



*Coastal Bend
Council
Of Governments*

**Annual Budget
Calendar Year 2023**

**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 2023 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 9, 2022.
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, 2023.

Witness my hand on this 9th day of December, 2022



CHAIRMAN 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, 2023, 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' 2023 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, and SB8 Coronavirus State Fiscal Recovery Funds. 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 2023 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 \$1,737,608 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 (ARPA) 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 ARPA funds are available for use through September 30, 2024. The 9-1-1 Program was awarded SB8 Coronavirus State Fiscal Recovery Funds in the amount of \$1,413,642 to provide 9-1-1 Next Generation Core Services and to replace the Public Safety Answering Points' (PSAPs) front and back-room customer premises equipment. The SB8 Coronavirus State Fiscal Recovery Funds have to be spent by December 31, 2024.

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 2023 utilizing an indirect cost rate of 25.57% and a budgetary personnel costs base of \$1,682,054 which consist of direct chargeable salaries and paid time off. This generates approximately \$430,840 indirect costs recovery which includes an indirect cost contribution of \$738.

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 subsequent 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 change from an approved fix rate with carryforward to a provisional rate will allow the Council to charge the grants the lesser of the actual indirect cost rate or the provisional rate. Any under recovery of indirect costs cannot be recovered in subsequent years. Therefore, it is imperative that the Council calculates the actual indirect cost rate on a quarterly basis to make the necessary adjustments in order to avoid an under recovery of indirect costs.

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 Director of Area Agency on Aging, Assistant Director, Caregiver Program Specialist, Operations Manager, Managing Ombudsman Coordinator, Options Counselor/IR&A Specialist, Benefits Counselor, Staff Ombudsman/ Evidence Based Intervention Specialist, Care Coordinator of AAA, Care Coordinator of AAA/ADRC, Information Referral & Assistant Specialist, Administrative Assistant, AAA Transition Support (part-time), Housing Navigator Specialist (part-time), Information Referral & Assistance Specialist (part-time), Data Management Assistant (part-time), and Caregiver Support (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 homeland security planning. The employees assigned to the Environmental and Planning Grants are the Director of Homeland Security, Director of Environmental Planning, Criminal Justice/Homeland Security Planner, Director of Economic Development, Regional Disaster Recovery Manager, and a GIS/Outreach Coordinator.

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 9-1-1 Program Director, GIS Mapping Administrator, Database/Network Specialist, Network/GIS Specialist, Addressing/GIS Specialist, Network Support/GIS Technician, Executive Director, (thirty percent spent on 9-1-1 Coordination efforts), Director of Finance/Assistant Executive 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/Assistant Executive Director, 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, 2023, 2022, and ended 2021, located on pages 20 and 21, gives comparative financial information of the Council's proposed budget for 2023 as compared with the most recent year completed, 2021, the approved budget for 2022 and the estimated revenues and expenditures for 2022.

**Coastal Bend Council of Governments
 Schedule of Operating Revenues & Expenditures
 & Changes in Fund Balance -General Fund
 For Calendar Year Ending December 31, 2023**

Estimated Fund Balance at January 1, 2023		\$ 979,871
Operating Revenues		
Dues	\$ 130,587	
Interest Earned-CBCOG	7,387	
Interest Earned-9-1-1 Program	-	
Other income -CBCOG	600	
State Funds - 9-1-1 Program	2,355,423	
State Administered Funds	2,226,441	
Direct Federal Funds	658,350	
Local funds	56,628	
Total Operating Revenues		<u>\$ 5,435,416</u>
Operating Expenditures		
Personnel Costs	\$ 2,866,844	
Indirect Costs (Excluding Personnel Costs)	66,727	
Central Service Costs (Excluding Personnel Costs)	20,110	
Other Direct Expenditures (excluding Central Service Personnel Costs)	778,922	
Other Direct Expenditures- 9-1-1 Program (excluding Central Service Personnel Costs)	1,322,331	
Equipment 9-1-1 Program	333,590	
Expenditures paid with CBCOG funds	504	
Executive Board Expenditures	1,700	
Total Operating Expenditures		<u>\$ 5,390,728</u>
Estimated Fund Balance at December 31, 2023		<u>\$ 1,024,559</u>

**COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE F GRANT/PROGRAM IDENTIFICATION INDEX
FOR CALENDAR YEAR ENDING DECEMBER 31, 2023**

