

**MEETING OF NOTICE AND AGENDA
COASTAL BEND COUNCIL OF GOVERNMENTS (CBCOG)**

Board of Directors' Meeting

December 8, 2023 at 2:00pm

CBCOG OFFICE 2910 LEOPARD ST.

JOHN BUCKNER CONFERENCE ROOM

CORPUS CHRISTI, TEXAS

In order to accommodate the Board Members who may want to access the meeting remotely a hybrid link is provided pursuant to Texas Government Code section 551.127 which states a governmental body that extends into three or more counties may meet by videoconference call only if the member of the governmental body presiding over the meeting is physically present at the location of the meeting. Commissioner Margie Gonzalez, Chairman will be present at the meeting. Board members interested in attending this meeting online may do so by logging on to the link below.

Zoom Link:

<https://zoom.us/j/92565079366?pwd=ZEFjWVZGVHhOZFZxcmlJc2dkRUtzZz09>

Meeting ID: 925 6507 9366

Passcode: 154786

-
1. Call to Order/Roll Call
 2. Approval of Minutes of the October 27, 2023 Meeting
 3. Treasurer's Report
 4. Items Requiring Action by the CBCOG's Board of Directors
 - A. CHAIRMAN'S REPORT
 - B. PUBLIC PROTECTION COMMITTEE
 - C. HOMELAND SECURITY ADVISORY COMMITTEE
 5. Announcements and Non-Action Items
 1. Staff report from Emily Martinez, Director of Regional Economic Development
 2. Staff report from Noel Esquivel, 9-1-1 Program Director
 3. Staff report from Theresa Finch, Director of Environmental Planning
 6. Approval of Treasurer's Report
 7. Adjourn

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PLEASE HAVE THIS PACKET FOR THE MEETING

(ATTACHMENT A-1)

MEMORANDUM

TO: Coastal Bend Council of Governments' Board of Directors

From: Commissioner Margie Gonzalez, Chairman

Date: December 8, 2023

Subject: Confirmation of Committee Appointments

Committee appointment to the Public Protection Committee:

1. District Attorney Carlos Garcia, 79th Judicial District Courts
2. Chief Eric Gonzalez, Flour Bluff ISD Law Enforcement
3. Captain Milton Rivera, Nueces County Law Enforcement
4. Sr. Officer Shawn Barnes, City of Corpus Christi Law Enforcement/Mental Health

Committee appointments to the Nominating Committee:

1. City Commissioner Ann Marie Torres, Chair, Kleberg County
2. Commissioner Dennis DeWitt, Bee County
3. Commissioner Margie Gonzalez, Jim Wells County
4. Judge George Morrill, Bee County
5. Commissioner Chuck Schultz, Kleberg County
6. Mayor JoAnn Ehmann, San Patricio County
7. Mayor Cathy Skurow, San Patricio County
8. Council Member Gil Hernandez, Nueces County
9. Peter Collins, Nueces County
10. Judge Ray Garza, Aransas County
11. Judge Pete Trevino, Jim Wells County
12. Judge Eric Ramos, Brooks County

MEMORANDUM

TO: Members of the Coastal Bend Council of Governments (CBCOG)
FROM: Commissioner Margie Gonzalez, Chairman
DATE: December 1, 2023
SUBJECT: Resolutions and Supporting Material for the December 8, 2023 CBCOG Meeting

A. CHAIRMAN'S REPORT

1. Committee appointments (Attachment A-1)
2. RESOLUTION NO. 4073

A RESOLUTION AUTHORIZING A FY2023 INDIRECT COSTS BUDGETARY LINE-ITEM TRANSFER FROM PERSONNEL COSTS OF \$10,000 TO CONTRACTED IT SERVICES. (Attachment A-2)

3. Consideration of the FY2024 Proposed CBCOG Budget for Adoption (Attachment A-3)

B. PUBLIC PROTECTION COMMITTEE

RESOLUTION NO. 4074

A RESOLUTION AUTHORIZING THE INTERIM EXECUTIVE DIRECTOR TO EXECUTE A CONTRACT WITH DEL MAR COLLEGE TO PROVIDE TRAINING FACILITIES, INSTRUCTORS, AND CLASSES FOR THE 2023-2025 COASTAL BEND REGIONAL TRAINING ACADEMY. (ATTACHMENT B-1)

C. HOMELAND SECURITY ADVISORY COMMITTEE

RESOLUTION NO. 4075

A RESOLUTION ADOPTING COASTAL BEND COUNCIL OF GOVERNMENTS' (CBCOG) REGIONAL THREAT AND HAZARD IDENTIFICATION AND RISK ASSESSMENT (THIRA) AND THE STAKEHOLDER PREPAREDNESS REPORT (SPR). (ATTACHMENT C-1)

(ATTACHMENT A-2)
COASTAL BEND COUNCIL OF GOVERNMENTS

RESOLUTION NO. 4073

A RESOLUTION AUTHORIZING A FY2023 INDIRECT COSTS BUDGETARY LINE-ITEM TRANSFER FROM PERSONNEL COSTS OF \$10,000 TO CONTRACTED IT SERVICES.

WHEREAS, the Coastal Bend Council of Governments is expected to have approximately \$10,000 of unspent indirect costs at year ended December 31, 2023;

WHEREAS, the Coastal Bend Council of Governments' Budget Committee met on November 30, 2023, to review and make recommendations to the FY2024 Proposed Budget and concluded that it would be in the best interest of the Council to offset the projected FY2024 budgetary contracted IT services of \$83,827 by the projected FY 2023 unspent indirect costs of \$10,000; and

WHEREAS, the Coastal Bend Council of Governments has an approved FY2023 Indirect Costs Fixed Rate with Carryforward of 25.57% and the Council is estimating a projected actual FY2023 indirect costs rate of 24.85%; and

WHEREAS, the Coastal Bend Council of Governments' Budget Committee recommended that it would be in the best interest of the Council to offset the rate difference of .72% with a budgetary line-item transfer of \$10,000.

NOW, THEREFORE, BE IT RESOLVED, that the Coastal Bend Council of Governments hereby authorizes a FY2023 indirect costs budgetary line-item transfer from personnel costs of \$10,000 to contracted IT services.

Duly adopted at a meeting of the Coastal Bend Council of Governments this 8th day of December, 2023.

