

***Coastal Bend
Council
Of Governments***

Annual Budget

Calendar Year 2019


Coastal Bend Council of Governments
2910 Leopard Street
Corpus Christi, Texas 78408
(361) 883-5743

CERTIFICATE

The undersigned hereby certifies that:

1. He is duly appointed, qualified, and acting Chairman of the Coastal Bend Council of Governments.
2. The 2019 Annual Budget and dues structure for the Coastal Bend Council of Governments, attached hereto, were duly adopted by a majority of the voting representatives present at a meeting of the Coastal Bend Council of Governments on December 14, 2018.
3. Said adoption is duly reflected in the official Minutes of the proceeding of the aforementioned meeting.
4. Said Budget and dues structures are effective as of January 1, 2019.

Witness my hand on this 14th day of December, 2018



JUDGE C. H. MILLS
COASTAL BEND COUNCIL OF GOVERNMENTS

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Foreword

The Coastal Bend Council of Governments' Annual Budget for Calendar Year Ending December 31, 2019, has been prepared to provide the Council's management with a financial management tool that will help control and monitor costs for compliance with OMB's Uniform Grant Guidance. The general and special revenue funds' 2019 budgets were prepared in accordance with generally accepted accounting principles (GAAP).

The Schedule of Operating Revenues and Expenditures and Changes in Fund Balance, located on page 1, summarize the projected revenues and expenditures necessary to operate the Council's General and Special Revenue Funds. The General Fund accounts for the revenues and expenditures of all programs supported with federal, state, and/or local funds. The Special Revenue Fund accounts for the revenues and expenditures of the Council's 9-1-1 program supported with 9-1-1 service fees. This schedule includes all salaries, benefits, indirect costs, and other direct costs of operating the Council, as well as, an estimation of the General Fund's 2019 year-end fund balance.

The Schedule of Expenditures and Revenues for the General Fund and Special Revenue Fund, located on pages 4 through 13 provide detailed financial information of the operating expenditures necessary to administer the Council's programs in the cost effective manner, as well as, the types of revenues supporting these costs. The pass-through expenditures are for the grants in which the Council serves as fiscal agent with administrative responsibility but where expenditures are made by, or directly for, participating local governments, nonprofit organizations, and the citizens of the Coastal Bend Region. These pass-through expenditures are supported with federal, state and/or local funds.

The Council was awarded two new grants for disaster recovery efforts in the Coastal Bend Area from EDA, in the amount of \$180,000, and the General Land Office in the amount of \$61,900. The Council hired a Regional Disaster Recovery Manager to manage disaster recovery, particularly in the rural communities, and plan for future economic resilience. The Council's part time Benefits Counselor/Residential Repairs Specialist is assisting the General Land Office in disaster relief, recovery, and restoration, and economic revitalization activities in areas affected by Hurricane Harvey.

The Schedule of Indirect Costs and Indirect Cost Rate, located on page 14, details the administrative and finance personnel costs as well other costs associated with the operations of the finance and administrative department. The indirect costs reported on page 14 benefit all grant programs. These costs are expected to be recovered in year 2019 utilizing an indirect cost rate of 34.22% and budgetary personnel costs base of \$1,305,602 which consist of direct chargeable salaries and paid time off. This generates approximately \$446,800 indirect cost recovery.

The Schedule of Central Service Cost Allocation Plan (CSCAP), located on page 16, fairly distributes to the grants which benefit from administrative and finance personnel costs associated with the processing of accounts payable, accounts receivable, payroll processing, management advisory services, and reproduction/mail outs, and other costs associated with these central services using allocation bases such as number of employees, number of accounts payable invoices processed and direct hours.

The Coastal Bend Council of Governments has the following departments which are responsible for improving the health, safety, disaster recovery, and general welfare of the Coastal Bend residents; and the planning of economic development and solid waste projects for the Coastal Bend area:

Area Agency on Aging (AAA) & the Aging & Disability Resource Center (ADRC) Department:

The Area Agency on Aging is responsible for planning and coordinating human services, information, and benefits counseling for the elderly citizens of the Coastal Bend region. The employees assigned to the AAA/ADRC Grants are the Area Agency on Aging Director, Assistant Director, Operations Manager, Ombudsman Coordinator, IR&A Specialist/Administrative Assistant, Family Caregiver Specialist, two Benefits Counselors, Benefits Counselor/IR&A, ADRC Benefits Counselor, Care Coordinator, IR&A Specialist, Transition Support (part-time), Data Management Assistant (part-time), Family Caregiver Administrative Assistant (part-time), ADRC Benefits Counselor/Residential Repairs Specialist (part-time), and Benefits Counselor (part-time).

Environmental and Planning Department:

The Environmental and Planning department is responsible for conducting all urban/regional planning, economic development activities, disaster recovery efforts, criminal justice planning, environmental water quality management planning, solid waste management and emergency management planning. The employees assigned to the Environmental and Planning Grants are the Director of Planning and Economic Development, Homeland Security Coordinator, Environmental Planner, Regional Disaster Recovery Manager, Homeland Security/Criminal Justice Planner, and Homeland Security Assistant (part time).

9-1-1 Department:

The 9-1-1 department is responsible for the administration and maintenance of the enhanced 9-1-1 system and Geographic Information System (GIS) Mapping throughout the Coastal Bend Region. The employees assigned to the 9-1-1 Program are the Executive Director, (thirty percent spent on 9-1-1 coordination efforts), GIS Mapping Administrator, Network Specialist, GIS Specialist, three 9-1-1 GIS Assistants (part time), Finance Director and Accountant charged twenty-five and ten percent to 9-1-1 activities, respectively.

Finance and Administrative Department:

The Finance and Administrative department is responsible for the Council's management, administration, and supportive services such as personnel management, budgeting, procurement, accounting, auditing, financial reporting/policies, reproduction, operating mail room, maintenance of building facilities, public information and liaison with board membership. The employees assigned to the Council's administrative and financial management functions and charged to indirect cost pool are the Executive Director, Director of Finance, one full-time Accountant, one part-time Accountant, Administrative/Accounting Assistant and a Printer/Custodian.

The Schedule of Operating and Pass-through Revenues and Expenditures and Changes in Fund Balances for Calendar Years Ending December 31, 2019, 2018, and ended 2017, located on pages 20 and 21, gives comparative financial information of the Council's proposed budget for 2019 as compared with the most recent year completed, 2017, the approved budget for 2018 and the estimated revenues and expenditures for 2018.