Grant/Program Number	Grant/Program Year	Grant/Program Name	Funding/Oversight Agency
AAA #1	2022-2023	Title III Administration	HHSC
AAA #2*	2023-2024	Title III Administration	HHSC
Ombuds. #1	2022-2023	Title III Ombudsman Activities	HHSC
Ombuds. #2*	2023-2024	Title III Ombudsman Activities	HHSC
Care Coord. #1	2022-2023	Title III Care Coordination	HHSC
Care Coord. #2*	2023-2024	Title III Care Coordination	HHSC
I/R&A #1	2022-2023	Title III Information, Referral & Assistance	HHSC
I/R&A #2*	2023-2024	Title III Information, Referral & Assistance	HHSC
Legal Assist. #1	2022-2023	Title III Legal Assistance Over 60	HHSC
Legal Assist. #2*	2023-2024	Title III Legal Assistance Over 60	HHSC
Caregivers Training #1	2022-2023	Caregivers Training	HHSC
Caregivers Training #2*	2023-2024	Caregivers Training	HHSC
ADRC #1	2022-2023	Aging & Disability Resource Centers	HHSC
ADRC #2*	2023-2024	Aging & Disability Resource Centers	HHSC
Legal Aware #1	2022-2023	Title III Legal Awareness	HHSC
Legal Aware #2*	2023-2024	Title III Legal Awareness	HHSC
Caregiver Info Svcs #1	2022-2023	Title III Caregivers Info Svcs	HHSC
Caregiver Info Svcs #2*	2023-2024	Title III Caregivers Info Svcs	HHSC
HICAP #1	2022-2023	Title III HICAP Outreach/Assistant	HHSC
HICAP #2*	2023-2024	Title III HICAP Outreach/Assistant	HHSC
MIPPA #1	2022-2023	MIPPA Outreach/Assistant	HHSC
MIPPA #2*	2023-2024	MIPPA Outreach/Assistant	HHSC
AAA Purchase Pool #1	2022-2023	Title III Purchase Pool	HHSC
AAA Purchase Pool #2*	2023-2024	Title III Purchase Pool	HHSC
AAA Title B, C1, C2 #1	2022-2023	Title III B, C1, C2, Nutrition Consult	HHSC
AAA Title B, C1, C2#2*	2023-2024	Title III B, C1, C2, Nutrition Consult	HHSC
Evidence Based Intr. #1	2022-2023	Title III Evidence Based Intervention	HHSC
Evidence Based Intr. #2*	2023-2024	Title III Evidence Based Intervention	HHSC
Data Management #1	2022-2023	Title III Data Management	HHSC
Data Management #2*	2023-2024	Title III Data Management	HHSC
Caregivers Programs #1	2022-2023	Caregivers Programs	HHSC
Caregivers Programs #2*	2023-2024	Caregivers Programs	HHSC
AAA EPH #1	2022-2023	AAA Expanding Public Health	HHSC
AAA EPH #2*	2023-2024	AAA Expanding Public Health	HHSC
Solid Waste #1	2022-2023	Regional Solid Waste Coord.	TCEQ
Solid Waste #2*	2023-2024	Regional Solid Waste Coord.	TCEQ
Water Quality #1	2022-2023	Water Quality Coordination Efforts	TCEQ
Water Quality #2*	2023-2024	Water Quality Coordination Efforts	TCEQ
EDA #1	2023	Economic Development Admin.	EDA
EDA GIS #1	2023	EDA GIS/ Reg'l Resiliency	EDA/TAMU
EDA RRP/NPO #1	2023	EDA RRP Workforce/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, 2023**

Grant/Program Number	Grant/Program Year	Grant/Program Name	Funding/Oversight Agency
Homeland Security #1	2023	Homeland Security Planning	CJD
Tech Assist #1	2022-2023	Technical Assistance Services	TDA
Tech Assist #2	2023-2024	Technical Assistance Services	TDA
Reg. CJD/HS #1	2022-2023	Criminal Justice/Homeland Security	CJD
Reg. CJD/HS #2*	2023-2024	Criminal Justice/Homeland Security	CJD
Reg. Trng. Acad. #1	2022-2023	Regional Training Academy	CJD
Reg. Trng. Acad. #2*	2023-2024	Regional Training Academy	CJD
TxDOT #1	2022-2023	Texas Department of Transportation	TxDOT
UptoU #1	2022-2023	UptoU Recycling Program	CBBEP
GLO Projects #1	2023	GLO Projects	GLO
CSEC #1	2022-2023	9-1-1 Program	CSEC
CSEC #2*	2023-2024	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
TDA	Texas Department of Agriculture
TCEQ	Texas Commission on Environmental Quality
TxDOT	Texas Department of Transportation
GLO	General Land Office
CBBEP	Coastal Bend Bays and Estuaries Program
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, 2023**

