76 %
42660 Retirement	93,641.89	200,000.00	-106,358.11	46.82 %
42700 Dues/Subscriptions/Licenses/Public Rel	1,706.17	2,000.00	-293.83	85.31 %
42730 Public Relations	5,094.20	3,000.00	2,094.20	169.81 %
42740 Good of the Department		3,000.00	-3,000.00	
42800 Utilities	6,080.45	13,000.00	-6,919.55	46.77 %
44000 EMS Equipment/Maint/Repair	6,280.41	12,500.00	-6,219.59	50.24 %
44100 Special Operations Rescue Equip Maint/Repairs	10,660.25	12,500.00	-1,839.75	85.28 %
44200 Fuel	8,857.83	40,000.00	-31,142.17	22.14 %
44210 Oxygen	3,139.26	6,000.00	-2,860.74	52.32 %
44300 Radio Usage	4,080.00	3,500.00	580.00	116.57 %
44500 Training	13,319.57	20,000.00	-6,680.43	66.60 %
44600 Medical Exams/Background Checks	102.50	1,500.00	-1,397.50	6.83 %
44800 Uniforms	4,826.37	12,500.00	-7,673.63	38.61 %
44900 Vehicle Maint. & Repair	14,271.69	50,000.00	-35,728.31	28.54 %
46000 Port B Rent/Utilities	7,450.27	15,000.00	-7,549.73	49.67 %
<b>Total 3040 EMS</b>	<b>1,531,875.43</b>	<b>3,066,000.00</b>	<b>-1,534,324.57</b>	<b>49.96 %</b>
5001 Capital Expenses				
5010 Rescue/Medical/Fire Apparatus	271,847.57	162,005.48	109,842.09	167.80 %
5021 Fire Department Equipment	27,299.69	27,000.00	299.69	101.11 %
5022 CB Fire Truck	64,937.64	64,937.64	0.00	100.00 %
5025 EMS Equipment/Accessories	46,711.55	147,601.45	-100,889.90	31.65 %
5050 Other Capital	3,689.95	4,000.00	-310.05	92.25 %
5060 New Ambulance & Remounts		200,000.00	-200,000.00	
5070 ESD Small Equipment	1,593.73	8,600.00	-7,006.27	18.53 %
<b>Total 5001 Capital Expenses</b>	<b>416,080.13</b>	<b>614,144.57</b>	<b>-198,064.44</b>	<b>67.75 %</b>
<b>Total Expenses</b>	<b>\$2,240,865.13</b>	<b>\$4,347,344.57</b>	<b>\$ -2,106,479.44</b>	<b>51.55 %</b>
<b>NET OPERATING INCOME</b>	<b>\$424,076.04</b>	<b>\$ -522,344.57</b>	<b>\$946,420.61</b>	<b>-81.19 %</b>
<b>NET INCOME</b>	<b>\$424,076.04</b>	<b>\$ -522,344.57</b>	<b>\$946,420.61</b>	<b>-81.19 %</b>

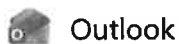
# Galveston County Emergency Services No. 2

## Balance Sheet

As of March 31, 2026

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
6680 Checking Texas First	172,131.20
6681 Savings - Texas First Bank	2,567.98
6682 - TexStar Capital	484,233.24
6682 - TexStar Emergency	1,207,433.38
6682 - TexStar Savings Account	2,085,000.37
6683 Texas First - Billing Rev. Acc.	107,005.76
<b>Total Bank Accounts</b>	<b>\$4,058,371.93</b>
Accounts Receivable	
1100 Grant Receivable	500.00
<b>Total Accounts Receivable</b>	<b>\$500.00</b>
Other Current Assets	
1110 Property Taxes Receivable	92,315.92
1111 Deferred Portion of Taxes Rec.	-91,695.25
1112 Deferred Ambulance Billings	-53,920.99
1120 Sales Tax Receivable	318,596.04
1125 Other Assets	5,370.62
1126 EMS Receivable	540,471.09
1126.1 Allowance for EMS receivables	-485,288.90
1127 Cash with Agent	43,102.46
12100 Inventory Asset	260.00
<b>Total Other Current Assets</b>	<b>\$369,210.99</b>
<b>Total Current Assets</b>	<b>\$4,428,082.92</b>
<b>TOTAL ASSETS</b>	<b>\$4,428,082.92</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
1700 Accrued Expenses	12,690.76
<b>Total Other Current Liabilities</b>	<b>\$12,690.76</b>
<b>Total Current Liabilities</b>	<b>\$12,690.76</b>
<b>Total Liabilities</b>	<b>\$12,690.76</b>
Equity	
32000 General Fund Balance	3,991,316.12
Net Income	424,076.04
<b>Total Equity</b>	<b>\$4,415,392.16</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$4,428,082.92</b>

# Exhibit O



---

**RE: Fire Hydrant paint**

---

From sheila@bpsud.com <sheila@bpsud.com>

Date Wed 4/8/2026 10:04 AM

To Doug Saunders <DSaunders@gcesd2.org>

Doug,

Our crew has now replaced 5 hydrants. We have 3 left in the garage. The new hydrants are at Hwy 87 at the Breakers, Cobbs Cove, Gulfport Village, 9<sup>th</sup> at Madison and NW Rollover Pass by Deens.

We have finished repainting the hydrants in Biscayne with the exception of 3 that are still out of service. My crew are currently working on repainting hydrants in the Jetty's and the Bolivar area.

We reached out to the audit company to repair two hydrants that are surrounded by fiber and other utility lines. Those hydrants are located at Crystal Beach Rd at Hwy 87 and Noble Carl at Hwy 87. We don't have a date yet on when the contractor will be here to make those repairs.

The costs for the new hydrants are \$3,942 per hydrant (including MJ fitting)  
We're estimating about \$20 for the paint per hydrant and we've repainted about 15 so far.  
The quote from the audit company for them to repair is \$2,500 each  
We've replaced about 80 bolts and those are \$10 each.  
Additionally, we've replaced or ordered \$15,121 worth of caps.

That comes to over \$40,000 and doesn't include all of the parts used in repairs I listed in my last email.

Please take this to your Board and ask them to help us cover these costs, so that we can continue. I do want to point out that none of this includes our labor or equipment costs.

I remember that you mentioned asking the Audubon Society about using the hydrants on Retillion. I would love to hear if you have had any luck with that request.

Let me know if you need more information. We'll keep going until we run out of the parts we've purchased.

*Sheila Cunningham*  
General Manager  
Bolivar Peninsula SUD  
[sheila@bpsud.com](mailto:sheila@bpsud.com)

(409)684-3515 ofc  
(409)684-7515 Fax