**Coastal Bend Council of Governments
Schedule of Operating Revenues & Expenditures
& Changes in Fund Balance -General Fund
For Calendar Year Ending December 31, 2019**

Estimated Fund Balance at January 1, 2019		\$ 630,802
Operating Revenues		
Dues	\$ 105,182	
Interest Earned-CBCOG	9,339	
Interest Earned-9-1-1 Program	4,848	
State Funds - 9-1-1 Program	1,777,796	
State Administered Funds	1,961,911	
Direct Federal Funds	162,086	
Local Funds	26,210	
Indirect Cost Recovery	45,519	
Total Operating Revenues		<u>\$ 4,092,891</u>
Operating Expenditures		
Personnel Costs	\$ 2,211,790	
Indirect Costs (Excluding Personnel Costs)	116,247	
Central Service Costs (Excluding Personnel Costs)	15,034	
Other Direct Expenditures (excluding Central Service Personnel Costs)	375,570	
Other Direct Expenditures- 9-1-1 Program (excluding Central Service Personnel Costs)	1,321,672	
Expenditures paid with CBCOG funds	225	
Executive Board Expenditures	500	
Total Operating Expenditures		<u>\$ 4,041,038</u>
Estimated Fund Balance at December 31, 2019		<u>\$ 682,655</u>

COASTAL BEND COUNCIL OF GOVERNMENTS
 SCHEDULE OF GRANT/PROGRAM IDENTIFICATION INDEX
 FOR CALENDAR YEAR ENDING DECEMBER 31, 2019

Grant/Program Number	Grant/Program Year	Grant/Program Name	Funding/Oversight Agency
AAA #1	2018-2019	Title III Administration	HHSC
AAA #2*	2019-2020	Title III Administration	HHSC
Ombuds. #1	2018-2019	Title III Ombudsman Activities	HHSC
Ombuds. #2*	2019-2020	Title III Ombudsman Activities	HHSC
Care Coord. #1	2018-2019	Title III Care Coordination	HHSC
Care Coord. #2*	2019-2020	Title III Care Coordination	HHSC
I/R&A #1	2018-2019	Title III Information, Referral & Assistance	HHSC
I/R&A #2*	2019-2020	Title III Information, Referral & Assistance	HHSC
Legal Assist. #1	2018-2019	Title III Legal Assistance Over 60	HHSC
Legal Assist. #2*	2019-2020	Title III Legal Assistance Over 60	HHSC
Caregivers Ed/Trng #1	2018-2019	Caregivers Training & Education Program	HHSC
Caregivers Ed/Trng #2*	2019-2020	Caregivers Training & Education Program	HHSC
ADRC #1	2018-2019	Aging & Disability Resource Centers	HHSC
ADRC #2*	2019-2020	Aging & Disability Resource Centers	HHSC
Legal Aware #1	2018-2019	Title III Legal Awareness	HHSC
Legal Aware #2*	2019-2020	Title III Legal Awareness	HHSC
Caregiver Info Svcs #1	2018-2019	Title III Caregivers Info Svcs	HHSC
Caregiver Info Svcs #2*	2019-2020	Title III Caregivers Info Svcs	HHSC
HICAP #1	2018-2019	Title III HICAP Outreach/Assistant	HHSC
HICAP #2*	2019-2020	Title III HICAP Outreach/Assistant	HHSC
MIPPA #1	2018-2019	MIPPA Outreach/Assistant	HHSC
MIPPA #2*	2019-2020	MIPPA Outreach/Assistant	HHSC
AAA Purchase Pool #1	2018-2019	Title III Purchase Pool	HHSC
AAA Purchase Pool #2*	2019-2020	Title III Purchase Pool	HHSC
AAA Title B, C1, C2 #1	2018-2019	Title III B, C1, C2, Nutrition Consult	HHSC
AAA Title B, C1, C2#2*	2019-2020	Title III B, C1, C2, Nutrition Consult	HHSC
Evidence Based Intr. #1	2018-2019	Title III Evidence Based Intervention	HHSC
Evidence Based Intr. #2*	2019-2020	Title III Evidence Based Intervention	HHSC
Data Management #1	2018-2019	Title III Data Management	HHSC
Data Management #2*	2019-2020	Title III Data Management	HHSC
Caregivers Coord #1	2019-2019	Caregivers Care Coordination	HHSC
Caregivers Coord #2*	2019-2020	Caregivers Care Coordination	HHSC
Solid Waste #1	2018-2019	Regional Solid Waste Coord.	TCEQ
Solid Waste #2	2019-2020	Regional Solid Waste Coord.	TCEQ
Water Quality #1	2018-2019	Water Quality Coordination Efforts	TCEQ
Water Quality #2	2019-2020	Water Quality Coordination Efforts	TCEQ
EDA #1	2019	Economic Development Admin.	EDA
EDA DR #1	2019	Regional Disaster Recovery & Planning	EDA
Homeland Security #1	2019	Homeland Security Planning	HSGP
General Land Office #1	2019	Disaster Recovery Efforts from Harvey	GLO

*Denotes proposed budgets not yet approved by funding and/or oversight agency.

**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF GRANT/PROGRAM IDENTIFICATION INDEX
FOR CALENDAR YEAR ENDING DECEMBER 31, 2019**

Grant/Program Number	Grant/Program Year	Grant/Program Name	Funding/Oversight Agency
Region. Review #1	2018-2019	Regional Review Planning	TDHCA
Region. Review #2*	2019-2020	Regional Review Planning	TDHCA
Reg. CJD #1	2018-2019	Regional Criminal Justice Coord.	CJD
Reg. CJD #2*	2019-2020	Regional Criminal Justice Coord.	CJD
Reg. Trng. Acad. #1	2018-2019	Regional Training Academy	CJD
Reg. Trng. Acad. #2	2019-2020	Regional Training Academy	CJD
HSGD-HS #1	2018-2019	HSGD Homeland Security	HSGD
HSGD-HS #2*	2019-2020	HSGD Homeland Security	HSGD
CSEC #1	2018-2019	9-1-1 Program	CSEC
CSEC #2*	2019-2020	9-1-1 Program	CSEC

State and Federal Abbreviations Used in the Budget Are:

HHSC	Texas Department of Health and Human Services Commission
CJD	Office of the Governor, Criminal Justice Division
EDA	Economic Development Administration - U.S. Department of Commerce
TDHCA	Texas Department of Housing and Community Affairs
TCEQ	Texas Commission on Environmental Quality
CSEC	Commission on State Emergency Communication
HSGP	Homeland Security Grant Program
HSGD	Homeland Security Grants Division
GLO	General Land Office

*Denotes proposed budgets not yet approved by funding and/or oversight agency.