Commissioner Margie Gonzalez, Chairman

ATTEST:

Commissioner Chuck Schultz, Secretary



Coastal Bend Council of Governments

Date: December 1, 2023

To: Coastal Bend Council of Governments' Board of Directors

From: Veronica Toomey, Director of Finance/Interim Executive Director

The Coastal Bend Council of Governments' FY2024 Budget Committee participated in a round table committee meeting for discussion, questions, comments and recommendations for your approval at our Board of Directors' meeting on Friday, December 8, 2023. Budget Committee Members present were the following:

Mayor JoAnn Ehmann, Chair, San Patricio County
Commissioner Dennis DeWitt, Bee County
Commissioner Margie Gonzalez, Jim Wells County
Mayor Cynthia Carrasco, Jim Wells County
Commissioner Chuck Schultz, Kleberg County
Judge Connie Scott, Nueces County, Excuse absence
Councilmember Gil Hernandez, Nueces County
Peter Collins, Nueces County
Judge Gigi Poynter, Refugio County
Judge David Krebs, San Patricio County, Excuse absence
Judge Charles Burns, Kenedy County

The Coastal Bend Council of Governments (CBCOG) is financially sound! The CBCOG's fund balance has grown from \$521,308, in FY2014, to an estimated FY2023 fund balance of \$1,068,305, doubled over a ten-year period. This will allow the CBCOG to upfront the FY2024 Cybersecurity Infrastructure costs until the costs can be 100% recovered from the grants.

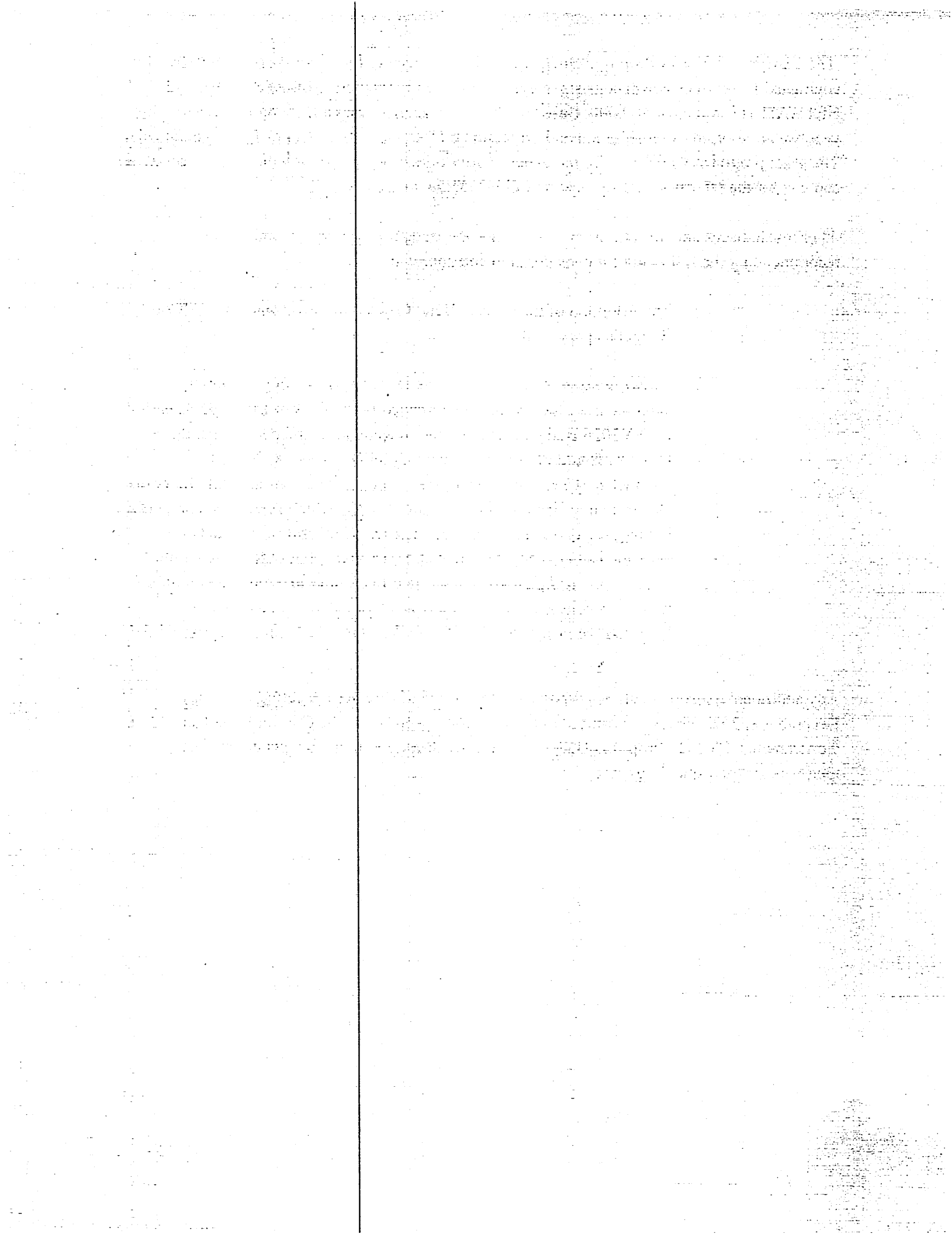
The CBCOG Proposed Budget includes a 4% cost of living adjustment, a 9.93% increase in medical and dental insurance, an 18.98% paid time off rate and a 26.02% indirect costs rate. The Coastal Bend Council of Governments' total general fund operating expenditures of \$3,008,120 are 97% funded with federal and state grant revenues. All of grant programs are 100% grant funded with the exception of the AAA Administration services and the EDA Planning Grant which require a match of 25% or \$77,987 and 20% or \$17,500, respectively. The required match of \$95,487 is funded with membership dues. The FY2024 membership dues' structure are based on \$0.14 per capita which will generate \$152,101 in local revenue.

The CBCOG's FY2024 Proposed Budget includes a budgetary line-item costs of \$130,995 for contracted IT services which consists of cybersecurity infrastructure costs of \$70,995, and NETWATCH services of \$60,000. Based on the cybersecurity assessment conducted early this year, we are in need of remediation and professional IT services to protect us from cyberattacks. The grant programs would pay for the cybersecurity infrastructure through the indirect costs rate and pay for the NETWATCH services as a direct charge to the grants.

After much discussion, questions and comments, the Budget Committee members are recommending the following for consideration and approval:

1. The Adoption of the Coastal Bend Council of Governments' FY2024 Budget as presented.
2. Authorizing the Interim Executive Director to execute a contract agreement for the estimated contracted IT services of \$130,995 as part of the FY2024 Budget presented for consideration and adoption at the CBCOG Board of Directors' meeting on December 8, 2023. The contracted IT service company has a cooperative contract with the Texas Department of Information Resources (DIR) which means the competitive bidding requirements have been satisfied. Cooperative contracts are agreements between DIR and businesses created in order to lower the costs of procuring goods and services that multiple entities commonly need. The contracted IT company is a State of Texas Historically Underutilized Business (HUB) and Women's Business Enterprise (WBE).

Any additional questions will be addressed at the Board of Directors' meeting on Friday, December 8, 2023. Thank you for your consideration in approving the Coastal Bend Council of Governments' FY2024 Proposed Budget! And a big thank you to the budget committee members for their due diligence!





