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

A public hearing and regular meeting of the Board of Commissioners of Galveston County Emergency Services District No. 2 ("District") was called for at 12:00 p.m. on September 16, 2026, at the Crystal Beach fire station, located at 930 Noble Carl Road, Crystal Beach, Texas 77650, pursuant to notice duly posted and published according to law.

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

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

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

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

The Board was then directed to public hearing Agenda Item No. 4 regarding the District's proposed 2026 property tax rate ($0.063242/$100), which will increase property taxes for the 2026 tax year. President Newberry then invited questions and comments from those in attendance regarding the District's proposed 2026 property tax rate, and there was no response.

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

Since a quorum had already been established, President Newberry asked for public comment as set forth in regular meeting Agenda Item No. 3, and being as there was none, the Board moved along to regular meeting Agenda Item No. 4 regarding the District's fiscal year 2026-27 budget. After a brief discussion regarding same, Secretary/Assistant Treasurer LeBlanc made a motion to approve and adopt the District's fiscal year 2026-27 budget as proposed, which was seconded by Vice President Byrom. A record vote was taken on the District's fiscal year 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. The Resolution Adopting Budget, which includes the District's approved fiscal year 2026-27 budget as an attachment and the District's 2026 Tax Rate Calculation Worksheet as an addendum, is attached hereto as **Exhibit B**.

Next, the Board was directed to regular meeting Agenda Item No. 5 regarding the District's 2026 property tax rate, and after a brief comment by Mr. Heinz, Vice President Byrom made a motion that the District's property tax rate be increased by the adoption of a 2026 property tax rate of $0.063242/$100, which is effectively a 3.50% increase in taxes, and approve an order for levy of same. The motion was seconded by Secretary/Assistant Treasurer LeBlanc. A record vote was taken on the District's 2026 property 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. The Order Levying Taxes is attached hereto as **Exhibit C**. Mr. Heinz will forward a copy of the Order Levying Taxes to the Galveston County Tax Office, and he will post the required Notice of Adopted 2026 Tax Rate, a copy of which is attached hereto as

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

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

a. Minutes of the August 12, 2026 Regular Meeting;
b. Payment of District Bills and Accounts (**Exhibit F**)[1]; and,
c. VFDs' Monthly Expense Reimbursements (**Exhibit G**)[2].

The Board then moved along to regular meeting Agenda Item No. 7, at which time Mrs. Vidal reviewed the financial information and reports contained in the meeting packet, including, but not limited to, the regular monthly Treasurer's Report, copies of which are attached hereto as **Exhibit H**[3].

Then, under regular meeting Agenda Item No. 8, the Board reviewed and discussed the following proposed budget amendment(s) (FY 2025-26): ESD-001, EMS-001, and CBVFD-002, copies of which is attached hereto as **Exhibit I**. Upon motion by Treasurer Fountain and seconded by Vice President Byrom, the proposed budget amendment was unanimously approved by the Board.

Next, the Board was directed to regular meeting Agenda Item No. 9, at which time Mr. Saunders reviewed with the Board the request for bids for comprehensive EMS continuing

---

[1] Check Nos. 4765-4769 and 4771-4796, plus the direct deposit and other payroll expenses. It was also noted that Check No. 4770 had been voided.

[2] Port Bolivar VFD - $2,981.05 (August 2026); High Island VFD - $11,615.05 (August 2026); and, Crystal Beach VFD - $646.77 (August 2026).

[3] Texas First Bank operating checking account (xx6680) - $182,633.98 as of 8/31/2026 and $363,707.14 as of 9/16/2026; Texas First Bank savings account (xx9804) - $2,622.76 as of 8/31/2026 and 9/16/2026; Texas First Bank EMS billing checking account (xx7569) - $35,067.68 as of 8/31/2026 and $77,611.08 as of 9/16/2026; TexSTAR investment pool general fund account (xxxxxx1110) - $1,269,147.26 as of 8/31/2026 and 9/16/2026; TexSTAR

education program, a copy of which is attached hereto as **Exhibit J**. Upon motion by Treasurer Fountain and seconded by Secretary/Assistant Treasurer LeBlanc, the Board unanimously approved and authorized the EMS continuing education bid request.

The Board then moved along to regular meeting Agenda Item No. 10, at which time Mr. Saunders advised that Board that High Island VFD has provided notice of its intent to purchase rescue jacks, a fire skid unit, loose equipment, and fire suppressant foam, as detailed on **Exhibit K** attached hereto. Majority of the purchase costs of said rescue/firefighting equipment is being funded by the department with Texas A&M Forest Service grant funds ($25,000).

Thereafter, the Board was directed to regular meeting Agenda Item No. 11, at which time Mr. Saunders reviewed with the Board the proposed Program Participation and Data Sharing Agreement with the Esat Texas Gulf Coast Regional Trauma Advisory Council (RAC-R), a copy of which is attached hereto as **Exhibit L**. Upon motion by Treasurer Fountain and seconded by Vice President Byrom, the Board unanimously approved and authorized the RAC-R Program Participation and Data Sharing Agreement.

The Board then moved along to regular meeting Agenda Item No. 12, at which time Mr. Saunders reviewed with the Board the proposed Memorandum of Understanding with TEXSAR, Inc. (TEXSAR), a copy of which is attached hereto as **Exhibit M**. Upon motion by Vice President Byrom and seconded by Secretary/Assistant Treasurer LeBlanc, the Board unanimously approved and authorized the TEXSAR Memorandum of Understanding.

President Newberry then directed the Board to regular meeting Agenda Item No. 13 regarding the real property located at 1811 Broadway Ave. in Port Bolivar, Texas, which was recently listed for sale. Mr. Saunders advised that the District is currently leasing residential

---

investment pool capital fund account (xxxxxx1890) - $138,089.45 as of 8/31/2026 and 9/16/2026; and, TexSTAR investment pool emergency fund account (xxxxxx4140) - $1,255,900.42 as of 8/31/2026 and 9/16/2026.

property in Port Bolivar that is used for EMS staff accommodations. After discussing, the Board concluded that it was not currently in the District's best interest to explore purchasing property in Port Bolivar to be utilized for EMS staff accommodations.

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

The Board was then directed to regular meeting Agenda Item No. 15, at which time Mr. Heinz advised on the suit filed against Platinum Apparatus for recovery of funds due and owed to the District.

Being as there were no other matters to come before the Board under regular meeting Agenda Item No. 16, the regular meeting was adjourned at approximately 1:17 p.m.

Kate Newberry, President

Date: 11/18/2026

ATTEST:

Amee LeBlanc, Secretary/Treasurer

Date: 11/18/2026

Exhibit A

GALVESTON COUNTY ESD 2
MEETING SIGN-IN SHEET

Meeting Type: Public Hearing/Regular Mtg	Date: 9.16.26
Guest Name	Do you wish to speak at the meeting?
Colin Jackson	Yes

Exhibit B

RESOLUTION ADOPTING BUDGET

THE STATE OF TEXAS §
§
COUNTY OF GALVESTON §

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

WHEREAS, the Board of Emergency Services Commissioners of Galveston County Emergency Services District No. 2 (the "District") has projected the operating expenses and revenues for the District for the period October 1, 2026 through September 30, 2027;

NOW, THEREFORE, KNOW ALL MEN BY THESE PRESENTS:

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

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

ADOPTED this 16th day of September 2026.

GALVESTON COUNTY EMERGENCY SERVICES DISTRICT NO. 2

By: _____
Kate Newberry, President
Board of Emergency Services Commissioners

ATTEST:

_____
Amee LeBlanc, Secretary/Assistant Treasurer
Board of Emergency Services Commissioners

CERTIFICATE FOR RESOLUTION

THE STATE OF TEXAS §
§
COUNTY OF GALVESTON §

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

1. The Board of Commissioners of Galveston County Emergency Services District No. 2 convened in a regular meeting on the 16th day of September 2026, at the District's administrative office, located at the Crystal Beach fire station, 930 Noble Carl Dr., Crystal Beach, Texas 77650, and the roll was called of the duly constituted officers and members of the Board, to wit:

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

and all of said Commissioners were present, except Commissioners (s) None, thus constituting a quorum. Whereupon, among other business, the following was transacted at the meeting:

RESOLUTION ADOPTING BUDGET

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

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

SIGNED AND SEALED this 16th day of September 2026.

Amee LeBlanc,
Secretary/Assistant Treasurer
Board of Commissioners

THE STATE OF TEXAS §
§
COUNTY OF GALVESTON §

This instrument was acknowledged before me on this 16 day of September 2026, by Amee LeBlanc, Secretary/Assistant Treasurer of the Board of Commissioners of Galveston County Emergency Services District No. 2, on behalf of said District.

Notary Public, State of Texas

JOSHUA C. HEINZ
Notary Public, State of Texas
Comm. Expires 09-16-2029
Notary ID 1131987-9

Exhibit "A"

Fiscal Year 2026-27 Budget

Galveston County ESD#2 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	*$ 836,017.13*
TOTAL REVENUE	**$ 4,196,017.13**

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	$ 91,837.64	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	**$ 360,192.13**	Please see Attachment C-2

Total Expenses	**$ 3,835,825.00**	
Total Capital	**$ 360,192.13**	Please see Attachment C-2
Grand Total	**$ 4,196,017.13**	
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	

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**	

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**	

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

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	

Capital Expenses C-2			
CBVFD CAPITAL EXPENSES	2026-2027	2025-2026	Justification
5000 - Fleet Vehicles			
5010 - Rescue/Medical/Fire Appar	26,900.00	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	91,837.64	$ 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	360,192.13	$ 614,144.57	

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] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ 0.000000 /$100

[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 C

ORDER LEVYING TAXES

THE STATE OF TEXAS §
§
COUNTY OF GALVESTON §

WHEREAS, the appraisal roll of Galveston County Emergency Services District No. 2 (the "District") for 2026 has been prepared and certified by the appraiser for the District and submitted to the District and its tax assessor/collector; and

WHEREAS, the Galveston County Tax Assessor/Collector, being the District's tax assessor/collector, has prepared and submitted to the District its 2026 tax rate calculation worksheet, dated August 3, 2026; and

WHEREAS, based on the certified appraisal roll for the District, dated July 17, 2026, which was submitted to the Board of Emergency Services Commissioners of the District by the Galveston Central Appraisal District, the total taxable value of property is $2,612,151,477; and

WHEREAS, based upon the certified appraisal roll and the tax rate calculation worksheet, the employee or officer designated by the Board of Emergency Services Commissioners of the District has calculated a tax rate to be levied for 2026 sufficient to provide tax revenues to meet the District's obligations;

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

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

Section 2. There is levied an ad valorem tax of $0.063242 on each $100.00 of taxable property within the District in order to provide funds for maintenance and operating purposes.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 3.50 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $3.20.

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

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

Section 5. The taxes levied by this Order are due presently, and will be delinquent if not paid by January 31, 2027.

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

PASSED AND APPROVED the 16th day of September 2026.

GALVESTON COUNTY EMERGENCY SERVICES DISTRICT NO. 2

By: _____
Kate Newberry, President
Board of Emergency Services Commissioners

ATTEST:

_____
Amee LeBlanc, Secretary/Assistant Treasurer
Board of Emergency Services Commissioners

CERTIFICATE FOR ORDER

THE STATE OF TEXAS §
§
COUNTY OF GALVESTON §

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

1. The Board of Commissioners of Galveston County Emergency Services District No. 2 convened in a regular meeting on the 16th day of September 2026, at the District's administrative office, located at the Crystal Beach fire station, 930 Noble Carl Dr., Crystal Beach, Texas 77650, and the roll was called of the duly constituted officers and members of the Board, to wit:

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

and all of said Commissioners were present, except Commissioners (s) None, thus constituting a quorum. Whereupon, among other business, the following was transacted at the meeting:

ORDER LEVYING TAXES

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

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

SIGNED AND SEALED this 16th day of September 2026.

Amee LeBlanc,
Secretary/Assistant Treasurer
Board of Commissioners

THE STATE OF TEXAS §
§
COUNTY OF GALVESTON §

This instrument was acknowledged before me on this 16 day of September 2026, by Amee LeBlanc, Secretary/Assistant Treasurer of the Board of Commissioners of Galveston County Emergency Services District No. 2, on behalf of said District.

Notary Public, State of Texas

JOSHUA C. HEINZ
Notary Public, State of Texas
Comm. Expires 09-16-2029
Notary ID 1131987-9

Exhibit D

Notice of Adopted 2026 Tax Rate

GALVESTON COUNTY EMERGENCY SERVICES DISTRICT NO. 2 ADOPTED A TAX RATE ($0.063242/$100) THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 3.50 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $3.20.

Exhibit E

GCESD No. 2 – Tax Information

(Texas Tax Code sec. 26.18)

District Information

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

Board of Commissioners

Kate Newberry
President
knewberry@gcesd2.org

Tim Byrom
Vice President
tbyrom@gcesd2.org

Greg Fountain
Treasurer
gfountain@gcesd2.org

Amy LeBlanc
Secretary/Assistant Treasurer
aleblanc@gcesd2.org

District Administration

Doug Saunders
District Manager
dsaunders@gcesd2.org

Georgia Osten
District Administrative Assistant
gosten@gcesd2.org

Fire Department Operations

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

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

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

Fiscal Year 2026-27 (Current)

Budget ($4,196,017.13):

Change from FY 2025-26: -$125,327.44 (-2.88%)
Maintenance & Operation: $4,196,017.13
Debt Service: $0

Property Tax Rate ($0.063242/$100):

Maintenance & Operation: $0.063242/$100
Debt Service: $0/$100

Sales Tax Rate: 2%

Fiscal Year 2025-26

Budget ($4,320,344.57):

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

Property Tax Rate ($0.0600414/$100):

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

Sales Tax Rate: 2%

Fiscal Year 2024-25

Budget ($4,355,313.12):

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

Property Tax Rate ($0.058024/$100):

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

Sales Tax Rate: 2%

Fiscal Year 2023-24

Budget ($4,152,863.12):

Change from FY 2022-23: +$843,471.12 (+25.49%)
Maintenance & Operation: $4,152,863.12
Debt Service: $0

Property Tax Rate ($0.058175/$100):

Maintenance & Operation: $0.058175/$100
Debt Service: $0/$100

Sales Tax Rate: 2%

Fiscal Year 2022-23

Budget ($3,309,392.00):

Maintenance & Operation: $3,309,392.00
Debt Service: $0

Property Tax Rate ($0.068264/$100):

Maintenance & Operation: $0.068264/$100
Debt Service: $0/$100

Sales Tax Rate: 2%

Exhibit F

Galveston County Emergency Services No. 2

Check Detail Report

August 13-September 16, 2026

Transaction date	Transaction type	Num	Name	Description	Cleared	Amount
6680 Checking Texas First						
08/13/2026	Expense			ENTERGY TEXAS, I/BANK DRAFT GALV ENTERGY TEXAS, I/BANK DRAFT GALVESTON COUNTY EMERG	Reconciled	-267.00
08/13/2026	Expense			ENTERGY TEXAS, I/BANK DRAFT GALV ENTERGY TEXAS, I/BANK DRAFT GALVESTON COUNTY EMERG		267.00
08/13/2026	Expense			ENTERGY TEXAS, I/BANK DRAFT GALV ENTERGY TEXAS, I/BANK DRAFT GALVESTON COUNTY EMERG	Reconciled	-1,990.07
08/13/2026	Expense			ENTERGY TEXAS, I/BANK DRAFT GALV ENTERGY TEXAS, I/BANK DRAFT GALVESTON COUNTY EMERG		1,990.07
08/17/2026	Check	4765	Crystal Beach VFD		Reconciled	503,600.00
08/17/2026	Check	4765	Crystal Beach VFD	Safe Industries - Fire Master Tanker WT181		503,600.00
08/17/2026	Expense		Texas County & District Retirement System	TEXAS COUNTY DRS/RECEIVABLE 1148 TEXAS COUNTY DRS/RECEIVABLE 1148 GALVESTON COUNTY EMER	Reconciled	-2,700.01
08/17/2026	Expense		Texas County & District Retirement System	TEXAS COUNTY DRS/RECEIVABLE 1148 TEXAS COUNTY DRS/RECEIVABLE 1148 GALVESTON COUNTY EMER		2,700.01
08/17/2026	Expense		Texas County & District Retirement System	TEXAS COUNTY DRS/RECEIVABLE 1148 TEXAS COUNTY DRS/RECEIVABLE 1148 GALVESTON COUNTY EMER	Reconciled	-39,827.39
08/17/2026	Expense		Texas County & District Retirement System	TEXAS COUNTY DRS/RECEIVABLE 1148 TEXAS COUNTY DRS/RECEIVABLE 1148 GALVESTON COUNTY EMER		19,989.98
08/17/2026	Expense		Texas County & District Retirement System			1,232.60
08/17/2026	Expense		Texas County & District Retirement System			1,463.92
08/17/2026	Expense		Texas County & District Retirement System			17,140.89
08/25/2026	Expense			Shred-it USA LLC/Collection TFB	Reconciled	-118.71
08/25/2026	Expense			Shred-it USA LLC/Collection TFB		118.71
08/26/2026	Expense			ALLIED DELTA DIC/BILLPAY B262151 ALLIED DELTA DIC/BILLPAY BXXXXXXXX747922 GALVESTON COU	Reconciled	-870.89
08/26/2026	Expense			ALLIED DELTA DIC/BILLPAY B262151 ALLIED DELTA DIC/BILLPAY BXXXXXXXX747922 GALVESTON COU		870.89
08/31/2026	Expense		Peninsula Emergency Medical Services, Inc	HEALTH CARE SERV/OBPPAYMT 971023 HEALTH CARE SERV/OBPPAYMT XXXXXX2630 PENINSULA EMERGEN	Reconciled	-16,026.97
08/31/2026	Expense		Peninsula Emergency Medical Services, Inc	HEALTH CARE SERV/OBPPAYMT 971023 HEALTH CARE SERV/OBPPAYMT XXXXXX2630 PENINSULA EMERGEN		16,026.97
08/31/2026	Expense		Southern Broadband	SOUTHERN BROADBA/PURCHASE 409 68 SOUTHERN BROADBA/PURCHASE 409 684 7021 Galveston Count	Reconciled	-89.00
08/31/2026	Expense		Southern Broadband	SOUTHERN BROADBA/PURCHASE 409 68 SOUTHERN BROADBA/PURCHASE 409 684 7021 Galveston Count		89.00
09/01/2026	Expense			PROFESSIONAL OUT/SALE GALVESTON PROFESSIONAL OUT/SALE GALVESTON COUNTY EMERG	Cleared	-875.00
09/01/2026	Expense			PROFESSIONAL OUT/SALE GALVESTON PROFESSIONAL OUT/SALE GALVESTON COUNTY EMERG		875.00
09/02/2026	Expense		Southern Broadband	SOUTHERN BROADBA/PURCHASE 409 68 SOUTHERN BROADBA/PURCHASE 409 684 7021 Galveston Count	Cleared	-169.00

