

Galveston County ESD#2 DRAFT Budget for 2026-2027

A-1	
Revenues to Galveston County ESD #2	Estimated Revenues
1000 - Property Tax collected by Galv. Cnty	\$ 1,600,000.00
1002 - Sales Tax	\$ 1,400,000.00
1004 - EMS Billing Receivables	\$ 285,000.00
1020 - Interest Income	\$ 75,000.00
Use of Reserves	\$ 821,117.13
TOTAL REVENUE	\$ 4,181,117.13

A - Administrative Expense	Estimated Expense	Notes
GCESD#2	\$ 546,600.00	Please see Attachment C-1
B - Volunteer Fire Department & Emergency Medical Service Expense	Estimated Reimbursements	Notes
Crystal Beach VFD	\$ 35,000.00	Please see Attachment B-1
High Island VFD	\$ 74,750.00	Please see Attachment B-2
Port Bolivar VFD	\$ 53,875.00	Please see Attachment B-3
EMS	\$ 3,125,600.00	Please see Attachment B-4
B - Total Reimbursements	\$ 3,289,225.00	

C - Capital Expense	Estimated Expense	Notes
3010 - Crystal Beach VFD	\$ 76,937.64	Please see Attachment C-2
3020 - High Island VFD	\$ 100,000.00	Please see Attachment C-2
3030 - Port Bolivar	\$ -	
3040 - EMS	\$ 165,854.49	Please see Attachment C-2
5070 - ESD	\$ 2,500.00	Please see Attachment C-2
C - Total Capital Expense - GCESD	\$ 345,292.13	Please see Attachment C-2

Total Expenses	\$ 3,835,825.00	
Total Capital	\$ 345,292.13	Please see Attachment C-2
Grand Total	\$ 4,181,117.13	
Surplus/Deficit	\$ -	

CBVFD B-1			
ADMINISTRATIVE EXPENSES	2026-2027	2025-2026	Justification
2000 - Accounting & Software	\$ 4,800.00	\$ 4,800.00	
2300 - Office Supplies & Equipment			
2400 - Insurance	\$ 6,000.00	\$ 2,500.00	
2500 - Travel Expenses	\$ -	\$ -	
2510 - Mileage reimbursement/tolls	\$ -	\$ -	
2550 - Fire Prevention			
2700 - Dues/Subscriptions/License/Public Rel	\$ 1,700.00	\$ 1,700.00	
2800 - Utilities/Alarm Services			
CBVFD Administrative Expenses	\$ 12,500.00	\$ 9,000.00	

OPERATIONAL EXPENSES	2026-2027	2025-2026	Justification
4000 - Firefighting Equipment/Maint/Repair	\$ 8,000.00	\$ 8,000.00	
4200 - Fuel			
4210 - Oxygen/Breathing Air	\$ 2,000.00	\$ 2,000.00	
4300 - Radio Usage	\$ 3,000.00	\$ 3,000.00	
4500 - Training	\$ 5,000.00	\$ 12,500.00	new members and EMT training in previous year; decreased to match other VFDs
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	\$ 3,000.00	
CBVFD Operational Expenses	\$ 22,500.00	\$ 30,000.00	

TOTAL EXPENSES	\$ 35,000.00	\$ 39,000.00	
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\$ 4,000.00 decrease

HIVFD B-2			
ADMINISTRATIVE EXPENSES	2026-2027	2025-2026	Justification
2000 - Accounting & Software	\$ 3,000.00	\$ 2,700.00	
2300 - Office Supplies & Equipment	\$ -	\$ -	
2400 - Insurance	\$ 6,000.00	\$ 6,000.00	
2500 - Travel Expenses	\$ -	\$ -	
2550 - Fire Prevention	\$ 750.00	\$ 750.00	
2700 - DuesSubscriptions/License/Public Rel	\$ 750.00	\$ 678.77	
2800 - Utilities/Alarm Services	\$ 13,500.00	\$ 13,500.00	
HIVFD Administrative Expenses	\$ 24,000.00	\$ 23,628.77	

OPERATIONAL EXPENSES	2026-2027	2025-2026	Justification
4000 - Firefighting Equipment/Maint/Repair	\$ 15,000.00	\$ 20,000.00	
4200 - Fuel	\$ 4,500.00	\$ 4,500.00	
4210 - Oxygen/Breathing Air	\$ -	\$ -	
4300 - Radio Usage	\$ 3,000.00	\$ 3,000.00	
4500 - Training	\$ 5,000.00	\$ 5,000.00	
4600 - Medical Exams/Background Checks	\$ 250.00	\$ 321.23	
4700 - Building Maintenance	\$ 6,000.00	\$ 6,000.00	
4800 - Uniforms/Personnel Costs	\$ 2,000.00	\$ 2,000.00	
4900 - Vehicle Maint. & Repair	\$ 15,000.00	\$ 10,000.00	
HIVFD Operational Expenses	\$ 50,750.00	\$ 50,821.23	
TOTAL EXPENSES	\$ 74,750.00	\$ 74,450.00	