Coastal Bend Council of Governments
Schedule of Expenditures & Revenues -General Fund
For Calendar Year Ending December 31, 2019

AAA Grants

	AAA Admin	AAA Admin	Ombuds	Ombuds	Care Coordination	Care Coordination
	#1	#2	#1	#2	#1	#2
Operating Expenditures						
Salaries & Paid Time Off	\$ 117,865	\$ 39,289	\$ 39,461	\$ 13,154	\$ 22,349	\$ 7,451
Indirect Costs	40,333	13,445	13,503	4,501	7,648	2,550
Health, Retirement & Other Benefits	38,569	12,857	17,127	5,709	8,592	2,865
Rental Space	6,978	2,319	3,177	1,059	1,336	445
Utilities	593	198	276	94	155	51
Training	595	198	117	39	9	-
Accounting & Payroll Services	22,705	7,162	2,639	836	1,485	495
Management Advisory Services	1,384	461	-	-	-	-
Auditing Services	1,463	-	781	-	495	-
Dues & Subscriptions	1,505	502	83	-	21	-
Advertisements & Recognitions	2,181	594	281	94	34	-
Printing & Publications	-	-	210	-	-	-
Maintenance & Repairs	304	102	75	25	75	25
Office Supplies/Equip./Furniture/Software	1,750	584	1,307	436	402	135
Travel	3,592	1,197	10,304	3,434	323	107
Telephone	2,966	989	1,628	542	916	305
Postage & Freight	688	229	159	53	254	85
Reproduction Costs & Mailout Services	469	156	123	42	373	124
Contractual Services	239	-	-	-	5,374	1,791
Insurance	1,347	449	939	313	419	-
Equipment	-	-	-	-	-	-
Total Operating Expenditures	\$ 245,526	\$ 80,731	\$ 92,190	\$ 30,331	\$ 50,260	\$ 16,429
Subcontractors/Program Expenditures						
Contract Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Program Expenditures	-	-	-	-	-	-
Total Subcontractor/Program Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Grant Expenditures	\$ 245,526	\$ 80,731	\$ 92,190	\$ 30,331	\$ 50,260	\$ 16,429
Revenues						
State Funds	\$ 184,145	\$ 60,548	\$ 92,190	\$ 30,331	\$ 50,260	\$ 16,429
Direct Federal Funds	-	-	-	-	-	-
CBCOG Funds	61,381	20,183	-	-	-	-
Local Funds	-	-	-	-	-	-
Total Revenues	\$ 245,526	\$ 80,731	\$ 92,190	\$ 30,331	\$ 50,260	\$ 16,429

Coastal Bend Council of Governments
Schedule of Expenditures & Revenues -General Fund
For Calendar Year Ending December 31, 2019

AAA Grants

	Information Referral & Assistance #1	Information Referral & Assistance #2	Legal Assistance Over 60 #1	Legal Assistance Over 60 #2	Caregivers Training & Education #1	Caregivers Training & Education #2
Operating Expenditures						
Salaries & Paid Time Off	\$ 29,537	\$ 9,846	\$ 25,777	\$ 8,592	\$ 10,978	\$ 3,659
Indirect Costs	10,108	3,369	8,821	2,940	3,757	1,252
Health, Retirement & Other Benefits	13,840	4,613	9,217	3,072	3,162	1,054
Rental Space	2,411	803	2,259	753	1,573	524
Utilities	246	82	428	142	122	41
Training	177	59	110	37	1,175	392
Accounting & Payroll Services	2,367	789	1,526	508	1,051	350
Management Advisory Services	-	-	-	-	-	-
Auditing Services	859	-	158	-	223	-
Dues & Subscriptions	129	-	26	-	26	-
Advertisement & Recognitions	66	22	35	-	691	230
Printing & Publications	-	-	77	-	-	-
Maintenance & Repairs	75	25	75	25	75	25
Office Supplies/Equip./Furniture/Software	1,110	370	622	207	417	139
Travel	2,356	785	1,363	454	211	70
Telephone	1,445	481	2,194	731	319	106
Postage & Freight	191	63	148	49	-	-
Reproduction Costs & Mailout Services	280	94	236	78	37	13
Contractual Services	250	-	194	65	3,381	1,127
Insurance	688	-	459	-	133	45
Equipment	-	-	-	-	-	-
Total Operating Expenditures	\$ 66,135	\$ 21,401	\$ 53,725	\$ 17,653	\$ 27,331	\$ 9,027
Subcontractors/Program Expenditures						
Contract Services	\$ -	\$ -	\$ 10,922	\$ 3,641	\$ -	\$ -
Program Expenditures	-	-	-	-	-	-
Total Subcontractor/Program Expenditures	\$ -	\$ -	\$ 10,922	\$ 3,641	\$ -	\$ -
Total Grant Expenditures	\$ 66,135	\$ 21,401	\$ 64,647	\$ 21,294	\$ 27,331	\$ 9,027
Revenues						
State Funds	\$ 66,135	\$ 21,401	\$ 64,647	\$ 21,294	\$ 27,331	\$ 9,027
Direct Federal Funds	-	-	-	-	-	-
CBCOG Funds	-	-	-	-	-	-
Local Funds	-	-	-	-	-	-
Total Revenues	\$ 66,135	\$ 21,401	\$ 64,647	\$ 21,294	\$ 27,331	\$ 9,027

Coastal Bend Council of Governments
Schedule of Expenditures & Revenues -General Fund
For Calendar Year Ending December 31, 2019