Galveston County Emergency Services No. 2

Check Detail Report

August 13-September 16, 2026

Transaction date	Transaction type	Num	Name	Description	Cleared	Amount
09/02/2026	Expense		Southern Broadband	SOUTHERN BROADBA/PURCHASE 409 68 SOUTHERN BROADBA/PURCHASE 409 684 7021 Galveston Count		169.00
09/03/2026	Expense		Verizon	VERIZON/PAYMENTREC GALVESTON COU VERIZON/PAYMENTREC GALVESTON COUNTY EMERG	Cleared	-407.67
09/03/2026	Expense		Verizon	VERIZON/PAYMENTREC GALVESTON COU VERIZON/PAYMENTREC GALVESTON COUNTY EMERG		407.67
09/04/2026	Expense		The Hartford	HARTFORD LIFE AN/PREMRMB251 RMR* HARTFORD LIFE AN/PREMRMB251 RMR*IK*XXXXXXXX1837\ 25227	Cleared	-1,163.35
09/04/2026	Expense		The Hartford	HARTFORD LIFE AN/PREMRMB251 RMR* HARTFORD LIFE AN/PREMRMB251 RMR*IK*XXXXXXXX1837\ 25227		1,163.35
09/08/2026	Expense		EMS Technology Solutions LLC	EMS TECHNOLOGY S/PURCHASE 147343 EMS TECHNOLOGY S/PURCHASE 147343257 Galveston County E	Cleared	-830.00
09/08/2026	Expense		EMS Technology Solutions LLC	EMS TECHNOLOGY S/PURCHASE 147343 EMS TECHNOLOGY S/PURCHASE 147343257 Galveston County E		830.00
09/10/2026	Expense			Colonial Life/PAYMENT XXXXXX3130 Colonial Life/PAYMENT XXXXXXXX3092392 GALVESTON COUNTY	Cleared	-549.04
09/10/2026	Expense			Colonial Life/PAYMENT XXXXXX3130 Colonial Life/PAYMENT XXXXXXXX3092392 GALVESTON COUNTY		549.04
09/10/2026	Expense		Galveston County Auditor	Bol Pen SUD/DIRECT PAY GALVESTON Bol Pen SUD/DIRECT PAY GALVESTON COUNTY ESD2	Cleared	-209.49
09/10/2026	Expense		Galveston County Auditor	Bol Pen SUD/DIRECT PAY GALVESTON Bol Pen SUD/DIRECT PAY GALVESTON COUNTY ESD2		209.49
09/10/2026	Expense		Galveston County Auditor	Bol Pen SUD/DIRECT PAY GALVESTON Bol Pen SUD/DIRECT PAY GALVESTON COUNTY ESD	Cleared	-312.09
09/10/2026	Expense		Galveston County Auditor	Bol Pen SUD/DIRECT PAY GALVESTON Bol Pen SUD/DIRECT PAY GALVESTON COUNTY ESD		312.09
09/16/2026	Check	4766	Joshua C. Heinz		Uncleared	-1,000.00
09/16/2026	Check	4766	Joshua C. Heinz	Attorney Fee		1,000.00
09/16/2026	Check	4767	AT&T Mobility		Uncleared	-897.54
09/16/2026	Check	4767	AT&T Mobility	Inv. 287327593524X08232026		897.54
09/16/2026	Check	4768	Port Bolivar VFD		Uncleared	-2,981.05
09/16/2026	Check	4768	Port Bolivar VFD	August '26 Reimbursement		2,981.05
09/16/2026	Check	4769	Kleen Supply Company		Uncleared	-14.50
09/16/2026	Check	4769	Kleen Supply Company	Inv. 202596		14.50
09/16/2026	Check	4770	UTMB AT GALVESTON	Voided	Uncleared	0.00
09/16/2026	Check	4770	UTMB AT GALVESTON	Levi W Jamison Medical Record 898514A		0.00
09/16/2026	Check	4771	2*Training		Uncleared	-1,750.00
09/16/2026	Check	4771	2*Training	Inv. 121		1,750.00
09/16/2026	Check	4772	Bolivar Peninsula Generator		Uncleared	-367.00
09/16/2026	Check	4772	Bolivar Peninsula Generator	Inv. 2025330		367.00
09/16/2026	Check	4773	Visa		Uncleared	-916.64
09/16/2026	Check	4773	Visa	Amazon		47.96
09/16/2026	Check	4773	Visa	HP,Amazon		212.51
09/16/2026	Check	4773	Visa	Amazon		277.68

Galveston County Emergency Services No. 2

Check Detail Report

August 13-September 16, 2026

Transaction date	Transaction type	Num	Name	Description	Cleared	Amount
09/16/2026	Check	4773	Visa	Direct TV		94.99
09/16/2026	Check	4773	Visa	Texas Gov, Galveston Vehreg		9.50
09/16/2026	Check	4773	Visa	Frontier Pest		95.00
09/16/2026	Check	4773	Visa	UTMB		179.00
09/16/2026	Check	4774	Visa		Uncleared	-6,423.37
09/16/2026	Check	4774	Visa	Adobe		195.68
09/16/2026	Check	4774	Visa	Code Blue		527.00
09/16/2026	Check	4774	Visa	Frontier Waste, Primo, Undine		506.28
09/16/2026	Check	4774	Visa	HP, Best Buy		68.17
09/16/2026	Check	4774	Visa	Amazon, Lowes		1,411.01
09/16/2026	Check	4774	Visa	Inmar, Amazon, FJ Tires		3,715.23
09/16/2026	Check	4775	Rugged Depot		Uncleared	-95.14
09/16/2026	Check	4775	Rugged Depot	Cust C15729, Inv. 93736		95.14
09/16/2026	Check	4776	United Data Technologies, Inc.		Uncleared	-418.00
09/16/2026	Check	4776	United Data Technologies, Inc.	Inv. 5082026071		418.00
09/16/2026	Check	4777	Cyber One Solutions		Uncleared	-257.10
09/16/2026	Check	4777	Cyber One Solutions	Inv. 77368		257.10
09/16/2026	Check	4778	High Island VFD		Uncleared	-11,615.05
09/16/2026	Check	4778	High Island VFD	August '26 Reimbursement		11,615.05
09/16/2026	Check	4779	Galveston County Auditor		Uncleared	-3,688.20
09/16/2026	Check	4779	Galveston County Auditor	Inv. CI-0002327		3,688.20
09/16/2026	Check	4780	UTMB AT GALVESTON		Uncleared	-1,721.00
09/16/2026	Check	4780	UTMB AT GALVESTON	Claim 1425001462929 - Levi Jamison		1,721.00
09/16/2026	Check	4781	Texas Workforce Commission		Uncleared	-17.38
09/16/2026	Check	4781	Texas Workforce Commission	TWC Acct. 15-161372-1, Statement 006		17.38
09/16/2026	Check	4782	Crystal Beach VFD		Uncleared	-646.77
09/16/2026	Check	4782	Crystal Beach VFD	August '26 Reimbursement		646.77
09/16/2026	Check	4783	Municipal Emergency Services		Uncleared	-605.65
09/16/2026	Check	4783	Municipal Emergency Services	Customer 204371, Inv. IN2576443		605.65
09/16/2026	Check	4784	Koronis Revenue Solutions LLC		Uncleared	-1,910.77
09/16/2026	Check	4784	Koronis Revenue Solutions LLC	Inv. 6858		1,910.77
09/16/2026	Check	4785			Uncleared	-854.00
09/16/2026	Check	4785		Inv. 57740, per Tara:if pkg arrives @ their location, Refund GCESD2		854.00
09/16/2026	Check	4786	Bound Tree Medical, LLC		Uncleared	-4,842.15
09/16/2026	Check	4786	Bound Tree Medical, LLC	Sept. Billings		4,842.15
09/16/2026	Check	4787	The Daily News		Uncleared	-684.65

Galveston County Emergency Services No. 2

Check Detail Report

August 13-September 16, 2026

Transaction date	Transaction type	Num	Name	Description	Cleared	Amount
09/16/2026	Check	4787	The Daily News	Inv. 63695 Notice of Public Hearing on Tax Increase		684.65
09/16/2026	Check	4788	Beaumont Frame and Front End Service, Inc		Uncleared	-1,890.68
09/16/2026	Check	4788	Beaumont Frame and Front End Service, Inc	2022 Ford F-150		1,890.68
09/16/2026	Check	4789	Total Reporting Arcpoint		Uncleared	-62.50
09/16/2026	Check	4789	Total Reporting Arcpoint	Inv. 8874 - Johnny Spurlock		62.50
09/16/2026	Check	4790	American Welding & Gas		Uncleared	-371.20
09/16/2026	Check	4790	American Welding & Gas	Inv. 0080383522		371.20
09/16/2026	Check	4791	O'Reilly Automotive, Inc.		Uncleared	-62.00
09/16/2026	Check	4791	O'Reilly Automotive, Inc.	Inv. 5882-165432		62.00
09/16/2026	Check	4792	Yates Auto & Truck Repair		Uncleared	-1,185.00
09/16/2026	Check	4792	Yates Auto & Truck Repair	Inv. 0072531 - 2000 Fire Truck		1,185.00
09/16/2026	Check	4793	GCM, The Big Store		Uncleared	-56.46
09/16/2026	Check	4793	GCM, The Big Store	03-110657		29.97
09/16/2026	Check	4793	GCM, The Big Store	01-160381		26.49
09/16/2026	Check	4794	BrooksWatson & Co., PLLC		Uncleared	-12,500.00
09/16/2026	Check	4794	BrooksWatson & Co., PLLC	Inv. 2025-1 - Audit Services for Year 2025		12,500.00
09/16/2026	Check	4795	Vidal Accounting, PLLC		Uncleared	-1,610.00
09/16/2026	Check	4795	Vidal Accounting, PLLC	Inv. 00157		1,610.00
09/16/2026	Check	4796	Benckenstein & Oxford, L.L.P.		Uncleared	-1,830.00
09/16/2026	Check	4796	Benckenstein & Oxford, L.L.P.	Inv. 51822		1,830.00

Exhibit G

Port Bolivar Volunteer Fire Department

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

Date: 08/31/2026.
Attention: ESD 2 Board

Port Bolivar Volunteer Fire Department is requesting from the ESD #2 Board Reimbursement for our August 2026 bills totaling $2,981.05.

Company	Description	Cost	Paid By	Code
AT&T	Internet/Phone	$239.48	CK #1569	2800
AT&T Mobility	Internet/Phone FirstNet	$42.05	CK #1571	2800
Entergy	Inside Lights	$463.25	CK #1573	2800
Entergy	Outside Lights	$123.83	CK #1572	2800
Frontier Waste BAYOU	Trash	$252.50	CK #1568	2800
BeenVerified	Background Checks	$31.78	Credit Card	4600
Colonial Life	Insurance INV# 63896620801852	$323.61	ACH Payment	2400
Sun Coast Resources, LLC	#2 ULSD – Fuel	$1,504.55	CK #1570	4200

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

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 $2,981.05 for the month of August 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: 08/29/2026

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

Signature: _____ Date: 09/30/26

Port Bolivar VFD 2025-2026

August '26

Revised 3.17.26

Revised 4.15.26

Revised 8.12.26

	BUDGET 2025-26	ACTUAL Prior Month	ACTUAL Current Month August '26	Total	Remaining Budget
2000 - Accounting & Software	$ 2,000.00	$ 1,568.61		$ 1,568.61	$ 431.39
2300 - Office Supplies & Equipment				$ -	$ -
2400 - Insurance	$ 6,500.00	$ 2,588.88	$ 323.61	$ 2,912.49	$ 3,587.51
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	$ 11,469.01	$ 1,121.11	$ 12,590.12	$ (90.12)
4000 - Firefighting Equipment/Maint/Repair	$ 15,000.00	$ 4,866.30		$ 4,866.30	$ 10,133.70
4200 - Fuel	$ 4,000.00	$ 2,375.77	$ 1,504.55	$ 3,880.32	$ 119.68
4210 - Oxygen/Breathing Air	$ 3,775.00	$ 3,775.00		$ 3,775.00	$ -
4300 - Radio Usage	$ 3,795.00	$ 3,885.00		$ 3,885.00	$ (90.00)
4500 - Training	$ -			$ -	$ -
4600 - Medical Exams/Background Checks	$ 500.00	$ 317.80	$ 31.78	$ 349.58	$ 150.42
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		**$ 2,981.05**		$ 18,487.45

INVOICE

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

DATE: September 01, 2026
INVOICE # 2026-09

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 - August	$90.61 ✓	$90.61
2800	Fastwyre Broadband – EFT Phones/Fax/Internet	$276.36 ✓	$366.97
2800	Entergy – EFT – HIVFD – Electric	$763.58 ✓	$1,130.55
2800	Frontier Waste Solutions – EFT Dumpster	$237.13 ✓	$1,367.68
2800	Voxtelesys – EFT – Phone Service	$13.92 ✓	$1,381.60
4000	Amazon – EFT – Polaris	$53.70 ✓	$1,435.30
4200	County of Galveston – (June) Ch# 3279	$217.03 ✓	$1,652.33
4700	Vaughn's Air Conditioning Ch#3275 – A/C Repair	$425.00 ✓	$2,077.33
4800	Threads – CC – HIVFD Shirts	$951.00	$3,028.33
4900	Christopher's Speedy Lube – Cash Rescue 1	$133.00 ✓	$3,161.33
4900	Delta Fire & Safety – Ch# 3280 Tanker 1	$63.36 ✓	$3,224.69
4900	Siddons Martin – Ch# 3277 Yearly Preventative Mnt. Tanker 2	$3,787.72 ✓	$7,012.41
4900	Siddon's Martin – Ch# 3278 Yearly Preventative Mnt. Tanker 1	$4,602.64 ✓	$11,615.05
		TOTAL	11,615.05

Make all checks payable to High Island Volunteer Fire Rescue

THANK YOU FOR YOUR BUSINESS!

