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 August 12, 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 12:02 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/Secretary

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 the law firm 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 Secretary/Assistant Treasurer LeBlanc and unanimously approved by the Board:

a. Minutes of the July 15, 2026 Regular Meeting;
b. Payment of District Bills and Accounts (**Exhibit B**)[1]; and,
c. VFDs' Monthly Expense Reimbursements (**Exhibit C**)[2].

The Board was then directed to Agenda Item No. 6, at which time Mrs. Vidal reviewed the financial information and reports contained in the meeting packet, including, but not limited to, the regular monthly Treasurer's Report, a copy of which is attached hereto as **Exhibit D**[3], and the Quarterly Investment Report, a copy of which is attached hereto as **Exhibit E**. Upon motion by Treasurer Fountain and seconded by Secretary/Assistant Treasurer LeBlanc, the Board unanimously approved the Quarterly Investment Report.

Then, under Agenda Item No. 7, per recommendation by Mrs. Vidal, Vice President Byrom made a motion to approve and authorize the transfer of $500,000 from the TexSTAR general fund investment pool account (xxxxxx1110) to the Texas First Bank checking account (xxxx6680), which was seconded by Secretary/Assistant Treasurer LeBlanc and unanimously approved and authorized by the Board members. The Board also reviewed and discussed the following proposed budget amendment (FY 2025-26): PBVFD-003, a copy of which is 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.

Being as there were no expenditure requests/capital expenditures to consider under Agenda Item No. 8, the Board was directed to Agenda Item No. 9, at which time Mr. Saunders

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[1] Check Nos. 4731-4736 and 4738-4764, plus the EFT payments and direct deposit/payroll expenses. It was also noted that Check Nos. 4652, 4669 and 4737 had been voided.
[2] Port Bolivar VFD - $2,192.66 (July 2026); High Island VFD - $5,633.00 (July 2026); and, Crystal Beach VFD - $362.25 (July 2026).
[3] Texas First Bank operating checking account (xx6680) - $193,942.30 as of 7/31/2026 and $198,958.47 as of 8/12/2026; Texas First Bank savings account (xx9804) - $2,563.61 as of 7/31/2026 and $2,565.79 as of 8/12/2026; Texas First Bank EMS billing checking account (xx7569) - $23,766.81 as of 7/31/2026 and $29,154.43 as of 8/12/2026; TexSTAR investment pool general fund account (xxxxxx1110) - $2,058,738.55 as of 7/31/2026 and $1,764,621.73 as of 8/12/2026; TexSTAR investment pool capital fund account (xxxxxx1890) - $137,662.06 as of 7/31/2026 and 8/12/2026; and, TexSTAR investment pool emergency fund account (xxxxxx4140) - $1,222,106.39 as of 7/31/2026 and 8/12/2026.

reviewed and discussed with the Board the provisions of the Uvalde Strong Act (H.B. 33, 89th Legislative Session), which require local first responder entities to enter into an agreement with the Texas Department of Public Safety ("DPS") for purposes of establishing procedures and protocols for providing resources, personnel, facilities, equipment and supplies in response to school active attack events, and which require all licensed first responders (i.e., the District's EMS staff) to undergo required training. The District has already received the required contract from DPS, and Mr. Saunders requested authority to execute same. Upon motion by Vice President Byrom and seconded by Secretary/Assistant Treasurer LeBlanc, the Board unanimously approved and authorized Mr. Saunders, as the District's representative, to execute the required contract with DPS.

Thereafter, President Newberry directed the Board to Agenda Item No. 10, at which time Mr. Saunders presented and reviewed with the Board the District's 2026 Certified Appraisal Roll dated July 17, 2026, as prepared and provided by the Galveston Central Appraisal District, and the District's 2026 Certified Tax Rate Calculation Worksheet dated August 3, 2026, as prepared and provided by the Galveston County Tax Assessor/Collector, copies of which are attached hereto as **Exhibit G** and **Exhibit H**, respectively. Upon motion by Treasurer Fountain and seconded by Vice President Byrom, the Board unanimously accepted and approved the District's 2026 Certified Appraisal Roll and 2026 Certified Tax Rate Calculation Worksheet. Mr. Heinz will post copies of the Certified Appraisal Roll, Tax Rate Calculation Worksheet, and the Notice Regarding 2026 Tax Rates required under Section 26.04(e) of the Texas Tax Code, on the District's website, and he will notify the Galveston County Tax Assessor/Collector of same.

The Board then moved along to Agenda Item No. 11, at which time the Board, Mr. Saunders and Mrs. Vidal reviewed and discussed the working draft of the District's fiscal year

2026-27 budget, along with the draft EMS and VFDs' draft fiscal year 2026-27 budgets. After having reviewed and discussed the draft 2026-27 budget, Vice President Byrom made a motion to approve the *proposed* fiscal year 2026-27 budget, a copy of which is attached hereto as **Exhibit I**, for purposes of considering the District's *proposed* 2026 tax rate, which could require the Board to hold a public hearing and publish/post notices. The motion was seconded by Treasurer Fountain, and a record vote was taken on the *proposed* 2026-27 budget, the results of which were as follows: For: President Newberry, Vice President Byrom, Treasurer Fountain, and Secretary/Assistant Treasurer LeBlanc; Against: None; Present and Not Voting: None; and, Absent and Not Voting: None.

After having approved the *proposed* 2026-27 budget, the Board was directed to Agenda Item No. 12 regarding the District's *proposed* 2026 tax rate. Treasurer Fountain then made a motion to approve a *proposed* 2026 tax rate of $0.063242/$100, which exceeds the District's 2026 no-new-revenue tax rate but not the voter-approval rate. The motion was seconded by Secretary/Assistant Treasurer LeBlanc. A record vote was taken on the *proposed* 2026 tax rate, the results of which were as follows: For: President Newberry, Vice President Byrom, Treasurer Fountain, and Secretary/Assistant Treasurer LeBlanc; Against: None; Present and Not Voting: None; and, Absent and Not Voting: None.

President Newberry then announced that a public hearing will be held on Wednesday, September 16, 2026 beginning at 12:00 p.m., with a regular meeting to immediately follow during which the Board will take action to approve the District's fiscal year 2026-27 budget and adopt the District's 2026 tax rate, and the required Notice of Public Hearing will be published in the newspaper and posted on the District's website.

Next, the Board was directed to Agenda Item No. 13, at which time Mr. Saunders reviewed with the Board his monthly Manager's Report, a copy of which is attached hereto as **Exhibit J**.

Since there was no report from counsel or other matters to come before the Board under Agenda Item Nos. 14 and 15, the regular meeting was adjourned at approximately 12:47 p.m.

Kate Newberry, President

Date: 9/16/2026

ATTEST:

Amee LeBlanc, Secretary/Assistant Treasurer

Date: 9/16/2026

Exhibit A

GALVESTON COUNTY ESD 2
MEETING SIGN-IN SHEET

Meeting Type: Regular	Date: 8.12.26
Guest Name	**Do you wish to speak at the meeting?**
Kyle Rios	No
Dana Hast	No
Josh Mills	No

Exhibit B

Galveston County Emergency Services No. 2

Check Detail Report

July 16-August 12, 2026

Transaction date	Transaction type	Num	Name	Description	Cleared	Amount
6680 Checking Texas First						
07/17/2026	Expense			NSF Return Item Fee # NSF Return Item Fee # 4730	Reconciled	-29.50
07/17/2026	Expense			NSF Return Item Fee # NSF Return Item Fee # 4730		29.50
07/27/2026	Expense			Shred-it USA LLC/Collection TFB	Reconciled	-119.35
07/27/2026	Expense			Shred-it USA LLC/Collection TFB		119.35
07/27/2026	Expense			ALLIED DELTA DIC/BILLPAY B261811 ALLIED DELTA DIC/BILLPAY BXXXXXXXX770150 GALVESTON COU	Reconciled	-870.89
07/27/2026	Expense			ALLIED DELTA DIC/BILLPAY B261811 ALLIED DELTA DIC/BILLPAY BXXXXXXXX770150 GALVESTON COU		870.89
07/29/2026	Expense		Southern Broadband	SOUTHERN BROADBA/PURCHASE 409 68 SOUTHERN BROADBA/PURCHASE 409 684 7021 Galveston Count	Reconciled	-89.00
07/29/2026	Expense		Southern Broadband	SOUTHERN BROADBA/PURCHASE 409 68 SOUTHERN BROADBA/PURCHASE 409 684 7021 Galveston Count		89.00
07/31/2026	Expense		Peninsula Emergency Medical Services, Inc	HEALTH CARE SERV/OBPPAYMT 061952 HEALTH CARE SERV/OBPPAYMT XXXXXX7223 PENINSULA EMERGEN	Reconciled	-16,026.97
07/31/2026	Expense		Peninsula Emergency Medical Services, Inc	HEALTH CARE SERV/OBPPAYMT 061952 HEALTH CARE SERV/OBPPAYMT XXXXXX7223 PENINSULA EMERGEN		16,026.97
08/12/2026	Check	4731	Joshua C. Heinz		Uncleared	-1,000.00
08/12/2026	Check	4731	Joshua C. Heinz	Atty Fee		1,000.00
08/12/2026	Check	4732	Ultimate Coatings		Uncleared	-835.00
08/12/2026	Check	4732	Ultimate Coatings	Job 4703 - Kawasaki		835.00
08/12/2026	Check	4733	Yates Auto & Truck Repair		Uncleared	-1,101.89
08/12/2026	Check	4733	Yates Auto & Truck Repair	Inv. 0072375		1,101.89
08/12/2026	Check	4734	Stryker - Flex Financial		Uncleared	-10,188.26
08/12/2026	Check	4734	Stryker - Flex Financial	Agreement 975-8204063-002 Inv. 906291453		10,188.26
08/12/2026	Check	4735	Galveston County Auditor		Uncleared	-5,901.58
08/12/2026	Check	4735	Galveston County Auditor	CI0002231-May, CI0002249 -April 2026		5,901.58
08/12/2026	Check	4736	Savvik Buying Group		Uncleared	-368.40
08/12/2026	Check	4736	Savvik Buying Group	Inv. 3569, 3568		368.40
08/12/2026	Check	4738	Overhead Door Company of Beaumont		Uncleared	-568.50
08/12/2026	Check	4738	Overhead Door Company of Beaumont	Inv. 296046		568.50
08/12/2026	Check	4739	Hill Butane Company		Uncleared	-220.85
08/12/2026	Check	4739	Hill Butane Company	Inv. 100651		220.85
08/12/2026	Check	4740	Yates Auto & Truck Repair		Uncleared	-2,339.23
08/12/2026	Check	4740	Yates Auto & Truck Repair	Inv. 0072412 - 2022 Ford F150 Pickup		2,339.23
08/12/2026	Check	4741	AT&T Mobility		Uncleared	-897.55
08/12/2026	Check	4741	AT&T Mobility	Acct.287327593524, Inv. 07232026		897.55