AAA Grants

	AAA Admin #1	AAA Admin #2	Ombuds #1	Ombuds #2	Care Coordination #1	Care Coordination #2
Operating Expenditures						
Salaries & Paid Time Off	\$ 115,850	\$ 38,617	\$ 48,289	\$ 16,096	\$ 26,742	\$ 8,915
Indirect Costs	29,623	9,874	12,347	4,116	6,838	2,280
Health, Retirement & Other Benefits	35,235	11,744	22,301	7,433	11,344	3,782
Rental Space	4,905	1,710	2,494	831	1,404	474
Utilities	1,250	408	550	171	375	135
Training	452	255	40	-	265	-
Accounting & Payroll Services	24,772	7,830	3,355	1,118	1,519	507
Management Advisory Services	1,469	489	-	-	-	-
Auditing Services	1,577	-	842	-	534	-
Dues & Subscriptions	1,800	2,037	15	-	9	-
Advertisements & Recognitions	79	89	7,382	120	30	22
Printing & Publications	-	-	-	-	-	-
Maintenance & Repairs	22	-	17	-	6	-
Office Supplies/Equip./Furniture/Software	2,723	198	267	117	327	260
Travel	5,600	-	6,759	1,706	3,748	-
Telephone	4,112	1,557	4,395	1,464	1,143	435
Postage & Freight	1,020	195	7	-	265	144
Reproduction Costs & Mailout Services	713	147	18	9	93	-
Contractual Services	627	87	249	-	3,927	1,308
Insurance	845	182	1,255	107	238	54
Equipment	-	-	-	-	-	-
Total Operating Expenditures	\$ 232,674	\$ 75,419	\$ 110,582	\$ 33,288	\$ 58,807	\$ 18,316
Subcontractors/Program Expenditures						
Contract Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Program Expenditures	-	-	-	-	-	-
Total Subcontractor/Program Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Grant Expenditures	\$ 232,674	\$ 75,419	\$ 110,582	\$ 33,288	\$ 58,807	\$ 18,316
Revenues						
State Funds	\$ 174,505	\$ 56,564	\$ 110,582	\$ 33,288	\$ 58,807	\$ 18,316
Direct Federal Funds	-	-	-	-	-	-
CBCOG Funds	58,169	18,855	-	-	-	-
Local Funds	-	-	-	-	-	-
Total Revenues	\$ 232,674	\$ 75,419	\$ 110,582	\$ 33,288	\$ 58,807	\$ 18,316

Coastal Bend Council of Governments
Schedule of Expenditures & Revenues -General Fund
For Calendar Year Ending December 31, 2023

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	\$ 52,464	\$ 17,488	\$ 14,245	\$ 4,748	\$ 17,584	\$ 5,861
Indirect Costs	13,415	4,472	3,643	1,214	4,496	1,499
Health, Retirement & Other Benefits	21,739	7,246	6,684	2,228	6,382	2,127
Rental Space	2,688	909	1,345	279	1,038	471
Utilities	614	210	401	77	355	123
Training	145	-	208	-	2,680	-
Accounting & Payroll Services	3,303	1,102	777	259	751	250
Management Advisory Services	-	-	-	-	-	-
Auditing Services	926	-	170	-	240	-
Dues & Subscriptions	16	-	6	11	83	-
Advertisement & Recognitions	27	42	7	9	2,163	24
Printing & Publications	-	-	-	-	-	-
Maintenance & Repairs	12	-	5	25	3	-
Office Supplies/Equip./Furniture/Software	651	25	59	6	261	25
Travel	246	145	309	-	395	156
Telephone	2,285	870	957	292	457	174
Postage & Freight	46	20	16	49	5	9
Reproduction Costs & Mailout Services	167	100	25	127	117	55
Contractual Services	162	-	-	127	-	-
Insurance	478	110	199	42	136	24
Equipment	-	-	-	-	-	-
Total Operating Expenditures	\$ 99,384	\$ 32,739	\$ 29,056	\$ 9,493	\$ 37,146	\$ 10,798
Subcontractors/Program Expenditures						
Contract Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Program Expenditures	-	-	-	-	-	-
Total Subcontractor/Program Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Grant Expenditures	\$ 99,384	\$ 32,739	\$ 29,056	\$ 9,493	\$ 37,146	\$ 10,798
Revenues						
State Funds	\$ 99,384	\$ 32,739	\$ 29,056	\$ 9,493	\$ 37,146	\$ 10,798
Direct Federal Funds	-	-	-	-	-	-
CBCOG Funds	-	-	-	-	-	-
Local Funds	-	-	-	-	-	-
Total Revenues	\$ 99,384	\$ 32,739	\$ 29,056	\$ 9,493	\$ 37,146	\$ 10,798

Coastal Bend Council of Governments
Schedule of Expenditures & Revenues -General Fund
For Calendar Year Ending December 31, 2023

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	\$ 73,977	\$ 36,989	\$ 8,791	\$ 2,930	\$ 87,301	\$ 29,100
Indirect Costs	18,916	9,458	2,248	749	22,323	7,441
Health, Retirement & Other Benefits	31,753	15,877	4,020	1,340	32,619	10,873
Rental Space	4,470	2,214	661	252	4,518	1,290
Utilities	1,114	462	206	56	1,151	414
Training	278	-	75	-	248	-
Accounting & Payroll Services	6,833	3,243	785	262	4,473	1,491
Management Advisory Services	-	-	-	-	-	-
Auditing Services	916	-	300	-	982	-
Dues & Subscriptions	737	-	3	11	1,177	-
Advertisement & Recognitions	5,465	180	3	18	55	135
Printing & Publications	-	-	-	-	92	-
Maintenance & Repairs	27	-	3	25	12	-
Office Supplies/Equip./Furniture/Software	928	574	28	12	1,045	31
Travel	2,743	108	92	-	3,446	102
Telephone	4,483	1,910	625	236	2,824	941
Postage & Freight	-	6	12	-	1,217	621
Reproduction Costs & Mailout Services	67	146	512	69	1,264	411
Contractual Services	4,620	510	215	117	120	-
Insurance	1,054	464	102	25	523	102
Equipment	-	-	-	-	-	-
Total Operating Expenditures	\$ 158,381	\$ 72,141	\$ 18,681	\$ 6,102	\$ 165,390	\$ 52,952
Subcontractors/Program Expenditures						
Contract Services	\$ 16,801	\$ -	\$ -	\$ -	\$ -	\$ -
Program Expenditures	-	-	-	-	-	-
Total Subcontractor/Program Expenditures	\$ 16,801	\$ -	\$ -	\$ -	\$ -	\$ -
Total Grant Expenditures	\$ 175,182	\$ 72,141	\$ 18,681	\$ 6,102	\$ 165,390	\$ 52,952
Revenues						
State Funds	\$ 175,182	\$ 72,141	\$ 18,681	\$ 6,102	\$ 165,390	\$ 52,952
Direct Federal Funds	-	-	-	-	-	-
CBCOG Funds	-	-	-	-	-	-
Local Funds	-	-	-	-	-	-
Total Revenues	\$ 175,182	\$ 72,141	\$ 18,681	\$ 6,102	\$ 165,390	\$ 52,952