Coastal Bend Council Of Governments

**Annual Budget
Calendar Year 2024**

**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. She is duly appointed, qualified, and Chairman of the Coastal Bend Council of Governments.
2. The 2024 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 8, 2023.
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, 2024.

Witness my hand on this 8th day of December, 2023

CHAIRMAN MARGIE GONZALEZ, JIM WELLS 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, 2024, 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' 2024 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, SB8 Coronavirus State Fiscal Recovery Funds, and CSEC 9-1-1 Equalization Surcharge. 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 2024 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 2 through 11 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 \$868,426 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. Of this amount, seventy percent will be spent by the end of December 31, 2023.

The Schedule of Indirect Costs and Indirect Cost Rate, located on page 12, 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 12 benefit all grant programs. These costs are expected to be sixty-eight percent recovered in year 2024 utilizing an indirect cost rate of 26.02% and a budgetary personnel costs base of \$1,713,798 which consist of direct chargeable salaries and paid time off. This generates approximately \$445,932 indirect costs recovery.

For many years, the Council has been 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.

The Schedule of Central Service Cost Allocation Plan (CSCAP), located on page 14, 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), two Data Management Assistants (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 Program Director, Director of Economic Development, Regional Disaster Recovery Manager, and a Homeland Security Planner.

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 (part-time), Executive Director, (five percent spent on 9-1-1

Coordination efforts), Director of Finance, and Accountant charged twenty-five and twenty 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, two full-time Accountants, and an Administrative Assistant.

Coastal Bend Council of Governments
Schedule of Operating Revenues & Expenditures
& Changes in Fund Balance -General Fund
For Calendar Year Ending December 31, 2024

Estimated Fund Balance at January 1, 2024		\$ 1,068,305
Operating Revenues		
Dues	\$ 152,173	
Interest Earned-CBCOG	45,286	
Other income -CBCOG	600	
State Funds - 9-1-1 Program	2,161,456	
State Administered Funds	2,480,042	
Direct Federal Funds	419,591	
Local funds	13,000	
Total Operating Revenues		<u>\$ 5,272,148</u>
Operating Expenditures		
Personnel Costs	\$ 3,008,175	
Indirect Costs (Excluding Personnel Costs)	187,001	
Central Service Costs (Excluding Personnel Costs)	20,110	
Other Direct Expenditures (excluding Central Service Personnel Costs)	593,793	
Other Direct Expenditures- 9-1-1 Program (excluding Central Service Personnel Costs)	1,395,360	
Equipment 9-1-1 Program	108,486	
Equipment Grant Program-Homeland Security	69,506	
Expenditures paid with CBCOG funds	500	
Executive Board Expenditures	<u>3,000</u>	
Total Operating Expenditures		<u>\$ 5,385,931</u>
Estimated Fund Balance at December 31, 2024		<u>\$ 954,522</u>

Coastal Bend Council of Governments
Schedule of Expenditures & Revenues -General Fund
For Calendar Year Ending December 31, 2024

Area Agency on Aging (AAA) Grants

	AAA Admin FY 2024 01/01/-09/30	AAA Admin FY 2025 10/01/-12/31	Ombudsman Nursing Homes FY 2024 01/01/-09/30	Ombudsman Nursing Homes FY 2025 10/01/-12/31	Care Coordination FY 2024 01/01/-09/30	Care Coordination FY 2025 10/01/-12/31
Operating Expenditures						
Salaries & Paid Time Off	\$ 113,854	\$ 37,951	\$ 76,283	\$ 25,428	\$ 61,023	\$ 20,341
Indirect Costs	29,625	9,875	19,849	6,616	15,878	5,293
Health, Retirement & Other Benefits	36,198	12,067	39,049	13,016	30,471	10,157
Rental Space	5,557	1,619	2,858	1,336	1,989	477
Utilities	1,268	436	521	180	434	266
Training	275	85	40	-	275	-
Accounting & Payroll Services	24,772	7,830	3,355	1,118	1,519	507
Management Advisory Services	1,469	489	-	-	-	-
Auditing Services	1,669	-	842	-	534	-
Dues & Subscriptions	2,186	2,037	15	-	5	-
Advertisements & Recognitions	1,035	94	278	44	30	22
Printing & Publications	-	-	-	-	-	-
Maintenance & Repairs	-	-	-	-	6	-
Office Supplies/Equip./Furniture/Software	3,955	80	2,111	207	2,036	158
Travel	4,973	1,070	6,143	2,633	2,159	163
Telephone	4,391	1,477	3,852	1,553	1,257	607
Postage & Freight	367	179	4	-	557	157
Reproduction Costs & Mailout Services	316	182	62	30	103	37
Contractual Services	2,220	1,016	1,500	652	10,258	5,276
Insurance	1,149	182	1,257	107	679	54
Equipment	-	-	-	-	-	-
Total Operating Expenditures	\$ 235,279	\$ 76,669	\$ 158,019	\$ 52,920	\$ 129,213	\$ 43,515
Subcontractors/Program Expenditures						
Contract Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Program Expenditures	-	-	-	-	-	-
Total Subcontractor/Program Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Grant Expenditures	\$ 235,279	\$ 76,669	\$ 158,019	\$ 52,920	\$ 129,213	\$ 43,515
Revenues						
State Funds	\$ 176,459	\$ 57,502	\$ 158,019	\$ 52,920	\$ 129,213	\$ 43,515
Direct Federal Funds	-	-	-	-	-	-
CBCOG Funds	58,820	19,167	-	-	-	-
Local Funds	-	-	-	-	-	-
Total Revenues	\$ 235,279	\$ 76,669	\$ 158,019	\$ 52,920	\$ 129,213	\$ 43,515

Coastal Bend Council of Governments
Schedule of Expenditures & Revenues -General Fund
For Calendar Year Ending December 31, 2024