Galveston County Emergency Services No. 2

Check Detail Report

July 16-August 12, 2026

Transaction date	Transaction type	Num	Name	Description	Cleared	Amount
08/12/2026	Check	4742	Municipal Emergency Services		Uncleared	-28.60
08/12/2026	Check	4742	Municipal Emergency Services	Inv. 2537544		28.60
08/12/2026	Check	4743	ESO Solutions		Uncleared	-1,219.90
08/12/2026	Check	4743	ESO Solutions	Inv. 194318, 199622		1,219.90
08/12/2026	Check	4744	VFIS		Uncleared	-1,069.00
08/12/2026	Check	4744	VFIS	Inv. 26458		1,069.00
08/12/2026	Check	4745	Knox Company		Uncleared	-584.00
08/12/2026	Check	4745	Knox Company	1 Yr KnoxConnect Cloud License		584.00
08/12/2026	Check	4746	United Data Technologies, Inc.		Uncleared	-418.00
08/12/2026	Check	4746	United Data Technologies, Inc.	Inv. 5072026076		418.00
08/12/2026	Check	4747	Galveston Central Appraisal District		Uncleared	-3,807.03
08/12/2026	Check	4747	Galveston Central Appraisal District	Q4 Payment		3,807.03
08/12/2026	Check	4748	Southeast Texas HR		Uncleared	-875.00
08/12/2026	Check	4748	Southeast Texas HR	Inv. 6852		875.00
08/12/2026	Check	4749	Cyber One Solutions		Uncleared	-257.10
08/12/2026	Check	4749	Cyber One Solutions	Inv. 77157		257.10
08/12/2026	Check	4750	American Welding & Gas		Uncleared	-371.20
08/12/2026	Check	4750	American Welding & Gas	Inv. 0080379884		371.20
08/12/2026	Check	4751	Beaumont Frame and Front End Service, Inc		Uncleared	-185.00
08/12/2026	Check	4751	Beaumont Frame and Front End Service, Inc	Inv. 191833 Ram 2026		185.00
08/12/2026	Check	4752	High Island VFD		Uncleared	-5,633.00
08/12/2026	Check	4752	High Island VFD	July Reimbursement		5,633.00
08/12/2026	Check	4753	Crystal Beach VFD		Uncleared	-362.25
08/12/2026	Check	4753	Crystal Beach VFD	July Reimbursment		362.25
08/12/2026	Check	4754	Yates Auto & Truck Repair		Uncleared	-134.00
08/12/2026	Check	4754	Yates Auto & Truck Repair	Inv. 0072458 2023 Intl 76320		134.00
08/12/2026	Check	4755	Benckenstein & Oxford, L.L.P.		Uncleared	-1,200.00
08/12/2026	Check	4755	Benckenstein & Oxford, L.L.P.	Inv. 51798 - June & July		1,200.00
08/12/2026	Check	4756	Siddons-Martin		Uncleared	-1,307.40
08/12/2026	Check	4756	Siddons-Martin	Acct.1218178, Inv. 308-0000065476		1,307.40
08/12/2026	Check	4757	O'Reilly Automotive, Inc.		Uncleared	-216.88
08/12/2026	Check	4757	O'Reilly Automotive, Inc.	Inv. 5882-155643,157875		216.88
08/12/2026	Check	4758	Visa		Uncleared	-4,186.42

Galveston County Emergency Services No. 2

Check Detail Report
July 16-August 12, 2026

Transaction date	Transaction type	Num	Name	Description	Cleared	Amount
08/12/2026	Check	4758	Visa	Magnum Electronics		254.48
08/12/2026	Check	4758	Visa	Adobe,Intuit		169.43
08/12/2026	Check	4758	Visa	Gordons - Food for July 4th		720.17
08/12/2026	Check	4758	Visa	Frontier Waste, Undine		337.65
08/12/2026	Check	4758	Visa	HP		34.63
08/12/2026	Check	4758	Visa	Primo, Parkers		320.37
08/12/2026	Check	4758	Visa	Amazon, Endurant Sports		2,166.70
08/12/2026	Check	4758	Visa	Amazon		156.99
08/12/2026	Check	4758	Visa	CE Solutions		26.00
08/12/2026	Check	4759	Bound Tree Medical, LLC		Uncleared	-5,970.82
08/12/2026	Check	4759	Bound Tree Medical, LLC	Acct. 222782		5,970.82
08/12/2026	Check	4760	Port Bolivar VFD		Uncleared	-2,192.66
08/12/2026	Check	4760	Port Bolivar VFD	July Reimbursement		2,192.66
08/12/2026	Check	4761	Threadbearer		Uncleared	-91.80
08/12/2026	Check	4761	Threadbearer	Inv. 2026080901		91.80
08/12/2026	Check	4762	Visa		Uncleared	-1,977.49
08/12/2026	Check	4762	Visa	HP, Amazon		375.47
08/12/2026	Check	4762	Visa	Frontier Waste		218.49
08/12/2026	Check	4762	Visa	Amazon		137.16
08/12/2026	Check	4762	Visa	Amazon		282.80
08/12/2026	Check	4762	Visa	Amazon		700.47
08/12/2026	Check	4762	Visa	JPMC, Motor Vehicle, TX Sec of State		56.16
08/12/2026	Check	4762	Visa	Notary		111.95
08/12/2026	Check	4762	Visa	Direct TV		94.99
08/12/2026	Check	4763	Vidal Accounting, PLLC		Uncleared	-1,575.00
08/12/2026	Check	4763	Vidal Accounting, PLLC	Inv. 00153		1,575.00
08/12/2026	Check	4764	Koronis Revenue Solutions LLC		Uncleared	-3,134.12
08/12/2026	Check	4764	Koronis Revenue Solutions LLC	Inv. 6843 - July 2026		-3,134.12

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

Date: 07/31/2026.
Attention: ESD 2 Board

Port Bolivar Volunteer Fire Department is requesting from the ESD #2 Board Reimbursement for our July 2026 bills totaling $1,692.66.

Company	Description	Cost	Paid By	Code
AT&T	Internet/Phone	$195.17	CK #1562	2800
AT&T Mobility	Internet/Phone FirstNet	$42.05	CK #1564	2800
Entergy	Inside Lights	$465.29	CK #1566	2800
Entergy	Outside Lights	$120.86	CK #1567	2800
Frontier Waste BAYOU	Trash	$252.50	CK #1565	2800
BeenVerified	Background Checks	$31.78	Credit Card	4600
Colonial Life	Insurance INV# 63896620701915	$323.61	ACH Payment	2400
Amazon Business	Windsock	$33.29	Credit Card	4000
Galveston County Emergency Communication	Prorated Airtime for new Radio	$90.00	CK #1563	4300

District				
Microsoft Renewal	Microsoft 365 Office	$138.11 ✓	Credit Card	2000

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 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 $1,692.66 for the month of July 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: 08/08/2026

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

Signature: ______________________ Date: 8-8-26

Port Bolivar VFD 2025-2026

July '26

Revised 3.17.26

Revised 4.15.26

	BUDGET 2025-26	ACTUAL Prior Month	ACTUAL Current Month July '26	Total	Remaining Budget
2000 - Accounting & Software	$ 2,000.00	$ 1,430.50	$ 138.11	$ 1,568.61	$ 431.39
2300 - Office Supplies & Equipment				$ -	$ -
2400 - Insurance	$ 6,500.00	$ 2,265.27	$ 323.61	$ 2,588.88	$ 3,911.12
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	$ 10,393.14	$ 1,075.87	$ 11,469.01	$ 1,030.99
4000 - Firefighting Equipment/Maint/Repair	$ 10,000.00	$ 4,866.30		$ 4,866.30	$ 5,133.70
4200 - Fuel	$ 4,000.00	$ 2,342.48	$ 33.29	$ 2,375.77	$ 1,624.23
4210 - Oxygen/Breathing Air	$ 3,775.00	$ 3,775.00		$ 3,775.00	$ -
4300 - Radio Usage	$ 3,795.00	$ 3,795.00	$ 90.00	$ 3,885.00	$ (90.00)
4500 - Training	$ 5,000.00			$ -	$ 5,000.00
4600 - Medical Exams/Background Checks	$ 500.00	$ 286.02	$ 31.78	$ 317.80	$ 182.20
4700 - Building Maintenance				$ -	$ -
4800 - Uniforms/Personnel Costs	$ 500.00		$ 500.00	$ 500.00	$ -
4900 - Vehicle Maint. & Repair	$ 2,225.00	$ 226.93		$ 226.93	$ 1,998.07
	$ 53,845.00		**$ 2,192.66**		$ 21,468.50

INVOICE

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

DATE AUGUST 01, 2026
INVOICE # 2026-08

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
2000	Q-Books – EFT (July)	$79.95 ✓	$79.95
2800	Fastwyre Broadband – EFT – HIVFD phones/fax/internet	$276.36 ✓	$356.31
2800	Entergy - EFT – HIVFD - Electrical	$668.22 ✓	$1,024.53
2800	Frontier Waste Solutions - EFT – HIVFD – Dumpster	$237.13 ✓	$1,261.66
2800	Voxtelesys – EFT – Phone service	$13.95 ✓	$1,275.61
2800	Dish – # EFT - Station Cable	$119.42 ✓	$1,395.03
4000	Delta – Gear Inspection/Cleaning – Ch#3271	$540.00 ✓	$1,935.03
4000	Delta – FF Equipment – Ch#3277	$1,391.25 ✓	$3,326.28
4000	Delta – FF Equipment Maint. Pump Inspection Ch#3267	$1099.00 ✓	$4,425.28
4200	County of Galveston – (April)Ch#3270	$300.48 ✓	$4,725.76
4200	County of Galveston – (May) Ch#3269	$594.38 ✓	$5,320.14
4700	Overhead Door Beaumont – Debt	$84.87 ✓	$5,405.01
4700	Frontier Pest Control – Ch#3273	$185.00 ✓	$5,590.01
4900	Stratton Inc. – Truck Mnt. – Ch.# 3274	$42.99 ✓	$5,633.00
		TOTAL	**$5,633.00**

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

August 01, 2026

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

Ref: Certification of expense reimbursement request

I, Dawn L. 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 $5,533.00 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.