AAA Grants

	ADRC	ADRC	AAA Legal Aware	AAA Legal Aware	AAA Caregiver Info Services	AAA Caregiver Info Services
	#1	#2	#1	#2	#1	#2
Operating Expenditures						
Salaries & Paid Time Off	\$ 66,120	\$ 33,060	\$ 15,315	\$ 5,105	\$ 51,779	\$ 17,259
Indirect Costs	22,626	11,313	5,241	1,747	17,719	5,906
Health, Retirement & Other Benefits	21,875	10,938	4,804	1,601	18,023	6,007
Rental Space	5,009	1,670	981	327	7,048	2,349
Utilities	638	213	154	51	632	210
Training	465	155	143	-	343	115
Accounting & Payroll Services	7,563	3,462	807	270	2,519	840
Management Advisory Services	-	-	-	-	-	-
Auditing Services	850	-	278	-	911	-
Dues & Subscriptions	179	-	16	-	124	-
Advertisement & Recognitions	2,267	756	21	-	865	288
Printing & Publications	-	-	-	-	-	-
Maintenance & Repairs	548	182	75	25	75	25
Office Supplies/Equip./Furniture/Software	1,259	420	259	86	1,500	500
Travel	4,299	1,433	544	181	3,423	1,141
Telephone	2,626	875	584	194	1,587	529
Postage & Freight	30	-	-	-	344	114
Reproduction Costs & Mailout Services	843	282	631	211	8,258	2,752
Contractual Services	27,264	9,088	207	-	1,500	200
Insurance	1,325	440	359	-	909	-
Equipment	-	-	-	-	-	-
Total Operating Expenditures	\$ 165,786	\$ 74,287	\$ 30,419	\$ 9,798	\$ 117,559	\$ 38,235
Subcontractors/Program Expenditures						
Contract Services	\$ 10,133	\$ 3,378	\$ -	\$ -	\$ -	\$ -
Program Expenditures	-	-	-	-	-	-
Total Subcontractor/Program Expenditures	\$ 10,133	\$ 3,378	\$ -	\$ -	\$ -	\$ -
Total Grant Expenditures	\$ 175,919	\$ 77,665	\$ 30,419	\$ 9,798	\$ 117,559	\$ 38,235
Revenues						
State Funds	\$ 175,919	\$ 77,665	\$ 30,419	\$ 9,798	\$ 117,559	\$ 38,235
Direct Federal Funds	-	-	-	-	-	-
CBCOG Funds	-	-	-	-	-	-
Local Funds	-	-	-	-	-	-
Total Revenues	\$ 175,919	\$ 77,665	\$ 30,419	\$ 9,798	\$ 117,559	\$ 38,235

Coastal Bend Council of Governments
Schedule of Expenditures & Revenues -General Fund
For Calendar Year Ending December 31, 2019

AAA Grants

	AAA HICAP #1	AAA HICAP #2	AAA MIPPA #2 #1	AAA MIPPA #2 #2	AAA Purchase Pool #1 & 2	AAA Title B , C1 C2, Nutrition #1
Operating Expenditures						
Salaries & Paid Time Off	\$ 23,533	\$ 7,844	\$ 4,739	\$ 1,580	\$ -	\$ -
Indirect Costs	8,053	2,684	1,622	541	-	-
Health, Retirement & Other Benefits	9,938	3,313	1,836	612	-	-
Rental Space	1,573	525	483	161	-	-
Utilities	236	79	54	18	-	-
Training	15	-	68	-	-	-
Accounting & Payroll Services	1,730	577	668	223	-	-
Management Advisory Services	-	-	-	-	-	-
Auditing Services	158	-	-	-	-	-
Dues & Subscriptions	31	-	11	-	-	-
Advertisement & Recognitions	2,507	836	515	171	-	-
Printing & Publications	15	5	-	-	-	-
Maintenance & Repairs	75	25	75	25	-	-
Office Supplies/Equip./Furniture/Software	1,751	583	253	85	-	-
Travel	1,984	661	395	131	-	-
Telephone	1,142	381	32	11	-	-
Postage & Freight	68	23	83	-	-	-
Reproduction Costs & Mailout Services	5	-	-	-	-	-
Contractual Services	5,750	1,916	837	279	-	-
Insurance	378	126	30	-	-	-
Equipment	-	-	-	-	-	-
Total Operating Expenditures	\$ 58,942	\$ 19,578	\$ 11,701	\$ 3,837	\$ -	\$ -
Subcontractors/Program Expenditures						
Contract Services	\$ -	\$ -	\$ -	\$ -	\$ 107,032	\$ 1,371,509
Program Expenditures	-	-	-	-	-	-
Total Subcontractor/Program Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 107,032	\$ 1,371,509
Total Grant Expenditures	\$ 58,942	\$ 19,578	\$ 11,701	\$ 3,837	\$ 107,032	\$ 1,371,509
Revenues						
State Funds	\$ 58,942	\$ 19,578	\$ 11,701	\$ 3,837	\$ 106,432	\$ 1,371,509
Direct Federal Funds	-	-	-	-	-	-
CBCOG Funds	-	-	-	-	-	-
Local Funds	-	-	-	-	600	-
Total Revenues	\$ 58,942	\$ 19,578	\$ 11,701	\$ 3,837	\$ 107,032	\$ 1,371,509

Coastal Bend Council of Governments
Schedule of Expenditures & Revenues -General Fund
For Calendar Year Ending December 31, 2019

AAA Grants

	AAA Title B, C1 C2, Nutrition #2	AAA Evidence Based Intervention #1	AAA Evidence Based Intervention #2	AAA Data Management #1	AAA Data Management #2	AAA Caregivers Coordination #1
Operating Expenditures						
Salaries & Paid Time Off	\$ -	\$ 21,723	\$ 7,241	\$ 41,356	\$ 13,785	\$ 21,141
Indirect Costs	-	7,434	2,478	14,152	4,717	7,234
Health, Retirement & Other Benefits	-	9,345	3,115	16,473	5,491	8,380
Rental Space	-	1,064	355	2,999	1,001	1,228
Utilities	-	150	50	227	75	150
Training	-	1,398	466	16	-	9
Accounting & Payroll Services	-	1,584	528	4,179	1,393	2,695
Management Advisory Services	-	-	-	-	-	-
Auditing Services	-	445	-	406	-	552
Dues & Subscriptions	-	48	-	34	-	20
Advertisement & Recognitions	-	1,500	500	58	-	33
Printing & Publications	-	53	-	-	-	49
Maintenance & Repairs	-	75	25	232	77	75
Office Supplies/Equip./Furniture/Software	-	876	292	298	100	329
Travel	-	737	245	635	211	396
Telephone	-	282	95	1,389	463	772
Postage & Freight	-	36	-	3	-	205
Reproduction Costs & Mailout Services	-	623	208	75	25	309
Contractual Services	-	6,716	2,238	44	-	3,750
Insurance	-	187	-	515	171	402
Equipment	-	-	-	-	-	-
Total Operating Expenditures	\$ -	\$ 54,276	\$ 17,836	\$ 83,091	\$ 27,509	\$ 47,729
Subcontractors/Program Expenditures						
Contract Services	\$ 457,170	\$ -	\$ -	\$ -	\$ -	\$ -
Program Expenditures	-	-	-	-	-	-
Total Subcontractor/Program Expenditures	\$ 457,170	\$ -	\$ -	\$ -	\$ -	\$ -
Total Grant Expenditures	\$ 457,170	\$ 54,276	\$ 17,836	\$ 83,091	\$ 27,509	\$ 47,729
Revenues						
State Funds	\$ 457,170	\$ 54,276	\$ 17,836	\$ 83,091	\$ 27,509	\$ 47,729
Direct Federal Funds	-	-	-	-	-	-
CBCOG Funds	-	-	-	-	-	-
Local Funds	-	-	-	-	-	-
Total Revenues	\$ 457,170	\$ 54,276	\$ 17,836	\$ 83,091	\$ 27,509	\$ 47,729