Area Agency on Aging (AAA) Grants

	Information	Information	Legal	Legal	Caregivers	Caregivers
	Referral &	Referral &	Assistance	Assistance	Training	Training
	Assistance	Assistance	Over 60	Over 60	& Education	& Education
	FY 2024	FY 2025	FY 2024	FY 2025	FY 2024	FY 2025
	01/01/-09/30	10/01/-12/31	01/01/-09/30	10/01/-12/31	01/01/-09/30	10/01/-12/31
Operating Expenditures						
Salaries & Paid Time Off	\$ 61,991	\$ 20,664	\$ 5,382	\$ 1,794	\$ 14,881	\$ 4,960
Indirect Costs	16,130	5,377	1,400	467	3,872	1,291
Health, Retirement & Other Benefits	33,692	11,231	2,438	813	5,538	1,846
Rental Space	8,048	3,166	1,517	456	1,284	486
Utilities	1,978	771	506	154	386	132
Training	385	55	208	-	325	-
Accounting & Payroll Services	10,136	4,345	777	259	751	250
Management Advisory Services	-	-	-	-	-	-
Auditing Services	1,950	-	180	-	254	-
Dues & Subscriptions	366	-	6	-	401	-
Advertisement & Recognitions	201	148	41	17	2,163	9
Printing & Publications	-	-	-	-	12	-
Maintenance & Repairs	12	-	5	-	3	-
Office Supplies/Equip./Furniture/Software	2,910	604	481	19	567	9
Travel	2,093	1,059	1,169	-	693	202
Telephone	6,747	3,037	1,465	318	468	156
Postage & Freight	267	28	3	45	5	-
Reproduction Costs & Mailout Services	462	263	248	-	143	74
Contractual Services	4,500	1,805	-	61	1,500	500
Insurance	1,708	342	234	43	235	24
Equipment	-	-	-	-	-	-
Total Operating Expenditures	\$ 153,576	\$ 52,895	\$ 16,060	\$ 4,446	\$ 33,481	\$ 9,939
Subcontractors/Program Expenditures						
Contract Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Program Expenditures	-	-	-	-	-	-
Total Subcontractor/Program Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Grant Expenditures	\$ 153,576	\$ 52,895	\$ 16,060	\$ 4,446	\$ 33,481	\$ 9,939
Revenues						
State Funds	\$ 153,576	\$ 52,895	\$ 16,060	\$ 4,446	\$ 33,481	\$ 9,939
Direct Federal Funds	-	-	-	-	-	-
CBCOG Funds	-	-	-	-	-	-
Local Funds	-	-	-	-	-	-
Total Revenues	\$ 153,576	\$ 52,895	\$ 16,060	\$ 4,446	\$ 33,481	\$ 9,939

Coastal Bend Council of Governments
Schedule of Expenditures & Revenues -General Fund
For Calendar Year Ending December 31, 2024

Area Agency on Aging (AAA) Grants

Aging Disability Resource Center FY 2024 01/01-09/30	Aging Disability Resource Center FY 2025 10/01-12/31	Legal Aware FY 2024 01/01-09/30	Legal Aware FY 2025 10/01-12/31	Caregiver Info Services FY 2024 01/01-09/30	Caregiver Info Services FY 2025 10/01-12/31
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Operating Expenditures

Salaries & Paid Time Off	\$	55,003	\$	27,502	\$	2,183	\$	728	\$	54,669	\$	18,223
Indirect Costs		14,312		7,156		568		189		14,225		4,742
Health, Retirement & Other Benefits		27,718		13,859		772		257		23,201		7,734
Rental Space		-		-		678		224		4,504		1,439
Utilities		-		-		253		79		1,326		570
Training		-		-		-		-		650		-
Accounting & Payroll Services		-		-		785		262		4,473		1,491
Management Advisory Services		-		-		-		-		-		-
Auditing Services		-		-		317		-		1,039		-
Dues & Subscriptions		-		-		3		11		6		-
Advertisement & Recognitions		-		-		874		9		1,038		139
Printing & Publications		-		-		-		-		-		-
Maintenance & Repairs		-		-		-		25		-		-
Office Supplies/Equip./Furniture/Software		-		-		35		9		2,011		146
Travel		-		-		-		-		2,109		1,537
Telephone		-		-		665		211		2,796		1,160
Postage & Freight		-		-		-		-		240		52
Reproduction Costs & Mailout Services		-		-		214		168		1,545		292
Contractual Services		8,253		5,951		-		183		3,000		1,000
Insurance		-		-		137		22		798		101
Equipment		-		-		-		-		-		-
Total Operating Expenditures	\$	105,286	\$	54,468	\$	7,484	\$	2,377	\$	117,630	\$	38,626

Subcontractors/Program Expenditures

Contract Services	\$	17,242	\$	1,285	\$	-	\$	-	\$	-	\$	-
Program Expenditures		-		-		-		-		-		-
Total Subcontractor/Program Expenditures	\$	17,242	\$	1,285	\$	-	\$	-	\$	-	\$	-

Total Grant Expenditures

\$	122,528	\$	55,753	\$	7,484	\$	2,377	\$	117,630	\$	38,626
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Revenues

State Funds	\$	122,528	\$	55,753	\$	7,484	\$	2,377	\$	117,630	\$	38,626
Direct Federal Funds		-		-		-		-		-		-
CBCOG Funds		-		-		-		-		-		-
Local Funds		-		-		-		-		-		-
Total Revenues	\$	122,528	\$	55,753	\$	7,484	\$	2,377	\$	117,630	\$	38,626

Coastal Bend Council of Governments
Schedule of Expenditures & Revenues -General Fund
For Calendar Year Ending December 31, 2024

	<u>Area Agency on Aging (AAA) Grants</u>					
	HICAP	HICAP			Personal Assist,	Personal Assist,
	Assistance	Assistance	MIPPA #2	MIPPA #2	Respite Care,	Respite Care,
	& Outreach	& Outreach			Resid. Repairs	Resid. Repairs
	FY 2024	FY 2025	FY 2024	FY 2025	FY 2024	FY 2025
	01/01/-09/30	10/01/-12/31	01/01/-09/30	10/01/-12/31	01/01/-09/30	10/01/-12/31
Operating Expenditures						
Salaries & Paid Time Off	\$ 56,258	\$ 18,753	\$ 5,994	\$ 1,998	\$ -	\$ -
Indirect Costs	14,638	4,879	1,560	520	-	-
Health, Retirement & Other Benefits	21,195	7,065	1,548	516	-	-
Rental Space	1,594	501	651	63	-	-
Utilities	541	133	262	20	-	-
Training	-	-	-	-	-	-
Accounting & Payroll Services	1,787	596	751	250	-	-
Management Advisory Services	-	-	-	-	-	-
Auditing Services	360	-	-	-	-	-
Dues & Subscriptions	7	-	-	-	-	-
Advertisement & Recognitions	46	21	4	-	-	-
Printing & Publications	-	-	-	-	-	-
Maintenance & Repairs	-	-	28	-	-	-
Office Supplies/Equip./Furniture/Software	498	103	546	-	-	-
Travel	1,168	253	155	161	-	-
Telephone	1,782	471	662	100	-	-
Postage & Freight	145	-	262	-	-	-
Reproduction Costs & Mailout Services	-	-	8	-	-	-
Contractual Services	1,500	500	-	-	-	-
Insurance	240	107	71	-	-	-
Equipment	-	-	-	-	-	-
Total Operating Expenditures	\$ 101,759	\$ 33,382	\$ 12,502	\$ 3,628	\$ -	\$ -
Subcontractors/Program Expenditures						
Contract Services	\$ -	\$ -	\$ -	\$ -	\$ 259,968	\$ 46,675
Program Expenditures	-	-	-	-	-	-
Total Subcontractor/Program Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 259,968	\$ 46,675
Total Grant Expenditures	\$ 101,759	\$ 33,382	\$ 12,502	\$ 3,628	\$ 259,968	\$ 46,675
Revenues						
State Funds	\$ 101,759	\$ 33,382	\$ 12,502	\$ 3,628	\$ 259,968	\$ 46,675
Direct Federal Funds	-	-	-	-	-	-
CBCOG Funds	-	-	-	-	-	-
Local Funds	-	-	-	-	-	-
Total Revenues	\$ 101,759	\$ 33,382	\$ 12,502	\$ 3,628	\$ 259,968	\$ 46,675

