



*Coastal Bend
Council
Of Governments*

**Annual Budget
Calendar Year 2022**


**Coastal Bend Council of Governments
2910 Leopard Street
Corpus Christi, Texas 78408
(361) 883-5743
www.coastalbendcog.org**

CERTIFICATE

The undersigned hereby certifies that:

1. He is duly appointed, qualified, and acting Chairman of the Coastal Bend Council of Governments.
2. The 2022 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 10, 2021.
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, 2022.

Witness my hand on this 10th day of December, 2021



MAYOR PATRICK RIOS, ARANSAS COUNTY
COASTAL BEND COUNCIL OF GOVERNMENTS

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Foreword

The Coastal Bend Council of Governments' Annual Budget for Calendar Year Ending December 31, 2022, 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' 2022 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 2022 year-end fund balance.

The Council's proposed 10-year dues structure is based on the 2020 Census at a rate of \$0.12 per capita beginning in FY2022 and increases by \$0.02 every other year through FY2030. This will generate \$1,736,784 of membership dues over a ten-year period which will allow the Council to support their Economic Development District with staff support and apply for other grant programs to address the needs of the Coastal Bend Region.

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 Area Agency on Aging was awarded American Rescue Plan Act of 2021 (ARP) funds in the amounts of \$858,365 to address the continued impacts of COVID-19 under the Older Americans Act (OAA) for supportive services, nutrition services, disease prevention & health and caregiver services. The ARP funds are available for use through September 30, 2024. The Consolidated Appropriations Act (CAA) funds in the amount of \$318,084 awarded in FY2021 for C2 meals will be carried over and spent in budget year 2022, as well as, the CDC Vaccination carried over funds of \$91,413. The CDC vaccination funds were awarded to increase the COVID-19 vaccination for older adults through information and assistance services.

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 2022 utilizing an indirect cost rate of 25.57% and a budgetary personnel costs base of \$1,541,779 which consist of direct chargeable salaries and paid time off. This generates approximately \$394,233 indirect costs recovery.

For many years, the Council was authorized to allocate indirect costs using a fixed rate with carryforward which would allow the Council to carryforward any under/over recovery of indirect costs to the following year which meant that if the Council over recovered or under recovered indirect costs, the Council would not settle the differences between the actual indirect costs and the estimated indirect costs with the grantor agencies until the sequent year. For years 2022 and 2023, the Texas Health and Human Services approved and authorized a provisional indirect costs rate of 25.57% for the Council which means it is temporary and used for interim reimbursement. The Council must submit an indirect costs rate proposal within six months after year end December 31st, to establish a final rate based on actual costs. The change from an approved fix rate with carryforward to a provisional rate will allow the Council to charge the grants a final rate based on actual costs prior to the closing of year end for auditing purposes. The Council's plans are to submit to the Texas Health and Human Services their indirect costs proposal, for FY2022, by the end of February 2023, so that any necessary rate adjustments can be made prior to closing year ended December 31, 2022.

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 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, Caregiver Specialist, Benefits Counselor, Care Coordinator, IR&A Specialist, ADRC Options Counselor/Care Coordinator, Transition Support (part-time), Data Management Assistant (part-time), Caregiver Administrative Assistant (part-time), and ADRC Benefits Counselor/Housing Navigator Specialist, and EBI Coord/Ombudsman.

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 homeland security planning. The employees assigned to the Environmental and Planning Grants are the Director of Planning and Economic Development, Director of Homeland Security, Director of Environmental Planning, Regional Disaster Recovery Manager, EDA-GIS Outreach Coordinator, Homeland Security/Criminal Justice Planner, and Homeland Security Assistant.

9-1-1 Department:

The 9-1-1 department is responsible for the implementation and maintenance of the Next Generation 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 coordinator, Network Specialist, Database/Network Specialist, Network Support, GIS Analyst, GIS Support Tech, 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, 2022, 2021, and ended 2020, located on pages 20 and 21, gives comparative financial information of the Council's proposed budget for 2022 as compared with the most recent year completed, 2020, the approved budget for 2021 and the estimated revenues and expenditures for 2021.



COASTAL BEND

COUNCIL OF GOVERNMENTS

Established in 1966

**Coastal Bend Council of Governments
Schedule of Operating Revenues & Expenditures
& Changes in Fund Balance -General Fund
For Calendar Year Ending December 31, 2022**

Estimated Fund Balance at January 1, 2022		\$ 903,556
Operating Revenues		
Dues	\$ 130,525	
Interest Earned-CBCOG	-	
Interest Earned-9-1-1 Program	-	
Other income -CBCOG	3,618	
State Funds - 9-1-1 Program	1,994,149	
State Administered Funds	1,886,882	
Direct Federal Funds	575,949	
Local funds	21,327	
Total Operating Revenues		<u>\$ 4,612,450</u>
Operating Expenditures		
Personnel Costs	\$ 2,642,204	
Indirect Costs (Excluding Personnel Costs)	20,286	
Central Service Costs (Excluding Personnel Costs)	20,110	
Other Direct Expenditures (excluding Central Service Personnel Costs)	520,397	
Other Direct Expenditures- 9-1-1 Program (excluding Central Service Personnel Costs)	1,325,936	
Expenditures paid with CBCOG funds	895	
Executive Board Expenditures	<u>1,700</u>	
Total Operating Expenditures		<u>\$ 4,531,528</u>
Estimated Fund Balance at December 31, 2022		<u>\$ 984,478</u>

**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF GRANT/PROGRAM IDENTIFICATION INDEX
FOR CALENDAR YEAR ENDING DECEMBER 31, 2022**