Coastal Bend Council of Governments
Schedule of Expenditures & Revenues -General Fund
For Calendar Year Ending December 31, 2019

Planning Grants

	AAA Caregivers Coordination #2	Solid Waste #1	Solid Waste #2	Water Quality #1	Water Quality #2
Operating Expenditures					
Salaries & Paid Time Off	\$ 7,047	\$ 41,303	\$ 20,652	\$ 1,721	\$ 860
Indirect Costs	2,411	14,134	7,067	589	294
Health, Retirement & Other Benefits	2,793	15,798	7,899	658	329
Rental Space	410	2,223	1,187	-	-
Utilities	50	504	146	-	-
Training	-	-	-	-	-
Accounting & Payroll Services	898	3,073	910	-	-
Management Advisory Services	-	615	307	-	-
Auditing Services	-	598	-	-	-
Dues & Subscriptions	-	111	-	-	-
Advertisement & Recognitions	-	1,273	-	7,814	2,510
Printing & Publications	-	-	-	-	-
Maintenance & Repairs	25	66	67	-	-
Office Supplies/Equip./Furniture/Software	110	1,725	439	-	-
Travel	130	1,508	417	-	-
Telephone	258	1,574	714	-	-
Postage & Freight	68	82	-	-	-
Reproduction Costs & Mailout Services	103	78	74	-	-
Contractual Services	1,250	2,500	-	-	-
Insurance	-	334	76	-	-
Equipment	-	-	-	-	-
Total Operating Expenditures	\$ 15,553	\$ 87,499	\$ 39,955	\$ 10,782	\$ 3,993
Subcontractors/Program Expenditures					
Contract Services	\$ -	\$ 21,594	\$ 4,981	\$ -	\$ -
Program Expenditures	-	-	-	-	-
Total Subcontractor/Program Expenditures	\$ -	\$ 21,594	\$ 4,981	\$ -	\$ -
Total Grant Expenditures	\$ 15,553	\$ 109,093	\$ 44,936	\$ 10,782	\$ 3,993
Revenues					
State Funds	\$ 15,553	\$ 109,093	\$ 44,936	\$ 10,782	\$ 3,993
Direct Federal Funds	-	-	-	-	-
CBCOG Funds	-	-	-	-	-
Local Funds	-	-	-	-	-
Total Revenues	\$ 15,553	\$ 109,093	\$ 44,936	\$ 10,782	\$ 3,993

Coastal Bend Council of Governments
Schedule of Expenditures & Revenues -General Fund
For Calendar Year Ending December 31, 2019

Planning Grants

	EDA Planning #1	EDA Disaster Recovery #1	Homeland Security Planning #1	GLO #1	Regional Review Committee #1	Regional Review Committee #2
Operating Expenditures						
Salaries & Paid Time Off	\$ 63,522	\$ 60,709	\$ 125,636	\$ 33,949	\$ 3,682	\$ 1,842
Indirect Costs	21,737	20,775	42,993	11,617	1,260	630
Health, Retirement & Other Benefits	18,006	21,145	40,556	10,460	1,044	523
Rental Space	3,021	3,072	6,218	682	73	36
Utilities	491	491	1,049	59	-	-
Training	-	-	-	-	-	-
Accounting & Payroll Services	2,768	2,900	8,270	2,620	294	146
Management Advisory Services	-	922	922	-	-	-
Auditing Services	313	-	720	-	-	-
Dues & Subscriptions	2,376	100	130	-	-	-
Advertisement & Recognitions	22	-	16	-	-	-
Printing & Publications	-	-	-	-	-	-
Maintenance & Repairs	72	100	117	-	-	-
Office Supplies/Equip./Furniture/Software	391	500	15,238	172	-	-
Travel	3,480	2,000	8,910	264	69	-
Telephone	1,923	1,923	8,500	624	-	-
Postage & Freight	148	150	25	-	-	32
Reproduction Costs & Mailout Services	117	120	355	63	-	70
Contractual Services	2,500	-	5,500	1,501	-	-
Insurance	402	200	731	-	-	-
Equipment	-	-	-	-	-	-
Total Operating Expenditures	\$ 121,289	\$ 115,107	\$ 265,886	\$ 62,011	\$ 6,422	\$ 3,279
Subcontractors/Program Expenditures						
Contract Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Program Expenditures	-	-	-	-	-	-
Total Subcontractor/Program Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Grant Expenditures	\$ 121,289	\$ 115,107	\$ 265,886	\$ 62,011	\$ 6,422	\$ 3,279
Revenues						
State Funds	\$ -	\$ -	\$ 265,886	\$ 58,822	\$ 6,422	\$ 3,279
Direct Federal Funds	70,000	92,086	-	-	-	-
CBCOG Funds	51,289	-	-	-	-	-
Local Funds	-	23,021	-	3,189	-	-
Total Revenues	\$ 121,289	\$ 115,107	\$ 265,886	\$ 62,011	\$ 6,422	\$ 3,279

Coastal Bend Council of Governments
Schedule of Expenditures & Revenues -General Fund
For Calendar Year Ending December 31, 2019

Planning Grants

	Regional Criminal Justice Coord. #1	Regional Criminal Justice Coord. #2	Regional Training Academy #1	Regional Training Academy #2	HSGD Homeland Security #1	HSGD Homeland Security #2
Operating Expenditures						
Salaries & Paid Time Off	\$ 8,571	\$ 4,286	\$ -	\$ -	\$ 8,689	\$ 4,345
Indirect Costs	2,933	1,467	469	231	2,973	1,487
Health, Retirement & Other Benefits	3,273	1,637	-	-	3,204	1,602
Rental Space	1,212	474	-	-	-	-
Utilities	104	40	-	-	-	-
Training	-	-	-	-	-	-
Accounting & Payroll Services	959	570	365	-	361	180
Management Advisory Services	-	-	-	-	-	-
Auditing Services	219	-	-	-	-	-
Dues & Subscriptions	31	-	-	-	-	-
Advertisement & Recognitions	6	3	-	417	-	-
Printing & Publications	-	-	-	-	-	-
Maintenance & Repairs	26	2	-	-	-	-
Office Supplies/Equip./Furniture/Software	506	672	-	-	-	-
Travel	591	824	-	-	-	-
Telephone	1,257	563	-	-	-	-
Postage & Freight	26	13	-	-	-	-
Reproduction Costs & Mailout Services	136	5	-	-	-	-
Contractual Services	2,500	-	-	-	-	-
Insurance	151	30	-	-	-	-
Equipment	-	-	-	-	-	-
Total Operating Expenditures	\$ 22,501	\$ 10,586	\$ 834	\$ 648	\$ 15,227	\$ 7,614
Subcontractors/Program Expenditures						
Contract Services	\$ -	\$ -	\$ 56,050	\$ 13,415	\$ -	\$ -
Program Expenditures	-	-	-	-	-	-
Total Subcontractor/Program Expenditures	\$ -	\$ -	\$ 56,050	\$ 13,415	\$ -	\$ -
Total Grant Expenditures	\$ 22,501	\$ 10,586	\$ 56,884	\$ 14,063	\$ 15,227	\$ 7,614
Revenues						
State Funds	\$ 36,616	\$ 18,308	\$ 56,884	\$ 14,063	\$ 15,704	\$ 7,852
Direct Federal Funds	-	-	-	-	-	-
CBCOG Funds	-	-	-	-	-	-
Local Funds	-	-	-	-	-	-
Total Revenues	\$ 36,616	\$ 18,308	\$ 56,884	\$ 14,063	\$ 15,704	\$ 7,852