Coastal Bend Council of Governments
Schedule of Expenditures & Revenues -General Fund
For Calendar Year Ending December 31, 2023

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	\$ 32,600	\$ 10,867	\$ 7,168	\$ 2,389	\$ -	\$ -
Indirect Costs	8,336	2,779	1,833	611	-	-
Health, Retirement & Other Benefits	13,845	4,615	2,583	861	-	-
Rental Space	1,054	357	189	63	-	-
Utilities	329	123	51	18	-	-
Training	-	-	-	-	-	-
Accounting & Payroll Services	1,787	596	751	250	-	-
Management Advisory Services	-	-	-	-	-	-
Auditing Services	337	-	-	-	-	-
Dues & Subscriptions	8	-	-	-	-	-
Advertisement & Recognitions	3,813	52	4,450	-	-	-
Printing & Publications	-	-	-	-	-	-
Maintenance & Repairs	6	-	28	-	-	-
Office Supplies/Equip./Furniture/Software	192	297	790	93	-	-
Travel	667	-	2,883	-	-	-
Telephone	1,321	468	256	51	-	-
Postage & Freight	30	-	-	-	-	-
Reproduction Costs & Mailout Services	-	-	8	-	-	-
Contractual Services	-	-	-	-	-	-
Insurance	233	53	8	-	-	-
Equipment	-	-	-	-	-	-
Total Operating Expenditures	\$ 64,558	\$ 20,207	\$ 20,998	\$ 4,336	\$ -	\$ -
Subcontractors/Program Expenditures						
Contract Services	\$ -	\$ -	\$ -	\$ -	\$ 201,090	\$ 24,729
Program Expenditures	-	-	-	-	-	-
Total Subcontractor/Program Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 201,090	\$ 24,729
Total Grant Expenditures	\$ 64,558	\$ 20,207	\$ 20,998	\$ 4,336	\$ 201,090	\$ 24,729
Revenues						
State Funds	\$ 64,558	\$ 20,207	\$ 20,998	\$ 4,336	\$ 201,090	\$ 24,729
Direct Federal Funds	-	-	-	-	-	-
CBCOG Funds	-	-	-	-	-	-
Local Funds	-	-	-	-	-	-
Total Revenues	\$ 64,558	\$ 20,207	\$ 20,998	\$ 4,336	\$ 201,090	\$ 24,729

Coastal Bend Council of Governments
Schedule of Expenditures & Revenues -General Fund
For Calendar Year Ending December 31, 2023

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	\$ -	\$ -	\$ 23,524	\$ 7,841	\$ 46,155	\$ 15,385
Indirect Costs	-	-	6,015	2,005	11,802	3,934
Health, Retirement & Other Benefits	-	-	10,353	3,451	16,147	5,382
Rental Space	-	-	1,493	396	1,363	552
Utilities	-	-	371	129	302	86
Training	-	-	2,660	121	-	-
Accounting & Payroll Services	-	-	2,211	737	3,312	1,104
Management Advisory Services	-	-	-	-	-	-
Auditing Services	-	-	480	-	437	-
Dues & Subscriptions	-	-	40	55	10	41
Advertisement & Recognitions	-	-	9	20	10	32
Printing & Publications	-	-	-	-	-	-
Maintenance & Repairs	-	-	6	-	8	-
Office Supplies/Equip./Furniture/Software	-	-	1,742	60	82	22
Travel	-	-	1,800	-	186	-
Telephone	-	-	1,067	411	1,447	414
Postage & Freight	-	-	-	-	9	-
Reproduction Costs & Mailout Services	-	-	597	42	5	6
Contractual Services	1,750	-	1,008	-	149	-
Insurance	-	-	236	54	277	100
Equipment	-	-	-	-	-	-
Total Operating Expenditures	\$ 1,750	\$ -	\$ 53,612	\$ 15,322	\$ 81,701	\$ 27,058
Subcontractors/Program Expenditures						
Contract Services	\$ 1,680,817	\$ 434,185	\$ -	\$ -	\$ -	\$ -
Program Expenditures	-	-	-	-	-	-
Total Subcontractor/Program Expenditures	\$ 1,680,817	\$ 434,185	\$ -	\$ -	\$ -	\$ -
Total Grant Expenditures	\$ 1,682,567	\$ 434,185	\$ 53,612	\$ 15,322	\$ 81,701	\$ 27,058
Revenues						
State Funds	\$ 1,682,567	\$ 434,185	\$ 53,612	\$ 15,322	\$ 81,701	\$ 27,058
Direct Federal Funds	-	-	-	-	-	-
CBCOG Funds	-	-	-	-	-	-
Local Funds	-	-	-	-	-	-
Total Revenues	\$ 1,682,567	\$ 434,185	\$ 53,612	\$ 15,322	\$ 81,701	\$ 27,058