HIGH ISLAND

Volunteer Fire/Rescue

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

September 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
$11,615.05
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 — Signature
09-01-2026 — Date

High Island VFD 2025-2026

August '26

Revised 4.15.26

	BUDGET 2024-25	ACTUAL Prior Month	ACTUAL Current Month August '26	Total	Remaining Budget
2000 - Accounting & Software	$ 2,700.00	$ 2,749.50	$ 90.61	$ 2,840.11	$ (140.11)
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	$ 10,889.09	$ 1,290.99	$ 12,180.08	$ 1,319.92
4000 - Firefighting Equipment/Maint/Repair	$ 20,000.00	$ 6,285.82	$ 53.70	$ 6,339.52	$ 13,660.48
4200 - Fuel	$ 4,500.00	$ 2,826.35	$ 217.03	$ 3,043.38	$ 1,456.62
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	$ 4,117.36	$ 425.00	$ 4,542.36	$ 1,457.64
4800 - Uniforms/Personnel Costs	$ 2,000.00		$ 951.00	$ 951.00	$ 1,049.00
4900 - Vehicle Maint. & Repair	$ 10,000.00	$ 9,241.85	$ 8,586.72	$ 17,828.57	$ (7,828.57)
	$ 74,450.00		$ 11,615.05		$ 18,543.73

INVOICE

DATE AUGUST 2026

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

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
4300	Galveston County Emergency Communication		120.00
4600	Total reporting (background checks)		72.50
4000	Amazon Safety Cones Holder		258.52
4000	Amazon boat swivel trailer tongue		159.00

TOTAL **646.77**

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

$ ~~2145.77~~ 646.77

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

9-4-2026
Date

Crystal Beach VFD 2025-2026

August '26

Revised 4.15.26

	BUDGET 2024-25	ACTUAL Prior Month	ACTUAL Current Month August '26	Total	Remaining Budget
2000 - Accounting & Software	$ 4,800.00	$ 3,167.11	$ 36.75	$ 3,203.86	$ 1,596.14
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	$ 417.52	$ 7,935.70	$ 64.30
4200 - Fuel				$ -	$ -
4210 - Oxygen/Breathing Air	$ 2,000.00			$ -	$ 2,000.00
4300 - Radio Usage	$ 3,000.00	$ 3,000.00	$ 120.00	$ 3,120.00	$ (120.00)
4500 - Training	$ 11,474.11			$ -	$ 11,474.11
4600 - Medical Exams/Background Checks	$ 500.00	$ 312.50	$ 72.50	$ 385.00	$ 115.00
4700 - Building Maintenance				$ -	$ -
4800 - Uniforms/Personnel Costs	$ 1,000.00			$ -	$ 1,000.00
4900 - Vehicle Maint. & Repair	$ 3,000.00	$ 80.00		$ 80.00	$ 2,920.00
	$ 39,000.00		$ 646.77		$ 19,560.15

Exhibit H

Galveston County Emergency Services District No. 2
16-Sep-26

	8/31/2026 Balance	9/16/2026 Balance
Texas First Bank		
Operating/Checking (xxxx6680)	$ 182,633.98	363707.14
Savings (Acct. No. xxx9804)	$ 2,622.76	2622.76
EMS Billing (Acct. No. xxxx7569)	$ 35,067.68	$ 77,611.08
	$220,324.42	**$443,940.98**
TexSTAR (Investment Co-Op)		
General Fund (Acct. No. xxxxxx1110)	$ 1,269,147.26	1269147.26
Capital Fund (Acct. No. xxxxxx1890)	$138,089.45	138089.45
Emergency Fund (Acct. No. xxxxxx4140)	$1,225,900.42	$1,225,900.42
	$2,633,137.13	**$2,633,137.13**
TOTALS	**$2,853,461.55**	**$3,077,078.11**

Treasurer, GCESD2

9-16-2026
Date

Accountant, GCESD2

9-16-26
Date

Galveston County Emergency Services No. 2

Budget vs. Actuals: Profit and Loss

October 2025 - August 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
1000 Property Tax Collections	1,674,964.27	1,600,000.00	74,964.27	104.69 %
1001 Grant Income	176,600.00		176,600.00	
1002 Sales Tax Revenue	1,524,983.34	1,900,000.00	-375,016.66	80.26 %
1004 Emergency Service Billing	316,388.84	250,000.00	66,388.84	126.56 %
1010 Other Revenue	173,290.72	0.00	173,290.72	
1020 Interest Income - Bank	116,939.51	75,000.00	41,939.51	155.92 %
Total Income	**$3,983,166.68**	**$3,825,000.00**	**$158,166.68**	**104.14 %**
GROSS PROFIT	**$3,983,166.68**	**$3,825,000.00**	**$158,166.68**	**104.14 %**
Expenses				
200 Administrative Expenses - ESD				
2000 Auditing		13,000.00	-13,000.00	
2010 Accountant Fees	19,232.50	20,000.00	-767.50	96.16 %
2110 Software Services	11,838.17	18,600.00	-6,761.83	63.65 %
2200 Legal Fees	20,217.86	25,000.00	-4,782.14	80.87 %
2210 Professional Fees Other	13,158.08	30,000.00	-16,841.92	43.86 %
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	11,076.96	12,000.00	-923.04	92.31 %
2610 Payroll Taxes	16,524.30	18,900.00	-2,375.70	87.43 %
2630 Salary & Hourly Employees	199,748.92	221,000.00	-21,251.08	90.38 %
2650 Employee Medical/Benefits	7,034.13	9,200.00	-2,165.87	76.46 %
2660 Retirement	19,150.84	21,100.00	-1,949.16	90.76 %
2700 Dues & Subscriptions	2,500.00	2,500.00	0.00	100.00 %
2800 Utilities	37,733.72	38,000.00	-266.28	99.30 %
2900 Collections County & CAD	18,740.57	17,500.00	1,240.57	107.09 %
4000 Fire Hydrant Maintenance	864.17	4,000.00	-3,135.83	21.60 %
4050 ESD Fire Equipment/Repair	45,813.96	40,000.00	5,813.96	114.53 %
Total 200 Administrative Expenses - ESD	**430,718.86**	**500,200.00**	**-69,481.14**	**86.11 %**
3010 Crystal Beach VFD	23,965.35	39,000.00	-15,034.65	61.45 %
3020 High Island VFD	55,755.26	74,450.00	-18,694.74	74.89 %
3030 Port Bolivar VFD	35,932.05	53,550.00	-17,617.95	67.10 %
3040 EMS				
42110 Software Services	25,786.27	25,000.00	786.27	103.15 %
42210 Professional Fees - Other	9,175.46	3,000.00	6,175.46	305.85 %
42250 Medical Director Fees	15,000.00	18,000.00	-3,000.00	83.33 %
42300 Office Supplies/Equipment	4,846.28	3,000.00	1,846.28	161.54 %
42310 Station Supplies	16,300.01	22,000.00	-5,699.99	74.09 %
42330 Medical Supplies	49,050.87	60,000.00	-10,949.13	81.75 %
42430 Insurance - Auto/Boat	61,093.00	70,000.00	-8,907.00	87.28 %
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 - August 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
42610 Payroll Tax Expenses	141,955.78	165,000.00	-23,044.22	86.03 %
42630 Salary & Hourly Employees	1,826,428.59	2,000,000.00	-173,571.41	91.32 %
42640 Payroll Services	9,757.50	10,000.00	-242.50	97.58 %
42650 Employee Medical/Benefits	196,338.40	240,000.00	-43,661.60	81.81 %
42660 Retirement	172,695.69	200,000.00	-27,304.31	86.35 %
42700 Dues/Subscriptions/Licenses	2,885.35	2,000.00	885.35	144.27 %
42730 Public Relations	5,172.08	3,000.00	2,172.08	172.40 %
42740 Good of the Department	2,024.42	3,000.00	-975.58	67.48 %
42800 Utilities	12,123.86	13,000.00	-876.14	93.26 %
44000 EMS Equipment/Maint/Repair	7,066.91	12,500.00	-5,433.09	56.54 %
44100 Special Operations Rescue Equip Maint/Repairs	10,660.25	12,500.00	-1,839.75	85.28 %
44200 Fuel	19,472.32	40,000.00	-20,527.68	48.68 %
44210 Oxygen	5,427.96	6,000.00	-572.04	90.47 %
44300 Radio Usage	4,080.00	3,500.00	580.00	116.57 %
44500 Training	15,377.46	20,000.00	-4,622.54	76.89 %
44600 Medical Exams/Background Checks	102.50	1,500.00	-1,397.50	6.83 %
44800 Uniforms	8,546.90	12,500.00	-3,953.10	68.38 %
44900 Vehicle Maint. & Repair	34,228.31	50,000.00	-15,771.69	68.46 %
46000 Port B Rent/Utilities	15,980.86	15,000.00	980.86	106.54 %
Total 3040 EMS	**2,716,319.03**	**3,066,000.00**	**-349,680.97**	**88.59 %**
5001 Capital Expenses				
5010 Rescue/Medical/Fire Apparatus	534,058.08	162,005.48	372,052.60	329.65 %
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	168,686.13	147,601.45	21,084.68	114.28 %
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	**1,217,709.20**	**614,144.57**	**603,564.63**	**198.28 %**
Total Expenses	**$4,480,399.75**	**$4,347,344.57**	**$133,055.18**	**103.06 %**
NET OPERATING INCOME	**$ -497,233.07**	**$ -522,344.57**	**$25,111.50**	**95.19 %**
NET INCOME	**$ -497,233.07**	**$ -522,344.57**	**$25,111.50**	**95.19 %**

Galveston County Emergency Services No. 2
Balance Sheet
As of Aug 31, 2026

	Total
Assets	
Current Assets	
Bank Accounts	
6682 - TexStar Capital	138,089.45
6682 - TexStar Emergency	1,225,900.42
6682 - TexStar Savings Account	1,269,147.26
Checking Texas First	168,787.36
Savings - Texas First Bank	2,622.76
Texas First - Billing Rev. Acc.	35,067.68
Total for Bank Accounts	**$2,839,614.93**
Accounts Receivable	
Grant Receivable	300,500.00
Total for Accounts Receivable	**$300,500.00**
Other Current Assets	
Allowance for EMS receivables	-485,288.90
Cash with Agent	43,102.46
Deferred Ambulance Billings	-53,920.99
Deferred Portion of Taxes Rec.	-91,695.25
EMS Receivable	540,471.09
Inventory Asset	260.00
Other Assets	5,370.62
Property Taxes Receivable	92,315.92
Sales Tax Receivable	318,596.04
Total for Other Current Assets	**$369,210.99**
Total for Current Assets	**$3,509,325.92**
Total for Assets	**$3,509,325.92**
Liabilities and Equity	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Accrued Expenses	15,242.87
Total for Other Current Liabilities	**$15,242.87**
Total for Current Liabilities	**$15,242.87**
Total for Liabilities	**$15,242.87**
Equity	
Retained Earnings	3,991,316.12
Net Income	-497,233.07
Total for Equity	**$3,494,083.05**
Total for Liabilities and Equity	**$3,509,325.92**

Exhibit I

Galveston County Emergency Services District #2 Budget Amendment Request Form

For Board Use Only

Budget Amendment #:ESD-001
Fiscal Year: 2025-26

Approval Date: _____

Department Entity Name: ESD **Date:** 9.16.26

Explanation: Decrease Professional Fees and Insurance (Liability) – Funds distributed from line items (below) Increase Bond by $2,100, Travel/Conferences by $1,600, ESD Fire Equipment/Repair by $7,000, Collections County & CAD By $1,300, Utilities by $3,500

Previous Notice date provided to ESD #2: _____

Budget Amendment Request by Name MaKayla Vidal **Title:** District CPA .

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.)	Bond	2450	400	2,100			2,500	9.16.26
B.)	Travel/Conferences	2500	3,000	1,600			4,600	9.16.26
C.)	ESD Fire Equipment/Repair	4050	40,000	7,000			47,000	9.16.26
D.)	Collections County & CAD	2900	17,500	1,300			18,800	9.16.26
E.)	Utilities	2800	38,000	3,500			41,500	9.16.26
F.)	Professional Fees Other	2210	30,000		9,500		20,500	9.16.26
G.)	Insurance – Liability	2420	6,000		6,000		0	9.16.26

Column Explanation

1. **Cost Center Name-** Within each budget those **bold** line item names

2. **Identifying Line Item Number-** Individual line item number on each row of ESD #2 approved FY budget
3. **Current FY Budget** - Line item amount authorized by the ESD #2 Board
4. **Budget Amendment Increase/Decrease**- Amount the "Source" line item is to be reduced; and the "Final" line item is to be increased
5. **Amount of Outside Funding Added-** Funding to be added to the Department/Entity budget not internally available- Funding provided by an outside source
6. **Amended Budget Line Item Amount-** Requested amended line item amount if amendment request is approved for both the "source" and "final" line items

Galveston County Emergency Services District #2 Budget Amendment Request Form

For Board Use Only
Budget Amendment #: EMS-001
Fiscal Year: 2025-26
Approval Date: _____

Department Entity Name: EMS **Date:** 9.16.26

Explanation: Increase Moody Grant Income by $176,000 to account for full grant received – Funds distributed from Moody Grant to Rescue/Medical/Fire Apparatus by $47,000, and the remainder is an increase in budgeted net income by $129,000.

Increase in Emergency Service Billing Income by $18,400 to distribute funds to the following items: Software Services $2,000; Professional Fees – Other $8,500; Office Supplies/Equipment $2,000; Payroll Services $500; Dues/Subscriptions/Licenses $900; Public Relations by $2,200; Utilities $500; Radio Usage by $800; Port B Rent/Utilities $1,000.

Previous Notice date provided to ESD #2: _____

Budget Amendment Request by Name MaKayla Vidal . **Title :** CPA .

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

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
Cost Center Fund Name		Identifying Line Item Number	Start of FY Budget Amount	Budget Amendment Increase	Budget Amendment Decrease	Amount of Outside Funding Added (If Any)	Amended Budget Line Item Amount	Updated/ Changed Date
A.)	Software Services	42110	25,000	2,000			27,000	9.16.26
A.)	Professional Fees – Other	42210	3,000	8,500			11,500	9.16.26
B.)	Office Supplies/Equipment	42300	3,000	2,000			5,000	9.16.26
C.)	Payroll Services	42640	10,000	500			10,500	9.16.26
D.)	Dues/Subscriptions/Licenses	42700	2,000	900			2,900	9.16.26
E.)	Public Relations	42730	3,000	2,200			5,200	9.16.26
F.)	Utilities	42800	13,000	500			13,500	9.16.26

G.)	Radio Usage	44300	3,500	800			4,300	9.16.26
H.)	Port B Rent/Utilities	46000	15,000	1,000			16,000	9.16.26
I.)	Rescue/Medical/Fire Apparatus	5010	162,005	47,000			209,005	9.16.26
J.)	**Grant Income (Moody Grant)**	**1001**	**0**	**176,000**			**176,000**	**9.16.26**
K.)	**Emergency Service Billing**	**1004**	**250,000**	**18,400**			**268,400**	**9.16.26**

Column Explanation

1. **Cost Center Name-** Within each budget those **bold** line item names
2. **Identifying Line Item Number-** Individual line item number on each row of ESD #2 approved FY budget
3. **Current FY Budget** - Line item amount authorized by the ESD #2 Board
4. **Budget Amendment Increase/Decrease-** Amount the "Source" line item is to be reduced; and the "Final" line item is to be increased
5. **Amount of Outside Funding Added-** Funding to be added to the Department/Entity budget not internally available- Funding provided by an outside source
6. **Amended Budget Line Item Amount-** Requested amended line item amount if amendment request is approved for both the "source" and "final" line items

7S
9-10-26

Galveston County Emergency Services District #2 Budget Amendment Request Form

For Board Use Only
Budget Amendment #: CB-002
Fiscal Year: 2025\26
Approval Date: _____

Department Entity Name: Crystal Beach Fire & Rescue **Date:** 9/9/2026

Explanation: Allocation of funds necessary for fire equipment, safety and Radio usage.
Safety cones storage, replace old boat equipment for safety & radio usage for additional personnel.

Previous Notice date provided to ESD #2: _____

Budget Amendment Request by Name S Bailey Administration /Lynn Thompson **Title** Treasurer

Does this Budget Amendment Request include any funding outside of the Department/Entity original approved ESD #2 Fiscal Year budget? Yes_____ No_____
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.)								
B.)	Radio Usage	4300	-0-	120.00			120.00	9/2/2026
C.)	Training	4500	11474.11		120.00		11354.11	9/9/2026
D.)								
E.)								
F.)								
G.)								

H.)								
I.)								
J.)								

Column Explanation

1. **Cost Center Name**- Within each budget those **bold** line item names
2. **Identifying Line Item Number**- Individual line item number on each row of ESD #2 approved FY budget
3. **Current FY Budget** - Line item amount authorized by the ESD #2 Board
4. **Budget Amendment Increase/Decrease**- Amount the "Source" line item is to be reduced; and the "Final" line item is to be increased
5. **Amount of Outside Funding Added**- Funding to be added to the Department/Entity budget not internally available- Funding provided by an outside source
6. **Amended Budget Line Item Amount**- Requested amended line item amount if amendment request is approved for both the "source" and "final" line items

Exhibit J

GALVESTON COUNTY EMERGENCY SERVICES DISTRICT NO. 2

INVITATION FOR COMPETITIVE BID

COMPREHENSIVE EMERGENCY MEDICAL SERVICES CONTINUING EDUCATION PROGRAM

Solicitation Number: GCESD2-EMSCE-2026-01
Issue Date: August 11, 2026
Bid Submission Deadline: September 16, 2026
Deadline Time: 5:00 p.m. Central Daylight Time
Proposed Bid Opening: September 16, 2026, at 5:15 p.m. Central Daylight Time
Bid Opening Location: Galveston County Emergency Services District No. 2, 930 Noble Carl Dr, Port Bolivar, Texas 77650

To: Qualified Emergency Medical Services Continuing Education Providers
From: Galveston County Emergency Services District No. 2
Re: Competitive Bid – Comprehensive EMS Continuing Education Program

---

1. INVITATION

Galveston County Emergency Services District No. 2 ("GCESD No. 2" or "the District") hereby invites qualified, responsible, and appropriately accredited continuing education providers to submit competitive bids for a **comprehensive Emergency Medical Services Continuing Education Program** for District personnel.