**Coastal Bend Council of Governments
Schedule of Expenditures & Revenues -General Fund
For Calendar Year Ending December 31, 2019**

Totals

Operating Expenditures

Salaries & Paid Time Off	\$ 1,046,352
Indirect Costs	358,761
Health, Retirement & Other Benefits	371,355
Rental Space	69,018
Utilities	8,299
Training	6,101
Accounting & Payroll Services	95,265
Management Advisory Services	4,611
Auditing Services	9,429
Dues & Subscriptions	5,503
Advertisement & Recognitions	26,606
Printing & Publications	409
Maintenance & Repairs	2,995
Office Supplies/Equip./Furniture/Software	35,823
Travel	58,805
Telephone	40,920
Postage & Freight	3,369
Reproduction Costs & Mailout Services	17,368
Contractual Services	87,961
Insurance	11,558
Equipment	-
Total Operating Expenditures	\$ 2,260,508

Subcontractors/Program Expenditures

Contract Services	\$ 2,059,825
Program Expenditures	-
Total Subcontractor/Program Expenditures	\$ 2,059,825

Total Grant Expenditures	\$ 4,320,333
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Revenues

State Funds	\$ 4,021,136
Direct Federal Funds	162,086
CBCOG Funds	132,853
Local Funds	26,810
Total Revenues	\$ 4,342,885

Coastal Bend Council of Governments
Schedule of Expenditures & Revenues -Special Revenue Fund
9-1-1 Network Program
For Calendar Year Ending December 31, 2019

	CSEC #1	CSEC #2	Totals
Administrative Expenditures			
Salaries & Paid Time Off	\$ 32,561	\$ 16,279	\$ 48,840
Indirect Costs	59,144	29,572	88,716
Health, Retirement, & Other Benefits	9,065	4,530	13,595
Rental Space	6,145	3,365	9,510
Utilities	291	145	436
Training	670	330	1,000
Accounting & Payroll Services	18,237	9,242	27,479
Auditing Services	6,000	-	6,000
Dues & Subscriptions	300	-	300
Maintenance & Repairs	50	10	60
Office Supplies/Equipment/Furniture/Software	670	330	1,000
Travel	1,675	825	2,500
Telephone	650	320	970
Postage & Freight	30	-	30
Reproduction Costs & Mailout Services	25	-	25
Insurance	300	-	300
Total Administrative Expenditures	\$ 135,813	\$ 64,948	\$ 200,761
Operating Expenditures			
Salaries & Paid Time Off	\$ 140,274	\$ 70,137	\$ 210,411
Health, Retirement, & Other Benefits	47,954	23,977	71,931
Rental Space	8,912	4,390	13,302
Utilities	2,177	1,072	3,249
Training	3,350	1,650	5,000
Dues & Subscriptions	419	206	625
Maintenance & Repairs	60	-	60
Office Supplies/Equipment/Furniture/Software	8,040	3,960	12,000
Travel	12,060	5,940	18,000
Telephone	8,018	3,949	11,967
Postage & Freight	357	176	533
Reproduction Costs	307	148	455
Contractual Services	16,750	8,250	25,000
Insurance	2,300	1,134	3,434
MRCS-Telephone Costs	203,883	100,420	304,303
Regional Costs -ESInet, database maintenance, Pub Ed	346,273	170,553	516,826
Database Costs	42,980	21,170	64,150
Maintenance- Equipment	140,665	69,284	209,949
PSAP Supplies	3,350	1,650	5,000
PSAP Training	7,973	3,927	11,900
Wireless Telephone Costs	27,565	13,577	41,142
PSAP Room Prep	646	-	646
Ancillary Equipment maintenance	34,840	17,160	52,000
Total Operating Expenditures	\$ 1,059,153	\$ 522,730	\$ 1,581,883
Total Expenditures	\$ 1,194,966	\$ 587,678	\$ 1,782,644
Revenue			
9-1-1 Service Fees	\$ 1,191,718	\$ 586,078	\$ 1,777,796
Interest Earned	3,248	1,600	4,848
Total Revenue	13 1,194,966	587,678	1,782,644

**Coastal Bend Council of Governments
Schedule of Indirect Cost Allocation Plan & Indirect Cost Rate
For Calendar Year Ending December 31, 2019**

Indirect Costs:

Salaries	\$ 278,114	
Paid Time Off Rate @ 19.19%	53,370	
Fringe Benefits	<u>117,822</u>	
Total Personnel Costs		\$ 449,306
Auto Expenditures		1,562
Office Supplies/Furniture/Software		6,401
Rental Space		12,721
Utilities		13,512
Reproduction Costs		2,018
Printing & Publications		1,549
Insurance		3,950
Maintenance & Repairs		7,912
Telephone		6,000
Postage & Freight		8,712
Dues & Subscriptions		10,555
Conferences & Meetings		1,752
Training		4,508
Contract Services		3,743
Auditing Services		867
Depreciation		2,862
Under Recovery of Indirect Costs		<u>45,519</u>
Subtotal of Indirect Costs		583,449
Less Indirect Cost Contribution		(700)
Less personnel costs charged to CSCAP (Note 1)		(120,915)
Less operating expenditures charged to CSCAP (Note 2)		<u>(15,034)</u>
Net Indirect Costs	(A)	<u>\$ 446,800</u>

Base for Allocation of Indirect Costs:

Direct Salaries for Full-time employees		\$ 917,527
Paid Time Off Rate for Full-time employees \$917,527 @ 19.19%		176,073
Direct Salaries for Part-time employees		<u>212,002</u>
Total Direct Personnel Costs	(B)	<u>\$ 1,305,602</u>

Indirect Cost Fixed Rate With A Carryforward:

(A)	Net Indirect Costs	\$ 446,800		
		-----	=	<u>34.22%</u>
(B)	Total Direct Personnel Costs	\$ 1,305,602		

Note (1): Personnel costs associated with processing payroll, accounts payable, accounts receivable billing, management advisory services, and reproduction/mailouts for the grant programs are part of the Coastal Bend Council of Governments' Central Service Cost Allocation Plan (CSCAP). These costs will be allocated to the grant programs in the CSCAP.