**Coastal Bend Council of Governments
Schedule of Expenditures & Revenues -General Fund
For Calendar Year Ending December 31, 2023**

AAA Grants

	AAA Caregivers Programs #1	AAA Caregivers Programs #2	AAA Expanding Public Health #1	AAA Expanding Public Health #2	Solid Waste #1
Operating Expenditures					
Salaries & Paid Time Off	\$ 28,799	\$ 9,600	\$ 20,748	\$ 6,916	\$ 40,916
Indirect Costs	7,364	2,455	5,305	1,768	10,462
Health, Retirement & Other Benefits	9,640	3,214	9,394	3,131	20,689
Rental Space	1,257	423	-	-	1,863
Utilities	353	129	-	-	336
Training	187	-	-	-	-
Accounting & Payroll Services	1,904	635	-	-	3,728
Management Advisory Services	-	-	-	-	653
Auditing Services	595	-	-	-	632
Dues & Subscriptions	6	-	146	-	50
Advertisement & Recognitions	7	15	-	-	247
Printing & Publications	-	-	-	-	-
Maintenance & Repairs	5	-	-	-	9
Office Supplies/Equip./Furniture/Software	55	19	2,238	-	265
Travel	341	375	-	-	794
Telephone	1,065	400	-	-	1,542
Postage & Freight	62	84	-	-	-
Reproduction Costs & Mailout Services	22	-	-	-	35
Contractual Services	3,641	1,460	-	-	1,077
Insurance	201	45	-	-	337
Equipment	-	-	-	-	-
Total Operating Expenditures	\$ 55,504	\$ 18,854	\$ 37,831	\$ 11,815	\$ 83,635
Subcontractors/Program Expenditures					
Contract Services	\$ -	\$ -	\$ -	\$ -	\$ 19,052
Program Expenditures	-	-	-	-	-
Total Subcontractor/Program Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 19,052
Total Grant Expenditures	\$ 55,504	\$ 18,854	\$ 37,831	\$ 11,815	\$ 102,687
Revenues					
State Funds	\$ 55,504	\$ 18,854	\$ 37,831	\$ 11,815	\$ 102,687
Direct Federal Funds	-	-	-	-	-
CBCOG Funds	-	-	-	-	-
Local Funds	-	-	-	-	-
Total Revenues	\$ 55,504	\$ 18,854	\$ 37,831	\$ 11,815	\$ 102,687

Coastal Bend Council of Governments
Schedule of Expenditures & Revenues -General Fund
For Calendar Year Ending December 31, 2023

Planning Grants

	Solid Waste #2	Water Quality #1	Water Quality #2	EDA Planning #1	EDA GIS/TAMU #1	EDA & RRP Workforce/NPO #1
Operating Expenditures						
Salaries & Paid Time Off	\$ 20,458	\$ 2,046	\$ 1,023	\$ 45,221	\$ 61,089	\$ 71,423
Indirect Costs	5,231	523	262	11,563	15,620	18,263
Health, Retirement & Other Benefits	7,957	796	398	14,780	23,450	26,450
Rental Space	904	-	-	1,270	2,505	2,600
Utilities	268	-	-	100	500	732
Training	165	165	-	-	-	-
Accounting & Payroll Services	1,604	-	-	1,994	2,715	2,715
Management Advisory Services	326	-	-	-	979	-
Auditing Services	-	-	-	112	110	110
Dues & Subscriptions	-	25	-	3,500	-	-
Advertisement & Recognitions	8	8,433	8,218	50	-	25
Printing & Publications	-	-	-	-	-	-
Maintenance & Repairs	-	-	-	50	-	-
Office Supplies/Equip./Furniture/Software	670	500	50	360	-	600
Travel	740	160	-	7,500	-	1,600
Telephone	752	63	-	700	-	2,819
Postage & Freight	-	-	-	-	-	50
Reproduction Costs & Mailout Services	-	-	-	50	-	50
Contractual Services	456	-	-	125	150,491	268,430
Insurance	75	-	-	125	414	496
Equipment	-	-	-	-	-	-
Total Operating Expenditures	\$ 39,614	\$ 12,711	\$ 9,951	\$ 87,500	\$ 257,873	\$ 396,363
Subcontractors/Program Expenditures						
Contract Services	\$ 21,127	\$ -	\$ -	\$ -	\$ -	\$ -
Program Expenditures	-	-	-	-	-	-
Total Subcontractor/Program Expenditures	\$ 21,127	\$ -	\$ -	\$ -	\$ -	\$ -
Total Grant Expenditures	\$ 60,741	\$ 12,711	\$ 9,951	\$ 87,500	\$ 257,873	\$ 396,363
Revenues						
State Funds	\$ 60,741	\$ 12,711	\$ 9,951	\$ -	\$ 52,000	\$ -
Direct Federal Funds	-	-	-	70,000	205,873	382,477
CBCOG Funds	-	-	-	17,500	-	-
Local Funds	-	-	-	-	-	13,886
Total Revenues	\$ 60,741	\$ 12,711	\$ 9,951	\$ 87,500	\$ 257,873	\$ 396,363