Grant/Program Number	Grant/Program Year	Grant/Program Name	Funding/Oversight Agency
AAA #1	2021-2022	Title III Administration	HHSC
AAA #2*	2022-2023	Title III Administration	HHSC
Ombuds. #1	2021-2022	Title III Ombudsman Activities	HHSC
Ombuds. #2*	2022-2023	Title III Ombudsman Activities	HHSC
Care Coord. #1	2021-2022	Title III Care Coordination	HHSC
Care Coord. #2*	2022-2023	Title III Care Coordination	HHSC
I/R&A #1	2021-2022	Title III Information, Referral & Assistance	HHSC
I/R&A #2*	2022-2023	Title III Information, Referral & Assistance	HHSC
Legal Assist. #1	2021-2022	Title III Legal Assistance Over 60	HHSC
Legal Assist. #2*	2022-2023	Title III Legal Assistance Over 60	HHSC
Caregivers Training #1	2021-2022	Caregivers Training	HHSC
Caregivers Training #2*	2022-2023	Caregivers Training	HHSC
ADRC #1	2021-2022	Aging & Disability Resource Centers	HHSC
ADRC #2*	2022-2023	Aging & Disability Resource Centers	HHSC
Legal Aware #1	2021-2022	Title III Legal Awareness	HHSC
Legal Aware #2*	2022-2023	Title III Legal Awareness	HHSC
Caregiver Info Svcs #1	2021-2022	Title III Caregivers Info Svcs	HHSC
Caregiver Info Svcs #2*	2022-2023	Title III Caregivers Info Svcs	HHSC
HICAP #1	2021-2022	Title III HICAP Outreach/Assistant	HHSC
HICAP #2*	2022-2023	Title III HICAP Outreach/Assistant	HHSC
MIPPA #1	2021-2022	MIPPA Outreach/Assistant	HHSC
MIPPA #2*	2022-2023	MIPPA Outreach/Assistant	HHSC
AAA Purchase Pool #1	2021-2022	Title III Purchase Pool	HHSC
AAA Purchase Pool #2*	2022-2023	Title III Purchase Pool	HHSC
AAA Title B, C1, C2 #1	2021-2022	Title III B, C1, C2, Nutrition Consult	HHSC
AAA Title B, C1, C2#2*	2022-2023	Title III B, C1, C2, Nutrition Consult	HHSC
Evidence Based Intr. #1	2021-2022	Title III Evidence Based Intervention	HHSC
Evidence Based Intr. #2*	2022-2023	Title III Evidence Based Intervention	HHSC
Data Management #1	2021-2022	Title III Data Management	HHSC
Data Management #2*	2022-2023	Title III Data Management	HHSC
Caregivers Programs #1	2021-2022	Caregivers Programs	HHSC
Caregivers Programs #2*	2022-2023	Caregivers Programs	HHSC
AAA CAA #1	2021-2022	AAA Consolidated Appr. Title C2	HHSC
AAA CAA #2*	2022-2023	AAA Consolidated Appr. Title C2	HHSC
Solid Waste #1	2021-2022	Regional Solid Waste Coord.	TCEQ
Solid Waste #2*	2022-2023	Regional Solid Waste Coord.	TCEQ
Water Quality #1	2021-2022	Water Quality Coordination Efforts	TCEQ
Water Quality #2*	2022-2023	Water Quality Coordination Efforts	TCEQ
EDA #1	2022	Economic Development Admin.	EDA
EDA GIS #1	2022	EDA GIS	EDA
EDA CARES Act/NPO #1	2022	EDA CARES Act/NPO	EDA

*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, 2022**

Grant/Program Number	Grant/Program Year	Grant/Program Name	Funding/Oversight Agency
Homeland Security #1	2022	Homeland Security Planning	CJD
Region. Review #1	2021-2022	Regional Review Planning	TDHCA
Region. Review #2*	2022-2023	Regional Review Planning	TDHCA
Reg. CJD/HS #1	2021-2022	Criminal Justice/Homeland Security	CJD
Reg. CJD/HS #2*	2022-2023	Criminal Justice/Homeland Security	CJD
Reg. Trng. Acad. #1	2021-2022	Regional Training Academy	CJD
Reg. Trng. Acad. #2*	2022-2023	Regional Training Academy	CJD
CSEC #1	2021-2022	9-1-1 Program	CSEC
CSEC #2*	2022-2023	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

*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, 2022

AAA Grants

	AAA Admin #1	AAA Admin #2	Ombuds #1	Ombuds #2	Care Coordination #1	Care Coordination #2
Operating Expenditures						
Salaries & Paid Time Off	\$ 94,700	\$ 31,567	\$ 50,386	\$ 16,795	\$ 36,418	\$ 12,140
Indirect Costs	24,215	8,072	12,884	4,295	9,312	3,104
Health, Retirement & Other Benefits	27,030	9,011	20,786	6,929	16,722	5,575
Rental Space	5,417	1,588	2,286	769	1,336	421
Utilities	732	363	500	126	242	78
Training	288	-	-	850	188	-
Accounting & Payroll Services	24,772	7,830	3,355	1,118	1,519	507
Management Advisory Services	1,469	489	-	-	-	-
Auditing Services	1,546	-	825	-	523	-
Dues & Subscriptions	1,952	2,037	25	49	36	45
Advertisements & Recognitions	165	89	179	44	30	22
Printing & Publications	-	-	-	-	-	-
Maintenance & Repairs	300	-	5	-	2	-
Office Supplies/Equip./Furniture/Software	1,687	318	385	31	471	16
Travel	1,000	-	7,560	1,706	453	-
Telephone	3,508	1,173	2,893	788	928	296
Postage & Freight	725	195	65	7	458	77
Reproduction Costs & Mailout Services	386	129	2	1	63	54
Contractual Services	531	64	249	-	4,364	1,498
Insurance	1,154	172	1,122	64	344	42
Equipment	-	-	-	-	-	-
Total Operating Expenditures	\$ 191,577	\$ 63,097	\$ 103,507	\$ 33,572	\$ 73,409	\$ 23,875
Subcontractors/Program Expenditures						
Contract Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Program Expenditures	-	-	-	-	-	-
Total Subcontractor/Program Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Grant Expenditures	\$ 191,577	\$ 63,097	\$ 103,507	\$ 33,572	\$ 73,409	\$ 23,875
Revenues						
State Funds	\$ 143,683	\$ 47,323	\$ 103,507	\$ 33,572	\$ 73,409	\$ 23,875
Direct Federal Funds	-	-	-	-	-	-
CBCOG Funds	47,894	15,774	-	-	-	-
Local Funds	-	-	-	-	-	-
Total Revenues	\$ 191,577	\$ 63,097	\$ 103,507	\$ 33,572	\$ 73,409	\$ 23,875

Coastal Bend Council of Governments
Schedule of Expenditures & Revenues -General Fund
For Calendar Year Ending December 31, 2022