Note (2): Rent, utilities, telephone, and supplies associated with the services provided in the Coastal Bend Council of Governments' Central Service Cost Allocation Plan (CSCAP) will be allocated to the grant programs in this plan.

Coastal Bend Council of Governments
Comparison of Indirect Cost Allocation Plans & Indirect Cost Rates
For Calendar Years Ending December 31, 2019, 2018, & Ended 2017

Indirect Costs	Budget 2019 (Note 2)	Approved 2018	Estimated 2018 (Note 1)	Actual 2017
Indirect Salaries	\$ 278,114	\$ 276,100	\$ 268,843	\$ 249,348
Paid Time Off & Fringe Benefits	171,192	159,359	155,551	132,167
Total Personnel Costs	\$ 449,306	\$ 435,459	\$ 424,394	\$ 381,515
Auto Expenditures	1,562	1,562	687	1,283
Office Supplies/Equip./Furniture/Software	6,401	6,413	4,000	5,341
Rental Space	12,721	17,263	14,874	16,618
Utilities	13,512	10,283	13,512	11,725
Reproduction Costs	2,018	2,430	2,430	3,735
Printing and Publications	1,549	1,221	2,141	157
Insurance	3,950	4,861	3,939	2,945
Maintenance & Repairs	7,912	4,729	4,657	3,954
Telephone	6,000	6,834	6,000	6,424
Postage and Freight	8,712	7,895	8,712	7,908
Dues & Subscriptions	10,555	10,434	10,555	10,474
Conferences & Meetings	1,752	1,639	798	1,205
Training	4,508	5,900	4,229	3,949
Contract Services	3,743	3,120	1,154	18,456
Auditing Services	867	867	867	867
Depreciation	2,862	2,862	2,862	2,862
Under Recovery of Indirect Costs in Prior Year	45,519	14,754	41,575	35,927
Under Applied Paid Time Off	-	-	15,139	9,997
Subtotal Indirect Costs	\$ 583,449	\$ 538,526	\$ 562,525	\$ 525,342
Less, Indirect Cost Contributions	700	1,254	631	1,408
Less personnel costs charged to CSCAP	120,915	104,146	104,146	91,727
Less operating expenditures charged to CSAP	15,034	12,202	12,202	12,231
Net Indirect Costs (A)	\$ 446,800	\$ 420,924	\$ 445,546	\$ 419,976
Direct Salaries	\$ 1,129,529	\$ 1,077,920	\$ 1,063,716	\$ 1,009,340
Paid Time Off	176,073	163,378	144,825	138,391
Total Direct Personnel Costs (B)	\$ 1,305,602	\$ 1,241,298	\$ 1,208,541	\$ 1,147,731
Indirect Cost Fixed Rates (A)/(B)	34.22%	33.91%	36.87%	36.59%

Notes:

- 1 The Estimated 2018 amounts represent 9 months actual indirect costs and 3 months estimated indirect costs.
- 2 The estimated underrecovery of indirect cost in 2018 has been carryforward to Year 2019 and has become part of the 2019 indirect cost rate. Once the actual indirect costs underrecovery has been determined for year 2018, it is that amount that is carryforward to Year 2019.

**Coastal Bend Council of Governments
Central Service Cost Allocation Plan (CSCAP)
For Calendar Year Ending December 31, 2019**

Central Services

	<u>Payroll Processing</u>	<u>Accounts Payable Processing</u>	<u>Management Advisory Services</u>	<u>Accounts Receivable Billing</u>	<u>Reproduction/Mailouts</u>	<u>Finance Department's Operating expenditures allocated to Central Services</u>	<u>Total Allocated Costs</u>
	(1)	(1)	(1)	(1)	(1)	(2)	(3)
Department							
9-1-1 Program	\$ 6,128	\$ 18,240	\$ -	\$ -	\$ -	\$ 3,111	\$ 27,479
Area Agency on Aging	16,923	23,912	1,845	22,593	8,594	8,421	82,288
Homeland Security	2,247	3,033	922	2,078	-	1,453	9,733
General Land Office	439	948	-	840	-	393	2,620
Solid Waste/Water Quality	1,021	1,214	922	1,230	-	518	4,905
EDA/RRC	2,042	854	922	2,175	-	1,037	7,030
Criminal Justice	817	743	-	233	-	101	1,894
Total	<u>\$ 29,617</u>	<u>\$ 48,944</u>	<u>\$ 4,611</u>	<u>\$ 29,149</u>	<u>\$ 8,594</u>	<u>\$ 15,034</u>	<u>\$ 135,949</u>

Notes:

(1) Bases for allocating Central Service Costs

Services

Payroll Processing

Accounts Payable Processing

Management Advisory Services

Accounts Receivable Billing

Reproduction/Mailouts

Bases for Allocation

Number of employees

Number of accounts payable invoices processed

Direct hours

Direct hours

Direct hours

(2) Finance Department's operating expenditures such rent, utilities, telephone and supplies related to the central services were allocated based on the number of employees.

(3) Total allocated costs by department is reported in the General Fund's and Special Revenue Fund's Schedule of Expenditures & Revenues. If the billable rate for processing accounts payable is less than or greater than the actual rate, a refund or a charge will be issued/applied respectively to the individual grant programs.