Coastal Bend Council of Governments
Schedule of Expenditures & Revenues -General Fund
For Calendar Year Ending December 31, 2023

Planning Grants

	Homeland Security Planning #1	Technical Assistance Services #1	Technical Assistance Services #2	CJD/HS Contract Services #1	CJD/HS Contract Services #2	Regional Training Academy #1
Operating Expenditures						
Salaries & Paid Time Off	\$ 171,838	\$ 4,601	\$ 2,302	\$ 14,546	\$ 7,274	\$ -
Indirect Costs	43,939	1,176	589	3,719	1,860	499
Health, Retirement & Other Benefits	71,384	1,780	890	5,828	2,914	-
Rental Space	6,636	96	48	906	210	-
Utilities	1,017	-	-	86	40	-
Training	-	-	-	-	-	-
Accounting & Payroll Services	9,088	217	109	1,324	598	482
Management Advisory Services	979	-	-	-	-	-
Auditing Services	604	-	-	230	-	-
Dues & Subscriptions	500	-	-	254	-	-
Advertisement & Recognitions	50	-	-	5	-	-
Printing & Publications	-	-	-	-	-	-
Maintenance & Repairs	500	-	-	5	-	-
Office Supplies/Equip./Furniture/Software	2,676	45	-	1,194	574	-
Travel	7,883	-	-	1,520	676	-
Telephone	6,913	-	-	1,105	324	-
Postage & Freight	52	-	-	-	-	-
Reproduction Costs & Mailout Services	250	-	-	80	44	-
Contractual Services	1,300	-	-	1,192	228	-
Insurance	1,002	-	-	117	30	-
Equipment	-	-	-	-	-	-
Total Operating Expenditures	\$ 326,611	\$ 7,915	\$ 3,938	\$ 32,111	\$ 14,772	\$ 981
Subcontractors/Program Expenditures						
Contract Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,660
Program Expenditures	-	-	-	-	-	-
Total Subcontractor/Program Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,660
Total Grant Expenditures	\$ 326,611	\$ 7,915	\$ 3,938	\$ 32,111	\$ 14,772	\$ 24,641
Revenues						
State Funds	\$ 326,611	\$ 7,915	\$ 3,938	\$ 48,622	\$ 24,311	\$ 24,641
Direct Federal Funds	-	-	-	-	-	-
CBCOG Funds	-	-	-	-	-	-
Local Funds	-	-	-	-	-	-
Total Revenues	\$ 326,611	\$ 7,915	\$ 3,938	\$ 48,622	\$ 24,311	\$ 24,641

Coastal Bend Council of Governments
Schedule of Expenditures & Revenues -General Fund
For Calendar Year Ending December 31, 2023

Planning Grants

	Regional Training Academy #2	TXDOT Project #1	Up to U Recycling Program #1	GLO Projects #1	Totals
Operating Expenditures					
Salaries & Paid Time Off	\$ -	\$ 6,902	\$ 12,275	\$ 3,451	\$ 1,283,344
Indirect Costs	239	1,765	3,139	882	328,890
Health, Retirement & Other Benefits	-	2,670	-	1,335	498,664
Rental Space	-	-	50	-	56,188
Utilities	-	-	-	-	13,042
Training	-	-	100	-	8,044
Accounting & Payroll Services	124	-	-	-	100,615
Management Advisory Services	-	-	-	-	4,895
Auditing Services	-	-	-	-	10,134
Dues & Subscriptions	-	-	-	-	10,540
Advertisement & Recognitions	-	-	-	-	41,294
Printing & Publications	-	-	-	-	92
Maintenance & Repairs	-	-	-	-	774
Office Supplies/Equip./Furniture/Software	-	550	8,585	-	29,196
Travel	-	800	3,593	-	57,073
Telephone	-	-	-	-	50,278
Postage & Freight	-	-	-	-	3,919
Reproduction Costs & Mailout Services	-	-	-	-	5,229
Contractual Services	-	-	15,000	25,000	483,376
Insurance	-	-	-	-	9,743
Equipment	-	-	-	-	-
Total Operating Expenditures	\$ 363	\$ 12,687	\$ 42,742	\$ 30,668	2,995,330
Subcontractors/Program Expenditures					
Contract Services	\$ 11,831	\$ -	\$ -	\$ 400,000	\$ 2,833,292
Program Expenditures	-	-	-	-	-
Total Subcontractor/Program Expenditures	\$ 11,831	\$ -	\$ -	\$ 400,000	\$ 2,833,292
Total Grant Expenditures	\$ 12,194	\$ 12,687	\$ 42,742	\$ 430,668	\$ 5,828,622
Revenues					
State Funds	\$ 12,194	\$ 27,250	\$ -	\$ 430,668	\$ 5,059,733
Direct Federal Funds	-	-	-	-	658,350
CBCOG Funds	-	-	-	-	94,524
Local Funds	-	-	42,742	-	56,628
Total Revenues	\$ 12,194	\$ 27,250	\$ 42,742	\$ 430,668	\$ 5,869,235