Dawn L Blashill　　　　　08/01/26

Signature　　　　　　　　Date

High Island VFD 2025-2026

July '26

Revised 4.15.26

	BUDGET 2024-25	ACTUAL		Total	Remaining Budget
		Prior Month	Current Month July '26		
2000 - Accounting & Software	$ 2,700.00	$ 2,669.55	$ 79.95	$ 2,749.50	$ (49.50)
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	$ 678.77	$ 678.77		$ 678.77	$ -
2800 - Utilities/Alarm Services	$ 13,500.00	$ 9,574.01	$ 1,315.08	$ 10,889.09	$ 2,610.91
4000 - Firefighting Equipment/Maint/Repair	$ 20,000.00	$ 3,255.57	$ 3,030.25	$ 6,285.82	$ 13,714.18
4200 - Fuel	$ 4,500.00	$ 1,902.89	$ 923.46	$ 2,826.35	$ 1,673.65
4210 - Oxygen/Breathing Air				$ -	$ -
4300 - Radio Usage	$ 3,000.00	$ 2,959.80		$ 2,959.80	$ 40.20
4500 - Training	$ 5,000.00	$ 382.68		$ 382.68	$ 4,617.32
4600 - Medical Exams/Background Checks	$ 321.23			$ -	$ 321.23
4700 - Building Maintenance	$ 6,000.00	$ 3,847.49	$ 269.87	$ 4,117.36	$ 1,882.64
4800 - Uniforms/Personnel Costs	$ 2,000.00			$ -	$ 2,000.00
4900 - Vehicle Maint. & Repair	$ 10,000.00	$ 9,198.86	$ 42.99	$ 9,241.85	$ 758.15
	$ 74,450.00		$ 5,661.60		$ 30,158.78
			$ 5,633.00		

INVOICE

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

DATE JULY 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		$ 36.75 ✓
4000	Allied		325.50 ✓

TOTAL **$362.25**

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, LYNN THOMPSON, 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 $ 362.25

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.

Lynn Thompson

Signature

8-5-2026

Date

Crystal Beach VFD 2025-2026

July '26

Revised 4.15.26

	BUDGET 2024-25	ACTUAL Prior Month	ACTUAL Current Month July '26	Total	Remaining Budget
2000 - Accounting & Software	$ 4,800.00	$ 3,130.36	$ 36.75	$ 3,167.11	$ 1,632.89
2300 - Office Supplies & Equipment					$ -
2400 - Insurance	$ 3,525.89	$ 3,525.89		$ 3,525.89	$ -
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	$ 7,518.18	$ 325.50	$ 7,843.68	$ 156.32
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	$ 11,474.11			$ -	$ 11,474.11
4600 - Medical Exams/Background Checks	$ 500.00	$ 312.50		$ 312.50	$ 187.50
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
	$ 39,000.00		$ 362.25		$ 19,881.42

Exhibit D

Galveston County Emergency Services District No. 2
12-Aug-26

	7/31/2026 Balance	8/12/2026 Balance
Texas First Bank		
Operating/Checking (xxxx6680)	$ 193,942.30	$ 198,958.47
Savings (Acct. No. xxx9804)	$ 2,563.61	$ 2,565.79
EMS Billing (Acct. No. xxxx7569)	$ 23,766.81	$ 29,154.43
	$220,272.72	**$230,678.69**
TexSTAR (Investment Co-Op)		
General Fund (Acct. No. xxxxxx1110)	$ 2,058,738.55	$ 1,764,621.73
Capital Fund (Acct. No. xxxxxx1890)	$ 137,662.06	$ 137,662.06
Emergency Fund (Acct. No. xxxxxx4140)	$ 1,222,106.39	$ 1,222,106.39
	$3,418,507.00	**$3,124,390.18**
TOTALS	**$3,638,779.72**	**$3,355,068.87**

Treasurer, GCESD2

8-12-2026

Date

Accountant, GCESD2

8/12/2026

Date

Galveston County Emergency Services No. 2

Budget vs. Actuals: Profit and Loss

October 2025 - July 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
1000 Property Tax Collections	1,659,589.02	1,600,000.00	59,589.02	103.72 %
1001 Grant Income	176,600.00		176,600.00	
1002 Sales Tax Revenue	1,263,616.46	1,900,000.00	-636,383.54	66.51 %
1004 Emergency Service Billing	300,500.74	250,000.00	50,500.74	120.20 %
1010 Other Revenue	173,290.72	0.00	173,290.72	
1020 Interest Income - Bank	108,135.59	75,000.00	33,135.59	144.18 %
Total Income	**$3,681,732.53**	**$3,825,000.00**	**$ -143,267.47**	**96.25 %**
GROSS PROFIT	**$3,681,732.53**	**$3,825,000.00**	**$ -143,267.47**	**96.25 %**
Expenses				
200 Administrative Expenses - ESD				
2000 Auditing		13,000.00	-13,000.00	
2010 Accountant Fees	17,657.50	20,000.00	-2,342.50	88.29 %
2110 Software Services	10,030.84	18,600.00	-8,569.16	53.93 %
2200 Legal Fees	18,017.86	25,000.00	-6,982.14	72.07 %
2210 Professional Fees Other	13,875.91	30,000.00	-16,124.09	46.25 %
2420 Insurance-Liability		6,000.00	-6,000.00	
2450 Bond	2,500.00	400.00	2,100.00	625.00 %
2500 Travel/Conferences	4,584.68	3,000.00	1,584.68	152.82 %
2510 Mileage reimbursement/tolls	10,153.88	12,000.00	-1,846.12	84.62 %
2610 Payroll Taxes	15,249.72	18,900.00	-3,650.28	80.69 %
2630 Salary & Hourly Employees	193,479.56	221,000.00	-27,520.44	87.55 %
2650 Employee Medical/Benefits	6,243.86	9,200.00	-2,956.14	67.87 %
2660 Retirement	17,686.92	21,100.00	-3,413.08	83.82 %
2700 Dues & Subscriptions	2,500.00	2,500.00	0.00	100.00 %
2800 Utilities	32,948.44	38,000.00	-5,051.56	86.71 %
2900 Collections County & CAD	14,933.54	17,500.00	-2,566.46	85.33 %
4000 Fire Hydrant Maintenance	864.17	4,000.00	-3,135.83	21.60 %
4050 ESD Fire Equipment/Repair	44,143.57	40,000.00	4,143.57	110.36 %
Total 200 Administrative Expenses - ESD	**404,870.45**	**500,200.00**	**-95,329.55**	**80.94 %**
3010 Crystal Beach VFD	19,718.58	39,000.00	-19,281.42	50.56 %
3020 High Island VFD	44,111.61	74,450.00	-30,338.39	59.25 %
3030 Port Bolivar VFD	32,951.00	53,550.00	-20,599.00	61.53 %
3040 EMS				
42110 Software Services	24,571.27	25,000.00	-428.73	98.29 %
42210 Professional Fees - Other	5,551.56	3,000.00	2,551.56	185.05 %
42250 Medical Director Fees	13,500.00	18,000.00	-4,500.00	75.00 %
42300 Office Supplies/Equipment	4,317.47	3,000.00	1,317.47	143.92 %
42310 Station Supplies	15,696.84	22,000.00	-6,303.16	71.35 %
42330 Medical Supplies	43,080.05	60,000.00	-16,919.95	71.80 %
42430 Insurance - Auto/Boat	60,024.00	70,000.00	-9,976.00	85.75 %
42440 Insurance Workers Comp	42,797.64	53,000.00	-10,202.36	80.75 %
42500 Travel	1,944.36	2,500.00	-555.64	77.77 %

Galveston County Emergency Services No. 2

Budget vs. Actuals: Profit and Loss

October 2025 - July 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
42610 Payroll Tax Expenses	130,888.13	165,000.00	-34,111.87	79.33 %
42630 Salary & Hourly Employees	1,667,649.03	2,000,000.00	-332,350.97	83.38 %
42640 Payroll Services	8,952.61	10,000.00	-1,047.39	89.53 %
42650 Employee Medical/Benefits	173,829.55	240,000.00	-66,170.45	72.43 %
42660 Retirement	150,005.70	200,000.00	-49,994.30	75.00 %
42700 Dues/Subscriptions/Licenses/Public Rel	2,245.19	2,000.00	245.19	112.26 %
42730 Public Relations	5,172.08	3,000.00	2,172.08	172.40 %
42740 Good of the Department	1,304.25	3,000.00	-1,695.75	43.48 %
42800 Utilities	10,987.19	13,000.00	-2,012.81	84.52 %
44000 EMS Equipment/Maint/Repair	6,678.43	12,500.00	-5,821.57	53.43 %
44100 Special Operations Rescue Equip Maint/Repairs	10,660.25	12,500.00	-1,839.75	85.28 %
44200 Fuel	13,570.74	40,000.00	-26,429.26	33.93 %
44210 Oxygen	5,056.76	6,000.00	-943.24	84.28 %
44300 Radio Usage	4,080.00	3,500.00	580.00	116.57 %
44500 Training	15,169.46	20,000.00	-4,830.54	75.85 %
44600 Medical Exams/Background Checks	102.50	1,500.00	-1,397.50	6.83 %
44800 Uniforms	7,929.71	12,500.00	-4,570.29	63.44 %
44900 Vehicle Maint. & Repair	28,644.33	50,000.00	-21,355.67	57.29 %
46000 Port B Rent/Utilities	15,762.37	15,000.00	762.37	105.08 %
Total 3040 EMS	**2,470,171.47**	**3,066,000.00**	**-595,828.53**	**80.57 %**
5001 Capital Expenses				
5010 Rescue/Medical/Fire Apparatus	331,754.22	162,005.48	169,748.74	204.78 %
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	158,497.87	147,601.45	10,896.42	107.38 %
5050 Other Capital	3,689.95	4,000.00	-310.05	92.25 %
5060 New Ambulance & Remounts	417,443.98	200,000.00	217,443.98	208.72 %
5070 ESD Small Equipment	1,593.73	8,600.00	-7,006.27	18.53 %
Total 5001 Capital Expenses	**1,005,217.08**	**614,144.57**	**391,072.51**	**163.68 %**
Total Expenses	**$3,977,040.19**	**$4,347,344.57**	**$ -370,304.38**	**91.48 %**
NET OPERATING INCOME	**$ -295,307.66**	**$ -522,344.57**	**$227,036.91**	**56.54 %**
NET INCOME	**$ -295,307.66**	**$ -522,344.57**	**$227,036.91**	**56.54 %**

Galveston County Emergency Services No. 2

Balance Sheet

As of Jul 31, 2026

	Total
Assets	
Current Assets	
Bank Accounts	
6680 Checking Texas First	183,762.60
6681 Savings - Texas First Bank	2,565.79
6682 - TexStar Capital	137,662.06
6682 - TexStar Emergency	1,222,106.39
6682 - TexStar Savings Account	1,764,621.73
6683 Texas First - Billing Rev. Acc.	23,766.81
Total for Bank Accounts	**$3,334,485.38**
Accounts Receivable	
1100 Grant Receivable	500.00
Total for Accounts Receivable	**$500.00**
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
Total for Other Current Assets	**$369,210.99**
Total for Current Assets	**$3,704,196.37**
Total for Assets	**$3,704,196.37**
Liabilities and Equity	
Liabilities	
Current Liabilities	
Other Current Liabilities	
1700 Accrued Expenses	8,187.91
Total for Other Current Liabilities	**$8,187.91**
Total for Current Liabilities	**$8,187.91**
Total for Liabilities	**$8,187.91**
Equity	
32000 General Fund Balance	3,991,316.12
Net Income	-295,307.66
Total for Equity	**$3,696,008.46**
Total for Liabilities and Equity	**$3,704,196.37**