The successful bidder shall provide a structured, accessible, clinically relevant, evidence-based, and administratively accountable continuing education program capable of supporting Emergency Medical Technicians, Advanced Emergency Medical Technicians, Paramedics, and Licensed Paramedics employed by or affiliated with the District.

The program must, at minimum, **meet all applicable requirements of the Texas Department of State Health Services (DSHS), EMS and Trauma Systems, and support continuing competency requirements established by the National Registry of Emergency Medical Technicians (NREMT).** The District strongly encourages proposals that exceed minimum regulatory requirements and demonstrate measurable improvements in clinical competency, operational readiness, documentation, patient safety, and employee professional development.

Because the District is supported by public tax revenues, fiscal responsibility, transparency, accountability, effectiveness, and demonstrable value to the taxpayers served by GCESD No. 2 are material considerations in this procurement.

---

2. PROCUREMENT AND FIDUCIARY OBJECTIVE

This competitive solicitation is intended to promote open competition, responsible expenditure of public funds, transparency, and procurement of high-quality services at a reasonable and sustainable cost.

Texas Health & Safety Code §775.084 establishes competitive-bidding requirements applicable to specified Emergency Services District expenditures exceeding the statutory threshold and provides requirements concerning vendor notification or advertising, nonrestrictive specifications, bid opening, bidder responsibility, and expenditures involving district tax revenues.

Nothing contained within this solicitation shall be interpreted as limiting any procurement requirement imposed by Texas law or the duly adopted policies of GCESD No. 2.

The District seeks to obtain the greatest reasonable return on expenditure of taxpayer funds through:

1. Regulatory compliance;
2. High-quality EMS education;
3. Demonstrated clinical relevance;
4. Competitive and transparent pricing;
5. Reliable employee access;
6. Comprehensive administrative reporting;
7. Reduction of duplicative continuing education expenses;
8. Effective certification and recertification support;
9. Long-term record availability;
10. Responsive customer and technical service;
11. Adaptability to changes in regulatory requirements;
12. Support for the District's clinical governance and quality-improvement objectives; and
13. Measurable value to the taxpayers supporting District operations.

---

3. REQUIRED REGULATORY COMPLIANCE

A. Texas Department of State Health Services

The successful bidder shall demonstrate that continuing education offered under the contract is approved or otherwise acceptable for Texas EMS continuing education purposes in accordance with applicable DSHS requirements, including Texas Administrative Code, Title 25, Part 1, Chapter 157, including §§157.34 and 157.38, as applicable.

DSHS currently requires continuing education used under the CE renewal option to be preapproved, appropriately categorized, and sufficient to satisfy minimum content-area and total-hour requirements. Texas EMS personnel using this pathway must also maintain continuing education documentation for five years and may be subject to audit.

The bidder shall provide documentation establishing its current authorization, approval, accreditation, or other recognized basis for issuing Texas-acceptable EMS continuing education.

DSHS currently recognizes multiple outside CE accrediting organizations, including the Commission on Accreditation for Pre-Hospital Continuing Education (CAPCE), National Registry of Emergency Medical Technicians, and state EMS offices, among others.

Texas CE Coverage

The proposed program shall be capable of providing or appropriately supporting the current Texas four-year continuing education requirements, including:

Emergency Medical Technician – 72 total hours

- Preparatory
- Airway Management/Ventilation
- Patient Assessment
- Trauma
- Medical
- Special Considerations
- Clinically Related Operations
- Pediatric
- Additional approved-category education

Advanced Emergency Medical Technician – 108 total hours

- Preparatory
- Airway Management/Ventilation
- Patient Assessment
- Trauma
- Medical
- Special Considerations
- Clinically Related Operations
- Pediatric
- Additional approved-category education

EMT-Paramedic/Licensed Paramedic – 144 total hours

- Preparatory

- Airway Management/Ventilation
- Patient Assessment
- Trauma
- Medical
- Special Considerations
- Clinically Related Operations
- Pediatric
- Additional approved-category education

These totals and content-area requirements reflect the current DSHS four-year CE framework.

The vendor's system shall clearly identify the Texas content category assigned to each course and the number of approved hours earned.

---

4. TEXAS EMS JURISPRUDENCE REQUIREMENT

The successful bidder must either directly provide, or clearly identify an integrated method of providing, the **Texas DSHS-approved EMS Jurisprudence Examination** required for EMS personnel renewal.

Current DSHS requirements provide that ECA, EMT, AEMT, EMT-P, and Licensed Paramedic renewal applicants complete a Department-approved EMS jurisprudence examination covering Texas EMS laws and rules before submitting their renewal application. The jurisprudence examination is offered through Department-approved CE programs.

A bidder claiming that Texas EMS jurisprudence is included in its program shall provide documentation demonstrating current DSHS approval.

The District strongly prefers a program in which employees can satisfy the Texas jurisprudence requirement without purchasing an additional course from an outside provider.

---

5. NATIONAL REGISTRY CONTINUING COMPETENCY REQUIREMENTS

The program must support personnel who maintain National Registry certification.

The successful bidder shall demonstrate the ability to identify and appropriately categorize continuing education under the current **National Continued Competency Program (NCCP)** or its successor.

The current NCCP structure consists of:

EMT

- National Component: 20 credits

- State/Local Component: 10 credits
- Individual Component: 10 credits
- **Total: 40 credits**

Advanced EMT

- National Component: 25 credits
- State/Local Component: 12.5 credits
- Individual Component: 12.5 credits
- **Total: 50 credits**

Paramedic

- National Component: 30 credits
- State/Local Component: 15 credits
- Individual Component: 15 credits
- **Total: 60 credits**

The NCCP currently divides the recertification requirement into 50% National, 25% State/Local, and 25% Individual education.

The vendor shall maintain a clear crosswalk demonstrating how courses apply to NREMT requirements and Texas DSHS requirements.

The National Registry accepts qualifying education approved by a U.S. State EMS Office or Designated Authorizing Agency, CAPCE-accredited education, and other education meeting National Registry policies. NREMT itself states that it does not establish, approve, or accredit continuing education. Accordingly, bidders shall not make misleading representations that a course is "NREMT-approved" unless terminology is consistent with current NREMT policy.

---

6. DUAL-COMPLIANCE CROSSWALK

The District considers accurate regulatory crosswalking a mandatory component of this procurement.

The successful bidder shall provide an administrative mechanism through which the District can determine:

- Course title;
- Course completion date;
- Number of CE hours/credits;
- Texas DSHS content category;

- NCCP component;
- Certification level for which the education is appropriate;
- Course approval/accreditation status;
- Instructor or course provider, when applicable;
- Successful assessment completion;
- Certificate number or unique completion identifier;
- Employee cumulative completion status; and
- Remaining requirements toward the employee's assigned education pathway.

The system should minimize the possibility that an employee completes a large volume of continuing education but remains deficient in a required state or national content area.

---

7. EDUCATIONAL PROGRAM SCOPE

The proposed program shall include a broad and continuously updated EMS education library appropriate to the clinical scope of EMTs, AEMTs, and Paramedics/Licensed Paramedics.

Course offerings should include, but not necessarily be limited to:

Clinical Foundations

- Anatomy and physiology;
- Pathophysiology;
- Pharmacology;
- Medical terminology;
- Patient assessment;
- Clinical decision-making;
- Differential assessment;
- Documentation;
- Evidence-based medicine; and
- Patient safety.

Airway and Respiratory

- Basic airway management;
- Advanced airway management;

- Oxygenation;
- Ventilation;
- Capnography;
- Respiratory emergencies;
- Mechanical ventilation;
- Difficult airway management; and
- Airway complications.

Cardiology and Resuscitation

- Acute coronary syndromes;
- Cardiac arrest;
- Dysrhythmia recognition;
- Electrical therapy;
- Cardiovascular pharmacology;
- Post-resuscitation care;
- Shock;
- Heart failure;
- Stroke; and
- Current resuscitation science.

Trauma

- Hemorrhage control;
- Shock;
- Head injury;
- Spinal trauma;
- Thoracic trauma;
- Abdominal trauma;
- Orthopedic trauma;
- Burns;
- Multisystem trauma;
- Geriatric trauma;

- Pediatric trauma; and
- Trauma triage.

Medical Emergencies

- Neurologic emergencies;
- Endocrine emergencies;
- Toxicology;
- Behavioral emergencies;
- Gastrointestinal emergencies;
- Renal emergencies;
- Hematologic emergencies;
- Infectious disease;
- Sepsis;
- Environmental illness; and
- Special medical populations.

Pediatrics and Obstetrics

- Pediatric assessment;
- Pediatric airway management;
- Pediatric respiratory failure;
- Pediatric shock;
- Pediatric resuscitation;
- Neonatal emergencies;
- Childbirth;
- Obstetric emergencies; and
- Maternal emergencies.

Operations

- Ambulance safety;
- Emergency vehicle operations awareness;
- Incident command;
- Mass-casualty incidents;

- Disaster preparedness;
- Hazardous materials awareness;
- Infection prevention;
- Occupational safety;
- Crew resource management;
- Communications;
- Medical/legal issues;
- Ethics;
- Texas EMS laws and rules; and
- Documentation integrity.

---

8. DISTRICT-SPECIFIC AND LOCAL/STATE EDUCATION

The successful vendor shall provide the District with the ability to assign or develop local education appropriate to District operations.

The system should permit GCESD No. 2 to incorporate education addressing such matters as:

- District medical protocols and treatment guidelines;
- Medical Director updates;
- QA/QI findings;
- Documentation deficiencies;
- High-risk/low-frequency clinical events;
- Patient safety concerns;
- Medication updates;
- Equipment changes;
- New clinical procedures;
- Operational policy changes;
- Mass-casualty and disaster preparedness;
- Water-related emergencies;
- Environmental emergencies;
- Heat-related illness;

- Severe-weather operations;
- Hazardous materials;
- Pediatric emergencies;
- Marine or saltwater-related clinical concerns;
- Difficult airway management;
- Cardiac arrest performance;
- Stroke and STEMI systems of care;
- Sepsis;
- Trauma;
- Behavioral emergencies; and
- Other subjects identified by the Medical Director, EMS administration, Training Division, or QA/QI program.

The bidder shall identify whether District-created content can be uploaded into the platform and whether the vendor can assign continuing education credit to such content when regulatory requirements are satisfied.

---

9. DELIVERY PLATFORM REQUIREMENTS

A proposed online learning management system should provide:

- 24-hour/7-day employee access;
- Web-based access;
- Compatibility with commonly used computer operating systems;
- Tablet compatibility;
- Mobile-device compatibility;
- Individual employee accounts;
- Administrative accounts;
- Supervisor reporting access;
- Training officer access;
- Course assignment capability;
- Course due-date functionality;
- Automated completion tracking;

- Searchable course library;
- Transcript generation;
- Certificate generation;
- Progress monitoring;
- Expiration tracking when available;
- Automated reminders;
- Downloadable reports;
- Printable reports;
- CSV or comparable data export;
- Reliable system availability; and
- Appropriate technical safeguards protecting personnel data.

The bidder shall describe planned system maintenance, anticipated downtime, data backup procedures, disaster recovery, account security, and technical-support procedures.

---

10. EDUCATIONAL QUALITY

Continuing education shall be clinically appropriate for the certification level of the learner and shall promote application of knowledge rather than simple attendance or passive completion.

The District strongly prefers education incorporating:

- Scenario-based learning;
- Critical-thinking questions;
- Clinical decision-making;
- Case review;
- Evidence-based guidelines;
- Medication calculations;
- ECG interpretation where appropriate;
- Interactive learning;
- Video or multimedia content where beneficial;
- Competency assessment;
- Post-course examination;

- Immediate educational feedback; and
- Remediation where deficiencies are identified.

Course assessments should measure competency rather than merely document participation.

---

11. MEDICAL DIRECTOR AND TRAINING DIVISION OVERSIGHT

The successful program shall permit GCESD No. 2 administrators and, when designated by the District, the EMS Medical Director or designee to:

- Review assigned education;
- Review employee progress;
- Review course completion;
- Assign courses;
- Establish deadlines;
- Create learning groups;
- Review examination performance where available;
- Identify incomplete requirements;
- Produce compliance reports; and
- Monitor recurring educational deficiencies.

The educational platform shall supplement—not supersede—the authority of the District's Medical Director, Training Division, administration, or QA/QI program.

---

12. CONTINUING EDUCATION RECORDS AND AUDIT SUPPORT

The successful bidder shall provide verifiable documentation for every course successfully completed.

At minimum, records shall contain:

- Employee name;
- Course name;
- Completion date;
- Course length;
- Approval or accreditation information;
- Appropriate state content category;

- Applicable NCCP component when represented;
- Course provider;
- Completion status; and
- Certificate or verification identifier.

Because Texas DSHS currently requires EMS personnel using the CE renewal pathway to maintain CE records for five years and those records may be audited, the proposed program shall provide record availability sufficient to support this requirement.

The District strongly prefers vendor retention of records for **not less than five years following course completion**, regardless of whether the individual employee remains actively subscribed to the platform.

Upon termination of the contract, the District shall have the ability to obtain historical training records in a commonly readable electronic format without unreasonable additional charges.

---

13. REGULATORY CHANGE MANAGEMENT

EMS educational and recertification requirements evolve.

The successful bidder shall:

1. Monitor applicable Texas DSHS and NREMT continuing education requirements;
2. Update course classifications when requirements change;
3. Maintain necessary approvals or accreditations;
4. Notify the District of material regulatory changes;
5. Update the course library within a commercially reasonable period;
6. Clearly identify courses affected by regulatory changes; and
7. Assist the District in transitioning personnel to new requirements.

The contract shall require compliance with the **then-current adopted requirements** of applicable regulatory and credentialing authorities during the contract period.

---

14. VENDOR QUALIFICATIONS

Each bidder shall provide:

1. Legal business name;
2. Principal business address;
3. Primary contact;

4. Telephone number;
5. Email address;
6. Federal Tax Identification information as required for contracting;
7. Documentation of current DSHS CE program approval, recognized accreditation, or other authority under which CE is issued;
8. CAPCE accreditation information, if applicable;
9. History of providing EMS continuing education;
10. Number of years in operation;
11. Description of experience serving governmental EMS agencies;
12. Description of experience serving Texas EMS organizations;
13. At least three professional references, preferably governmental or public EMS agencies;
14. Sample course catalog;
15. Sample completion certificate;
16. Sample individual transcript;
17. Sample administrator compliance report;
18. Description of customer-support services;
19. Description of technical-support services;
20. System uptime or service availability information;
21. Description of cybersecurity and data-protection practices;
22. Implementation plan;
23. Proposed training for District administrators;
24. Identification of subcontractors, if any;
25. Disclosure of material conflicts of interest; and
26. Identification of any additional cost not included in the base bid.

---

15. PRICING REQUIREMENTS

Pricing shall be transparent, complete, and sufficiently detailed to permit meaningful comparison between bidders.

The proposal shall separately identify:

Base Costs

- Annual per-user cost;
- Annual organizational/site-license cost, if available;
- Minimum number of users;
- Maximum number of users;
- Implementation fee;
- Administrative fee;
- LMS fee;
- Content-access fee; and
- Any other recurring cost.

Additional Costs

- Instructor-led education;
- Live virtual education;
- Skills validation;
- Jurisprudence examination;
- Certification courses;
- Customized course development;
- District content hosting;
- Data migration;
- Historical transcript retrieval;
- Additional administrator accounts;
- Technical support;
- After-hours support; and
- Any other charge.

No undisclosed or hidden fee shall be considered part of an acceptable bid.

Where possible, the bidder should offer an all-inclusive annual price that permits the District to accurately budget its continuing education expense.

The bidder shall clearly state whether prices are guaranteed for the initial contract period and shall describe any proposed increase applicable to optional renewal periods.

16. COST-EFFECTIVENESS AND TAXPAYER VALUE

GCESD No. 2 is entrusted with public funds and has an obligation to use those resources efficiently and responsibly.

Accordingly, bidders should explain how their proposal will:

- Reduce duplicative CE expenditures;
- Reduce employee out-of-pocket expenses;
- Reduce administrative workload;
- Improve recertification compliance;
- Reduce the risk of incomplete CE records;
- Reduce the need for multiple educational subscriptions;
- Improve workforce competency;
- Improve employee access to education;
- Support recruitment and retention;
- Support QA/QI;
- Improve clinical standardization;
- Support Medical Director oversight; and
- Produce a measurable return on the District's investment.

---

17. CONTRACT TERM

The District anticipates an initial contract term of **twelve months**, with the possibility of additional renewal periods at the sole discretion of GCESD No. 2 and subject to:

- Satisfactory vendor performance;
- Continued regulatory compliance;
- Continued need;
- Availability and lawful appropriation of District funds;
- Acceptable pricing;
- Board approval when required; and
- Applicable Texas law.