Coastal Bend Council of Governments
Schedule of Expenditures & Revenues -General Fund
For Calendar Year Ending December 31, 2024

	<u>Area Agency on Aging (AAA) Grants</u>					
	Congregate & Home Delivered Meals, Transport FY 2024 01/01/-09/30	Congregate & Home Delivered Meals, Transport FY 2025 10/01/-12/31	Evidence Based Intervention FY 2024 01/01/-09/30	Evidence Based Intervention FY 2025 10/01/-12/31	Data Management FY 2024 01/01/-09/30	Data Management FY 2025 10/01/-12/31
Operating Expenditures						
Salaries & Paid Time Off	\$ -	\$ -	\$ 54,835	\$ 18,278	\$ 67,344	\$ 22,448
Indirect Costs	-	-	14,268	4,756	17,523	5,841
Health, Retirement & Other Benefits	-	-	15,835	5,278	20,480	6,827
Rental Space	-	-	1,215	400	1,413	465
Utilities	-	-	405	138	269	94
Training	-	-	107	121	-	-
Accounting & Payroll Services	-	-	2,211	737	3,312	1,104
Management Advisory Services	-	-	-	-	-	-
Auditing Services	-	-	508	-	463	-
Dues & Subscriptions	-	-	4	64	4	-
Advertisement & Recognitions	-	-	30	22	36	26
Printing & Publications	-	-	-	-	-	-
Maintenance & Repairs	-	-	6	-	8	-
Office Supplies/Equip./Furniture/Software	-	-	997	184	104	21
Travel	-	-	2,243	621	-	-
Telephone	-	-	1,071	362	1,502	496
Postage & Freight	-	-	-	-	-	-
Reproduction Costs & Mailout Services	-	-	391	170	-	-
Contractual Services	7,775	1,750	1,500	500	1,500	500
Insurance	-	-	335	55	377	68
Equipment	-	-	-	-	-	-
Total Operating Expenditures	\$ 7,775	\$ 1,750	\$ 95,961	\$ 31,686	\$ 114,335	\$ 37,890
Subcontractors/Program Expenditures						
Contract Services	\$ 1,725,208	\$ 596,800	\$ -	\$ -	\$ -	\$ -
Program Expenditures	-	-	-	-	-	-
Total Subcontractor/Program Expenditures	\$ 1,725,208	\$ 596,800	\$ -	\$ -	\$ -	\$ -
Total Grant Expenditures	\$ 1,732,983	\$ 598,550	\$ 95,961	\$ 31,686	\$ 114,335	\$ 37,890
Revenues						
State Funds	\$ 1,732,983	\$ 598,550	\$ 95,961	\$ 31,686	\$ 114,335	\$ 37,890
Direct Federal Funds	-	-	-	-	-	-
CBCOG Funds	-	-	-	-	-	-
Local Funds	-	-	-	-	-	-
Total Revenues	\$ 1,732,983	\$ 598,550	\$ 95,961	\$ 31,686	\$ 114,335	\$ 37,890

Coastal Bend Council of Governments
Schedule of Expenditures & Revenues -General Fund
For Calendar Year Ending December 31, 2024

	<u>Area Agency on Aging (AAA) Grants</u>				<u>Planning Grant</u>
	Caregivers Coordination FY 2024 01/01/-09/30	Caregivers Coordination FY 2025 10/01/-12/31	Expanding Public Health FY 2024 01/01/-09/30	Expanding Public Health FY 2025 10/01/-12/31	Solid Waste FY 2024 01/01/-08/31
Operating Expenditures					
Salaries & Paid Time Off	\$ 23,930	\$ 7,977	\$ 8,563	\$ 2,854	\$ 44,859
Indirect Costs	6,227	2,076	2,228	743	11,672
Health, Retirement & Other Benefits	12,501	4,167	4,079	1,360	18,154
Rental Space	1,291	426	-	-	2,211
Utilities	415	260	-	-	402
Training	275	-	-	-	85
Accounting & Payroll Services	1,904	635	-	-	3,728
Management Advisory Services	-	-	-	-	653
Auditing Services	630	-	-	-	632
Dues & Subscriptions	2	-	-	-	121
Advertisement & Recognitions	24	17	-	-	80
Printing & Publications	-	-	-	-	-
Maintenance & Repairs	-	-	-	-	180
Office Supplies/Equip./Furniture/Software	530	19	-	-	623
Travel	341	425	-	-	1,206
Telephone	1,132	517	-	-	1,784
Postage & Freight	2	28	-	-	78
Reproduction Costs & Mailout Services	-	-	245	-	38
Contractual Services	7,619	1,754	-	-	1,340
Insurance	265	45	8	-	488
Equipment	-	-	-	-	-
Total Operating Expenditures	\$ 57,088	\$ 18,346	\$ 15,123	\$ 4,957	\$ 88,334
Subcontractors/Program Expenditures					
Contract Services	\$ -	\$ -	\$ -	\$ -	\$ 8,293
Program Expenditures	-	-	-	-	-
Total Subcontractor/Program Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 8,293
Total Grant Expenditures	\$ 57,088	\$ 18,346	\$ 15,123	\$ 4,957	\$ 96,627
Revenues					
State Funds	\$ 57,088	\$ 18,346	\$ 15,123	\$ 4,957	\$ 96,627
Direct Federal Funds	-	-	-	-	-
CBCOG Funds	-	-	-	-	-
Local Funds	-	-	-	-	-
Total Revenues	\$ 57,088	\$ 18,346	\$ 15,123	\$ 4,957	\$ 96,627

Coastal Bend Council of Governments
Schedule of Expenditures & Revenues -General Fund
For Calendar Year Ending December 31, 2024