Exhibit E

GCESD#2
Quarterly Investment Report - Q2 2026
7/15/2026

I certify that this Investment Report complies with requirements of GCESD#2 Investment Policy and the Public Funds Act

Treasurer

Accountant

8/12/26
Date

	Settle Date	See Type	Account of CUSIP	3/31/2026	3/31/2026	6/30/2026	6/30/2026
	Checking Accounts						
Restricted	N/A	TX First/Checking	10026680	209,364.42	209,364.42	223,733.38	223,733.38
	N/A	TX First/Billing	10227569	107,005.76	107,005.76	31,873.03	31,873.03
	Pools, Funds & Money Markets						
Restricted	N/A	TexStar/General	841611110	2,085,000.37	2,085,000.37	2,058,738.55	2,058,738.55
	N/A	TexStar/Emergency	841654140	1,207,433.38	1,207,433.38	1,218,359.66	1,218,359.66
	N/A	TexStar/Capital	841611890	484,233.24	484,233.24	137,240.00	137,240.00
	N/A	TX First/Savings	20059804	2,567.98	2,567.98	2,563.61	2,563.61
	EARNINGS SUMMARY			**$4,095,605.15**	**$4,095,605.15**	**$3,672,508.23**	**$3,672,508.23**

	Settle Date	See Type	Account of CUSIP	Maturity	Qtr Accrued	Qtr Amort.	Total Qtr Earnings
	Checking Accounts						
Restricted	N/A	TX First/Checking	10026680	N/A	N/A	N/A	N/A
	N/A	TX First/Billing	10227569	N/A	N/A	N/A	N/A
	Pools, Funds & Money Markets						
Restricted	N/A	TexStar/General	841611110	N/A	N/A	18,738.18	18,738.18
	N/A	TexStar/Emergency	841654140	N/A	N/A	10,926.28	10,926.28
	N/A	TexStar/Capital	841611890	N/A	N/A	3,006.76	3,006.76
	N/A	TX First/Savings	20059804	N/A	N/A	$7.63	$7.63
						$32,678.85	**$32,678.85**

This report is generated in compliance with PFIA & Local Investment Policy.
Earnings represent all accrued interest and the amortization of premiums/discounts on purchases.

Exhibit F

Galveston County Emergency Services District #2 Budget Amendment Request Form

For Board Use Only
Budget Amendment #: PB 003
Fiscal Year: 25-26
Approval Date: ______

Department Entity Name: Port Bolivar VFD **Date:** 8/8/2026

Explanation: (Attach additional explanation pages if necessary for each line item requested)
2 members need bunker gear. We would like to use some money from Training to cover the balance

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) Cost Center Fund Name	(2) Identifying Line Item Number	(3) Start of FY Budget Amount	(4) Budget Amendment Increase	(5) Budget Amendment Decrease	(6) Amount of Outside Funding Added (If Any)	(7) Amended Budget Line Item Amount	(8) Updated/ Changed Date
A.)	Training	4500	5000.00		5000.00		0	8/8/2026
B.)	Fire Fighting/Maint/Repair	4000	10,000.00	5000.00			15,000.00	8/8/2026
C.)								
D.)								
E.)								
F.)								

Exhibit G

Cheryl E. Johnson, PCC, CTOP
Assessor and Collector of Taxes
County of Galveston
722 Moody Avenue, Galveston Texas 77550
Toll Free (877) 766-2284 Fax:(409) 766-2479
Email: galcotax@galvestoncountytx.gov

July 26, 2026

Doug Saunders, District Manager
Galveston County Emergency Services District No. 2
3535 Calder Avenue, Suite 300
Beaumont, TX 77706

Re: Certified Appraisal Roll & Anticipated Collection Rate

Dear Mr. Saunders:

Enclosed please find the 2026 Certified Appraisal Roll that includes the total appraised, assessed and taxable values of all property within your jurisdiction. Additionally, please find on the page entitled *Effective Rate Assumption* the total taxable value of new property.

Section 26.04(b) of the Texas Property Tax Code requires the collector to certify the anticipated collection rate. Section 26.04(h-1) establishes that the anticipated collection rate be equal to the lowest actual collection rate for any of the previous three years. These are shown below:

2023	99.95%
2024	99.46%
2025	97.06%

Based on the above, I, Cheryl E. Johnson, Tax Assessor Collector for Galveston County, do hereby certify the anticipated property tax collection rate for the 2026 tax year for the Galveston County Emergency Services District No. 2 to be 97.06%.

Respectfully submitted,

Cheryl E. Johnson

Cheryl E. Johnson, PCC, CTOP

Enclosures

Land		Value			
Homesite:		124,136,980			
Non Homesite:		1,085,548,168			
Ag Market:		47,942,002			
Timber Market:		0	Total Land	(+)	1,257,627,150

Improvement		Value			
Homesite:		343,606,038			
Non Homesite:		1,376,329,895	Total Improvements	(+)	1,719,935,933

Non Real	Count	Value			
Personal Property:	362	122,785,560			
Mineral Property:	567	7,423,880			
Autos:	0	0	Total Non Real	(+)	130,209,440
			Market Value	=	3,107,772,523

Ag	Non Exempt	Exempt			
Total Productivity Market:	47,942,002	0			
Ag Use:	350,465	0	Productivity Loss	(-)	47,591,537
Timber Use:	0	0	Appraised Value	=	3,060,180,986
Productivity Loss:	47,591,537	0			
			Homestead Cap	(-)	43,459,324
			23.231 Cap	(-)	210,621,178
			Assessed Value	=	2,806,100,484
			Total Exemptions Amount (Breakdown on Next Page)	(-)	193,949,007
			Net Taxable	=	2,612,151,477

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
1,568,361.87 = 2,612,151,477 * (0.060041 / 100)

Certified Estimate of Market Value:	3,107,772,523
Certified Estimate of Taxable Value:	2,612,151,477
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	198	0	7,825,696	7,825,696
145D	86	0	1,250,930	1,250,930
145D1	33	0	1,249,720	1,249,720
145F	37	0	2,498,699	2,498,699
DP	60	594,609	0	594,609
DPS	2	0	0	0
DV1	12	0	109,000	109,000
DV2	8	0	73,500	73,500
DV3	8	0	86,000	86,000
DV4	35	0	420,000	420,000
DV4S	1	0	12,000	12,000
DVHS	51	0	23,140,012	23,140,012
DVHSS	7	0	2,942,311	2,942,311
EX-XG	2	0	344,870	344,870
EX-XV	1,211	0	65,790,037	65,790,037
HS	1,146	79,459,506	0	79,459,506
LVE	16	1,568,340	0	1,568,340
OV65	684	6,563,777	0	6,563,777
OV65S	2	20,000	0	20,000
	Totals	**88,206,232**	**105,742,775**	**193,949,007**

Land		Value			
Homesite:		3,733,641			
Non Homesite:		46,900,516			
Ag Market:		12,431,960			
Timber Market:		0	**Total Land**	(+)	63,066,117
Improvement		**Value**			
Homesite:		9,877,329			
Non Homesite:		74,550,900	**Total Improvements**	(+)	84,428,229
Non Real	**Count**	**Value**			
Personal Property:	0	0			
Mineral Property:	0	0			
Autos:	0	0	**Total Non Real**	(+)	0
			Market Value	=	147,494,346
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	12,431,960	0			
Ag Use:	94,830	0	**Productivity Loss**	(-)	12,337,130
Timber Use:	0	0	**Appraised Value**	=	135,157,216
Productivity Loss:	12,337,130	0			
			Homestead Cap	(-)	1,680,955
			23.231 Cap	(-)	14,895,755
			Assessed Value	=	118,580,506
			Total Exemptions Amount (Breakdown on Next Page)	(-)	2,573,020
			Net Taxable	=	116,007,486

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
69,652.05 = 116,007,486 * (0.060041 / 100)

Certified Estimate of Market Value:	90,536,247
Certified Estimate of Taxable Value:	74,972,496
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	1	10,000	0	10,000
DV4	1	0	12,000	12,000
EX-XV	1	0	17	17
HS	32	2,386,003	0	2,386,003
OV65	17	165,000	0	165,000
	Totals	**2,561,003**	**12,017**	**2,573,020**

Land		Value			
Homesite:		127,870,621			
Non Homesite:		1,132,448,684			
Ag Market:		60,373,962			
Timber Market:		0	**Total Land**	(+)	1,320,693,267
Improvement		**Value**			
Homesite:		353,483,367			
Non Homesite:		1,450,880,795	**Total Improvements**	(+)	1,804,364,162
Non Real	**Count**	**Value**			
Personal Property:	362	122,785,560			
Mineral Property:	567	7,423,880			
Autos:	0	0	**Total Non Real**	(+)	130,209,440
			Market Value	=	3,255,266,869
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	60,373,962	0			
Ag Use:	445,295	0	**Productivity Loss**	(-)	59,928,667
Timber Use:	0	0	**Appraised Value**	=	3,195,338,202
Productivity Loss:	59,928,667	0			
			Homestead Cap	(-)	45,140,279
			23.231 Cap	(-)	225,516,933
			Assessed Value	=	2,924,680,990
			Total Exemptions Amount (Breakdown on Next Page)	(-)	196,522,027
			Net Taxable	=	2,728,158,963

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
1,638,013.92 = 2,728,158,963 * (0.060041 / 100)