\$ 300.00 total increase

PBVFD B-3			
ADMINISTRATIVE EXPENSES	2026-2027	2025-2026	Justification
2000 - Accounting & Software	\$ 2,000.00	\$ 2,000.00	
2300 - Office Supplies & Equipment	\$ -	\$ -	
2400 - Insurance	\$ 6,000.00	\$ 6,500.00	
2500 - Travel Expenses	\$ -	\$ -	
2550 - Fire Prevention	\$ 1,750.00	\$ 1,750.00	
2700 - Dues/Subscriptions/License/Public Rel	\$ 1,300.00	\$ 1,300.00	
2800 - Utilities/Alarm Services	\$ 13,000.00	\$ 12,500.00	
PBVFD Administrative Expenses	\$ 24,050.00	\$ 24,050.00	
OPERATIONAL EXPENSES	2026-2027	2025-2026	Justification
4000 - Firefighting Equipment/Maint/Repair	\$ 10,000.00	\$ 10,000.00	
4200 - Fuel	\$ 4,000.00	\$ 4,000.00	
4210 - Oxygen/Breathing Air	\$ 3,775.00	\$ 3,775.00	
4300 - Radio Usage	\$ 3,800.00	\$ 3,795.00	
4500 - Training	\$ 5,000.00	\$ 5,000.00	
4600 - Medical Exams/Background Checks	\$ 500.00	\$ 500.00	
4700 - Building Maintenance			
4800 - Uniforms/Personnel Costs	\$ 500.00	\$ 500.00	
4900 - Vehicle Maint. & Repair	\$ 2,250.00	\$ 2,225.00	
PBVFD Operational Expenses	\$ 29,825.00	\$ 29,795.00	
TOTAL EXPENSES	\$ 53,875.00	\$ 53,845.00	

\$ 30.00 increase

EMS B-4			
ADMINISTRATIVE EXPENSES	2026-2027	2025-2026	Justification
2110 - Software Services	25,000.00	25,000.00	
2210 - Professional Fees Other	3,000.00	3,000.00	
2220 - Billing Services	35,000.00		
2230 - Dispatch Services	15,000.00		
2250 - Medical Director Fees	18,000.00	18,000.00	
2300 - Office Supplies/Equipment	5,000.00	3,000.00	
2310 - Station Supplies	22,000.00	22,000.00	
2330 - Medical Supplies	60,000.00	60,000.00	
2430 - Insurance Auto/Boat	70,000.00	70,000.00	
2440 - Workers Comp	55,000.00	53,000.00	
2500 - Travel	2,500.00	2,500.00	
2600 - Salary & Hourly Employees			
2610 - Payroll Tax Expenses	165,000.00	165,000.00	
2630 - Salary & Hourly Employees	2,000,000.00	2,000,000.00	
2640 - payroll services	11,000.00	10,000.00	increase in payroll fees
2650 - Employee Medical/Benefits	240,000.00	240,000.00	room for increase in insurance cost; potentially less full time employees
2660 - Retirement	200,000.00	200,000.00	
2700 - Dues/Subscriptions/Licenses	3,000.00	2,000.00	slight increase in several current subscriptions
2730 - Public Relations	3,000.00	3,000.00	Large amount spent on trunk or treat in CY (should not have to spend that amount again in 26-27)
2740 - Good of the Department	3,000.00	3,000.00	
2800 - Utilities	15,000.00	13,000.00	verizon, Direct TV, AT&T
EMS Administrative Expenses	\$ 2,950,500.00	\$ 2,892,500.00	
OPERATIONAL EXPENSES	2026-2027	2025-2026	Justification
4000 - EMS Small Equipment/Maint/Repair	12,500.00	12,500.00	
4100 - Special Operations Response Team	12,500.00	12,500.00	
4200 - Fuel	40,000.00	40,000.00	
4210 - Oxygen/Breathing Air	6,000.00	6,000.00	
4300 - Radio Usage	4,100.00	3,500.00	added 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	16,000.00	15,000.00	
EMS Operational Expenses	\$ 175,100.00	\$ 173,500.00	
TOTAL EXPENSES	\$ 3,125,600.00	\$ 3,066,000.00	

\$ 59,600.00 total increase

ESD C-1			
Administrative Expenses	2026-2027	2025-2026	Justification
2000 - Auditing Fees	13,000.00	13,000.00	
2010 - Accounting Fees	22,000.00	20,000.00	
2110 - Software Services	18,600.00	18,600.00	
2200 - Legal Fees	35,000.00	25,000.00	Increase in fees
2210 - Professional Fees Other	30,000.00	30,000.00	Monthly HR contract (\$1,000/month)
2230 - Dispatch Services (VFDs)	24,000.00		
2420 - Insurance-Liability	-	6,000.00	previously was paying a VFD insurance through ESD; All VFD insurance is paid through reimbursement now
2450 - Bond	2,500.00	400.00	increase in bond payment
2500 - Travel/Conferences	5,000.00	3,000.00	safe-d conference
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	11,000.00	9,200.00	
2660 - Retirement	21,100.00	21,100.00	
2700 - Dues & Subscriptions	2,500.00	2,500.00	
2800 - Utilities	41,000.00	38,000.00	
2900 - Collections Expense County&CAD	20,000.00	17,500.00	increase in quarterly fees
4000 - Fire Hydrant Maintenance	4,000.00	4,000.00	
4050 - ESD Equipment/Repair	45,000.00	40,000.00	R&M for VFD Equipment owned by ESD
ESD Administrative Expenses	546,600.00	500,200.00	

46,400.00 total increase