AAA Grants

	Information Referral & Assistance #1	Information Referral & Assistance #2	Legal Assistance Over 60 #1	Legal Assistance Over 60 #2	Caregivers Training #1	Caregivers Training #2
Operating Expenditures						
Salaries & Paid Time Off	\$ 43,171	\$ 14,390	\$ 15,894	\$ 5,298	\$ 6,240	\$ 2,080
Indirect Costs	11,039	3,680	4,064	1,355	1,596	532
Health, Retirement & Other Benefits	20,164	6,721	7,096	2,365	1,738	579
Rental Space	2,278	636	1,014	279	1,489	471
Utilities	879	116	373	77	362	76
Training	63	-	-	-	30	-
Accounting & Payroll Services	3,303	1,102	777	259	751	250
Management Advisory Services	-	-	-	-	-	-
Auditing Services	907	-	167	-	236	-
Dues & Subscriptions	458	122	8	11	688	59
Advertisement & Recognitions	68	47	24	9	55	9
Printing & Publications	-	-	77	-	20	-
Maintenance & Repairs	5	-	-	25	22	-
Office Supplies/Equip./Furniture/Software	579	25	208	6	708	6
Travel	337	145	312	-	28	-
Telephone	1,857	591	1,196	292	371	118
Postage & Freight	402	73	93	49	5	9
Reproduction Costs & Mailout Services	289	52	160	127	154	-
Contractual Services	2,661	-	100	127	50	-
Insurance	521	76	199	42	127	22
Equipment	-	-	-	-	-	-
Total Operating Expenditures	\$ 88,981	\$ 27,776	\$ 31,762	\$ 10,321	\$ 14,670	\$ 4,211
Subcontractors/Program Expenditures						
Contract Services	\$ -	\$ -	\$ 544	\$ 167	\$ -	\$ -
Program Expenditures	-	-	-	-	-	-
Total Subcontractor/Program Expenditures	\$ -	\$ -	\$ 544	\$ 167	\$ -	\$ -
Total Grant Expenditures	\$ 88,981	\$ 27,776	\$ 32,306	\$ 10,488	\$ 14,670	\$ 4,211
Revenues						
State Funds	\$ 88,981	\$ 27,776	\$ 32,306	\$ 10,488	\$ 14,670	\$ 4,211
Direct Federal Funds	-	-	-	-	-	-
CBCOG Funds	-	-	-	-	-	-
Local Funds	-	-	-	-	-	-
Total Revenues	\$ 88,981	\$ 27,776	\$ 32,306	\$ 10,488	\$ 14,670	\$ 4,211

Coastal Bend Council of Governments
Schedule of Expenditures & Revenues -General Fund
For Calendar Year Ending December 31, 2022

AAA Grants

	ADRC	ADRC	AAA	AAA	AAA	AAA
	#1	#2	Legal Aware	Legal Aware	Caregiver	Caregiver
	#1	#2	#1	#2	Info Services	Info Services
	#1	#2	#1	#2	#1	#2
Operating Expenditures						
Salaries & Paid Time Off	\$ 85,861	\$ 42,930	\$ 9,871	\$ 3,290	\$ 56,562	\$ 18,854
Indirect Costs	21,955	10,977	2,524	841	14,463	4,821
Health, Retirement & Other Benefits	38,879	19,440	4,444	1,481	19,104	6,368
Rental Space	3,153	1,447	920	252	3,584	1,045
Utilities	1,022	340	218	56	772	253
Training	202	-	75	-	170	-
Accounting & Payroll Services	6,833	3,243	785	262	4,473	1,491
Management Advisory Services	-	-	-	-	-	-
Auditing Services	898	-	294	-	963	-
Dues & Subscriptions	303	155	7	11	272	14
Advertisement & Recognitions	3,287	62	16	18	317	45
Printing & Publications	-	-	-	-	115	-
Maintenance & Repairs	7	-	2	25	5	-
Office Supplies/Equip./Furniture/Software	860	2,474	245	12	1,970	31
Travel	418	-	92	-	386	-
Telephone	2,364	1,044	660	236	2,442	804
Postage & Freight	63	-	12	-	699	621
Reproduction Costs & Mailout Services	76	46	423	69	2,356	656
Contractual Services	10,409	10,097	215	117	224	-
Insurance	907	124	214	25	656	114
Equipment	-	-	-	-	-	-
Total Operating Expenditures	\$ 177,497	\$ 92,379	\$ 21,017	\$ 6,695	\$ 109,533	\$ 35,117
Subcontractors/Program Expenditures						
Contract Services	\$ 24,484	\$ 16,544	\$ -	\$ -	\$ -	\$ -
Program Expenditures	-	-	-	-	-	-
Total Subcontractor/Program Expenditures	\$ 24,484	\$ 16,544	\$ -	\$ -	\$ -	\$ -
Total Grant Expenditures	\$ 201,981	\$ 108,923	\$ 21,017	\$ 6,695	\$ 109,533	\$ 35,117
Revenues						
State Funds	\$ 201,981	\$ 108,923	\$ 21,017	\$ 6,695	\$ 109,533	\$ 35,117
Direct Federal Funds	-	-	-	-	-	-
CBCOG Funds	-	-	-	-	-	-
Local Funds	-	-	-	-	-	-
Total Revenues	\$ 201,981	\$ 108,923	\$ 21,017	\$ 6,695	\$ 109,533	\$ 35,117

Coastal Bend Council of Governments
Schedule of Expenditures & Revenues -General Fund
For Calendar Year Ending December 31, 2022