Coastal Bend Council of Governments
Schedule of Expenditures & Revenues -Special Revenue Fund
9-1-1 Network Program
For Calendar Year Ending December 31, 2023

	CSEC #1	CSEC #2	Totals
Administrative Expenditures			
Salaries & Paid Time Off	\$ 36,784	\$ 18,390	\$ 55,174
Indirect Costs	67,967	33,983	101,950
Health, Retirement, & Other Benefits	10,739	5,370	16,109
Rental Space	2,005	544	2,549
Utilities	573	286	859
Training	213	-	213
Accounting & Payroll Services	21,847	10,351	32,198
Auditing Services	6,148	-	6,148
Dues & Subscriptions	335	21	356
Maintenance & Repairs	25	-	25
Office Supplies/Equipment/Furniture/Software	314	1,482	1,796
Travel	357	-	357
Telephone	472	194	666
Postage & Freight	22	-	22
Reproduction Costs & Mail out Services	25	-	25
Insurance	308	55	363
Total Administrative Expenditures	\$ 148,134	\$ 70,676	\$ 218,810
Operating Expenditures			
Salaries & Paid Time Off	\$ 229,024	\$ 114,512	\$ 343,536
Health, Retirement, & Other Benefits	100,357	50,178	150,535
Rental Space	12,051	3,312	15,363
Utilities	1,456	638	2,094
Training	2,640	1,360	4,000
Dues & Subscriptions	2,864	294	3,158
Maintenance & Repairs	51	1,237	1,288
Office Supplies/Equipment/Furniture/Software	3,872	3,610	7,482
Travel	10,622	4,378	15,000
Telephone	6,875	3,066	9,941
Postage & Freight	13	176	189
Reproduction Costs	230	388	618
Contractual Services	1,842	1,022	2,864
Insurance	8,111	1,277	9,388
MRCs-Telephone Costs	107,195	55,221	162,416
NG 9-1-1 Core Services	241,568	124,444	366,012
Regional Costs -GIS, MIS, Information Security	159,720	82,280	242,000
PSAP Room Prep	5,000	-	5,000
Maintenance- Equipment	168,125	86,610	254,735
PSAP Supplies	13,200	6,800	20,000
PSAP Training	5,000	-	5,000
PSAP Network	83,820	43,180	127,000
PSAP Services	600	-	600
Text to 9-1-1	16,830	8,670	25,500
Network Reliability	19,341	9,963	29,304
Equipment	333,590	-	333,590
Total Operating Expenditures	\$ 1,533,997	\$ 602,616	\$ 2,136,613
Total Expenditures	\$ 1,682,131	\$ 673,292	\$ 2,355,423
Revenue			
9-1-1 Service Fees	\$ 1,682,131	\$ 673,292	\$ 2,355,423
Total Revenue	\$ 1,682,131	\$ 673,292	\$ 2,355,423

**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	<u>127,990</u>	
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)		<u>(57,520)</u>
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)		<u>(20,110)</u>
Net Indirect Costs	(A)	<u>\$ 377,006</u>

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		<u>162,270</u>
Total Direct Personnel Costs	(B)	<u>\$ 1,474,402</u>

Indirect Cost Fixed Rate With A Carryforward:

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

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, 2023, 2022, & Ended 2021

Indirect Costs	Budget 2023	Approved 2022	Estimated 2022 (Note 1)	Actual 2021
Indirect Salaries	\$ 287,584	\$ 287,584	\$ 273,684	\$ 345,779
Paid Time Off & Fringe Benefits	185,277	185,277	184,482	128,045
Total Personnel Costs	\$ 472,861	\$ 472,861	\$ 458,166	\$ 473,824
Auto Expenditures	2,064	2,064	641	795
Office Supplies/Equip./Furniture/Software	6,694	6,694	9,298	4,749
Rental Space	24,744	24,744	23,618	21,958
Utilities	13,512	13,512	16,896	19,891
Reproduction Costs	2,135	2,135	2,135	4,350
Printing and Publications	1,551	1,551	978	1,793
Insurance	5,124	5,124	5,124	5,674
Maintenance & Repairs	7,912	7,912	4,486	5,235
Telephone	6,273	6,273	5,737	6,854
Postage and Freight	7,054	7,054	7,054	7,869
Dues & Subscriptions	10,653	10,653	10,006	10,798
Conferences & Meetings	895	895	847	404
Training	5,362	5,362	3,131	3,257
Contract Services	2,852	2,852	1,604	1,619
Auditing Services	911	911	940	916
Depreciation	2,862	2,862	2,862	2,862
Under(Over) Recovery of Indirect Costs in Prior Year	(57,520)	(57,520)	3,649	(47,738)
Under(Over) Applied Paid Time Off	-	-	(11,339)	1,190
Subtotal Indirect Costs	\$ 515,939	\$ 515,939	\$ 545,833	\$ 526,300
Less, Indirect Cost Contributions	1,225	1,225	1,225	1,661
Less personnel costs charged to CSCAP	117,598	117,598	117,598	117,814
Less operating expenditures charged to CSAP	20,110	20,110	20,110	20,110
Net Indirect Costs (A)	\$ 377,006	\$ 377,006	\$ 406,900	\$ 386,715
Direct Salaries	\$ 1,256,443	\$ 1,256,443	\$ 1,318,280	\$ 1,258,516
Paid Time Off	217,959	217,959	239,430	228,395
Total Direct Personnel Costs (B)	\$ 1,474,402	\$ 1,474,402	\$ 1,557,710	\$ 1,486,911
Indirect Cost Fixed Rates (A)/(B)	25.57%	25.57%	26.12%	26.01%