Planning Grants

	Solid Waste FY 2025 09/01/-12/31		Water Quality FY 2024 01/01/-8/31		Water Quality FY 2025 09/01/-12/31		EDA Planning FY 2024 01/01/-12/31		EDA Workforce FY 2024 01/01/-12/31		Homeland Security Planning FY 2024 01/01/-12/31
Operating Expenditures											
Salaries & Paid Time Off	\$	22,429	\$	7,916	\$	3,958	\$	46,033	\$	115,995	\$ 147,687
Indirect Costs		5,836		2,060		1,030		11,978		30,182	38,428
Health, Retirement & Other Benefits		9,077		3,204		1,602		15,893		40,941	65,854
Rental Space		1,089		335		165		1,519		2,505	6,265
Utilities		198		100		50		291		500	1,030
Training		-		55		-		-		-	-
Accounting & Payroll Services		1,604		54		-		1,994		2,715	9,088
Management Advisory Services		326		-		-		-		979	979
Auditing Services		-		-		-		120		582	800
Dues & Subscriptions		-		54		-		3,500		500	500
Advertisement & Recognitions		8		-		-		145		-	50
Printing & Publications		-		-		-		3,000		3,000	-
Maintenance & Repairs		-		-		-		50		-	500
Office Supplies/Equip./Furniture/Software		307		7,382		50		231		550	2,500
Travel		594		-		-		2,171		4,329	5,580
Telephone		752		37		-		2,425		2,570	7,200
Postage & Freight		18		-		-		-		-	40
Reproduction Costs & Mailout Services		-		-		-		50		-	200
Contractual Services		660		4,723		2,327		450		143,829	4,846
Insurance		232		-		-		650		414	1,876
Equipment		-		-		-		-		-	-
Total Operating Expenditures	\$	43,130	\$	25,920	\$	9,182	\$	90,500	\$	349,591	\$ 293,423
Subcontractors/Program Expenditures											
Contract Services	\$	5,785	\$	-	\$	-	\$	-	\$	-	\$ -
Program Expenditures		-		-		-		-		-	-
Total Subcontractor/Program Expenditures	\$	5,785	\$	-	\$	-	\$	-	\$	-	\$ -
Total Grant Expenditures	\$	48,915	\$	25,920	\$	9,182	\$	90,500	\$	349,591	\$ 293,423
Revenues											
State Funds	\$	48,915	\$	25,920	\$	9,182	\$	-	\$	-	\$ 293,423
Direct Federal Funds		-		-		-		70,000		349,591	-
CBCOG Funds		-		-		-		17,500		-	-
Local Funds		-		-		-		3,000		-	-
Total Revenues	\$	48,915	\$	25,920	\$	9,182	\$	90,500	\$	349,591	\$ 293,423

Coastal Bend Council of Governments
Schedule of Expenditures & Revenues -General Fund
For Calendar Year Ending December 31, 2024

	<u>Planning Grants</u>					
	Technical	Technical	Criminal Justice	Criminal Justice	Regional	Regional
	Assistance	Assistance	Homeland/	Homeland/	Training	Training
	Services	Services	Security	Security	Academy	Academy
	FY 2024	FY 2025	FY 2024	FY 2025	FY 2024	FY 2025
	01/01/-8/31	09/01/-12/31	01/01/-8/31	09/01/-12/31	01/01/-8/31	09/01/-12/31
Operating Expenditures						
Salaries & Paid Time Off	\$ 1,424	\$ 712	\$ 19,929	\$ 9,964	\$ 14,755	\$ 7,377
Indirect Costs	371	185	5,185	2,593	3,839	1,920
Health, Retirement & Other Benefits	512	256	8,208	4,104	6,126	3,063
Rental Space	96	48	1,114	210	-	-
Utilities	34	16	76	40	-	-
Training	-	-	-	-	-	-
Accounting & Payroll Services	217	109	1,324	598	482	124
Management Advisory Services	-	-	-	-	-	-
Auditing Services	-	-	250	-	-	-
Dues & Subscriptions	-	-	55	-	-	-
Advertisement & Recognitions	-	-	5	-	-	-
Printing & Publications	-	-	-	-	-	-
Maintenance & Repairs	-	-	-	-	-	-
Office Supplies/Equip./Furniture/Software	45	-	45	337	2,568	82
Travel	-	-	1,469	1,359	-	-
Telephone	-	-	1,405	426	-	-
Postage & Freight	-	-	-	-	-	-
Reproduction Costs & Mailout Services	-	-	111	41	-	-
Contractual Services	-	-	1,369	986	-	-
Insurance	-	-	139	29	-	-
Equipment	-	-	-	-	-	-
Total Operating Expenditures	\$ 2,699	\$ 1,326	\$ 40,684	\$ 20,687	\$ 27,770	\$ 12,566
Subcontractors/Program Expenditures						
Contract Services	\$ -	\$ -	\$ -	\$ -	\$ 70,012	\$ 34,484
Program Expenditures	-	-	-	-	2,010	990
Total Subcontractor/Program Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 72,022	\$ 35,474
Total Grant Expenditures	\$ 2,699	\$ 1,326	\$ 40,684	\$ 20,687	\$ 99,792	\$ 48,040
Revenues						
State Funds	\$ 2,699	\$ 1,326	\$ 40,684	\$ 20,687	\$ 99,792	\$ 48,040
Direct Federal Funds	-	-	-	-	-	-
CBCOG Funds	-	-	-	-	-	-
Local Funds	-	-	-	-	-	-
Total Revenues	\$ 2,699	\$ 1,326	\$ 40,684	\$ 20,687	\$ 99,792	\$ 48,040

Coastal Bend Council of Governments
Schedule of Expenditures & Revenues -General Fund
For Calendar Year Ending December 31, 2024

	<u>Planning Grants</u>				
			Homeland	Up2U PLUS	Totals
	TXDOT	TXDOT	Security	Recycling	
	Planning	Planning	Mobile Comm	Region	
	FY 2024	FY 2025	FY 2024	Cleanup	
	01/01/-8/31	09/01/-12/31	01/01/-08/31	01/01/-12/31	01/01/-12/31
Operating Expenditures					
Salaries & Paid Time Off	\$ 4,748	\$ 2,374	\$ -	\$ -	\$ 1,342,252
Indirect Costs	1,235	618	-	-	349,256
Health, Retirement & Other Benefits	1,708	854	-	-	550,464
Rental Space	-	-	-	-	59,214
Utilities	-	-	-	-	14,534
Training	-	-	-	-	2,941
Accounting & Payroll Services	-	-	-	-	97,954
Management Advisory Services	-	-	-	-	4,895
Auditing Services	-	-	-	-	11,130
Dues & Subscriptions	-	-	-	-	9,847
Advertisement & Recognitions	-	-	-	-	6,656
Printing & Publications	-	-	-	-	6,012
Maintenance & Repairs	-	-	-	-	823
Office Supplies/Equip./Furniture/Software	-	-	1,200	-	34,260
Travel	-	-	-	-	48,078
Telephone	-	-	-	-	54,854
Postage & Freight	-	-	-	-	2,477
Reproduction Costs & Mailout Services	-	-	-	-	5,393
Contractual Services	1,333	667	-	90,000	325,103
Insurance	-	-	-	-	12,471
Equipment	-	-	69,506	-	69,506
Total Operating Expenditures	\$ 9,024	\$ 4,513	\$ 70,706	\$ 90,000	3,008,120
Subcontractors/Program Expenditures					
Contract Services	\$ -	\$ -	\$ -	\$ -	\$ 2,765,752
Program Expenditures	-	-	-	-	3,000
Total Subcontractor/Program Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 2,768,752
Total Grant Expenditures	\$ 9,024	\$ 4,513	\$ 70,706	\$ 90,000	\$ 5,776,872
Revenues					
State Funds	\$ 9,024	\$ 4,513	\$ 70,706	\$ 80,000	\$ 5,248,794
Direct Federal Funds	-	-	-	-	419,591
CBCOG Funds	-	-	-	-	95,487
Local Funds	-	-	-	10,000	13,000
Total Revenues	\$ 9,024	\$ 4,513	\$ 70,706	\$ 90,000	\$ 5,776,872