Coastal Bend Council of Governments
Schedule of Paid Time Off & Rate
for Employees Entitled to Paid Time Off
For Calendar Year Ending December 31, 2019

Full-Time Employees' Paid Time Off

Paid Time Off

Vacation Leave	\$ 111,650		
Sick Leave	70,265		
Holidays	<u>54,079</u>		
Total Released Time		(A)	\$ 235,994

Base for Allocation of Employee Paid Time Off

Gross Salaries	\$ 1,465,718		
Less Paid Time Off	<u>(235,994)</u>		
Total Chargeable Salaries		(B)	<u><u>\$ 1,229,724</u></u>

Employee Released Time Rate

(A) Total Employee Release Time	\$ 235,994		
	----- =		<u><u>19.19%</u></u>
(B) Total Chargeable Salaries	\$ 1,229,724		

Coastal Bend Council of Governments
Schedule of Membership Dues
For Calendar Ending December 31, 2019

	County**	City*	Totals
Aransas County (23,158)	\$ 2,316		\$ 2,316
Rockport (8,766)		\$ 877	877
Fulton (1,358)		136	136
Bee County (31,861)	3,186		3,186
Beeville (12,863)		1,286	1,286
Brooks County (7,223)	722		722
Falfurrias (4,981)		498	498
Duval County (11,782)	1,250		1,250
Freer (2,818)		282	282
San Diego (4,488)		449	449
Jim Wells County (40,838)	4,084		4,084
Alice (19,104)		1,910	1,910
Orange Grove (1,318)		132	132
Premont (2,653)		265	265
Kenedy County (416)	313		313
Kleberg County (32,061)	3,206		3,206
Kingsville (26,213)		2,621	2,621
Live Oak County (11,531)	1,250		1,250
George West (2,445)		246	246
Three Rivers (1,878)		188	188
Nueces County (340,223)	34,022		34,022
Agua Dulce (812)		81	81
Bishop (3,134)		313	313
Corpus Christi (305,215)		30,522	30,522
Driscoll (739)		74	74
Port Aransas (3,480)		348	348
Robstown (11,487)		1,149	1,149

Coastal Bend Council of Governments
Schedule of Membership Dues
For Calendar Ending December 31, 2019

	County**	City*	Totals
Refugio County (7,383)	\$ 625		\$ 625
Bayside (325)		\$ 33	33
Refugio (2,890)		289	289
Woodsboro (1,512)		152	152
San Patricio County (64,804)	6,480		6,480
Aransas Pass (8,204)		820	820
Gregory (1,907)		191	191
Ingleside (9,387)		939	939
Ingleside on the Bay (615)		62	62
Mathis (4,942)		494	494
Odem (2,389)		239	239
Portland (15,099)		1,510	1,510
Sinton (5,665)		567	567
Taft (3,048)		305	305
Total County & City Dues	<u>\$ 57,454</u>	<u>\$ 46,978</u>	<u>\$ 104,432</u>
Associate Members***			
Nueces County Drainage District #2			125
Nueces County Water Control & Improvement District #3			125
San Patricio Municipal Water District			125
Port of Corpus Christi Authority			125
South Texas Water Authority			125
Corpus Christi Metropolitan Planning Organization			125
Total Associate Members Dues			<u>\$ 750</u>
Total Membership Dues			<u><u>\$ 105,182</u></u>

* Dues Structure Based on \$.10 Per Capita

** Minimum for Counties(based on the larger of either per capita rate or minimum):

\$313 -2,500 population

\$625 -2,501-10,000 population

\$1,250 -10,001 population

*** Associate Membership Dues \$125

**** Based on latest census data (2010)

Coastal Bend Council of Governments
Schedule of Operating & Pass-through Revenues & Expenditures
& Changes in Fund Balances
For Calendar Years Ending December 31, 2019, 2018, & Ended 2017

	Actual 2017	Approved 2018	Estimated 2018	Budgeted 2019
Beginning Fund Balances				
General Fund	\$ 602,946	\$ 627,811	\$ 604,459	\$ 630,802
Operating Revenues				
Dues	\$ 105,318	\$ 105,432	\$ 104,834	\$ 105,182
Interest Income-CBCOG	4,278	-	9,339	9,339
Interest Income-9-1-1 Program	1,992	-	4,848	4,848
Other Income- CBCOG	7,074	-	9,219	-
State Funds- 9-1-1 Program	1,672,339	1,809,229	1,999,153	1,777,796
State Administered Funds	1,850,373	1,820,645	1,786,235	1,961,911
Direct Federal Funds	70,000	70,000	70,000	162,086
Local Funds	10,352	-	20,414	26,210
Indirect cost recovery	9,997	14,754	41,575	45,519
Total Operating Revenues	\$ 3,731,723	\$ 3,820,060	\$ 4,045,617	\$ 4,092,891
Pass-through Revenues				
Local Funds	\$ 2,057	\$ 8,400	\$ 17,761	\$ 600
State Administered Funds	1,977,344	2,080,667	2,091,418	2,059,225
Total Pass-through Revenues	\$ 1,979,401	\$ 2,089,067	\$ 2,109,179	\$ 2,059,825
Total Combined Revenues	\$ 5,711,124	\$ 5,909,127	\$ 6,154,796	\$ 6,152,716
Total Combined Funds Available	\$ 6,314,070	\$ 6,536,938	\$ 6,759,255	\$ 6,783,518

Coastal Bend Council of Governments
Schedule of Operating & Pass-through Revenues & Expenditures
& Changes in Fund Balances
For Calendar Years Ending December 31, 2019, 2018, & Ended 2017

	Actual 2017	Approved 2018	Estimated 2018	Budgeted 2019
Operating Expenditures				
Personnel Costs	\$ 1,894,512	\$ 2,094,015	\$ 2,059,983	\$ 2,211,790
Indirect Costs (Excluding Personnel Costs, Central Service Operating Costs, & depreciation)	128,734	88,003	107,927	116,247
Central Service Costs (Excluding Personnel Costs)	12,231	12,202	12,202	15,034
Other Direct Expenditures (Excluding Central Service Personnel & Operating Costs)	347,440	348,672	337,261	375,570
Other Direct Expenditures 9-1-1 Program (Excluding Central Service Personnel & Operating Costs)	1,249,892	1,251,788	1,501,408	1,321,672
Equipment-9-1-1 Program	96,733	-	-	-
Expenditures paid with CBCOG funds	223	225	223	225
Executive Board Expenditures	445	1,800	270	500
Total Operating Expenditures	\$ 3,730,210	\$ 3,796,705	\$ 4,019,274	\$ 4,041,038
Pass-through Expenditures				
Services by Other Agencies	\$ 1,979,201	\$ 2,066,574	\$ 2,084,922	\$ 2,059,825
Program Expenditures	200	22,493	24,257	-
Total Pass-through Expenditures	\$ 1,979,401	\$ 2,089,067	\$ 2,109,179	\$ 2,059,825
Total Combined Expenditures	\$ 5,709,611	\$ 5,885,772	\$ 6,128,453	\$ 6,100,863
Ending Fund Balances- General Fund	\$ 604,459	\$ 651,166	\$ 630,802	\$ 682,655