No automatic renewal provision shall bind the District without appropriate authorization.

---

18. IMPLEMENTATION

The bidder shall provide an implementation plan addressing:

- Account creation;
- Employee roster import;
- Administrator setup;
- Historical training data, if applicable;
- Course assignment;
- Certification-level grouping;
- Training of District administrators;
- Employee orientation;
- Technical support;
- Go-live procedures; and
- Transition from the District's existing CE provider, if applicable.

Preference will be given in determining bidder responsibility to solutions capable of implementation with minimal disruption to operational personnel.

---

19. CUSTOMER SERVICE

The bidder shall describe:

- Standard support hours;
- After-hours support availability;
- Telephone support;
- Email support;
- Online support;
- Average response time;
- Escalation procedures;
- Dedicated account-management availability; and
- Resolution procedures for incorrectly assigned or reported continuing education.

The District considers accurate and timely resolution of continuing education discrepancies essential.

---

20. BID RESPONSIVENESS AND RESPONSIBILITY

Bids will first be evaluated for compliance with mandatory solicitation requirements.

Factors relevant to responsiveness and bidder responsibility may include:

- Regulatory compliance;
- Accreditation;
- Completeness of CE coverage;
- Ability to support both Texas and National Registry recertification;
- Texas jurisprudence availability;
- Course quality;
- Course-library depth;
- Reporting capabilities;
- Record retention;
- Technical reliability;
- Customer support;
- Implementation;
- Vendor experience;
- References;
- Financial sustainability;
- Total cost; and
- Overall ability to perform the contract.

Nothing in this section shall authorize an award inconsistent with applicable Texas competitive-bidding law.

Where Texas Health & Safety Code §775.084 applies, award shall be administered consistently with that statute, including its provisions concerning lowest bidder status, bidder responsibility, notice, opportunity to address responsibility, rejection of bids, and other statutory requirements.

---

21. DISTRICT RIGHTS

GCESD No. 2 reserves the right, to the extent permitted by law, to:

- Reject any or all bids;
- Reject incomplete or nonresponsive bids;
- Request clarification;
- Verify bidder representations;
- Contact references;
- Request demonstrations;
- Request supporting accreditation documents;
- Correct administrative errors in the solicitation;
- Issue written addenda;
- Cancel the solicitation;
- Decline to award a contract;
- Negotiate matters lawfully subject to negotiation;
- Determine bidder responsibility;
- Terminate procurement when determined to be in the District's best interests; and
- Exercise all rights available under applicable Texas law.

The issuance of this solicitation does not obligate GCESD No. 2 to expend public funds or award a contract.

---

22. NONRESTRICTIVE SPECIFICATIONS

The specifications contained in this solicitation are intended to establish minimum functional, educational, regulatory, administrative, and fiscal requirements and are not intended to improperly favor or exclude a specific vendor.

Equivalent or superior solutions may be proposed when the bidder clearly demonstrates that the proposed solution satisfies the underlying requirement.

This provision is intended to preserve meaningful competition consistent with applicable procurement law, including the nonrestrictive-specification provisions applicable under Texas Health & Safety Code §775.084.

---

23. PROPOSAL FORMAT

Bidders should organize submissions in the following order:

Section 1 – Executive Summary

Section 2 – Vendor Qualifications

Section 3 – Texas DSHS Compliance

Section 4 – NREMT/NCCP Compliance

Section 5 – Accreditation Documentation

Section 6 – Course Catalog

Section 7 – Texas/NREMT Crosswalk

Section 8 – Texas EMS Jurisprudence Capability

Section 9 – Learning Management System

Section 10 – Reporting and Record Retention

Section 11 – Customer and Technical Support

Section 12 – Implementation Plan

Section 13 – References

Section 14 – Pricing

Section 15 – Exceptions to Solicitation Requirements

Section 16 – Required Certifications and Signature

Any exception to a requirement contained in this solicitation shall be specifically identified. Silence shall be interpreted as the bidder's representation that the requirement can be satisfied as proposed.

---

24. BIDDER CERTIFICATION

By submitting a bid, the bidder certifies that:

1. The information contained within the bid is accurate to the best of its knowledge;
2. The bidder has authority to enter into a contract;
3. The bidder can provide the services represented;
4. Required accreditations and approvals represented as current are in good standing;
5. Pricing has been disclosed accurately;
6. The proposal was independently prepared without collusion;
7. No undisclosed agreement exists that would improperly restrict competition;
8. Any material conflict of interest has been disclosed;
9. The bidder agrees to comply with applicable federal and Texas law;

10. The bidder understands that regulatory claims may be independently verified by the District; and
11. The bidder acknowledges that false or materially misleading representations may constitute grounds for rejection or termination.

---

25. BID SUBMISSION DEADLINE

SEALED BIDS MUST BE RECEIVED NO LATER THAN:

SEPTEMBER 16, 2026

5:00 P.M. CENTRAL DAYLIGHT TIME

Bid packages should be clearly marked:

"COMPETITIVE BID – EMS CONTINUING EDUCATION PROGRAM – GCESD2-EMSCE-2026-01 – DO NOT OPEN PRIOR TO BID OPENING."

Deliver bids to:

Galveston County Emergency Services District No. 2
Attn: Dana Holst LP, A-EMSC
930 Noble Carl Dr
Port Bolivar, Texas 77650

Late submissions may be rejected in accordance with the terms of the solicitation and applicable District procurement procedures.

Proposed Public Bid Opening:
September 16, 2026
5:15 p.m. Central Daylight Time
930 Noble Carl Dr. Port Bolivar, Texas 77650

---

26. QUESTIONS AND COMMUNICATIONS

All questions concerning this solicitation should be submitted in writing to:

Dana Holst LP, A-EMSC
Galveston County Emergency Services District No. 2
Email: dholst@gcesd2.org
Telephone: (936) 402-0999

Suggested deadline for written questions: **September 4, 2026, at 5:00 p.m. CDT.**

Material interpretations, corrections, or modifications to the solicitation should be issued by the District through a written addendum so that all prospective bidders receive substantially equivalent information.

Bidders shall not rely upon oral representations that materially alter the written solicitation.

27. STATEMENT OF EXPECTATION

Galveston County Emergency Services District No. 2 seeks more than access to a library of online courses. The District seeks a continuing education partner capable of supporting a professional EMS organization in maintaining clinical competency, regulatory compliance, operational readiness, employee development, and responsible stewardship of public resources.

The successful program should allow an EMT, AEMT, or Paramedic to clearly understand what education has been completed, what regulatory requirement that education satisfies, what remains outstanding, and what must be accomplished to maintain professional credentials.

Likewise, District administrators must have the ability to verify compliance efficiently and accurately without unnecessary duplication of effort, subscriptions, or public expenditure.

GCESD No. 2 expects the successful bidder to demonstrate **integrity, reliability, educational excellence, innovation, accountability, transparency, and fiscal responsibility** throughout the contractual relationship.

The ultimate objective of this solicitation is to provide GCESD No. 2 personnel with continuing education that does more than satisfy a regulatory minimum. The program should contribute directly to competent clinicians, informed clinical decision-making, safer patient care, professional accountability, and a highly prepared emergency medical services organization.

---

29. BIDDER SIGNATURE

Legal Name of Bidder: _____

DBA, if applicable: _____

Authorized Representative: _____

Title: _____

Business Address: _____

Telephone: _____

Email: _____

Texas DSHS CE Program Number, if applicable: _____

CAPCE Accreditation Number, if applicable: _____

Total Base Annual Bid: $_____

Cost Per Employee, if applicable: $_____

Implementation Fee: $_____

Other Mandatory Fees: $_____

I certify that I am authorized to submit this bid and bind the bidder to the representations contained herein.

Authorized Signature: _____

Printed Name: _____

Date: _____

END OF COMPETITIVE BID SOLICITATION

GALVESTON COUNTY EMERGENCY SERVICES DISTRICT NO. 2
Comprehensive Emergency Medical Services Continuing Education Program
Bid Deadline: September 16, 2026

Exhibit K

To: Galveston County ESD #2 Date: August 12, 2026
Doug Saunders– District Manager
Dsaunders@gcesd2.org
409-684-2016 ext. 6

From: High Island Volunteer Fire Rescue

District Manager,

We would like to formally notify the Board of GCESD#2 of our "INTENT TO PURCHASE" in accordance with Section 5.03 (H) of our contract.

1. **Item/Description (Include Manufacturer and Model if possible**
   This notice serves as documentation of the planned acquisition of firefighting/rescue equipment, a Res Q Tec "Rave Strut" vehicle stabilization system and a Res Q Tec "Crib Block Kit" from Charles Sonnie, dealer/representative with Advanced Rescue Systems Inc. from LaBelle, Texas.
2. **Justification/Intended purpose explanation:**
   The acquisition of this firefighting/rescue equipment will be used by High Island Volunteer Fire Rescue to have the ability to safely and quickly stabilize any vehicle(s) in the event of possible rollover of any type of vehicle to enable to safety remove any possible entrapment of victims or to ensure vehicle stabilization on the incident scene.
3. **Outside Funding Sources**
   The above firefighting/Rescue equipment noted will be funded entirely by High Island Volunteer Fire Rescue departmental as part of a TFS (Texas Forestry Service) $25,000.00 grant and will not require any Galveston County ESD # 2 funds to be used on the noted equipment acquisition.
4. **Total cost $ 4,804.02**
   **No special or additional insurance is required for purchases

Dept Representative

Richard Loftin, Fire Chief

Received

Doug Saunders / District Manger

To: Galveston County ESD #2 Date: August 12, 2026

Doug Saunders– District Manager

Dsaunders@gcesd2.org

409-684-2016 ext. 6

From: High Island Volunteer Fire Rescue

District Manager,

We would like to formally notify the Board of GCESD#2 of our "INTENT TO PURCHASE" in accordance with Section 5.03 (H) of our contract.

1. **Item/Description (include Manufacturer and Model if possible**

   This notice serves as documentation of the planned acquisition of a Q-Tac 75 UHP fire skid unit from David Cox, dealer/representative with Alpha Logistics Group. From Richardson, Texas.

2. **Justification/Intended purpose explanation:**

   The acquisition of this Q-Tac 75 UHP fire skid will be used by High Island Volunteer Fire Rescue to be placed in-service on our present Polaris Ranger XP1000 to be used in the event of off-road brush/marsh fires that are not accessible to our normal brush truck.

3. **Outside Funding Sources**

   The Q-Tac 75 UHP fire skid units will be funded entirely by High Island Volunteer Fire Rescue departmental as part of a TFS (Texas Forestry Service) $25,000.00 grant and will not require any Galveston County ESD # 2 funds to be used on the noted equipment acquisition.

4. **Total cost $ 15,025.00**

   **No special or additional insurance is required for purchases

Dept Representative

Richard Loftin, Fire Chief

Received

Doug Saunders / District Manger

To: Galveston County ESD #2 Date: August 12, 2026

Doug Saunders– District Manager

Dsaunders@gcesd2.org

409-684-2016 ext. 6

From: High Island Volunteer Fire Rescue

District Manager,

We would like to formally notify the Board of GCESD#2 of our "INTENT TO PURCHASE" in accordance with Section 5.03 (H) of our contract.

1. **Item/Description (Include Manufacturer and Model if possible**

   This notice serves as documentation of the planned acquisition of various loose firefighting/rescue equipment from various manufactures of fire/rescue equipment from the bid submitted from Delta Fire & Safety from Port Neches, Texas.

2. **Justification/Intended purpose explanation:**

   The acquisition of the firefighting/rescue loose equipment will be used to equipment the new Galveston County ESD # 2 Brush 23 with the necessary required equipment to be able to respond with the tools to fully operate as an emergency response vehicle.

3. **Outside Funding Sources**

   The above firefighting/Rescue equipment noted will be funded entirely by High Island Volunteer Fire Rescue departmental as part of a TFS (Texas Forestry Service) $25,000.00 grant.

   The firefighting/rescue equipment purchases will also need to be partly funded with High Island Volunteer Fire Rescue departmental funds and will not require any Galveston County ESD # 2 funds to be used on the firefighting/rescue equipment acquisitions on the bid from Delta Fire & Safety.

4. **Total bid cost $ 5,326.25**

   **No special or additional insurance is required for purchases

Dept Representative

Richard Loftin, Fire Chief

Received

Doug Saunders / District Manger

To: Galveston County ESD #2 Date: August 12, 2026

Doug Saunders– District Manager

Dsaunders@gcesd2.org

409-684-2016 ext. 6

From: High Island Volunteer Fire Rescue

District Manager,

We would like to formally notify the Board of GCESD#2 of our "INTENT TO PURCHASE" in accordance with Section 5.03 (H) of our contract.

1. **Item/Description (include Manufacturer and Model if possible**

   This notice serves as documentation of the planned acquisition of ten (10) 5-gallon pails of National brand Knock-out Class A/Wetting agent fire foam from Ronald Powell, dealer/representative with MES Fire Equipment, Houston, Texas.

2. **Justification/Intended purpose explanation:**

   The acquisition of this fire foam is to restock our depleted supplies of Class A fire foam to be used on High Island Fire Units to assist in firefighting of marsh/grass/trash fires.

3. **Outside Funding Sources**

   The ten (10) 5-gallon pails of Knock-out Class A fire foam will be funded entirely by utilizing Line item # 4000 (firefighting equipment) on the approved Galveston County ESD # 2 2025-2026 budget for High Island Volunteer Fire Rescue.

4. **Total cost $ 1,869.30**

   **No special or additional insurance is required for purchases

Dept Representative

Richard Loftin, Fire Chief

Received

Doug Saunders / District Manger

Email this form to **dsaunders@gcesd2.org** and retain a received email from the District Manager with signature and date

Exhibit L

EAST TEXAS GULF COAST REGIONAL TRAUMA ADVISORY COUNCIL
PROGRAMS PARTICIPATION AND DATA SHARING AGREEMENT

THIS PROGRAMS PARTICIPATION AND DATA SHARING AGREEMENT (this "***Agreement***") is entered into this __day of _____, 20__("***Effective Date***"), by and between East Texas Gulf Coast Regional Trauma Advisory Council, a 501(c)(3) non-profit corporation organized under the laws of the State of Texas ("***RAC-R***"), and _____, a _____ organized under the laws of the State of Texas ("***PARTICIPANT***"). RAC-R and PARTICIPANT shall be referred to herein, individually, as "***Party***" and collectively as the "***Parties***".

RECITALS

WHEREAS, RAC-R is a Texas Regional Advisory Council serving multiple counties, which, in general, collaborates with a variety of healthcare entities, government agencies, emergency medical service providers, and other organizations ("***Members***") to work to enhance the trauma and acute health care system planning and disaster preparedness within specified Trauma Service Areas ("***TSA***");

WHEREAS, PARTICIPANT provides healthcare services to individuals in at least one of the counties served by RAC-R and has one or more programs or initiatives for which Participant reports data to a third-party data registry ("***Registry***"); and

WHEREAS, the Parties desire to enter into this Agreement in order for PARTICIPANT to participate in certain RAC-R programs and offerings, and for RAC-R to have access to some of PARTICIPANT'S data in the Registry for purposes of RAC-R supporting PARTICIPANT as well as other initiatives in the TSA.

NOW THEREFORE, for and in consideration of the mutual covenants and agreements herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

AGREEMENT

A. Program Participation

1. Program Participation. RAC-R contracts with nationally recognized Registries whereby RAC-R is able to access data and offer certain tools, such as patient tracking, family locating, and data analysis, and related services for the healthcare entities in RAC-R's TSA to support performance improvement in the ***RAC-R Programs*** (pre-hospital, trauma, stroke, cardiac, perinatal, and future committees as approved by the RAC-R Board of Directors) While PARTICIPANT also contracts with the Registry and provides its data to such Registry, PARTICIPANT does not have access to the same aggregation and reporting tools as offered by RAC-R. Therefore, pursuant to this Agreement, PARTICIPANT grants RAC-R access to certain parts of its data (as further described in Section B), to further the RAC-R Committees' regional performance improvement initiatives, in order to support PARTICIPANT'S health care operations.

2. Obligations. Each Party acknowledges and agrees that provision and use of the RAC-R Programs involves the use, collection, storage, aggregation, and disclosure of Program Data (as defined in Section B.1) by and among the Parties, which shall be conducted in adherence to terms of this Agreement and each Party's respective contract with a Registry. Additionally, PARTICIPANT agrees to comply with the requirements for the RAC-R Committees, including any written policies and procedures, published by RAC-R from time to time, and to prominently display the appropriate proprietary and confidentiality notices in all copies of reports and analyses produced using data maintained in a Registry.