Coastal Bend Council of Governments
Schedule of Expenditures & Revenues -Special Revenue Fund
9-1-1 Network Program
For Calendar Year Ending December 31, 2024

	CSEC FY2024	CSEC FY2025	Totals
	01/01 - 08/31	09/01 - 12/31	01/01-12/31
Administrative Expenditures			
Salaries & Paid Time Off	\$ 39,890	\$ 19,945	\$ 59,835
Indirect Costs	64,450	32,226	96,676
Health, Retirement, & Other Benefits	12,311	6,156	18,467
Rental Space	2,045	1,005	3,050
Utilities	600	295	895
Training	1,005	495	1,500
Accounting & Payroll Services	21,847	10,351	32,198
Auditing Services	6,505	-	6,505
Dues & Subscriptions	258	127	385
Maintenance & Repairs	55	-	55
Office Supplies/Equipment/Furniture/Software	603	297	900
Travel	1,005	495	1,500
Telephone	570	280	850
Postage & Freight	25	-	25
Reproduction Costs & Mail out Services	25	-	25
Insurance	332	163	495
Total Administrative Expenditures	\$ 151,526	\$ 71,835	\$ 223,361
Operating Expenditures			
Salaries & Paid Time Off	\$ 207,807	\$ 103,904	\$ 311,711
Health, Retirement, & Other Benefits	92,482	46,241	138,723
Rental Space	9,819	4,836	14,655
Utilities	1,337	658	1,995
Training	2,640	1,360	4,000
Dues & Subscriptions	965	475	1,440
Maintenance & Repairs	2,931	1,444	4,375
Office Supplies/Equipment/Furniture/Software	14,740	7,260	22,000
Travel	10,622	4,378	15,000
Telephone	6,875	3,066	9,941
Postage & Freight	1,380	679	2,059
Reproduction Costs	382	188	570
Contractual Services	10,653	5,247	15,900
Insurance	7,210	3,552	10,762
MRCS-Telephone Costs	134,281	66,138	200,419
NG 9-1-1 Core Services	243,382	119,875	363,257
Regional Costs -GIS, MIS, Information Security	63,956	31,502	95,458
PSAP Room Prep	22,579	11,121	33,700
Maintenance- Equipment	208,643	102,765	311,408
PSAP Supplies	13,200	6,800	20,000
Public Education Material	7,500	-	7,500
PSAP Training	5,000	-	5,000
PSAP Network	109,897	54,129	164,026
PSAP Services	677	333	1,010
Text to 9-1-1	16,830	8,670	25,500
Network Reliability	32,964	16,236	49,200
Equipment	108,486	-	108,486
Total Operating Expenditures	\$ 1,337,238	\$ 600,857	\$ 1,938,095
Total Expenditures	\$ 1,488,764	\$ 672,692	\$ 2,161,456
Revenue			
9-1-1 Service Fees	\$ 1,488,764	\$ 672,692	\$ 2,161,456
Total Revenue	\$ 1,488,764	\$ 672,692	\$ 2,161,456

Coastal Bend Council of Governments
Schedule of Indirect Cost Allocation Plan & Indirect Cost Rate
For Calendar Year Ending December 31, 2024

Indirect Costs:

Salaries	\$ 373,653	
Paid Time Off Rate @ 18.98%	70,919	
Fringe Benefits	<u>142,151</u>	
Total Personnel Costs		\$ 586,723
Auto Expenditures		2,064
Office Supplies/Furniture/Software		6,694
Rental Space		31,112
Utilities		18,152
Reproduction Costs		3,141
Printing & Publications		1,551
Insurance		5,124
Maintenance & Repairs		7,912
Telephone		8,509
Postage & Freight		7,200
Dues & Subscriptions		11,665
Conferences & Meetings		5,743
Training		5,362
Contracted IT Services		83,827
Temporary Services		8,062
Auditing Services		<u>993</u>
Subtotal of Indirect Costs		793,834
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>\$ 656,126</u>

Base for Allocation of Indirect Costs:

Direct Salaries for Full-time employees	\$ 1,309,531
Paid Time Off Rate for Full-time employees \$1,309,531 @ 18.98%	248,549
Direct Salaries for Part-time employees	<u>155,718</u>
Total Direct Personnel Costs	(B) <u>\$ 1,713,798</u>

Indirect Cost Fixed Rate With A Carryforward:

(A)	Net Indirect Costs	\$ 655,126		
		<u> </u>	=	<u>38.28%</u>
(B)	Total Direct Personnel Costs	\$ 1,713,798		

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 Costs Allocation Plans & Indirect Costs Rates