AAA Grants

	AAA HICAP #1	AAA HICAP #2	AAA MIPPA #2 #1	AAA MIPPA #2 #2	AAA Purchase Pool #1	AAA Purchase Pool #2
Operating Expenditures						
Salaries & Paid Time Off	\$ 20,601	\$ 6,867	\$ 2,007	\$ 669	\$ -	\$ -
Indirect Costs	5,268	1,756	513	171	-	-
Health, Retirement & Other Benefits	9,262	3,086	955	318	-	-
Rental Space	965	539	273	254	-	-
Utilities	354	52	49	20	-	-
Training	-	-	-	-	-	-
Accounting & Payroll Services	1,787	596	751	250	-	-
Management Advisory Services	-	-	-	-	-	-
Auditing Services	167	-	-	-	-	-
Dues & Subscriptions	14	11	2	5	-	-
Advertisement & Recognitions	3,835	27	-	8	-	-
Printing & Publications	-	-	-	-	-	-
Maintenance & Repairs	3	-	28	-	-	-
Office Supplies/Equip./Furniture/Software	2,258	18	-	93	-	-
Travel	164	-	320	145	-	-
Telephone	1,146	378	244	118	-	-
Postage & Freight	30	-	5	-	-	-
Reproduction Costs & Mailout Services	34	-	6	-	-	-
Contractual Services	124	-	569	300	-	-
Insurance	240	71	14	9	-	-
Equipment	-	-	-	-	-	-
Total Operating Expenditures	\$ 46,252	\$ 13,401	\$ 5,736	\$ 2,360	\$ -	\$ -
Subcontractors/Program Expenditures						
Contract Services	\$ -	\$ -	\$ -	\$ -	\$ 201,855	\$ 24,729
Program Expenditures	-	-	-	-	-	-
Total Subcontractor/Program Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 201,855	\$ 24,729
Total Grant Expenditures	\$ 46,252	\$ 13,401	\$ 5,736	\$ 2,360	\$ 201,855	\$ 24,729
Revenues						
State Funds	\$ 46,252	\$ 13,401	\$ 5,736	\$ 2,360	\$ 200,971	\$ 24,729
Direct Federal Funds	-	-	-	-	-	-
CBCOG Funds	-	-	-	-	-	-
Local Funds	-	-	-	-	884	-
Total Revenues	\$ 46,252	\$ 13,401	\$ 5,736	\$ 2,360	\$ 201,855	\$ 24,729

Coastal Bend Council of Governments
Schedule of Expenditures & Revenues -General Fund
For Calendar Year Ending December 31, 2022

AAA Grants

	AAA Title B , C1 C2, Nutrition #1	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
Operating Expenditures						
Salaries & Paid Time Off	\$ -	\$ -	\$ 16,441	\$ 5,480	\$ 42,128	\$ 14,043
Indirect Costs	-	-	4,204	1,401	10,772	3,591
Health, Retirement & Other Benefits	-	-	7,142	2,381	13,640	4,547
Rental Space	-	-	937	449	1,310	552
Utilities	-	-	387	87	427	86
Training	-	-	2,660	121	-	-
Accounting & Payroll Services	-	-	2,211	737	3,312	1,104
Management Advisory Services	-	-	-	-	-	-
Auditing Services	-	-	470	-	429	-
Dues & Subscriptions	-	-	11	55	16	41
Advertisement & Recognitions	-	-	30	18	39	32
Printing & Publications	-	-	-	-	-	-
Maintenance & Repairs	-	-	2	-	3	-
Office Supplies/Equip./Furniture/Software	-	-	164	12	372	22
Travel	-	-	11	-	635	-
Telephone	-	-	795	236	1,247	414
Postage & Freight	-	-	-	-	9	-
Reproduction Costs & Mailout Services	-	-	6	-	67	6
Contractual Services	-	-	124	-	149	-
Insurance	-	-	313	18	274	100
Equipment	-	-	-	-	-	-
Total Operating Expenditures	\$ -	\$ -	\$ 35,908	\$ 10,995	\$ 74,829	\$ 24,538
Subcontractors/Program Expenditures						
Contract Services	\$ 1,229,593	\$ 425,935	\$ -	\$ -	\$ -	\$ -
Program Expenditures	-	-	-	-	-	-
Total Subcontractor/Program Expenditures	\$ 1,229,593	\$ 425,935	\$ -	\$ -	\$ -	\$ -
Total Grant Expenditures	\$ 1,229,593	\$ 425,935	\$ 35,908	\$ 10,995	\$ 74,829	\$ 24,538
Revenues						
State Funds	\$ 1,229,593	\$ 425,935	\$ 35,908	\$ 10,995	\$ 74,829	\$ 24,538
Direct Federal Funds	-	-	-	-	-	-
CBCOG Funds	-	-	-	-	-	-
Local Funds	-	-	-	-	-	-
Total Revenues	\$ 1,229,593	\$ 425,935	\$ 35,908	\$ 10,995	\$ 74,829	\$ 24,538

Coastal Bend Council of Governments
Schedule of Expenditures & Revenues -General Fund
For Calendar Year Ending December 31, 2022

AAA Grants

	AAA Caregivers Programs #1	AAA Caregivers Programs #2	AAA Consolidated Appr Title C2 #1	AAA Consolidated Appr Title C2 #2	Solid Waste #1
Operating Expenditures					
Salaries & Paid Time Off	\$ 27,627	\$ 9,209	\$ -	\$ -	\$ 46,761
Indirect Costs	7,064	2,355	-	-	11,957
Health, Retirement & Other Benefits	12,186	4,062	-	-	17,705
Rental Space	1,262	469	-	-	2,018
Utilities	347	90	-	-	552
Training	187	-	-	-	100
Accounting & Payroll Services	1,904	635	-	-	3,728
Management Advisory Services	-	-	-	-	653
Auditing Services	583	-	-	-	632
Dues & Subscriptions	851	56	-	-	25
Advertisement & Recognitions	25	27	-	-	1,272
Printing & Publications	49	-	-	-	69
Maintenance & Repairs	3	-	-	-	3
Office Supplies/Equip./Furniture/Software	321	19	-	-	1,821
Travel	1,587	-	-	-	1,134
Telephone	1,009	355	-	-	1,336
Postage & Freight	62	12	-	-	71
Reproduction Costs & Mailout Services	40	27	-	-	82
Contractual Services	6,077	1,460	-	-	1,020
Insurance	380	42	-	-	378
Equipment	-	-	-	-	-
Total Operating Expenditures	\$ 61,564	\$ 18,818	\$ -	\$ -	\$ 91,317
Subcontractors/Program Expenditures					
Contract Services	\$ -	\$ -	\$ 318,084	\$ -	\$ 10,595
Program Expenditures	-	-	-	-	-
Total Subcontractor/Program Expenditures	\$ -	\$ -	\$ 318,084	\$ -	\$ 10,595
Total Grant Expenditures	\$ 61,564	\$ 18,818	\$ 318,084	\$ -	\$ 101,912
Revenues					
State Funds	\$ 61,564	\$ 18,818	\$ 318,084	\$ -	\$ 101,912
Direct Federal Funds	-	-	-	-	-
CBCOG Funds	-	-	-	-	-
Local Funds	-	-	-	-	-
Total Revenues	\$ 61,564	\$ 18,818	\$ 318,084	\$ -	\$ 101,912

Coastal Bend Council of Governments
Schedule of Expenditures & Revenues -General Fund
For Calendar Year Ending December 31, 2022