Certified Estimate of Market Value:	3,198,308,770
Certified Estimate of Taxable Value:	2,687,123,973
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	198	0	7,825,696	7,825,696
145D	86	0	1,250,930	1,250,930
145D1	33	0	1,249,720	1,249,720
145F	37	0	2,498,699	2,498,699
DP	61	604,609	0	604,609
DPS	2	0	0	0
DV1	12	0	109,000	109,000
DV2	8	0	73,500	73,500
DV3	8	0	86,000	86,000
DV4	36	0	432,000	432,000
DV4S	1	0	12,000	12,000
DVHS	51	0	23,140,012	23,140,012
DVHSS	7	0	2,942,311	2,942,311
EX-XG	2	0	344,870	344,870
EX-XV	1,212	0	65,790,054	65,790,054
HS	1,178	81,845,509	0	81,845,509
LVE	16	1,568,340	0	1,568,340
OV65	701	6,728,777	0	6,728,777
OV65S	2	20,000	0	20,000
	Totals	**90,767,235**	**105,754,792**	**196,522,027**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	4,921	1,371.0510	$32,461,680	$2,135,711,670	$1,966,987,179
B	MULTIFAMILY RESIDENCE	6	2.3925	$0	$4,750,594	$3,960,851
C1	VACANT LOTS AND LAND TRACTS	7,625	2,713.7443	$8,100	$438,635,325	$298,312,375
D1	QUALIFIED OPEN-SPACE LAND	173	6,837.0254	$0	$47,942,002	$350,465
D2	IMPROVEMENTS ON QUALIFIED OP	2		$0	$27,120	$27,120
E	RURAL LAND, NON QUALIFIED OPE	1,608	15,766.2795	$2,690,010	$154,318,430	$114,037,774
F1	COMMERCIAL REAL PROPERTY	284	447.2535	$388,050	$95,089,532	$82,061,349
F2	INDUSTRIAL AND MANUFACTURIN	1	0.7064	$0	$178,470	$178,470
G1	OIL AND GAS	566		$0	$7,164,812	$3,791,317
J3	ELECTRIC COMPANY (INCLUDING C	10		$0	$110,791,170	$110,541,170
J4	TELEPHONE COMPANY (INCLUDI	10	1.3085	$0	$5,046,220	$4,662,368
J6	PIPELAND COMPANY	25		$0	$8,358,830	$7,487,070
J7	CABLE TELEVISION COMPANY	8		$0	$700,180	$145,530
L1	COMMERCIAL PERSONAL PROPE	291		$0	$21,219,700	$12,053,120
L2	INDUSTRIAL AND MANUFACTURIN	22		$0	$2,331,380	$689,585
M1	TANGIBLE OTHER PERSONAL, MOB	36		$154,720	$1,335,911	$688,771
O	RESIDENTIAL INVENTORY	87	10.0530	$0	$6,466,180	$6,176,963
S	SPECIAL INVENTORY TAX	1		$0	$1,750	$0
X	TOTALLY EXEMPT PROPERTY	1,216	4,543.4016	$2,326,640	$67,703,247	$0
		Totals	31,693.2157	$38,029,200	$3,107,772,523	$2,612,151,477

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	126	33.8026	$1,312,210	$52,867,150	$46,094,001
C1	VACANT LOTS AND LAND TRACTS	376	231.5576	$0	$22,493,777	$17,090,602
D1	QUALIFIED OPEN-SPACE LAND	10	1,884.8198	$0	$12,431,960	$94,830
E	RURAL LAND, NON QUALIFIED OPE	53	429.9677	$13,220	$7,459,691	$5,399,625
F1	COMMERCIAL REAL PROPERTY	17	6.8510	$0	$52,241,751	$47,328,428
X	TOTALLY EXEMPT PROPERTY	1	0.0167	$0	$17	$0
		Totals	2,587.0154	$1,325,430	$147,494,346	$116,007,486

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	5,047	1,404.8536	$33,773,890	$2,188,578,820	$2,013,081,180
B	MULTIFAMILY RESIDENCE	6	2.3925	$0	$4,750,594	$3,960,851
C1	VACANT LOTS AND LAND TRACTS	8,001	2,945.3019	$8,100	$461,129,102	$315,402,977
D1	QUALIFIED OPEN-SPACE LAND	183	8,721.8452	$0	$60,373,962	$445,295
D2	IMPROVEMENTS ON QUALIFIED OP	2		$0	$27,120	$27,120
E	RURAL LAND, NON QUALIFIED OPE	1,661	16,196.2472	$2,703,230	$161,778,121	$119,437,399
F1	COMMERCIAL REAL PROPERTY	301	454.1045	$388,050	$147,331,283	$129,389,777
F2	INDUSTRIAL AND MANUFACTURIN	1	0.7064	$0	$178,470	$178,470
G1	OIL AND GAS	566		$0	$7,164,812	$3,791,317
J3	ELECTRIC COMPANY (INCLUDING C	10		$0	$110,791,170	$110,541,170
J4	TELEPHONE COMPANY (INCLUDI	10	1.3085	$0	$5,046,220	$4,662,368
J6	PIPELAND COMPANY	25		$0	$8,358,830	$7,487,070
J7	CABLE TELEVISION COMPANY	8		$0	$700,180	$145,530
L1	COMMERCIAL PERSONAL PROPE	291		$0	$21,219,700	$12,053,120
L2	INDUSTRIAL AND MANUFACTURIN	22		$0	$2,331,380	$689,585
M1	TANGIBLE OTHER PERSONAL, MOB	36		$154,720	$1,335,911	$688,771
O	RESIDENTIAL INVENTORY	87	10.0530	$0	$6,466,180	$6,176,963
S	SPECIAL INVENTORY TAX	1		$0	$1,750	$0
X	TOTALLY EXEMPT PROPERTY	1,217	4,543.4183	$2,326,640	$67,703,264	$0
		Totals	34,280.2311	$39,354,630	$3,255,266,869	$2,728,158,963

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A		4	0.4485	$0	$71,723	$0
A1	REAL, RESIDENTIAL, SINGLE-FAMILY	4,864	1,346.2600	$32,421,880	$2,128,956,008	$1,961,919,531
A2	REAL, RESIDENTIAL, MOBILE HOME	79	24.3425	$39,800	$6,683,939	$5,067,648
B		1		$0	$157,320	$0
B1	APARTMENTS	3	1.0073	$0	$3,680,344	$3,047,921
B2	DUPLEXES	2	1.3852	$0	$912,930	$912,930
C1	VACANT LOT	7,625	2,713.7443	$8,100	$438,635,325	$298,312,375
D1	QUALIFIED AG LAND	175	6,838.5886	$0	$47,942,784	$351,247
D2	IMPROVEMENTS ON QUALIFIED AG L	2		$0	$27,120	$27,120
E		15	1,313.8741	$0	$8,070,528	$0
E1	FARM OR RANCH IMPROVEMENT	1,591	14,450.8422	$2,690,010	$146,247,120	$114,036,992
F1	COMMERCIAL REAL PROPERTY	284	447.2535	$388,050	$95,089,532	$82,061,349
F2	INDUSTRIAL REAL PROPERTY	1	0.7064	$0	$178,470	$178,470
G1	OIL AND GAS	566		$0	$7,164,812	$3,791,317
J3	ELECTRIC COMPANY	10		$0	$110,791,170	$110,541,170
J4	TELEPHONE COMPANY	10	1.3085	$0	$5,046,220	$4,662,368
J6	PIPELINE COMPANY	25		$0	$8,358,830	$7,487,070
J7	CABLE TELEVISION COMPANY	8		$0	$700,180	$145,530
L1	COMMERCIAL PERSONAL PROPER	291		$0	$21,219,700	$12,053,120
L2	INDUSTRIAL PERSONAL PROPERTY	22		$0	$2,331,380	$689,585
M1	MOBILE HOMES	36		$154,720	$1,335,911	$688,771
O1	RESIDENTIAL INVENTORY VACANT L	87	10.0530	$0	$6,466,180	$6,176,963
S	SPECIAL INVENTORY	1		$0	$1,750	$0
X		1,216	4,543.4016	$2,326,640	$67,703,247	$0
		Totals	31,693.2157	$38,029,200	$3,107,772,523	$2,612,151,477

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL, RESIDENTIAL, SINGLE-FAMILY	123	33.3791	$1,312,210	$52,718,500	$45,979,523
A2	REAL, RESIDENTIAL, MOBILE HOME	3	0.4235	$0	$148,650	$114,478
C1	VACANT LOT	376	231.5576	$0	$22,493,777	$17,090,602
D1	QUALIFIED AG LAND	10	1,884.8198	$0	$12,431,960	$94,830
E1	FARM OR RANCH IMPROVEMENT	53	429.9677	$13,220	$7,459,691	$5,399,625
F1	COMMERCIAL REAL PROPERTY	17	6.8510	$0	$52,241,751	$47,328,428
X		1	0.0167	$0	$17	$0
		Totals	2,587.0154	$1,325,430	$147,494,346	$116,007,486

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A		4	0.4485	$0	$71,723	$0
A1	REAL, RESIDENTIAL, SINGLE-FAMILY	4,987	1,379.6391	$33,734,090	$2,181,674,508	$2,007,899,054
A2	REAL, RESIDENTIAL, MOBILE HOME	82	24.7660	$39,800	$6,832,589	$5,182,126
B		1		$0	$157,320	$0
B1	APARTMENTS	3	1.0073	$0	$3,680,344	$3,047,921
B2	DUPLEXES	2	1.3852	$0	$912,930	$912,930
C1	VACANT LOT	8,001	2,945.3019	$8,100	$461,129,102	$315,402,977
D1	QUALIFIED AG LAND	185	8,723.4084	$0	$60,374,744	$446,077
D2	IMPROVEMENTS ON QUALIFIED AG L	2		$0	$27,120	$27,120
E		15	1,313.8741	$0	$8,070,528	$0
E1	FARM OR RANCH IMPROVEMENT	1,644	14,880.8099	$2,703,230	$153,706,811	$119,436,617
F1	COMMERCIAL REAL PROPERTY	301	454.1045	$388,050	$147,331,283	$129,389,777
F2	INDUSTRIAL REAL PROPERTY	1	0.7064	$0	$178,470	$178,470
G1	OIL AND GAS	566		$0	$7,164,812	$3,791,317
J3	ELECTRIC COMPANY	10		$0	$110,791,170	$110,541,170
J4	TELEPHONE COMPANY	10	1.3085	$0	$5,046,220	$4,662,368
J6	PIPELINE COMPANY	25		$0	$8,358,830	$7,487,070
J7	CABLE TELEVISION COMPANY	8		$0	$700,180	$145,530
L1	COMMERCIAL PERSONAL PROPER	291		$0	$21,219,700	$12,053,120
L2	INDUSTRIAL PERSONAL PROPERTY	22		$0	$2,331,380	$689,585
M1	MOBILE HOMES	36		$154,720	$1,335,911	$688,771
O1	RESIDENTIAL INVENTORY VACANT L	87	10.0530	$0	$6,466,180	$6,176,963
S	SPECIAL INVENTORY	1		$0	$1,750	$0
X		1,217	4,543.4183	$2,326,640	$67,703,264	$0
		Totals	34,280.2311	$39,354,630	$3,255,266,869	$2,728,158,963

New Value

TOTAL NEW VALUE MARKET:	**$39,354,630**
TOTAL NEW VALUE TAXABLE:	**$35,184,275**

New Exemptions

Exemption	Description	Count

ABSOLUTE EXEMPTIONS VALUE LOSS

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	183	$7,083,070
145D	11.145 (d) Multiple Situs, Leases	86	$1,250,930
145F	11.145 (f) Single Situs, Related Business Entity	23	$834,330
DP	Disability	1	$10,000
DV1	Disabled Veterans 10% - 29%	1	$5,000
DV2	Disabled Veterans 30% - 49%	1	$7,500
DV3	Disabled Veterans 50% - 69%	3	$32,000
DV4	Disabled Veterans 70% - 100%	3	$36,000
DVHS	Disabled Veteran Homestead	5	$2,202,273
DVHSS	Disabled Veteran Homestead Surviving Spouse	1	$973,655
HS	Homestead	49	$4,232,133
OV65	Over 65	58	$570,000
	PARTIAL EXEMPTIONS VALUE LOSS	**414**	**$17,236,891**
	NEW EXEMPTIONS VALUE LOSS		**$17,236,891**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS **$17,236,891**

New Ag / Timber Exemptions

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,169	$410,289	$108,399	$301,890

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,138	$416,257	$109,269	$306,988

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
1,169	$372,180	$86,188	$285,992

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
1,138	$375,097	$86,998	$288,099

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
571	$147,494,346	$74,972,496

Uncontested Value

Count of Uncontested Properties	Total Market Value	Total Uncontested Value

Exhibit H

2026 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

Galveston County Emergency Services District No 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 and JETI Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 and JETI 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.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.[1] Source materials must contain data for all worksheets used, including supplemental worksheets.