Notes:
1 The Estimated 2022 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	<u>\$ 275,219</u>	=	
(B) Total Chargeable Salaries	\$ 1,381,758		<u><u>19.92%</u></u>

Coastal Bend Council of Governments
Schedule of Membership Dues
For Calendar Years Ending December 31, 2023 and Eight 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, 2023 and Eight 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
Lake City (514)	62	72	82	93	103	824
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	\$ 129,837	\$ 151,423	\$ 173,010	\$ 194,598	\$ 216,185	\$ 1,730,108
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	\$ 130,587	\$ 152,173	\$ 173,760	\$ 195,348	\$ 216,935	\$ 1,737,608

* 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, 2023, 2022, & Ended 2021

	Actual 2021	Approved 2022	Estimated 2022	Budgeted 2023
Beginning Fund Balances				
General Fund	\$ 858,504	\$ 903,556	\$ 873,633	\$ 979,871
Operating Revenues				
Dues	\$ 104,834	\$ 130,525	\$ 130,530	\$ 130,587
Interest Income-CBCOG	6	-	7,387	7,387
Interest Income-9-1-1 Program	-	-	-	-
Other Income- CBCOG	12,757	3,618	19,620	600
State Funds- 9-1-1 Program	2,045,017	1,994,149	1,846,930	2,355,423
State Administered Funds	1,813,994	1,886,882	2,049,221	2,226,441
Direct Federal Funds	466,688	575,949	448,235	658,350
Local Funds	14,693	21,327	50,522	56,628
Indirect cost recovery	(47,738)	-	3,649	-
Total Operating Revenues	\$ 4,410,251	\$ 4,612,450	\$ 4,556,094	\$ 5,435,416
Pass-through Revenues				
Local Funds	\$ 5,834	\$ 884	\$ 33,435	\$ -
State Administered Funds	2,758,210	2,287,137	2,629,619	2,833,292
Total Pass-through Revenues	\$ 2,764,044	\$ 2,288,021	\$ 2,663,054	\$ 2,833,292
Total Combined Revenues	\$ 7,174,295	\$ 6,900,471	\$ 7,219,148	\$ 8,268,708
Total Combined Funds Available	\$ 8,032,799	\$ 7,804,027	\$ 8,092,781	\$ 9,248,579

Coastal Bend Council of Governments
Schedule of Operating & Pass-through Revenues & Expenditures
& Changes in Fund Balances
For Calendar Years Ending December 31, 2023, 2022, & Ended 2021

	Actual 2021	Approved 2022	Estimated 2022	Budgeted 2023
Operating Expenditures				
Personnel Costs	\$ 2,531,903	\$ 2,642,204	\$ 2,203,750	\$ 2,866,844
Indirect Costs (Excluding Personnel Costs, Central Service Operating Costs, & depreciation)	29,504	20,286	76,005	66,727
Central Service Costs (Excluding Personnel Costs)	20,110	20,110	20,110	20,110
Other Direct Expenditures (Excluding Central Service Personnel & Operating Costs)	427,912	520,397	777,393	778,922
Other Direct Expenditures 9-1-1 Program (Excluding Central Service Personnel & Operating Costs)	1,384,127	1,325,936	1,309,279	1,322,331
Equipment-Grant Programs	-	-	62,306	-
Equipment-9-1-1 Program	-	-	-	333,590
Expenditures paid with CBCOG funds	-	895	504	504
Executive Board Expenditures	1,566	1,700	509	1,700
Underrecovery of indirect costs	-	-	4,095	-
Total Operating Expenditures	\$ 4,395,122	\$ 4,531,528	\$ 4,449,856	\$ 5,390,728
Pass-through Expenditures				
Services by Other Agencies	\$ 2,712,950	\$ 2,288,021	\$ 2,616,735	\$ 2,833,292
Program Expenditures	51,094	-	46,319	-
Total Pass-through Expenditures	\$ 2,764,044	\$ 2,288,021	\$ 2,663,054	\$ 2,833,292
Total Combined Expenditures	\$ 7,159,166	\$ 6,819,549	\$ 7,112,910	\$ 8,224,020
Ending Fund Balances- General Fund	\$ 873,633	\$ 984,478	\$ 979,871	\$ 1,024,559