Planning Grants

	Solid Waste #2	Water Quality #1	Water Quality #2	EDA Planning #1	EDA GIS #1	EDA CARES/NPO #1
Operating Expenditures						
Salaries & Paid Time Off	\$ 23,381	\$ 1,948	\$ 974	\$ 43,261	\$ 103,476	\$ 56,337
Indirect Costs	5,978	498	249	11,062	26,459	14,405
Health, Retirement & Other Benefits	8,853	738	369	13,699	39,108	22,980
Rental Space	828	-	-	1,359	2,258	2,600
Utilities	189	-	-	250	700	732
Training	-	-	-	-	-	-
Accounting & Payroll Services	1,604	-	-	1,994	2,715	2,715
Management Advisory Services	326	-	-	-	979	-
Auditing Services	-	-	-	110	110	110
Dues & Subscriptions	-	-	-	3,500	-	-
Advertisement & Recognitions	8	10,591	1,732	740	20	25
Printing & Publications	-	-	-	1,000	400	-
Maintenance & Repairs	-	-	-	-	-	-
Office Supplies/Equip./Furniture/Software	2,000	1,128	-	600	1,000	250
Travel	100	-	-	7,500	500	300
Telephone	724	-	-	1,375	3,500	2,600
Postage & Freight	12	-	-	-	50	50
Reproduction Costs & Mailout Services	-	-	-	50	50	50
Contractual Services	456	-	-	700	216,682	25,000
Insurance	64	10	-	300	600	515
Equipment	-	-	-	-	-	-
Total Operating Expenditures	\$ 44,523	\$ 14,913	\$ 3,324	\$ 87,500	\$ 398,607	\$ 128,669
Subcontractors/Program Expenditures						
Contract Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Program Expenditures	-	-	-	-	-	-
Total Subcontractor/Program Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Grant Expenditures	\$ 44,523	\$ 14,913	\$ 3,324	\$ 87,500	\$ 398,607	\$ 128,669
Revenues						
State Funds	\$ 44,523	\$ 14,913	\$ 3,324	\$ -	\$ -	\$ -
Direct Federal Funds	-	-	-	70,000	398,607	107,342
CBCOG Funds	-	-	-	17,500	-	-
Local Funds	-	-	-	-	-	21,327
Total Revenues	\$ 44,523	\$ 14,913	\$ 3,324	\$ 87,500	\$ 398,607	\$ 128,669

Coastal Bend Council of Governments
Schedule of Expenditures & Revenues -General Fund
For Calendar Year Ending December 31, 2022

Planning Grants

	Homeland Security Planning #1	Regional Review Committee #1	Regional Review Committee #2	CJD/HS Contract Services #1	CJD/HS Contract Services #2	Regional Training Academy #1
Operating Expenditures						
Salaries & Paid Time Off	\$ 165,440	\$ 4,173	\$ 2,088	\$ 13,853	\$ 6,927	\$ -
Indirect Costs	42,303	1,067	534	3,542	1,771	816
Health, Retirement & Other Benefits	66,003	1,702	852	5,379	2,690	-
Rental Space	5,715	604	132	1,015	162	-
Utilities	1,450	12	4	123	50	-
Training	-	-	-	-	-	-
Accounting & Payroll Services	9,088	217	109	1,324	598	482
Management Advisory Services	979	-	-	-	-	-
Auditing Services	760	-	-	230	-	-
Dues & Subscriptions	500	-	-	31	-	-
Advertisement & Recognitions	25	-	-	128	-	-
Printing & Publications	-	-	-	-	-	-
Maintenance & Repairs	500	-	-	26	-	-
Office Supplies/Equip./Furniture/Software	2,575	45	-	666	521	-
Travel	2,400	-	-	995	450	-
Telephone	6,300	-	-	888	736	-
Postage & Freight	52	-	-	26	-	-
Reproduction Costs & Mailout Services	150	-	-	50	30	-
Contractual Services	1,300	-	-	833	456	-
Insurance	1,200	33	-	90	25	-
Equipment	-	-	-	-	-	-
Total Operating Expenditures	\$ 306,740	\$ 7,853	\$ 3,719	\$ 29,199	\$ 14,416	\$ 1,298
Subcontractors/Program Expenditures						
Contract Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,660
Program Expenditures	-	-	-	-	-	-
Total Subcontractor/Program Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,660
Total Grant Expenditures	\$ 306,740	\$ 7,853	\$ 3,719	\$ 29,199	\$ 14,416	\$ 24,958
Revenues						
State Funds	\$ 306,740	\$ 7,853	\$ 3,719	\$ 48,622	\$ 24,311	\$ 24,958
Direct Federal Funds	-	-	-	-	-	-
CBCOG Funds	-	-	-	-	-	-
Local Funds	-	-	-	-	-	-
Total Revenues	\$ 306,740	\$ 7,853	\$ 3,719	\$ 48,622	\$ 24,311	\$ 24,958

**Coastal Bend Council of Governments
Schedule of Expenditures & Revenues -General Fund
For Calendar Year Ending December 31, 2022**

	Regional Training Academy #2	Totals
Operating Expenditures		
Salaries & Paid Time Off	\$ -	\$ 1,160,138
Indirect Costs	409	297,874
Health, Retirement & Other Benefits	-	452,089
Rental Space	-	52,086
Utilities	-	12,546
Training	-	4,934
Accounting & Payroll Services	124	100,615
Management Advisory Services	-	4,895
Auditing Services	-	9,960
Dues & Subscriptions	-	11,370
Advertisement & Recognitions	-	23,068
Printing & Publications	-	1,730
Maintenance & Repairs	-	966
Office Supplies/Equip./Furniture/Software	-	23,917
Travel	-	28,678
Telephone	-	44,962
Postage & Freight	-	3,932
Reproduction Costs & Mailout Services	-	5,691
Contractual Services	-	285,956
Insurance	-	10,601
Equipment	-	-
Total Operating Expenditures	\$ 533	\$ 2,536,008
Subcontractors/Program Expenditures		
Contract Services	\$ 11,831	\$ 2,288,021
Program Expenditures	-	-
Total Subcontractor/Program Expenditures	\$ 11,831	\$ 2,288,021
Total Grant Expenditures	\$ 12,364	\$ 4,824,029
Revenues		
State Funds	\$ 12,364	\$ 4,174,019
Direct Federal Funds	-	575,949
CBCOG Funds	-	81,168
Local Funds	-	22,211
Total Revenues	\$ 12,364	\$ 4,853,347