Insert hyperlink:

https://www.galvestoncountytx.gov/our-county/tax-assessor-collector/property-tax/truth-in-taxation/-fsiteid-1#!/

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).[2]	$ 2,714,474,914
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.[3]	$ 0
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 2,714,474,914
4.	**Prior year total adopted tax rate.**	$ 0.060041 /$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: .... $ 3,630,468	
	B. Prior year values resulting from final court decisions: .... - $ 3,179,600	
	C. Prior year value loss. Subtract B from A.[4]	$ 450,868

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(14)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
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. [5]	$ 0
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 450,868
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 2,714,925,782
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year.** Enter the prior year value of property in deannexed territory. [6]	$ 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: .... $ 0 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 17,236,891 **C. Value loss.** Add A and B. [7]	$ 17,236,891
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. [8]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 17,236,891
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. [9] 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.	$ 2,697,688,891
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 1,619,719
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. [10]	$ 1,280
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ 1,620,999

[5] Tex. Tax Code §26.012(13)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.012(15)
[9] Tex. Tax Code §26.03(c)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012(13) and (15)

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
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. [12]		
	A. **Certified values:**	$ 2,612,151,477	
	B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office:	+ $ 0	
	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 reinvestment 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. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.[14] Enter the total from Form 50-110	- $ 0	
	E. **Total current year value.** Add A and B, then subtract C and D.		$ 2,612,151,477
19.	**Total value of properties under protest or not included on certified appraisal roll.** [15]		
	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. [16]	$ 92,805,989	
	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. [17]	+ $ 0	
	C. **Total value under protest or not certified.** Add A and B.		$ 92,805,989
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.[18]		$ 0
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] 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.[20] If completing this line, the taxing unit must include supporting documentation in Section 9.[21] 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.[22]		$ 2,704,957,466
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. [23]		$ 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. [24]		$ 35,184,275

[12] Tex. Tax Code §§26.012(6) and 26.04(c-2)
[13] Tex. Tax Code §26.03(c)
[14] Tex. Tax Code §26.03(e)
[15] Tex. Tax Code §26.01(c) and (d)
[16] Tex. Tax Code §26.01(c)
[17] Tex. Tax Code §26.01(d)
[18] Tex. Tax Code §26.012(6)(B)
[19] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[20] Tex. Tax Code §26.012(1-a)
[21] Tex. Tax Code §26.04(d-3)
[22] Tex. Tax Code §26.012(6)
[23] Tex. Tax Code §26.012(17)
[24] Tex. Tax Code §26.012(17)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 35,184,275
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 2,669,773,191
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.060716 /$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. [26]	$ ________ /$100

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 tax rate. The type of taxing unit will determine the rate components that apply to a taxing units' overall voter-approval tax rate.

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.

SECTION 2: Maintenance and Operations (M&O) and Debt Tax Rate Worksheet

This section calculates two components of the voter-approval tax rate:

1. **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.
2. **Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward debt service for the current year.[27] This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.060041 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,714,925,782
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 1,630,068
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 2025. This line applies only to tax years preceding the prior tax year. + $ 1,280	
	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. $ 1,280	
	E. Add Line 31 to 32D.	$ 1,631,348
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,669,773,191
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.061104 /$100

[25] Tex. Tax Code §26.04(c)
[26] Tex. Tax Code §26.04(d)
[27] Tex. Tax Code §26.012(3)

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
35.	**Rate adjustment for state criminal justice mandate.** [28]		
	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.** [29]		
	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, 2024 and ending on June 30, 2025, 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
37.	**Rate adjustment for county indigent defense compensation.** [30]		
	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, 2024 and ending on June 30, 2025, 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.** [31]		
	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, 2024 and ending on June 30, 2025.	$ 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

[28] Tex. Tax Code §26.044
[29] Tex. Tax Code §26.0441
[30] Tex. Tax Code §26.0442
[31] Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
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.		$ 0.061104 /$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.		$ 0.061104 /$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.		$ 0.063242 /$100
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** [32] 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 a rate equal to the lesser of:		
	A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [33]	$ 0.000000 /$100	
	- or -		
	B. The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] Complete Section 5 through Line 68 to complete D42(B).		
	a. Enter the **disaster relief cost.**	$ 0	
	b. **Disaster relief rate.** Divide Line D42(B)(a) by Line 26 and multiply by 100	$ 0.000000 /$100	
	c. Add Line D42(B)(b) to Line 42.	$ 0.000000 /$100	
	d. Enter the **current year unused increment rate** from Line 68	$ 0.000000 /$100	
	e Add Line D42(c) to Line D42(d).	$ 0.000000 /$100	
	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.		
	C. Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [35]		$ 0.000000 /$100
	If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).		

[32] Tex. Tax Code §26.042
[33] Tex. Tax Code §26.042(a-2)(1)
[34] Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)
[35] Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
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. [36] 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. [37]	$ 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. [38] .... 97.06 % **B.** Enter the prior year actual collection rate. .... 97.06 % **C.** Enter the 2024 actual collection rate. .... 99.46 % **D.** Enter the 2023 actual collection rate. .... 99.95 % **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%. [39]	97.06 %
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 *No-New-Revenue Tax Rate Worksheet.*	$ 2,704,957,466
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.	$ 0.063242 /$100
D50.	***Disaster Line 50 (D50):* Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	$ 0.000000 /$100
51.	**COUNTIES ONLY.** Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	$ ______ /$100

[36] Tex. Tax Code §26.012(7)
[37] Tex. Tax Code §§26.012(10) and 26.04(b)
[38] Tex. Tax Code §26.04(b))
[39] Tex. Tax Code §26.04(h), (h-1) and (h-2)

SECTION 3: 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.[40] 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. [41] **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. [42] **- 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 *No-New-Revenue Tax Rate Worksheet.*	$ 2,704,957,466
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.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$ 0.060716 /$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.	$ 0.060716 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[44] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *M&O and Debt Tax Rate Worksheet.*	$ 0.063242 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.063242 /$100

SECTION 4: 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	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. [45] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [46]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,704,957,466
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$100
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).	$ 0.063242 /$100

[40] Tex. Tax Code §26.041(d)
[41] Tex. Tax Code §26.041(i)
[42] Tex. Tax Code §26.041(d)
[43] Tex. Tax Code §26.04(c)
[44] Tex. Tax Code §26.04(c)
[45] Tex. Tax Code §26.045(d)
[46] Tex. Tax Code §26.045(i)

SECTION 5: 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. [47] 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. [48]

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; [49]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [50] 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. [51]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [52]

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value**	
	A. Voter-approval tax rate (Line 69)	$ 0.060041 /$100
	B. Unused increment rate (Line 68)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.060041 /$100
	D. Adopted Tax Rate	$ 0.060041 /$100
	E. Subtract D from C	$ 0.000000 /$100
	F. 2025 Total Taxable Value (Line 61)	$ 2,750,253,698
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 0
65.	**Year 2 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)	$ 0.058024 /$100
	B. Unused increment rate (Line 67)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.058024 /$100
	D. Adopted Tax Rate	$ 0.058024 /$100
	E. Subtract D from C	$ 0.000000 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 2,689,179,951
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 0
66.	**Year 1 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)	$ 0.058175 /$100
	B. Unused increment rate (Line 66)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.058175 /$100
	D. Adopted Tax Rate	$ 0.058175 /$100
	E. Subtract D from C	$ 0.000000 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 2,497,447,246
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 0
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 0
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.000000 /$100
69.	**Total 2026 voter-approval tax rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.063242 /$100

[47] Tex. Tax Code §26.013(b)
[48] Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
[49] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[50] Tex. Tax Code §26.0501(a) and (c)
[51] Tex. Local Gov't Code §120.007(d)
[52] 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. [53]

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. [54]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.061104 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,704,957,466
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.018484 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.000000 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.079588 /$100

SECTION 7: 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. [55]

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.

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.	**2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.060041 /$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [56] If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$ 0.000000 /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,697,688,891
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,669,773,191
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ 0.000000 /$100
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).	$ 0.063242 /$100

[53] Tex. Tax Code §26.012(8-a)
[54] Tex. Tax Code §26.063(a)(1)
[55] Tex. Tax Code §26.042(b)
[56] Tex. Tax Code §26.042(c)
[57] Tex. Tax Code §26.042(b)
[58] Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.060716 /$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: 27.000

Voter-approval tax rate .... $ 0.063242 /$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. .... $ 0.079588 /$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. [59]

print here ➡ Tristan Belk
Printed Name of Taxing Unit Representative

sign here ➡ Tristan Belk
Taxing Unit Representative

8/3/2026
Date

[59] Tex. Tax Code §26.04(c-2) and (d-2)

Exhibit I

Rate: $0.063242/$100

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**	

$ 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**	**previosuly was paying a VFD insurance through ESD; All VFD insurance is paid through reimbursment 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

Capital Expenses C-2			
CBVFD CAPITAL EXPENSES	**2026-2027**	**2025-2026**	**Justification**
5000 - Fleet Vehicles			
5010 - Rescue/Medical/Fire Appar	12,000.00	30,000.00	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 5 of 5 (ESD Capital) fire apparatis
5030 - Boat			
5040 - Building			
5050 - Other			
5060 - Ambulances			
CBVFD Capital Expenses	76,937.64	$ 94,937.64	