B. Sharing of Data

1. Data Definitions.

   a. ***"Privacy Laws"*** means, collectively, the Health Insurance Portability and Accountability Act of 1996 ("***HIPAA***"), as amended by the Health Information Technology for Economic and Clinical Health Act of 2009 ("***HITECH***"), including all pertinent regulations issued by the Department of Health and Human Services ("***HHS***"); and applicable Texas data privacy laws.

   b. ***"Program Data"*** means the subset of Registry Data (as defined below) and reports resulting therefrom, to be shared among PARTICIPANT and RAC-R under this Agreement, which shall be based on the Committees or Workgroups applicable to PARTICIPANT, as set forth on Exhibit A, and the elements of Registry Data pertinent to such Workgroups, as determined by the Registry from time to time.

   c. ***"Registry Data"*** means the data provided by PARTICIPANT to the Registry and data available to RAC-R from the Registry, which may include one or more categories of SI (as defined below).

   d. ***"Registry Site"*** means the secure site, application, or process that is hosted and maintained by the Registry and designated by the Registry as the means for accessing Registry Data.

   e. ***"SI"*** for purposes of this agreement stands for safeguarded information and means, collectively, any (i) protected health information ("***PHI***") as that term is defined under HIPAA; and (ii) other personal identifying information ("***PII***"), including sensitive personal information ("***SPI***"), governed by any of the applicable Privacy Laws.

2. Confidentiality, Integrity, and Availability of Data. Each Party shall utilize the Registry Site for purposes of accessing Registry Data and Program Data, and each Party shall comply with its obligations under its respective Registry contract. Additionally:

   a. Except as otherwise provided herein, RAC-R will only collect data from and provide data to PARTICIPANT and other Members in RAC-R Programs on terms substantially similar to this Agreement and in accordance with the terms of this Agreement and applicable law. In all instances involving potential use of any SI, the Parties shall strictly comply with the Privacy Laws and, to the extent applicable, follow the minimum necessary rules.

   b. PARTICIPANT is permitted to use Registry Data and reports consisting of aggregated data of other Members strictly for the purposes of healthcare operations for all Members in RAC-R's Programs, which includes regional performance and quality improvement efforts; *provided, however*, PARTICIPANT is permitted to use PARTICIPANT'S own data without regard to such restrictions.

   c. PARTICIPANT and RAC-R agree to establish and follow applicable procedures to protect the confidentiality of Program Data, including as set forth below and in the Business Associate Agreement attached hereto, and incorporated herein, as Exhibit A ("***BAA***"). Additionally, each Party shall educate its employees and authorized representatives who have access to Program Data on the obligation to maintain the confidentiality of Program Data and agrees to ensure that any employee or authorized representative, including subcontractors, having such access will adhere to the same restrictions and conditions that apply to the Parties with respect to Program Data.

d. Except as provided herein, neither Party shall release nor disclose Program Data to any third party that is not a Member of RAC-R Programs; *provided, however*, PARTICIPANT may release or disclose PARTICIPANT'S own data without regard to such restriction. RAC-R may share PARTICIPANT'S SI with (1) regionally-required crisis applications systems or other entities for reporting, tracking, locating, or data analysis purposes related to improving public health, decreasing morbidity and mortality, or for any other permissible purpose under federal or state law; (2) the State of Texas and local healthcare and governmental entities as may be required by state law for purposes of responding to state or regional emergency incidents; and (3) other third-party data registries as may be agreed upon by RAC-R and PARTICIPANT.

e. PARTICIPANT and RAC-R shall use appropriate administrative, physical, and technical safeguards to prevent the use or disclosure of Program Data, other than as provided by this Agreement, and shall treat Program Data as "confidential" in their respective policies, procedures, contracts or other agreements. Additionally, each Party shall use reasonable efforts to implement and deploy security features, procedures and technologies that will, in such Party's reasonable judgment, provide sufficient protection to SI from unauthorized use, dissemination, or access.

f. A Party shall report to the other Party any successful security incidents involving SI as required by and in accordance with the BAA attached hereto as Exhibit A. RAC-R will cooperate with PARTICIPANT to determine whether a breach of SI has occurred and to comply with applicable breach notification requirements set forth in the BAA and pursuant to the Privacy Laws.

g. PARTICIPANT will make no statement, nor give permission to others to make statements, indicating or suggesting that interpretations drawn from Program Data are those of RAC-R, or any other Member participating in RAC-R's Programs, or that make any inferences whatsoever.

h. RAC-R shall use SI received from PARTICIPANT, or provided by PARTICIPANT to the Registry Site, only for RAC-R Program purposes as set forth in this Agreement and in compliance with the BAA.

i. PARTICIPANT authorizes RAC-R to de-identify SI within the Program Data as RAC-R deems necessary and appropriate, so long as de-identified in accordance with HIPAA. Such de-identified data will be available to PARTICIPANT and other Members of RAC-R Programs as appropriate and in compliance with the Privacy Laws, including, where appropriate, combining de-identified data from multiple Members.

3. Request for Specific Disclosure of Program Data. In the event that (i) PARTICIPANT desires to use or disclose Program Data or any portion thereof (other than PARTICIPANT'S own data); or (ii) RAC-R desires to use or disclose PARTICIPANT'S data or any portion thereof; in a manner not expressly permitted under this Agreement, or otherwise to any unauthorized third party, the Party desiring such ability to use or disclose shall submit to the other Party a written RAC-R Limited Data Use Agreement request detailing the nature of the disclosure or use, the dates/times and scope of the disclosure or use, the names of the persons to whom such data will be disclosed, and such other information as may be pertinent to such request. The requesting Party acknowledges that the other Party shall have the right, in its sole discretion, to accept or reject any written request and to deny or authorize different levels of data use or disclosure based on the specific written request. Such determination shall be binding upon the Parties.

4. Access To Program Data. The Parties acknowledge and agree that: (i) access to Program Data will be via the Registry Site; (ii) each Party is responsible for its own access to and use of such

Registry Site in accordance with the terms of such Party's contract with the Registry; and (iii) if a Party encounters any issues with access to or use of the Registry Site, such Party shall work directly with the Registry to address the issues.

5. Ownership of Program Data. As between RAC-R and PARTICIPANT, PARTICIPANT shall retain ownership of all intellectual property rights in and to PARTICIPANT'S data subject to the rights therein granted to RAC-R in this Agreement, and RAC-R shall retain ownership of all intellectual property rights in and to the RAC-R Programs and any other applicable software technology, and equipment made available to PARTICIPANT and/or deliverables created, developed, or used in the performance of services by RAC-R, or as part of the RAC-R Programs subject to the limited rights granted under this Agreement. Neither Party shall take any action in contravention of the other Party's ownership rights. Except as expressly provided in this Agreement, neither Party shall, nor shall it permit or allow others to, reproduce, copy, market, sell, distribute, transfer, translate, modify, adapt, dissemble, decompile, or reverse engineer the RAC-R Programs, or any software, technology, or equipment of RAC-R or obtain possession of any source code or other non-public technical materials relating thereto. There are no implied licenses under this Agreement, and any rights not expressly granted hereunder are reserved. Neither Party shall exceed the scope of the express rights granted hereunder.

C. Responsibilities and Assurances

1. Authority. Each Party represents and warrants that it has the power and authority to grant, make, execute, deliver, and perform this Agreement and its rights and obligations hereunder, and that the execution of this Agreement will not violate or constitute a breach of any of its contractual obligations with any third party.

2. Disposition of Certain Data. In the event that RAC-R obtains or maintains any portion of Program Data furnished by PARTICPANT outside of the Registry Site, then, after thirty (30) days written notice from RAC-R to PARTICIPANT, RAC-R may, in its sole discretion, delete, destroy, or return to PARTICIPANT all or any portion of such Program Data.

3. Data Not Requested. PARTICIPANT agrees to refrain from sending to RAC-R data not specifically requested by RAC-R for use within the RAC-R Programs. If RAC-R receives PARTICIPANT data not requested by RAC-R, RAC-R shall have the authority, after reasonable notice to PARTICIPANT, to return, destroy, or delete such data.

4. Patient Consents. PARTICIPANT represents and warrants that PARTICIPANT has properly secured all necessary and legally required patient notices, consents, authorizations, and permissions from PARTICIPANT'S patients for the SI that is shared with RAC-R by PARTICIPANT.

5. Responsibility for Acts. Each party shall be responsible for its own acts and omissions and those of its officers, employees, and agents, in accordance with applicable law.

~~6.~~ Limitation of Liability. Nothing in this Agreement shall be construed as a waiver of governmental immunity or any other protections afforded by law. Each Party shall be responsible for its own acts and omissions. To the extent permitted by applicable law, each Party's total aggregate liability arising out of or related to this Agreement shall not exceed $50,000.

7. EXCEPT FOR A BREACH OF CONFIDENTIALITY OBLIGATIONS, IN NO EVENT SHALL EITHER PARTY HAVE ANY LIABILITY TO THE OTHER PARTY FOR ANY WAIVER OF CONSEQUENTIAL DAMAGES, HOWEVER CAUSED AND ON ANY THEORY OF LIABILITY, WHETHER IN CONTRACT, TORT (INCLUDING NEGLIGENCE), OR OTHERWISE, WHETHER OR NOT THE PARTY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES.

D. Term and Termination

1. Term of Agreement. This Agreement shall commence on the Effective Date and continue in effect for five (5) year (the "***Initial Term***"), unless earlier terminated in accordance with provisions of this Section D. After the Initial Term, this Agreement shall automatically renew each year for an additional one (1) year term.

2. Termination for Cause. Upon a Party's knowledge of a material breach by the other Party, the non-breaching Party shall either:

    a. Provide an opportunity for the breaching Party to cure the breach within thirty (30) days or end the violation, and terminate this Agreement if the breaching Party does not cure the breach or end the violation within thirty (30) days; or

    b. Immediately terminate this Agreement if the breaching Party has breached a material term of this Agreement and cure is not possible.

3. Termination without Cause. Either Party may terminate this Agreement at any time without cause upon thirty (30) days prior written notice to the other Party.

4. Return of Data. Upon termination of this Agreement, for any reason, any SI submitted by PARTICIPANT which RAC-R maintains outside of the Registry Site shall be either promptly returned to PARTICIPANT or destroyed by RAC-R. RAC-R shall not retain any copies of SI of PARTICIPANT. RAC-R may retain de-identified data and any reports or analyses created by RAC-R (as permitted by this Agreement and in compliance with RAC-R's contract with the Registry) which utilize the SI of PARTICIPANT, so long as such reports or analyses do not identify any particular patient of PARTICIPANT.

E. Miscellaneous

1. State Law. If a Texas law applicable to the relationship between PARTICIPANT and RAC-R contains additional or more stringent requirements than federal law regarding any aspect of SI, then the Parties agree to comply with the higher standard contained in the applicable Texas law.

2. Entire Agreement. This Agreement, including the exhibits and attachments hereto, constitutes the entire agreement between the Parties relating to the matters specified in this Agreement and supersedes all prior representations or agreements, whether oral or written, with respect to such matters. No oral modification or waiver of any of the provisions of this Agreement shall be binding on either Party. If one or more of the provisions of this Agreement is deemed invalid, unlawful, or unenforceable by law, then the remaining provisions will continue in full force and effect.

3. Modification. This Agreement may only be modified through a writing signed by both Parties. The Parties agree to take actions necessary to amend this Agreement as may be necessary for the Parties to comply with changes to the Privacy Laws and/or other applicable federal or state law.

4. Notices. All notices required to be given by one Party to another under this Agreement: (i) must be in writing; (ii) must be addressed to such physical address or electronic mail address as set forth

below or such other physical address or electronic mail address designated by a Party for notice purposes from time to time; (iii) must be delivered via hand, via certified or registered mail (return receipt requested) with postage affixed, via any internationally recognized delivery service (e.g., Federal Express, DHL), or via electronic mail; and (iv) will be deemed effective upon actual receipt by the addressee. Electronic mail notices to a Party shall not be deemed to have been received until and unless the receiving Party addressee provides confirmation of receipt. Autoreplies to electronic mail messages will not constitute confirmation of receipt of such messages.

For RAC-R: East Texas Gulf Coast Regional Trauma Advisory Council
Attn: RAC-R Board of Directors
P.O. Box 518
Manvel, TX 77578
Email: RACRinfo@RAC-R.com

For PARTICIPANT:

_____

Attn: _____

_____

Emaill: _____

5. Independent Contractor. The relationship of the Parties under this Agreement is that of independent contractors. No employment, agency, joint venture or other relationship between the Parties is created or implied.

6. Governing Law. This Agreement will be governed by and construed in accordance with the laws of the State of Texas, without giving effect to its conflict of laws provisions.

7. Venue. The Parties agree that any action, suit, or proceeding arising out of or relating to this Agreement shall be brought exclusively in the state courts located in Brazoria County, Texas. Each Party irrevocably submits to the jurisdiction of such courts and waives any objection based on improper venue or forum non conveniens.

8. Assignment. Neither Party may assign this Agreement without the prior written consent of the other Party; *provided, however*, that a Party may, without the prior written consent of the other Party, assign this Agreement to an affiliate or to any entity resulting from a merger or consolidation with such Party or to any entity that acquires all or substantially all of the assets of such Party as a going concern, so long as such successor entity assumes all of such assigning Party's obligations under this Agreement.

9. Interpretation. References to Sections are to sections of this Agreement, unless otherwise indicated. Section headings are inserted for convenience of reference only and shall not affect the construction of this Agreement. The masculine gender shall include the feminine and the singular number shall include the plural, and vice versa. Any use of the word "including" will be interpreted to mean "including, but not limited to," unless otherwise indicated. References to any person (including the Parties and any other entities referred to) shall be construed to mean such person and its successors in interest and permitted assigns, as applicable. In the event of any conflict between the terms of this Agreement and the terms of the BAA, the terms of this Agreement shall control. Notwithstanding the foregoing, the terms of the BAA shall control with respect to the protection of PHI and compliance with the Privacy Laws.

10. Counterparts. This Agreement may be executed by the Parties in two or more counterparts (whether delivered by facsimile, email, PDF, or otherwise), each of which will be considered one and the same instrument and binding on both Parties. Photographed, faxed, and scanned signatures shall have the same legal effect as originals. A facsimile or electronic copy of this Agreement, including the signature pages, will be deemed an original.

IN WITNESS WHEREOF and acknowledging acceptance and agreement of the foregoing, the authorized signatory for each Party has affixed his/her signature hereto.

BUSINESS ASSOCIATE East Texas Gulf Coast Regional Trauma Advisory Council	**COVERED ENTITY**
Signature	Signature
Alyson Nickum-Smith Printed Name	Printed Name
Chair of the Board of Directors Title	Title
Date	Date

EXHIBIT A
BUSINESS ASSOCIATE AGREEMENT

This Business Associate Agreement ("***BAA***"), effective as of the Effective Date of the Underlying Agreement (as defined below), is entered into by and between East Texas Gulf Coast Regional Trauma Advisory Council ("***Business Associate***" or "***RAC-R***") and _____(the "***Covered Entity***") (each a "***Party***" and collectively the "***Parties***").

WHEREAS, the Parties have entered into a Programs Participation and Data Sharing Agreement (the "***Underlying Agreement***") pursuant to which Business Associate is providing certain services to participating healthcare entities, including Covered Entity, in order to improve trauma and emergency healthcare systems of care within Trauma Service Area Q ("***Services***"), and such Services may require that Business Associate access, create, and use health information that is protected by state and/or federal law;

WHEREAS, pursuant to the Administrative Simplification provisions of the Health Insurance Portability and Accountability Act of 1996 ("***HIPAA***"), the U.S. Department of Health & Human Services ("***HHS***") promulgated the Standards for Privacy of Individually Identifiable Health Information (the "***Privacy Rule***"), at 45 C.F.R. Parts 160 and 164, requiring certain individuals and entities subject to the Privacy Rule (each a "covered entity", or collectively, "covered entities") to protect the privacy of certain individually identifiable health information ("***Protected Health Information***", or "***PHI***"), and has issued the Security Standards (the "***Security Rule***"), at 45 C.F.R. Parts 160, 162 and 164, for the protection of electronic protected health information ("***ePHI***"), as amended by applicable provisions of the Health Information Technology for Economic and Clinical Health Act (Title XIII, Subtitle D) and its implementing regulations (the "***HITECH Act***") (collectively, the "***HIPAA Regulations***"); and

WHEREAS, in order to protect the privacy and security of PHI, including EPHI, created or maintained by or on behalf of Covered Entity, the Privacy Rule and Security Rule require a Covered Entity to enter into a "business associate agreement" with certain individuals and entities providing services for or on behalf of the Covered Entity if such services require the use or disclosure of PHI or EPHI; and

WHEREAS, Business Associate and Covered Entity desire to enter into this BAA.

NOW THEREFORE, in consideration of the mutual promises set forth in this BAA and the Underlying Agreement, and other good and valuable consideration, the sufficiency and receipt of which are hereby severally acknowledged, the Parties agree as follows:

1. DEFINITIONS

Except as otherwise defined herein, terms (including capitalized terms) used in this BAA shall have the ascribed to them in the HIPAA Regulations.

1.1 "***Privacy Laws***" means, collectively, the HIPAA Regulations and applicable Texas data privacy laws, including the Texas Medical Records Privacy Act.