Coastal Bend Council of Governments
Schedule of Expenditures & Revenues -Special Revenue Fund
9-1-1 Network Program
For Calendar Year Ending December 31, 2022

	CSEC #1	CSEC #2	Totals
Administrative Expenditures			
Salaries & Paid Time Off	\$ 35,032	\$ 17,514	\$ 52,546
Indirect Costs	65,057	32,527	97,584
Health, Retirement, & Other Benefits	9,963	4,980	14,943
Rental Space	2,192	658	2,850
Utilities	1,016	145	1,161
Training	585	330	915
Accounting & Payroll Services	21,847	10,351	32,198
Auditing Services	6,000	-	6,000
Dues & Subscriptions	400	-	400
Maintenance & Repairs	100	-	100
Office Supplies/Equipment/Furniture/Software	670	330	1,000
Travel	500	660	1,160
Telephone	405	320	725
Postage & Freight	495	-	495
Reproduction Costs & Mail out Services	25	-	25
Insurance	367	-	367
Total Administrative Expenditures	\$ 144,654	\$ 67,815	\$ 212,469
Operating Expenditures			
Salaries & Paid Time Off	\$ 219,394	\$ 109,697	\$ 329,091
Health, Retirement, & Other Benefits	94,567	47,284	141,851
Rental Space	10,696	4,390	15,086
Utilities	2,235	1,072	3,307
Training	2,680	1,320	4,000
Dues & Subscriptions	1,475	-	1,475
Maintenance & Repairs	2,712	1,237	3,949
Office Supplies/Equipment/Furniture/Software	6,000	1,000	7,000
Travel	3,000	1,000	4,000
Telephone	8,250	3,454	11,704
Postage & Freight	80	176	256
Reproduction Costs	220	148	368
Contractual Services	1,285	650	1,935
Insurance	8,136	2,298	10,434
MRCS-Telephone Costs	293,661	86,600	380,261
NG 9-1-1	444,457	-	444,457
Regional Costs -ESInet, database maintenance	178,185	8,912	187,097
Database Costs	73,262	18,505	91,767
Maintenance- Equipment	107,674	-	107,674
PSAP Supplies	17,340	-	17,340
PSAP Training	13,450	-	13,450
Wireless Telephone Costs	3,452	1,726	5,178
Total Operating Expenditures	\$ 1,492,211	\$ 289,469	\$ 1,781,680
Total Expenditures	\$ 1,636,865	\$ 357,284	\$ 1,994,149
Revenue			
9-1-1 Service Fees	\$ 1,636,865	\$ 357,284	\$ 1,994,149
Interest Earned	-	-	-
Total Revenue	1,636,865	357,284	1,994,149

Coastal Bend Council of Governments
Schedule of Indirect Cost Allocation Plan & Indirect Cost Rate
For Calendar Year Ending December 31, 2021, 2022 and 2023

Indirect Costs:

Salaries	\$ 287,584	
Paid Time Off Rate @ 19.92%	57,287	
Fringe Benefits	127,990	
Total Personnel Costs		\$ 472,861
Auto Expenditures		2,064
Office Supplies/Furniture/Software		6,694
Rental Space		24,744
Utilities		13,512
Reproduction Costs		2,135
Printing & Publications		1,551
Insurance		5,124
Maintenance & Repairs		7,912
Telephone		6,273
Postage & Freight		7,054
Dues & Subscriptions		10,653
Conferences & Meetings		895
Training		5,362
Contract Services		2,852
Auditing Services		911
Depreciation		2,862
FY2020 Over Recovery of Indirect Costs (estimated)		(57,520)
Subtotal of Indirect Costs		515,939
Less Indirect Cost Contribution		(1,225)
Less personnel costs charged to CSCAP (Note 1)		(117,598)
Less operating expenditures charged to CSCAP (Note 2)		(20,110)
Net Indirect Costs	(A)	\$ 377,006

Base for Allocation of Indirect Costs:

Direct Salaries for Full-time employees		\$ 1,094,173
Paid Time Off Rate for Full-time employees \$1,094,173 @ 19.92%		217,959
Direct Salaries for Part-time employees		162,270
Total Direct Personnel Costs	(B)	\$ 1,474,402

Indirect Cost Fixed Rate With A Carryforward:

(A)	Net Indirect Costs	\$ 377,006		
			=	
(B)	Total Direct Personnel Costs	\$ 1,474,402		<u>25.57%</u>

Note (1): Personnel costs associated with processing payroll, accounts payable, accounts receivable billing, and management advisory services for the grant programs are part of the Coastal Bend Council of Governments' 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, 2022, 2021, & Ended 2020

Indirect Costs	Budget 2022	Approved 2021	Estimated 2021 (Note 1)	Actual 2020
Indirect Salaries	\$ 287,584	\$ 287,584	\$ 290,303	\$ 277,834
Paid Time Off & Fringe Benefits	185,277	185,277	187,664	180,183
Total Personnel Costs	\$ 472,861	\$ 472,861	\$ 477,967	\$ 458,017
Auto Expenditures	2,064	2,064	920	961
Office Supplies/Equip./Furniture/Software	6,694	6,694	6,694	6,538
Rental Space	24,744	24,744	20,742	25,360
Utilities	13,512	13,512	18,905	12,146
Reproduction Costs	2,135	2,135	2,263	2,196
Printing and Publications	1,551	1,551	1,792	873
Insurance	5,124	5,124	5,124	4,837
Maintenance & Repairs	7,912	7,912	7,912	4,984
Telephone	6,273	6,273	6,273	7,070
Postage and Freight	7,054	7,054	7,054	6,862
Dues & Subscriptions	10,653	10,653	10,653	10,462
Conferences & Meetings	895	895	502	777
Training	5,362	5,362	5,362	4,047
Contract Services	2,852	2,852	1,831	4,476
Auditing Services	911	911	916	911
Depreciation	2,862	2,862	2,862	2,862
Under(Over) Recovery of Indirect Costs in Prior Year	(57,520)	(57,520)	(57,520)	-
Under(Over) Applied Paid Time Off	-	-	(12,064)	(24,840)
Subtotal Indirect Costs	\$ 515,939	\$ 515,939	\$ 508,188	\$ 528,539
Less, Indirect Cost Contributions	1,225	1,225	1,225	1,282
Less personnel costs charged to CSCAP	117,598	117,598	117,598	107,869
Less operating expenditures charged to CSAP	20,110	20,110	20,110	17,970
Net Indirect Costs (A)	\$ 377,006	\$ 377,006	\$ 369,255	\$ 401,418
Direct Salaries	\$ 1,256,443	\$ 1,256,443	\$ 1,269,231	\$ 1,179,076
Paid Time Off	217,959	217,959	230,671	204,765
Total Direct Personnel Costs (B)	\$ 1,474,402	\$ 1,474,402	\$ 1,499,902	\$ 1,383,841
Indirect Cost Fixed Rates (A)/(B)	25.57%	25.57%	24.62%	29.01%

Notes:
1 The Estimated 2021 amounts represent 8 months actual indirect costs and 4 months estimated indirect costs.

