THE STATE OF TEXAS §
§
COUNTY OF GALVESTON §

NOTICE OF PUBLIC HEARING AND REGULAR MEETING OF GALVESTON COUNTY EMERGENCY SERVICES DISTRICT NO. 2

September 16, 2026

Notice is hereby given that a Public Hearing and Regular Meeting of the Board of Commissioners of the Galveston County Emergency Services District No. 2 will be held on September 16, 2026, beginning at 12:00 p.m., at the Crystal Beach fire station, located at 930 Noble Carl Dr., Crystal Beach, Texas 77650, for the following purposes:

Public Hearing

1. Call to order.

2. Determination of quorum.

3. Pledges to the U.S. and Texas flags.

4. Public Hearing regarding the District's proposed 2026 property tax rate.

5. Adjourn.

Upon adjournment of the Public Hearing, the Board of Commissioners of the Galveston County Emergency Services District No. 2 will move into the Regular Meeting.

Regular Meeting

1. Call to order.

2. Determination of quorum.

3. Public comment. In accordance with the Texas Attorney General's opinion, any public comment that is made on an item that is not on the published final agenda will only be heard by the Board of Commissioners. No formal action, discussion, deliberation, nor comment will be made by the Board of Commissioners.

4. Review and discuss the District and VFD's FY 2026-27 Budgets, take action by record vote to adopt the District's FY 2026-27 Budget (*see* attached copies of the District's proposed FY 2026-27 Budget and Taxpayer Impact Statement), and take action to ratify the property tax increase reflected in the budget.

5. Discuss and take action by record vote to set the District's 2026 ad valorem tax rate, and discuss submittal of information/materials to the Galveston County Tax Assessor-

Collector regarding same, and posting of the required notices concerning the adopted tax rate on the District's website.

6. Consent Agenda

   The following items are of a routine or administrative nature. The Board has been furnished with background and support material on each item. All items will be acted upon by one vote without being discussed separately unless requested by a Board member. Any item requested to be discussed separately will immediately be withdrawn for individual consideration in sequence after the remaining items have been acted upon.

   a. Minutes of the August 12, 2026 Regular Meeting;
   b. Payment of District's bills and accounts; and,
   c. Payment of VFDs' monthly reimbursement requests.

7. Receive, review, and take any needed action regarding the District's financial reports and the monthly Treasurer's Report.

8. Review, discuss and take action on any proposed budget amendments and/or account fund transfers.

9. Review, discuss, and take action on any expenditure requests/capital purchases, including, but not limited to, online training services for EMS personnel.

10. Review, discuss and take any needed action regarding High Island VFD's notice of intent to purchase rescue jacks.

11. Review, discuss and take action to approve and authorize RAC-R data share agreement.

12. Review, discuss and take action to approve and authorize Memorandum of Understanding with TexSar (Texas Search & Rescue).

13. Discuss and take any needed action regarding property located at 1811 Broadway, Port Bolivar, TX, which was recently listed for sale.

14. District Manager's report.

15. Counsel report.

16. Such other matters that may come before the board.

17. Adjourn.

Joshua C. Heinz, Attorney for
Galveston County Emergency Services District No. 2

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A packet containing all supportive documentation for this agenda will be available for inspection on the third Wednesday of every month at the District's administrative office, located at the Crystal Beach fire station, 930 Noble Carl Dr., Crystal Beach, Texas 77650, between 12:00 p.m. and 1:00 pm (except in the event that the District's administrative office is closed to the public in emergency situations).

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Galveston County Emergency Services District No. 2 is committed to compliance with the Americans with Disabilities Act. Reasonable modifications and equal access to communications will be provided upon request.

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The Board may retire to Executive Session any time between the meeting's opening and adjournment for the purpose of consultation with legal counsel pursuant to Chapter 551.071 of the Texas Government Code; discussion of personnel matters pursuant to Chapter 551.074 of the Texas Government Code; and/or, discussion of real estate acquisitions pursuant to Chapter 551.072 of the Texas Government Code. Action, if any, will be taken in open session.

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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**

Galveston Co. ESD No. 2 – Taxpayer Impact Statement

(Required under Texas Government Code § 551, as amended by HB 1522, effective September 1, 2025)

This notice informs taxpayers of the potential impact of the proposed FY 2026-27 budget and proposed 2026 tax rate, comparing what would be paid under the no-new-revenue tax rate versus the proposed tax rate.

Average Taxable Homestead Value

Prior Year (FY 2025-26)	$397,905
Current Year (FY 2026-27)	$375,097

Tax Rates

Prior Year Tax Rate (FY 2025-26)	$0.060041 per $100 valuation
No-New-Revenue Tax Rate (FY 2025-26)	$0.060716 per $100 valuation
Proposed Tax Rate (FY 2025-26)	$0.063242 per $100 valuation

Estimated Annual Tax Bill Comparison

Scenario	Tax Rate	Estimated Tax Bill	Difference from No-New-Revenue Rate
Prior Year (FY 2025-26)	0.060041	$238.91	$11.17
No-New-Revenue (FY 2026-27)	0.060716	$227.74	-
Proposed Budget (FY 2026-27)	0.063242	$237.22	$9.48

Calculations

Prior Year Tax Bill: ($397,905÷ $100) × $0.060041 = $238.91
No-New-Revenue Tax Bill: ($397,905 ÷ $100) × $0.060716 = $227.74
Proposed Tax Bill: ($397,905 ÷ $100) × $0.063242 = $237.22

Summary

If Galveston Co. ESD No. 2 adopts the proposed tax rate of $0.063242 per $100 valuation, the average homestead owner would pay approximately $9.48 more annually compared to the no-new-revenue tax rate. This increase supports continued district services (fire and EMS) and capital improvements.