1.2 "***Protected Health Information***" or "***PHI***" has the same meaning as the term "protected health information" in 45 C.F.R. § 160.103, as such provision is currently drafted and as it is subsequently updated, amended or revised, but limited to the information created, received, maintained, and/or transmitted by Business Associate from or on behalf of Covered Entity; and use of the term "PHI" herein shall include "ePHI".

1.3 "***Sensitive Personal Information***" or "***SPI***" means: (1) an individual's first name or first initial and last name in combination with any one or more of the following items, if the name and the items are not encrypted: (a) social security number; (b) driver's license number; (c) account number or credit or debit card number in combination with any required security code, access, code, or password that would permit access to an individual's financial account; or (2) PHI.

1.4 "***Successful Security Incident***" means a Security Incident that results in unauthorized access, use, disclosure, modification, or destruction of ePHI or interference with system operations.

1.5 "***Unsuccessful Security Incident***" means a Security Incident that does not result in unauthorized access, use, disclosure, modification, or destruction of ePHI or interference with system operations, including activities such as pings and other broadcast attacks on a firewall, port scans, unsuccessful log-on attempts, and denial of service, so long as such activities do not result in unauthorized access, use, or disclosure of ePHI.

2. PERMITTED USES AND DISCLOSURES OF PROTECTED HEALTH INFORMATION

2.1 Services Pursuant to the Underlying Agreement, Business Associate provides Services for Covered Entity that involve receipt, maintenance, exchange, disclosure, and/or transmission of PHI and SPI. Except as otherwise specified herein, Business Associate may make any and all uses of PHI and/or SPI necessary to perform its obligations under the Underlying Agreement, which includes sharing Covered Entity's PHI and SPI with regionally-required crisis applications systems or other entities for reporting, tracking, locating, or data analysis purposes related to assisting in disaster relief efforts, responding to emergency circumstances, improving public health, and/or decreasing morbidity or mortality, or for any other permissible or required purpose under federal or state law or regulations. Moreover, Business Associate may disclose PHI and/or SPI for the purposes authorized by this BAA only (i) to its employees, subcontractors and agents, in accordance with Section 3.1(g); (ii) as directed by Covered Entity; or (iii) as otherwise permitted by the terms of this BAA including, but not limited to, Section 2.2(b) below.

2.2 Business Activities of Business Associate. Unless otherwise limited herein, Business Associate may:

a. use PHI in its possession for its proper management and administration and to fulfill any present or future legal responsibilities of Business Associate, provided that such uses are permitted under the Privacy Laws.

b. disclose PHI in its possession to third parties, including the State of Texas and other regional healthcare data registries within the State of Texas, for the purpose of its proper management, administration, and in connection with other programs developed by Business Associate to which Covered Entity is a participating member or to fulfill any present or future legal responsibilities of Business Associate, provided that Business Associate represents to Covered Entity, in writing, that (i) the disclosures are Required by Law; or (ii) Business Associate has entered into a Business Associate Agreement containing substantially similar terms as this BAA with any third party that creates, receives, maintains, or transmits PHI on behalf of Business Associate.

c. use and/or disclose PHI as permitted under 45 C.F.R. § 164.512, except that uses or disclosures for research are not permitted without prior approval by Covered Entity.

2.3 Additional Activities of Business Associate. In addition to using the PHI to perform the Services, Business Associate may:

a. aggregate PHI in its possession with PHI of other covered entities that Business Associate has in its possession through its capacity as a business associate to such other covered entities, provided that the purpose of such aggregation is to provide Covered Entity and other members

of RAC-R with patient tracking and/or other reporting initiatives and programs offered by Business Associate, including data analyses related to the Health Care Operations of Covered Entity and other members of RAC-R's programs.

b. de-identify any and all PHI provided that the de-identification conforms to the requirements of 45 C.F.R. § 164.514(b), and further provided that Covered Entity maintains the documentation required by 45 C.F.R. § 164.514(b) which may be in the form of a written assurance from Business Associate. Pursuant to 45 C.F.R. § 164.502(d)(2), de-identified information does not constitute PHI and is not subject to the terms of this BAA.

3. RESPONSIBILITIES OF THE PARTIES WITH RESPECT TO PROTECTED HEALTH INFORMATION

3.1 Responsibilities of Business Associate. With regard to its use and/or disclosure of PHI, Business Associate will:

a. comply with the portions of the HIPAA Privacy Rule and Security Rule applicable to business associates as well as laws of the State of Texas to the extent such state privacy rules are applicable and not preempted by the HIPAA Regulations;

b. use and/or disclose PHI only as permitted or required by this BAA or as Required by Law and to use appropriate safeguards to prevent impermissible use or disclosure of PHI;

c. report to the designated Privacy Officer of Covered Entity, in writing, any use and/or disclosure of PHI that is not permitted or required by this BAA of which Business Associate becomes aware within five (5) business days of Business Associate's discovery of such unauthorized use and/or disclosure;

d. mitigate, to the greatest extent possible, including deletion and/or destruction of healthcare data, any deleterious effects from any improper use and/or disclosure of PHI or other SPI of which Business Associate becomes aware and/or reports to Covered Entity;

e. implement Administrative, Physical and Technical Safeguards consistent with industry standards that reasonably and appropriately maintain the security of, prevent unauthorized use and/or disclosure of, and protect the confidentiality, integrity, and availability of any PHI or other SPI it creates, receives, maintains, or transmits on behalf of Covered Entity;

f. require all of its subcontractors and agents that create, receive, maintain, or transmit PHI subject to this BAA to agree, in the form of a Business Associate Agreement that meets the requirements at 45 C.F.R. § 164.314(a), to adhere to substantially similar restrictions and conditions on the use and/or disclosure of PHI that apply to Business Associate pursuant to this BAA;

g. make available all records, books, agreements, policies and procedures relating to the use and/or disclosure of PHI to the Secretary of HHS, in the time and manner designated by the Secretary, for purposes of the Secretary's determination that Covered Entity has complied with the Privacy Rule, subject to any applicable legal privileges;

h. within five (5) business days of receiving a written request from Covered Entity, provide to Covered Entity such information as is requested by Covered Entity to permit Covered Entity to respond to a request by an Individual for an accounting of the disclosures of the Individual's PHI in accordance with 45 C.F.R. § 164.528;

i. if Business Associate maintains a Designated Record Set on behalf of Covered Entity, (1) provide access to, and permit inspection and copying of, PHI by Covered Entity or, as directed by Covered Entity, an Individual who is the subject of the PHI under conditions and limitations

required under 45 CFR §164.524, as it may be amended from time to time, and (2) amend PHI maintained by Business Associate as requested by Covered Entity.

j. to the extent that Business Associate is obligated to conduct one or more of Covered Entity's obligations under the Privacy Rule, comply with the Privacy Rule requirements that apply to Covered Entity in the performance of such obligations;

k. subject to Section 4.4 below, return to Covered Entity or destroy, within sixty (60) days of the termination of this BAA, PHI in its possession and retain no copies;

l. disclose to its subcontractors, agents or other third parties only the minimum PHI necessary to perform or fulfill a specific function required or permitted under the Underlying Agreement or this BAA;

m. report to the designated Privacy Officer of Covered Entity, in writing, any Successful Security Incident or unintentional use or disclosure of Unsecured PHI, of which Business Associate becomes aware within five (5) business days of Business Associate's discovery of such Successful Security Incident. Business Associate must include the following information, to the extent known, when reporting a Successful Security Incident:

(i) Identification of the Individual(s) whose Unsecured PHI has been, or is reasonably believed by Business Associate to have been, accessed, acquired, used, or disclosed;

(ii) Circumstances of the Successful Security Incident;

(iii) Date of the Successful Security Incident;

(iv) Date of discovery of the Successful Security Incident;

(v) Type of PHI involved (such as full name, Social Security number, date of birth, home address, account number, or medical record number); and

(vi) Any other additional information Covered Entity requests.

n. Upon the reasonable request of Covered Entity, report to Covered Entity any Unsuccessful Security Incident of which Business Associate becomes aware, with the frequency, content, and format of such report to be mutually agreed upon by the Parties.

o. Not use or disclose any PHI or SPI for marketing or similar purposes with or without remuneration; and

p. Upon thirty (30) days advance written notice to Covered Entity, be permitted to destroy, delete or return all or any portion of PHI or SPI received from Covered Entity, subject to the HIPAA Regulations, in order to effectively manage the business affairs of Business Associate.

This Section 3.1 will survive the termination of this BAA solely with respect to PHI that Business Associate retains in accordance with Section 4.4 below due to it is being infeasible to return or destroy such PHI.

3.2 Responsibilities of Covered Entity. With regard to the use and/or disclosure of PHI by Covered Entity to Business Associate or the use and/or disclosure of PHI by Business Associate, Covered Entity will:

a. provide Business Associate with a copy of its notice of privacy practices that Covered Entity provides to Individuals pursuant to 45 C.F.R. §164.520;

b. notify Business Associate, in writing, of any changes in, or revocation of, the consent or authorization provided to Covered Entity by Individuals pursuant to 45 C.F.R. §164.506 or §164.508, to the extent such changes may affect Business Associate's use or disclosure of PHI;

c. notify Business Associate, in writing and in a timely manner, of any arrangements permitted or required of Covered Entity under 45 C.F.R. parts 160 and 164 that may impact in any manner the use and/or disclosure of PHI by Business Associate under this BAA, including, but not limited to, restrictions on use and/or disclosure of PHI as provided for in 45 C.F.R. § 164.522 agreed to by Covered Entity, to the extent such restrictions may affect Business Associate's use or disclosure of PHI;

d. not request Business Associate to use or disclose PHI in any manner that would not be permissible under the Privacy Rule if done by Covered Entity;

e. refrain from transmitting to Business Associate any form of PHI or SPI not permitted under the Underlying Agreement; and

f. warrant and represent to Business Associate that Covered Entity has all necessary and legally required patient notices, consents, authorizations, and permissions from its patients for the authority to transmit PHI and SPI to Business Associate as required by the Privacy Laws.

4. TERM AND TERMINATION

4.1 Term. This BAA is effective as of the Effective Date of the Underlying Agreement and will continue in effect until termination of the Underlying Agreement and all obligations of the Parties have been met, unless terminated as provided in this Section 4. In addition, certain provisions and requirements of this BAA will survive its expiration or other termination in accordance with Section 4.4 herein.

4.2 Termination by Covered Entity. Covered Entity may immediately terminate this BAA and the Underlying Agreement if Covered Entity makes the determination that Business Associate has breached a material term of this BAA. Alternatively, Covered Entity may choose to: (i) provide Business Associate with thirty (30) days written notice of the existence of an alleged material breach; and (ii) afford Business Associate an opportunity to cure such alleged material breach upon mutually agreeable terms. In the event, Business Associate fails to cure the alleged material breach, Covered Entity may immediately terminate this BAA and the Underlying Agreement and may report such breach to the Secretary of HHS).

4.3 Termination by Business Associate. If Business Associate determines that a material condition of performance has changed under the Underlying Agreement or this BAA, or that Covered Entity has breached a material term of this BAA, Business Associate may provide thirty (30) days written notice of its intention to terminate this BAA and the Underlying Agreement. Business Associate agrees, however, to cooperate in good faith with Covered Entity to find a mutually satisfactory resolution to the matter prior to terminating and further agrees that, notwithstanding this provision, it will not terminate this BAA so long as the Underlying Agreement is in effect.

4.4 Effect of Termination. Upon termination of the Underlying Agreement, Business Associate will return or destroy all PHI pursuant to 45 C.F.R. § 164.504(e)(2)(ii)(J), if it is feasible to do so. If it is not feasible for Business Associate to return or destroy said PHI, Business Associate will notify Covered Entity in writing, which notification shall include: (i) a statement that Business Associate has determined that it is not feasible to return or destroy the PHI in its possession; and (ii) the specific reasons for such determination. Business Associate will extend any and all protections, limitations, and restrictions contained in this BAA to Business Associate's use and/or disclosure of any PHI retained after the termination of this BAA and limit any further uses and/or disclosures to the purposes that make the return or destruction of the PHI not feasible. Business Associate's obligations under this Section 4.4 will not apply to PHI that is the subject of other agreements between Covered Entity and Business Associate to the

extent such other agreements survive the termination, and Business Associate may retain any PHI necessary to Business Associate's services under any other agreements with Covered Entity.

5. **MISCELLANEOUS**

5.1 Waiver. No provision of this BAA or any breach thereof shall be deemed waived unless such waiver is in writing and signed by the Party claimed to have waived such provision or breach. No waiver of a breach shall constitute a waiver of or excuse any different or subsequent breach.

5.2 Assignment; Binding Effect. Neither Party may assign (whether by operation or law or otherwise) any of its rights or delegate or subcontract any of its obligations under this BAA without the prior written consent of the other Party. Notwithstanding the foregoing, any assignment permitted under the Underlying Agreement shall be permissible hereunder. This BAA is for the benefit of, and shall be binding upon the Parties, their affiliates and respective successors and permitted assigns.

5.3 Severability. Any provision of this BAA that is determined to be invalid or unenforceable will be ineffective to the extent of such determination without invalidating the remaining provisions of this BAA or affecting the validity or enforceability of such remaining provisions.

5.4 Entire Agreement; Amendments. This BAA constitutes the complete agreement between Business Associate and Covered Entity relating to the matters specified in this BAA, and supersedes all prior representations or agreements, whether oral or written, with respect to such matters. **In the event of any conflict between the terms of this BAA and the terms of the Underlying Agreement, the terms and provisions of this BAA shall control with respect to matters involving PHI.** No oral modification or waiver of any of the provisions of this BAA shall be binding on either Party. All modifications to this BAA, shall require an amendment, and no amendment to this BAA shall be effective unless it is in writing and executed by both Parties. In the event that additional regulations are promulgated under the HIPAA Regulations, or any existing HIPAA Regulations are amended, and a Party determines in good faith that any such regulation adopted or amended after the execution of this BAA shall cause any paragraph or provision of this BAA to be invalid, void, or in any manner unlawful or subject either Party to penalty, then the Parties agree to negotiate in good faith to modify and amend this BAA in a manner that would eliminate any such risk.

5.5 No Third-Party Beneficiary. The terms and provisions of this BAA are intended solely for the benefit of the Parties hereto and their respective permitted successors or assigns, and it is not the intention of the Parties to confer third-party beneficiary rights upon any other person or entity.

5.6 Governing Law. This BAA will be governed by and construed in accordance with the laws of the State of Texas, without giving effect to its conflict of laws provisions.

5.7 Nature of Agreement. None of the provisions of this BAA are intended to create, nor shall be deemed or construed to create any relationship between the Parties hereto other than that of independent contractors. Neither Business Associate nor any of its employees, subcontractors, or other agents shall be deemed to be an "agent," "employee," "servant," or "joint employee" of Covered Entity.

5.8 Counterparts. This BAA may be executed by the Parties in two or more counterparts (whether delivered by facsimile, email, PDF, or otherwise), each of which will be considered one and the same instrument and binding on both Parties. Photographed, faxed, and scanned signatures shall have the same legal effect as originals. A facsimile or electronic copy of this BAA, including the signature pages, will be deemed an original.

5.9 Notices. Any notices to be given under this BAA will be made in accordance with the Notice provision of the Underlying Agreement.

5.10 Disputes. If any controversy, dispute or claim arises between the Parties with respect to this BAA, the Parties will make good faith efforts to resolve such matters informally.

IN WITNESS WHEREOF and acknowledging acceptance and agreement of the foregoing, the authorized signatory for each Party has affixed his/her signature hereto.

BUSINESS ASSOCIATE East Texas Gulf Coast Regional Trauma Advisory Council	**COVERED ENTITY**
Signature	Signature
Alyson Nickum-Smith Printed Name	Printed Name
Chair of the Board of Directors Title	Title
Date	Date

Exhibit M

MEMORANDUM OF UNDERSTANDING

Galveston County ESD #2

AND

TEXSAR, INC.

(Texas Search and Rescue)

Effective Date: July 31, 2026

PURPOSE

This Memorandum of Understanding ("MOU") is entered into by and between **Galveston County ESD #2**, a Texas municipality or agency ("**The Agency**"), and **TEXSAR, Inc.**, a Texas 501 (c)(3) nonprofit first responder organization ("TEXSAR"), collectively referred to herein as "the Parties."

The purpose of this MOU is to establish a cooperative framework under which **TEXSAR** may provide specialized search, rescue, and support services to **Galveston County ESD #2** upon request. This agreement defines the roles, responsibilities, and operational expectations of both parties in a manner consistent with their respective authorities and missions.

BACKGROUND AND AUTHORITY

Galveston County ESD #2 is located in **Galveston County**, Texas. The Agency maintains responsibility for public safety within its jurisdiction and may request assistance from qualified external organizations during incidents that support Agency resources or capabilities.