**Coastal Bend Council of Governments
Central Service Cost Allocation Plan (CSCAP)
For Calendar Year Ending December 31, 2021, 2022 and 2023**

Central Services

	<u>Payroll Processing</u>	<u>Accounts Payable Processing</u>	<u>Management Advisory Services</u>	<u>Accounts Receivable Billing</u>	<u>Finance Department's Operating expenditures allocated to Central Services</u>	<u>Total Allocated Costs</u>
	(1)	(1)	(1)	(1)	(2)	(3)
Department						
9-1-1 Program	\$ 6,864	\$ 21,025	\$ -	\$ -	\$ 4,309	\$ 32,198
Area Agency on Aging	17,337	23,138	1,958	24,669	10,773	77,875
Homeland Security	2,535	2,584	979	1,958	2,011	10,067
Solid Waste/Water Quality	1,152	2,155	979	1,306	719	6,311
EDA	3,456	1,442	979	698	2,154	8,729
Criminal Justice	922	598	-	864	144	2,528
Total	<u>\$ 32,266</u>	<u>\$ 50,942</u>	<u>\$ 4,895</u>	<u>\$ 29,495</u>	<u>\$ 20,110</u>	<u>\$ 137,708</u>

Notes:

(1) Bases for allocating Central Service Costs

Services

Payroll Processing

Accounts Payable Processing

Management Advisory Services

Accounts Receivable Billing

Bases for Allocation

Number of employees

Number of accounts payable invoices processed

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, 2021, 2022 and 2023

Full-Time Employees' Paid Time Off

Paid Time Off

Vacation Leave	\$ 130,215		
Sick Leave	81,953		
Holidays	<u>63,051</u>		
Total Released Time		(A)	\$ 275,219

Base for Allocation of Employee Paid Time Off

Gross Salaries	\$ 1,656,977		
Less Paid Time Off	<u>(275,219)</u>		
Total Chargeable Salaries		(B)	<u>\$ 1,381,758</u>

Employee Released Time Rate

(A) Total Employee Release Time	\$ 275,219		
	<u> </u>	=	<u>19.92%</u>
(B) Total Chargeable Salaries	\$ 1,381,758		

Coastal Bend Council of Governments
Schedule of Membership Dues
For Calendar Years Ending December 31, 2022 and Nine Consecutive Years

County**	FY2022	FY2024	FY2026	FY2028	FY2030	10 Yrs
City*	FY2023	FY2025	FY2027	FY2029	FY2031	Totals
Rate Per Capita	\$ 0.12	\$ 0.14	\$ 0.16	\$ 0.18	\$ 0.20	
Aransas County (23,830)	\$ 2,860	\$ 3,336	\$ 3,813	\$ 4,289	\$ 4,766	\$ 38,128
Rockport (10,847)	1,302	1,519	1,736	1,952	2,169	17,355
Fulton (1,480)	178	207	237	266	296	2,368
Bee County (31,047)	3,726	4,347	4,968	5,588	6,209	49,675
Beeville (14,164)	1,700	1,983	2,266	2,550	2,833	22,662
Brooks County (7,076)	849	991	1,132	1,274	1,415	11,322
Falfurrias (4,717)	566	660	755	849	943	7,547
Duval County (9,831)	1,180	1,376	1,573	1,770	1,966	15,730
Freer (2,620)	314	367	419	472	524	4,192
San Diego (4,188)	503	586	670	754	838	6,701
Benavides (1,390)	167	195	222	250	278	2,224
Jim Wells County (38,891)	4,667	5,445	6,223	7,000	7,778	62,226
Alice (18,591)	2,231	2,603	2,975	3,346	3,718	29,746
Orange Grove (1,296)	156	181	207	233	259	2,074
Premont (2,525)	303	354	404	455	505	4,040
Kenedy County (350)	313	313	313	313	313	3,130
Kleberg County (31,040)	3,725	4,346	4,966	5,587	6,208	49,664
Kingsville (24,989)	2,999	3,498	3,998	4,498	4,998	39,982
Live Oak County (11,335)	1,360	1,587	1,814	2,040	2,267	18,136
George West (2,598)	312	364	416	468	520	4,157
Three Rivers (1,938)	233	271	310	349	388	3,101
Nueces County (353,178)	42,381	49,445	56,508	63,572	70,636	565,085
Agua Dulce (798)	96	112	128	144	160	1,277
Bishop (3,043)	365	426	487	548	609	4,869
Corpus Christi (327,248)	39,270	45,815	52,360	58,905	65,450	523,597
Driscoll (740)	89	104	118	133	148	1,184
Port Aransas (4,409)	529	617	705	794	882	7,054
Robstown (11,133)	1,336	1,559	1,781	2,004	2,227	17,813

Coastal Bend Council of Governments
Schedule of Membership Dues
For Calendar Years Ending December 31, 2022 and Nine Consecutive Years