HIVFD CAPITAL EXPENSES	2026-2027	2025-2026	Justification
5000 - Fleet Vehicles			
5010 - Rescue/Medical/Fire Appar	100,000.00	70,000.00	Tank Truck ($100,000)
5020 - Fire Fighting(PPE)			
5030 - Boat			
5040 - Building			
5050 - Other		4,000.00	UTV Trailer
5060 - Ambulances			
HIVFD Capital Expenses	100,000.00	$ 74,000.00	
PBVFD CAPITAL EXPENSES	**2026-2027**	**2025-2026**	**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			
PBVFD Capital Expenses	-	$ 27,000.00	

EMS CAPITAL EXPENSES	2026-2027	2025-2026	Justification
5000 - Fleet Vehicles			
5010 - Rescue/Medical/Fire Appar	40,753.04	62,005.48	LifePaks (Stryker Lease)
5020 - Fire Fighting(PPE)			
5022 - CB Fire Truck			
5025 - EMS Equipment/Accessories	100,101.45	147,601.45	$82,101.45 - annual payment for stair chairs(3), lucas(3), loading devices(3), plus service contract;$18,000 Transport vent
5026 - Land Improvments			
5030 - Boat			
5050 - Other Capital	25,000.00		Uniforms
5060 - New Ambulance & Remounts		200,000.00	
EMS Capital Expenses	165,854.49	$ 409,606.93	

CAPITAL EXPENSES ESD	2026-2027	2025-2026	Justification
5070 - ESD Small Equipment	2,500.00	8,600.00	New Computer Doug
ESD Capital Expenses	2,500.00	$ 8,600.00	

Total Capital Expenses	345,292.13	$ 614,144.57

Exhibit J

13

GALVESTON COUNTY EMERGENCY SERVICES

DISTRICT #2

District Manager's Report

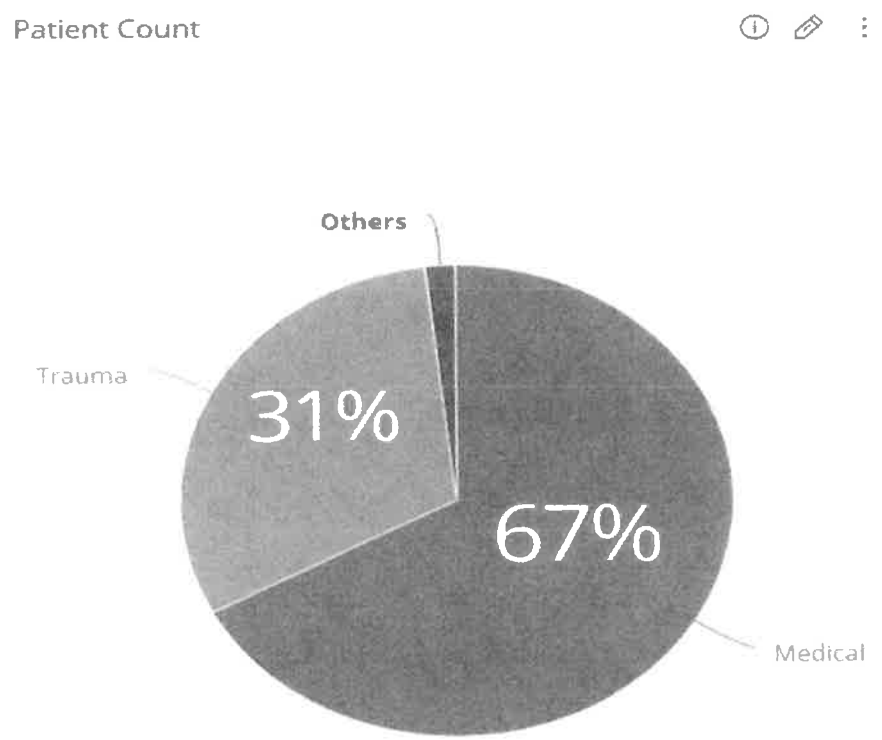
August 12th 2026

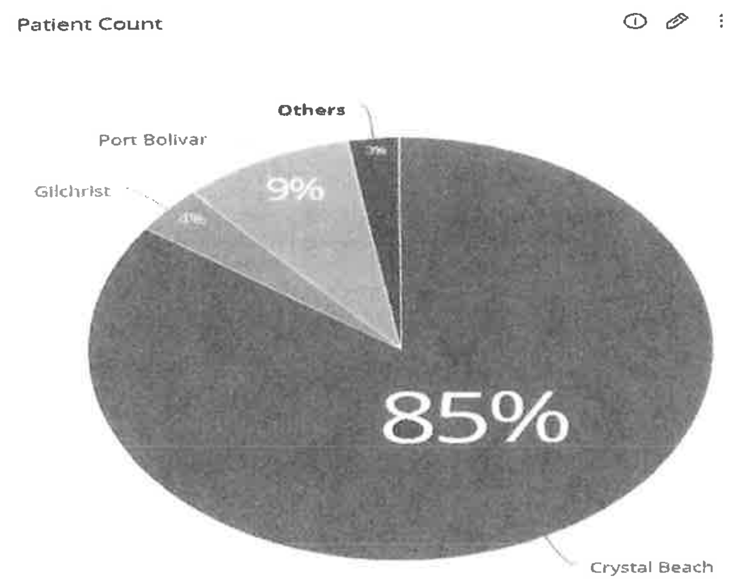
- RAC- R - The "new" South Corridor will include the counties of: Austin, Colorado, Wharton, Fort Bend, Galveston, Matagorda, and Brazoria. Kat Samuel will assume the role of region 6 Preparedness and Response Manager for the South Corridor.

- Department of State Health Services – Re-license update and inspection is scheduled for Augst 19th at 9:00 a.m.

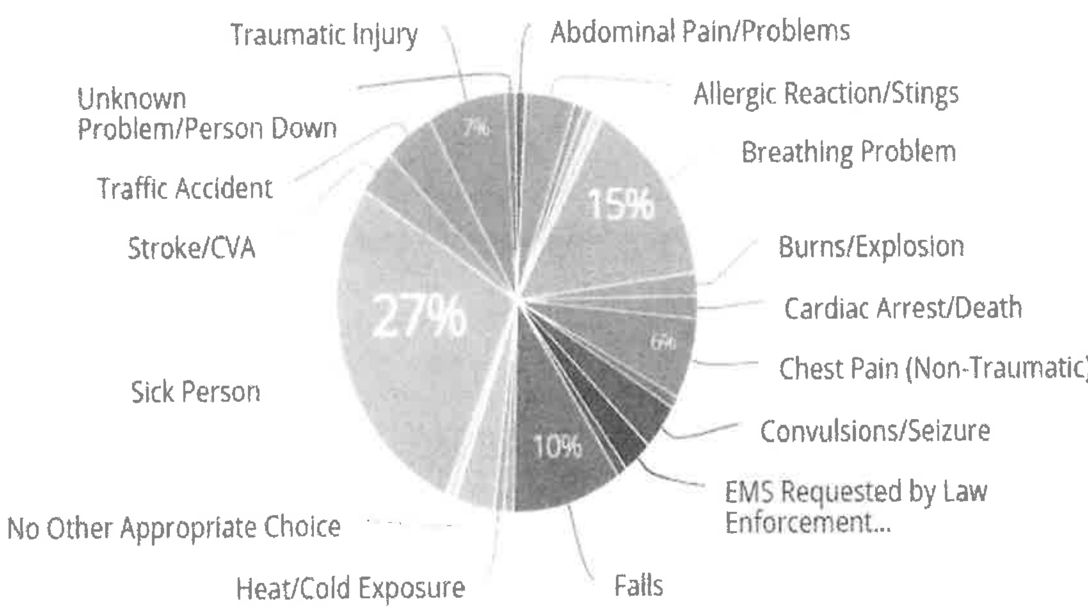
- EMS Supervisor promotions – Dana Holst 30+ experience as a Paramedic and will be responsible for training. Kyle Rios 10+ years as a Paramedic and will be responsible for Special Operations Rescue Team.

EMS- 137





Patient Count
Others
Port Bolivar
Gilchrist
9%
85%
Crystal Beach



Traumatic Injury
Abdominal Pain/Problems
Allergic Reaction/Stings
Unknown Problem/Person Down
Breathing Problem
Traffic Accident
Stroke/CVA
Burns/Explosion
Cardiac Arrest/Death
Chest Pain (Non-Traumatic)
Sick Person
Convulsions/Seizure
EMS Requested by Law Enforcement...
No Other Appropriate Choice
Heat/Cold Exposure
Falls
7%
15%
27%
6%
10%

EMS Billing

YTD Gross

$689,195

Net

$299,011

July

Gross

$35,584

Emergicon to Koronis effective July 15th, 2026

July
Fire Calls

Crystal Beach – 19

Port Bolivar – 15

High Island -8

Incident Count and Percentage by Personnel

Crew Name	Count of Incidents	Percentage of Incidents
Armstrong, Craig	1	1.27%
Bouse, Billy	1	1.27%
Cole, Stacey	1	1.27%
Comeaux, Curtis	1	1.27%
Comeaux, Leanne	1	1.27%
Comeaux, Malcolm M	2	2.53%
Comeaux, Tommy	3	3.80%
Cormack, Daniel	5	6.33%
Crawford, Dalton B	12	15.19%
Duncan, Bruce	15	18.99%
Ewing, Jane	1	1.27%
Hardy, Tim	2	2.53%
Isaacks Jr., Robbie	20	25.32%
Loftin, April	2	2.53%
Loftin, Richard	11	13.92%
McKinney, Harley	20	25.32%
Mills, David	1	1.27%
Mills, Josh	8	10.13%
Moseley, Cameron	9	11.39%
Riley, Mike	7	8.86%
Riley, Terrie	4	5.06%
Roessler, Mike	9	11.39%
Scott, Sheldon	1	1.27%

Sales Tax

$153,910.00

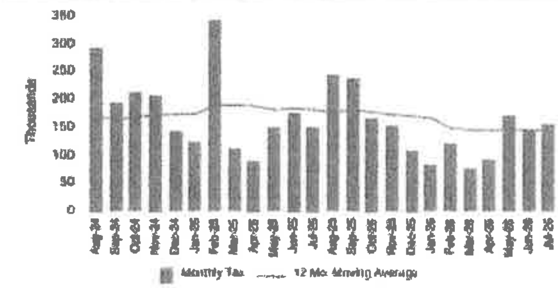
HdL Companies

SALES TAX SNAPSHOT
Galveston Co Esd 2
Jul-26

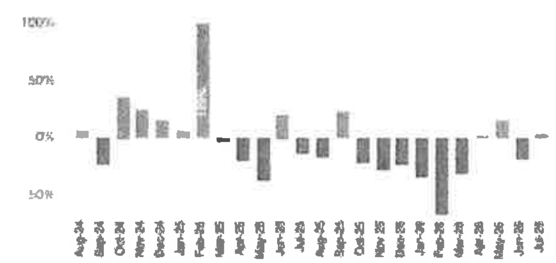
Sales Tax Net Payments

FY Mo.	FY2025	FY2026	YoY % Change
Oct	$ 211,443	$ 166,132	-21.4%
Nov	$ 207,060	$ 152,464	-26.4%
Dec	$ 141,080	$ 108,804	-22.9%
Jan	$ 122,158	$ 81,208	-33.5%
Feb	$ 342,579	$ 119,544	-65.1%
Mar	$ 109,986	$ 75,872	-30.9%
Apr	$ 89,572	$ 90,092	0.6%
May	$ 148,998	$ 171,168	14.9%
Jun	$ 175,537	$ 144,323	-17.8%
Jul	$ 150,288	$ 153,910	2.4%
Aug	$ 243,256		
Sep	$ 236,629		
FYTD	$ 1,698,688	$ 1,263,616	-25.6%
FY Total	$ 2,178,573		