TEXSAR, Inc. is a professionally trained volunteer first responder organization that has operated throughout the State of Texas since 2004. TEXSAR is fully self-sufficient, maintains an Incident Management Team (IMT), and deploys solely at the request of law enforcement agencies, fire departments, and emergency management officials. **TEXSAR** operates under the National Incident Management System **(NIMS)** and the Incident Command System (ICS). TEXSAR's services are provided at no cost to requesting agencies.

This MOU is authorized under applicable Texas statutes governing inter-local cooperation and mutual aid, including but not limited to *Texas Government Code 418*.

SCOPE OF SERVICES

Upon activation by **Galveston County ESD #2**, **TEXSAR** may provide the following specialized services within its trained capabilities and available resources:

- **Ground Search and Rescue**: Land-based search operations for missing or injured persons utilizing trained personnel and established search methodology.
- **Flood and Swift-Water Rescue**: Water rescue operations during flood events, storm surge, or other high-water emergencies utilizing trained swift-water rescue personnel and appropriate watercraft.
- **K9 Search, Rescue, and Recovery**: Deployment of certified canine teams trained in trailing, area search, and human remains detection.
- **Unmanned Aerial Vehicle (UAV) Support**: Deployment of drone assets for aerial reconnaissance, search imagery, and situational awareness.
- **Disaster Relief Services**: General emergency support and disaster response activities in coordination with the Agency's Leadership.
- **Incident Management Team (IMT) Support**: Provision of qualified incident management personnel to assist with command, coordination, logistics, and communications during complex or extended incidents. **TEXSAR** will not be the Incident Command. **TEXSAR** will only support the established Incident Command.

- **Missing Persons Unit**: Specialized support for missing persons investigations and search coordination in cooperation with the requesting agency.
- Mission types or requests not identified, but still appropriate and within **TEXSAR's** scope of capabilities.

The specific services deployed in any given activation shall be determined based on the nature of the incident, operational need, and **TEXSAR's** available resources at the time of request.

ACTIVATION AND REQUEST PROCEDURES

Requests for **TEXSAR** assistance shall be initiated by authorized Agency personnel, including but not limited to the Emergency Management Coordinator, Police Chief/Sheriff, Fire Chief, or their designated representatives.

All activations shall be directed through **TEXSAR's** official channels of communications, designated POC or activation line. **TEXSAR** deploys only upon formal request.

TEXSAR does not self-deploy.

TEXSAR personnel responding to an agency request shall be integrated into the Agency's Incident Command Structure and shall operate under the direction of the Incident Commander or designated authority for the duration of the deployment, consistent with **TEXSAR's** standard operating procedures under ICS/NIMS.

ROLES AND RESPONSIBILITIES

Galveston County ESD #2 Responsibilities:

1. Designate authorized points of contact for requesting and coordinating **TEXSAR** activations.
2. Provide **TEXSAR** personnel with access to the incident area as necessary and

consistent with public safety.

3. Integrate **TEXSAR** into the Incident Command System for all activations.
4. Provide available situational information, maps, and relevant data to assist **TEXSAR** in mission planning.
5. Maintain this MOU as an active operational understanding and ensure relevant agency personnel are aware of its provisions.

TEXSAR Responsibilities:

1. Maintain a trained, certified, and deployable volunteer force capable of fulfilling the services requested.
2. Deploy only upon official request from authorized Agency personnel.
3. Operate strictly within the Incident Command System under the authority of the designated Incident Commander.
4. Ensure that all deployed personnel hold current training certifications consistent with State and Federal standards.
5. Provide its own logistics, equipment, and communications sufficient to support independent operations in the field.
6. Submit an after-action report or operational summary to the Agency upon request following each deployment.

OPERATIONAL PROTOCOLS

All **TEXSAR** personnel operating under this MOU shall be identified by appropriate **TEXSAR** identification and/or agency credentials.

TEXSAR shall operate in a support role to the Agency's primary public safety agencies and shall provide support services in accordance with **TEXSAR's** established protocols.

TEXSAR shall document all activities conducted during deployments and maintain records consistent with its standard operating procedures.

Media inquiries arising during a joint operation shall be handled by the Agency's designated Public Information Officer (PIO) unless otherwise agreed upon in writing by both Parties for a specific incident.

INDEPENDENT ORGANIZATION STATUS

Nothing in this MOU shall be construed to create an employer-employee relationship, partnership, joint venture, or agency relationship between the **Galveston County ESD #2** and **TEXSAR, Inc**.. **TEXSAR** personnel remain volunteers of **TEXSAR** and are not employees, agents of **Galveston County ESD #2**, or contractors of the Agency. **TEXSAR** shall remain solely responsible for the conduct, supervision, and welfare of its personnel during all activations.

LIABILITY AND INDEMNIFICATION

Each Party shall be responsible for the actions of its own personnel, agents, and volunteers in connection with activities conducted under this MOU, to the extent permitted by applicable law. Nothing herein shall be construed as a waiver of sovereign immunity or any other immunity or defense available to **Galveston County ESD #2** under Texas law.

TEXSAR agrees to maintain appropriate general liability coverage for its operations. Nothing in this MOU obligates the Agency to indemnify **TEXSAR** or its volunteers for claims arising from **TEXSAR's** independent operations.

TERM AND TERMINATION

This MOU shall become effective upon execution by authorized representatives of both Parties and shall remain in force for a period of three (3) years from the Effective Date, unless earlier terminated or renewed by mutual written agreement.

Either Party may terminate this MOU with thirty (30) days written notice to the other Party. Termination shall not affect any ongoing activation or operation already in

progress at the time notice is given; such operations shall continue under the terms of this MOU until concluded.

This MOU may be renewed or amended by mutual written agreement of both Parties.

ENTIRE AGREEMENT AND AMENDMENTS

This MOU constitutes the entire understanding between the Parties with respect to its subject matter and supersedes all prior discussions, representations, or agreements relating to the same. Any modification or amendment to this MOU must be made in writing and executed by authorized representatives of both Parties.

GOVERNING LAW

This MOU shall be governed by and construed in accordance with the laws of the State of Texas. Any disputes arising from or related to this MOU shall be subject to resolution in a court of competent jurisdiction in **Galveston County ESD #2,** Texas.

SIGNATURES

IN WITNESS WHEREOF, the authorized representatives of the Parties have executed this Memorandum of Understanding as of the date first written above.

Galveston County ESD #2	**TEXSAR, INC.**
Authorized Signer	Smith Tennyson
Doug Saunders District Manager **Galveston County ESD #2**	Smith Tennyson Chief Operations Officer **TEXSAR, Inc**
Date	7/9/2026 Date

Exhibit N

District Manager's Report

September 16, 2026

- Department of State Health Services – State Inspection on August 19, the inspection reported concluded with four deficiencies. The four deficiencies: two medical supply duplications, minimum list signed separate and included in protocols and inventory specific to "pediatric sizes."

- New Hire – Johnny Spurlock - Paramedic 30 years' experience is currently Critical Care Certified and seeking to join the Special Operations Rescue Team.

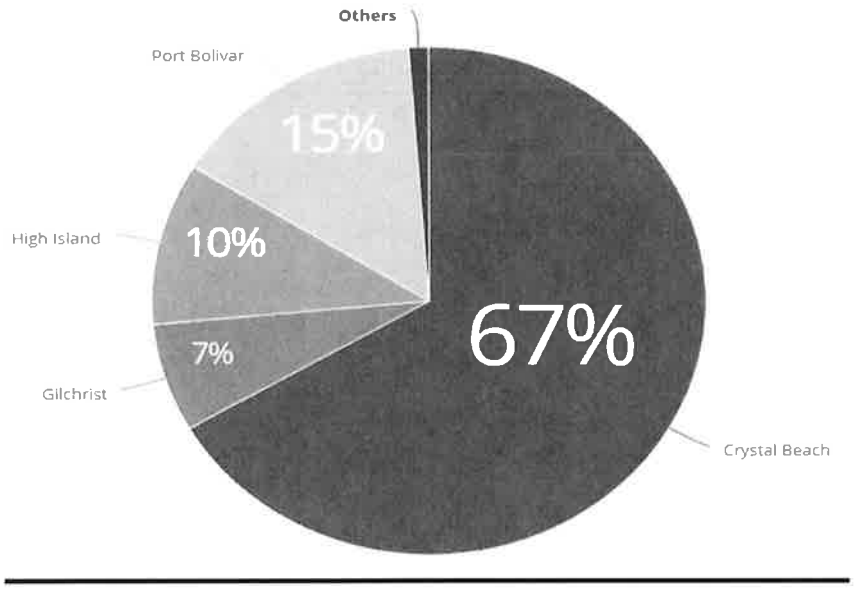
- 2004 Ford F450 Brush Truck Sold on Sept.11th for $36,000 (10% commission) purchased in 2022 for $20,000.

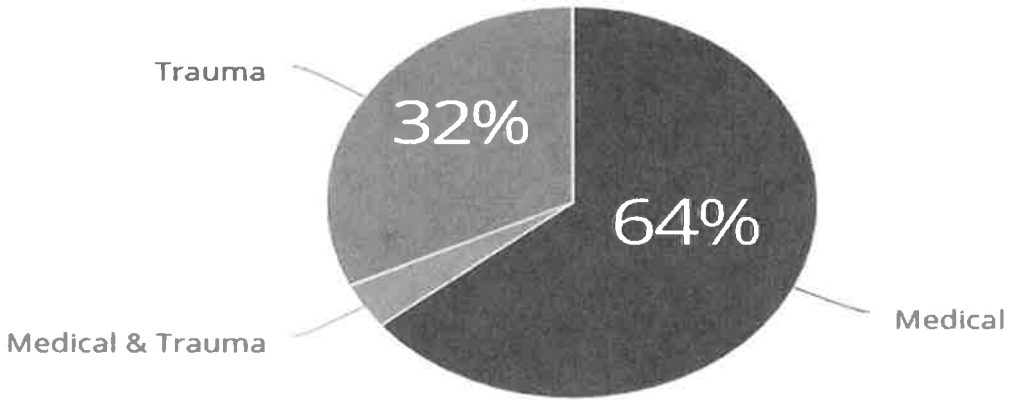
- Fall Festival at Swede's Park October 31, 2026. The Big Store is no longer having their trunk or treat and the ESD, VFD's and other businesses will come together for an event at Swede's Park.

EMS

Incident Count

94

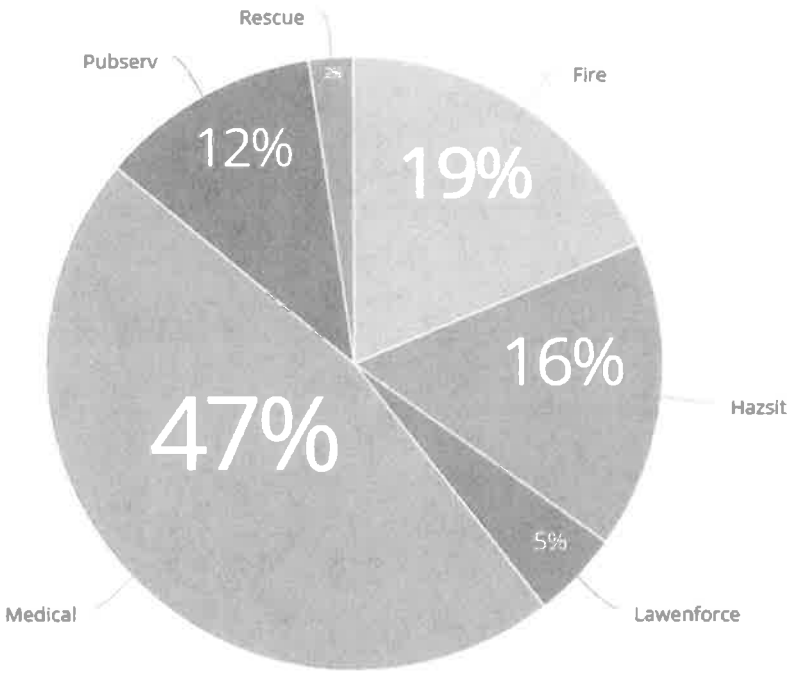


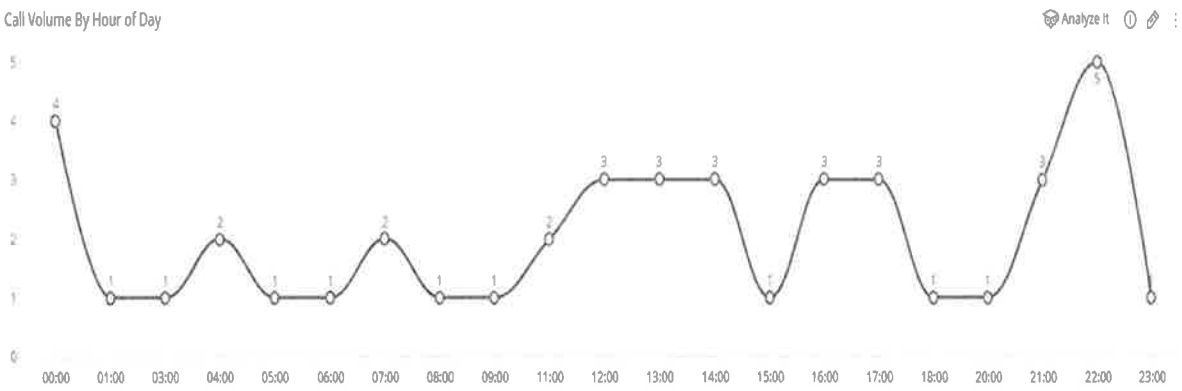


EMS Billing

Koronis –$27,296.74
Emergicon - $37,000

Fire Calls
43
20- EMS / 8 FIRE/ 15 Public Assist





Incident Count and Percentage by Personnel

Crew Name	Count of Incidents	Percentage of Incidents
Crawford, Dalton B	6	13.95%
Duncan, Bruce	9	20.93%
Forey, Mark	1	2.33%
Gregory, Sebrin	13	30.23%
Harris, Jeffrey	9	20.93%
Isaacks Jr., Robbie	12	27.91%
Loftin, Richard	2	4.65%
Mather, Joey	1	2.33%
McKinney, Harley	16	37.21%
Mills, Josh	1	2.33%
Riley, Mike	2	4.65%
Riley, Terrie	1	2.33%
Roessler, Mike	1	2.33%
Smith, Austin	1	2.33%
Stevens, Robin Bruce	2	4.65%
Strimple, Hoss	1	2.33%
Turner, Rodger	7	16.28%
Wanner, Scott	4	9.30%
Willams, Jose	1	2.33%
N\A	1	2.33%
Grand Total	43	100.00%

Sales Tax

$263,686

YTD – 1,788,669 -17.9 %

Galveston Co Esd 2 - Sales Tax Net Payment Trend

	FISCAL YEAR				
	2022	2023	2024	2025	2026
Oct	$ 117,066	$ 177,658	$ 155,773	$ 211,443	$ 166,132
Nov	$ 151,542	$ 194,435	$ 166,475	$ 207,050	$ 152,464
Dec	$ 99,595	$ 120,151	$ 122,678	$ 141,080	$ 108,804
Jan	$ 101,927	$ 124,958	$ 115,927	$ 122,158	$ 81,206
Feb	$ 135,313	$ 144,979	$ 149,682	$ 342,579	$ 119,544
Mar	$ 105,667	$ 108,675	$ 112,033	$ 109,986	$ 75,972
Apr	$ 90,388	$ 140,554	$ 110,681	$ 89,572	$ 90,092
May	$ 202,047	$ 198,865	$ 232,079	$ 148,995	$ 171,169
Jun	$ 164,321	$ 149,802	$ 146,099	$ 175,537	$ 144,323
Jul	$ 181,097	$ 189,738	$ 173,994	$ 150,288	$ 153,910
Aug	$ 222,516	$ 277,435	$ 292,913	$ 243,256	$ 261,367
Sep	$ 211,253	$ 248,693	$ 193,551	$ 236,629	$ 263,686
YEAR	**$ 1,782,732**	**$ 2,075,041**	**$ 1,971,885**	**$ 2,178,573**	**$ 1,788,669**
YoY Change		**16.4%**	**-5.0%**	**10.5%**	**-17.9%**

Change: FY '26/'25			
Month		Year-to-Date	
$	%	$	YTD %
$ (45,311)	-21.4%	$ (45,311)	-21.4%
$ (54,586)	-26.4%	$ (99,897)	-23.9%
$ (32,276)	-22.9%	$ (132,173)	-23.6%
$ (40,952)	-33.5%	$ (173,126)	-25.4%
$ (223,035)	-65.1%	$ (396,161)	-38.7%
$ (34,014)	-30.9%	$ (430,174)	-37.9%
$ 520	0.6%	$ (429,655)	-35.1%
$ 22,174	14.9%	$ (407,481)	-29.7%
$ (31,214)	-17.8%	$ (438,694)	-28.3%
$ 3,622	2.4%	$ (435,072)	-25.6%
$ 18,111	7.4%	$ (416,961)	-21.5%
$ 27,057	11.4%	$ (389,903)	-17.9%