County**	FY2022	FY2024	FY2026	FY2028	FY2030	10 Yrs
City*	FY2023	FY2025	FY2027	FY2029	FY2031	Totals
Rate Per Capita	\$ 0.12	\$ 0.14	\$ 0.16	\$ 0.18	\$ 0.20	
Refugio County (6,741)	\$ 809	\$ 944	\$ 1,079	\$ 1,213	\$ 1,348	\$ 10,786
Bayside (322)	39	45	52	58	64	515
Refugio (2,711)	325	380	434	488	542	4,338
Woodsboro (1,376)	165	193	220	248	275	2,202
San Patricio County (68,755)	8,251	9,626	11,001	12,376	13,751	110,008
Aransas Pass (8,496)	1,020	1,189	1,359	1,529	1,699	13,594
Gregory (1,866)	224	261	299	336	373	2,986
Ingleside (10,043)	1,205	1,406	1,607	1,808	2,009	16,069
Ingleside on the Bay (608)	73	85	97	109	122	973
Mathis (4,671)	561	654	747	841	934	7,474
Odem (2,380)	286	333	381	428	476	3,808
Portland (17,768)	2,132	2,488	2,843	3,198	3,554	28,429
Sinton (5,281)	634	739	845	951	1,056	8,450
Taft (2,886)	346	404	462	519	577	4,618
Total County & City Dues	\$ 129,775	\$ 151,351	\$ 172,928	\$ 194,505	\$ 216,082	\$ 1,729,284
Associate Members***						
Nueces County Drainage District #2	\$ 125	\$ 125	\$ 125	\$ 125	\$ 125	\$ 1,250
Nueces County Water Control & Improvement District #3	125	125	125	125	125	1,250
San Patricio Municipal Water District	125	125	125	125	125	1,250
Port of Corpus Christi Authority	125	125	125	125	125	1,250
South Texas Water Authority	125	125	125	125	125	1,250
Corpus Christi Metropolitan Planning Organization	125	125	125	125	125	1,250
Total Associate Members Dues	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 7,500
Total Membership Dues	\$ 130,525	\$ 152,101	\$ 173,678	\$ 195,255	\$ 216,832	\$ 1,736,784

* Dues Structure Based on \$.12 Per Capita and increases by \$.02 every other year for 10 years.

** 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

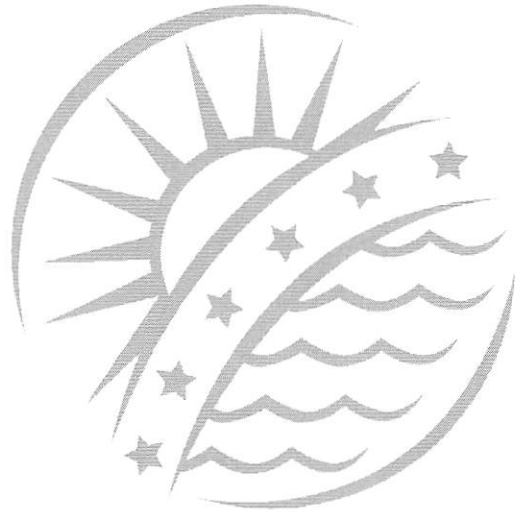
**** Based on latest census data (2020 redistricting census data for Counties and 2020 census for cities)

Coastal Bend Council of Governments
Schedule of Operating & Pass-through Revenues & Expenditures
& Changes in Fund Balances
For Calendar Years Ending December 31, 2022, 2021, & Ended 2020

	Actual 2020	Approved 2021	Estimated 2021	Budgeted 2022
Beginning Fund Balances				
General Fund	\$ 749,795	\$ 866,706	\$ 858,504	\$ 903,556
Operating Revenues				
Dues	\$ 105,182	\$ 105,182	\$ 104,834	\$ 130,525
Interest Income-CBCOG	2,606	-	-	-
Interest Income-9-1-1 Program	1,195	350	-	-
Other Income- CBCOG	7,618	2,844	11,924	3,618
State Funds- 9-1-1 Program	1,897,252	1,850,371	1,719,027	1,994,149
State Administered Funds	1,789,045	1,762,020	1,692,806	1,886,882
Direct Federal Funds	284,798	488,223	570,035	575,949
Local Funds	14,454	-	12,551	21,327
Indirect cost recovery	-	(57,520)	345	-
Over recovery of indirect costs	47,738	-	17,219	-
Total Operating Revenues	\$ 4,149,888	\$ 4,151,470	\$ 4,128,741	\$ 4,612,450
Pass-through Revenues				
Local Funds	\$ 13,603	\$ 10,550	\$ 14,971	\$ 884
State Administered Funds	3,539,270	2,824,157	2,815,011	2,287,137
Total Pass-through Revenues	\$ 3,552,873	\$ 2,834,707	\$ 2,829,982	\$ 2,288,021
Total Combined Revenues	\$ 7,702,761	\$ 6,986,177	\$ 6,958,723	\$ 6,900,471
Total Combined Funds Available	\$ 8,452,556	\$ 7,852,883	\$ 7,817,227	\$ 7,804,027

Coastal Bend Council of Governments
Schedule of Operating & Pass-through Revenues & Expenditures
& Changes in Fund Balances
For Calendar Years Ending December 31, 2022, 2021, & Ended 2020

	Actual 2020	Approved 2021	Estimated 2021	Budgeted 2022
Operating Expenditures				
Personnel Costs	\$ 2,295,636	\$ 2,486,615	\$ 2,534,458	\$ 2,642,204
Indirect Costs (Excluding Personnel Costs, Central Service Operating Costs, & depreciation)	122,149	20,106	21,455	20,286
Central Service Costs (Excluding Personnel Costs)	17,970	20,110	20,110	20,110
Other Direct Expenditures (Excluding Central Service Personnel & Operating Costs)	337,369	427,547	456,136	520,397
Other Direct Expenditures 9-1-1 Program (Excluding Central Service Personnel & Operating Costs)	1,267,235	1,211,840	951,567	1,325,936
Equipment-9-1-1 Program	-	-	97,381	-
Expenditures paid with CBCOG funds	446	225	895	895
Executive Board Expenditures	374	500	1,687	1,700
Total Operating Expenditures	\$ 4,041,179	\$ 4,166,943	\$ 4,083,689	\$ 4,531,528
Pass-through Expenditures				
Services by Other Agencies	\$ 3,524,816	\$ 2,790,946	\$ 2,812,600	\$ 2,288,021
Program Expenditures	28,057	43,761	17,382	-
Total Pass-through Expenditures	\$ 3,552,873	\$ 2,834,707	\$ 2,829,982	\$ 2,288,021
Total Combined Expenditures	\$ 7,594,052	\$ 7,001,650	\$ 6,913,671	\$ 6,819,549
Ending Fund Balances- General Fund	\$ 858,504	\$ 851,233	\$ 903,556	\$ 984,478



COASTAL BEND

COUNCIL OF GOVERNMENTS

Established in 1966