Sales Tax Net Payments Trend



Sales Tax Net Payments Change - YoY



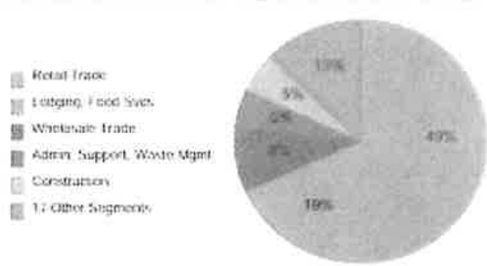
Top 10 Taxpayers

Rank	Company	FYTD Collections	% Total
1	GCM THE BIG STORE INC.		
2	AMAZON.COM SERVICES LLC (MARKETPLACE)		
3	SEASIDE LUMBER LLC		
4	STINGAREE OPERATING LLC		
5	BBC OPCO LLC		
6	TIAS OCEAN GRILL INC		
7	US LBM OPERATING CO. 3009 LLC		
8	J. D. FIELDS & COMPANY INC		
9	CB ISLAND LIQUOR LLC		
10	FRONTIER K2 LLC		
Top 10	Companies	$ 466,836	36.3%
3173	Other Large Companies	$ 785,023	61.0%
	Small Companies/Other	$ 33,772	2.6%
	Single Local Tax Rate (SLT)	$ 1,994	0.2%
	Total	$ 1,287,724	100.0%

Industry Segment Collections Trend - YoY % Chg

SEGMENT	Feb	Mar	Apr	May	Jun	Jul
Retail Trade	-79.8%	1.1%	12.2%	0.5%	-8.5%	2.8%
Lodging, Food Svcs	106.1%	8.5%	20.7%	-24.6%	16.7%	2.2%
Wholesale Trade	-82.2%	-66.6%	-27.4%	142.3%	-40.6%	-10.6%
Admin, Support, Waste Mgmt	6.0%	178.4%	95.7%	16.9%	22.0%	32.5%
Construction	-91.0%	-87.1%	129.7%	-58.5%	-46.1%	200.1%
All Others	40.4%	-5.7%	10.9%	-2.3%	17.1%	6.4%
Total Collections	-66.1%	-32.0%	0.2%	14.5%	-18.1%	2.0%

Sales Tax Collections by Industry Segment



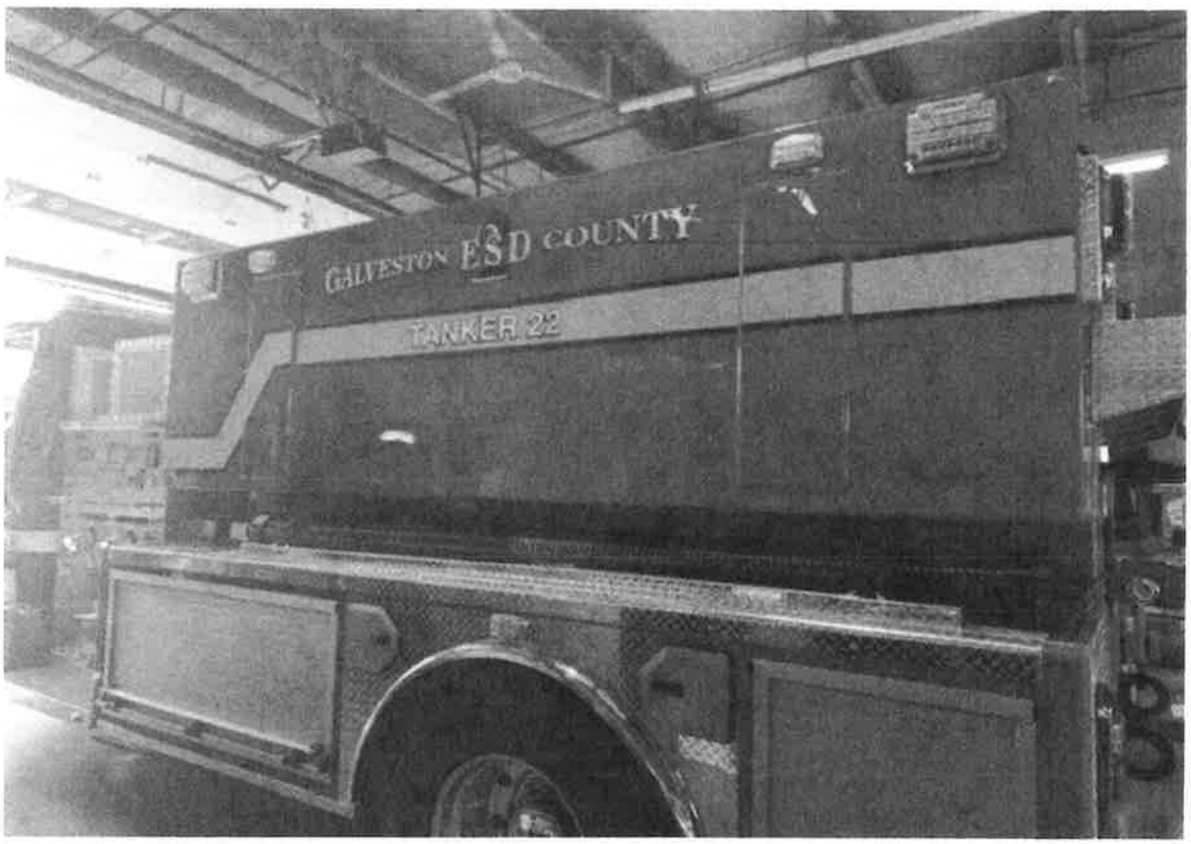
Data Source: Texas Comptroller of Public Accounts

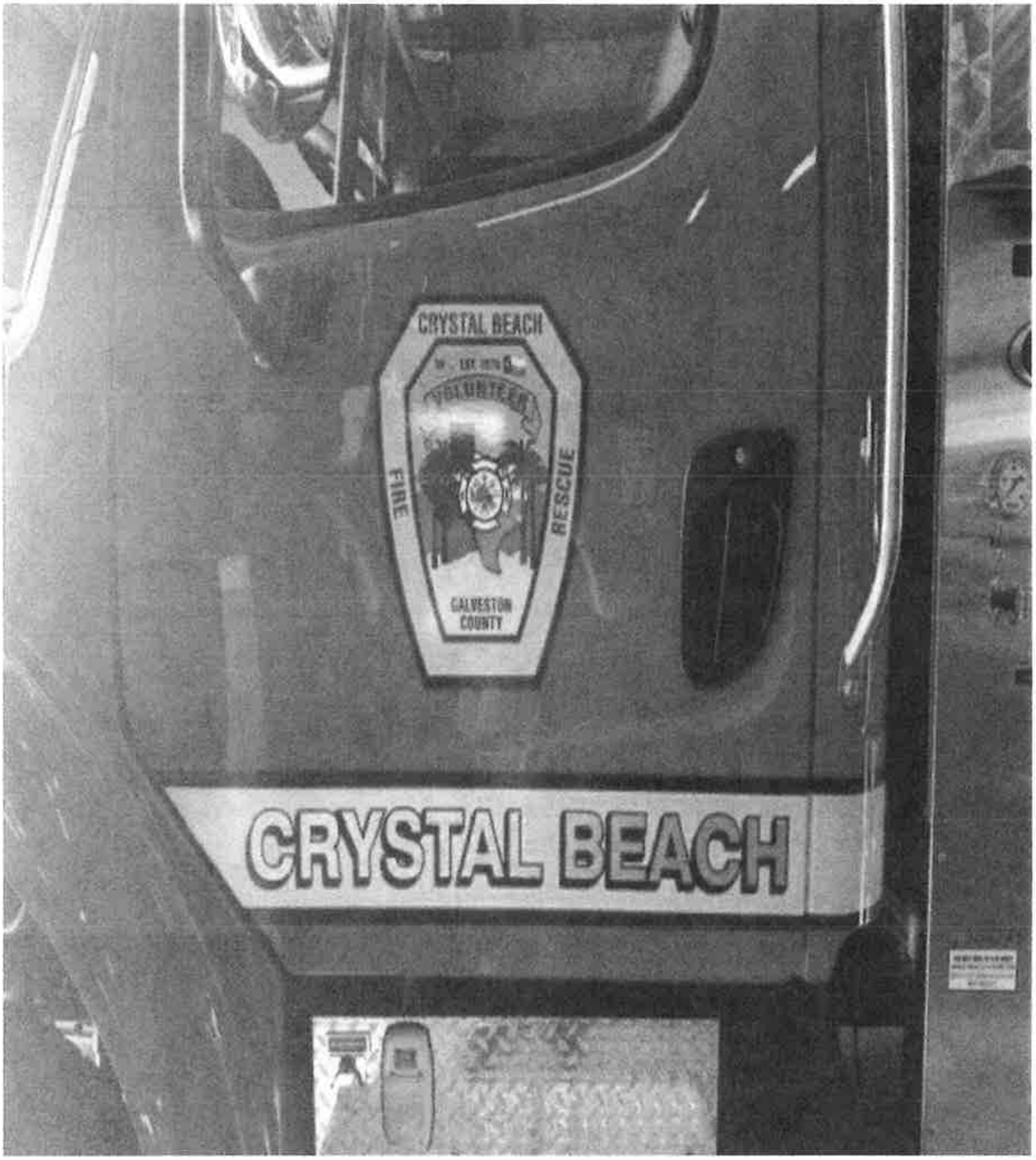
HdL Companies

Large Taxpayer Collections

Oct 25 - Jul 26	Oct 24 - Jul 25	Fiscal YTD Change $	Fiscal YTD Change %
$1,251,959	$1,701,138	▼ 449,179	-26.40%

New Tanker expected delivery August 17th 2026




CRYSTAL BEACH
VOLUNTEER
FIRE
RESCUE
GALVESTON COUNTY
CRYSTAL BEACH