For Calendar Years Ending December 31, 2024, 2023, & Ended 2022

Indirect Costs	Proposed 2024	Approved 2024 (Note 2)	Estimated 2023 (Note 1)	Actual 2022
Indirect Salaries	\$ 373,653	\$ 256,053	\$ 242,741	\$ 256,053
Paid Time Off & Fringe Benefits	213,070	178,706	109,879	178,706
Total Personnel Costs	\$ 586,723	\$ 434,759	\$ 352,621	\$ 434,759
Auto Expenditures	2,064	591	4,418	591
Office Supplies/Equip./Furniture/Software	6,694	9,503	6,694	9,503
Rental Space	31,112	23,818	31,112	23,818
Utilities	18,152	18,152	18,152	18,152
Reproduction Costs	3,141	3,141	3,141	3,141
Printing and Publications	1,551	978	1,262	978
Insurance	5,124	4,830	4,830	4,830
Maintenance & Repairs	7,912	3,685	4,152	3,685
Telephone	8,509	6,867	8,509	6,867
Postage and Freight	7,200	7,199	7,199	7,199
Dues & Subscriptions	11,665	11,666	11,666	11,666
Conferences & Meetings	5,743	1,049	1,382	1,049
Training	5,362	5,543	5,831	5,543
Contracted IT Services	83,827	2,108	569	2,108
Temporary Services	8,062	-	45,406	-
Auditing Services	993	940	993	940
Advertising Services	-	-	2,202	-
Depreciation	-	2,266	-	2,266
Under(Over) Recovery of Indirect Costs in Prior Year	-	3,649	-	3,649
Under(Over) Applied Paid Time Off	-	4,753	30,413	4,753
Subtotal Indirect Costs	\$ 793,834	\$ 545,497	\$ 540,552	\$ 545,497
Less, Indirect Cost Contributions	-	131	3,880	131
Less personnel costs charged to CSCAP	117,598	119,378	117,598	119,378
Less operating expenditures charged to CSCAP	20,110	20,110	20,110	20,110
Net Indirect Costs (A)	\$ 656,126	\$ 405,878	\$ 398,964	\$ 405,878
 Direct Salaries	 \$ 1,465,249	 \$ 1,320,304	 \$ 1,358,336	 \$ 1,320,304
Paid Time Off	248,549	239,515	246,887	239,515
Total Direct Personnel Costs (B)	\$ 1,713,798	\$ 1,559,819	\$ 1,605,223	\$ 1,559,819
 Indirect Cost Fixed Rates (A)/(B)	 38.28%	 26.02%	 24.85%	 26.02%

Notes:

- 1 The Estimated 2023 amounts represent 9 months actual indirect costs and 3 months estimated indirect costs.
- 2 The Health and Human Services Commission (HHSC) approved an indirect costs rate of 26.02% for FY2024 based on the CBCOG's actual and audited FY2022 indirect costs rate. HHSC is the CBCOG's State Cognizant Agency who is responsible for reviewing, negotiating and approving their indirect costs allocation plans.

**Coastal Bend Council of Governments
Central Service Cost Allocation Plan (CSCAP)
For Calendar Year Ending December 31, 2022, 2023 and 2024**

Central Services

	Payroll Processing	Accounts Payable Processing	Management Advisory Services	Accounts Receivable Billing	Finance Department's Operating expenditures allocated to Central Services	Total Allocated Costs
	(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	\$ 32,266	\$ 50,942	\$ 4,895	\$ 29,495	\$ 20,110	\$ 137,708

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, 2024

Full-Time Employees' Paid Time Off

Paid Time Off

Vacation Leave	\$ 137,586		
Sick Leave	99,150		
Holidays	<u>76,289</u>		
Total Released Time		(A)	\$ 313,025

Base for Allocation of Employee Paid Time Off

Gross Salaries	\$ 1,962,047		
Less Paid Time Off	<u>(313,025)</u>		
Total Chargeable Salaries		(B)	<u>\$ 1,649,022</u>

Employee Released Time Rate

(A) Total Employee Release Time	\$ 313,025		
	<u> </u>	=	<u>18.98%</u>
(B) Total Chargeable Salaries	\$ 1,649,022		

Coastal Bend Council of Governments
Schedule of Membership Dues
For Calendar Years Ending December 31, 2024 and Seven Consecutive Years

County** City*	FY2022 FY2023	FY2024 FY2025	FY2026 FY2027	FY2028 FY2029	FY2030 FY2031	10 Yrs 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, 2024 and Seven Consecutive Years

County** City*	FY2022 FY2023	FY2024 FY2025	FY2026 FY2027	FY2028 FY2029	FY2030 FY2031	10 Yrs 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)

(ATTACHMENT B-1)

COASTAL BEND COUNCIL OF GOVERNMENTS

RESOLUTION NO. 4074

A RESOLUTION AUTHORIZING THE INTERIM EXECUTIVE DIRECTOR TO EXECUTE A CONTRACT WITH DEL MAR COLLEGE TO PROVIDE TRAINING FACILITIES, INSTRUCTORS, AND CLASSES FOR THE 2023-2025 COASTAL BEND REGIONAL TRAINING ACADEMY.

WHEREAS, the Forty-Ninth Coastal Bend Regional Training Academy was completed on August 31, 2023; and

WHEREAS, the Coastal Bend Council of Governments finds it in the best interest of the citizens of the Coastal Bend Region to continue funding the Coastal Bend Regional Training Academy for regional law enforcement training services in the years 2023-2025; and

WHEREAS, the Coastal Bend Council of Governments has been awarded a grant from the Office of the Governor, Public Safety Office, Criminal Justice Division, to contract with an accredited Law Enforcement Training Academy to provide quality, cost effective training for law enforcement agencies, including independent school districts and institutions of higher education police departments, and criminal justice officials located in the Coastal Bend Region; and

WHEREAS, the continuation of law enforcement training services through implementation of the Forty-Ninth Annual Training Academy will provide Texas Commission on Law Enforcement (TCOLE) courses including the Basic Peace Officer Certification course, and a selection of continuing education courses for advanced officer training; and

WHEREAS, the Coastal Bend Council of Governments requested bids to obtain an accredited training academy to provide the services for the Coastal Bend Regional Training Academy; and

WHEREAS, the Public Protection Committee and its Training Subcommittee met December 6th, 2023, and have reviewed the one proposal to provide training services for the Coastal Bend Regional Training Academy submitted by Del Mar College, and recommend Del Mar College receive the contract, to provide training facilities, instructors, and classes for the 2023-2025 Coastal Bend Regional Training Academy.

NOW, THEREFORE, BE IT RESOLVED, that the Coastal Bend Council of Governments hereby authorizes the Interim Executive Director to execute a contract with Del Mar College to provide training facilities, instructors, and classes for the 2023-2025 Coastal Bend Regional Training Academy.

Duly adopted at a meeting of the Coastal Bend Council of Governments this 8th day of December, 2023.

Commissioner Margie Gonzalez, Chairman

ATTEST:

Commissioner Chuck Schultz, Secretary

NARRATIVE

The Coastal Bend Council of Governments (CBCOG) applied for and received a grant from the Office of the Governor, Public Safety Office, Criminal Justice Division (CJD) to contract with an accredited agency for continuation of law enforcement training services in the Coastal Bend Council of Government region. CBCOG prepared and distributed a Request for Proposals (RFP). Del Mar College was the only respondent. This resolution has been prepared in response to Del Mar's proposal, review of the Training Subcommittee, and recommendation of the Public Protection Committee. These two committees met on December 6th, and acted on the proposal received. Committee members concurred to recommend the CBCOG contract with Del Mar College to continue the Coastal Bend Regional Training Academy for law enforcement training services.

(ATTACHMENT C-1)

COASTAL BEND COUNCIL OF GOVERNMENTS

RESOLUTION NO. 4075

A RESOLUTION ADOPTING COASTAL BEND COUNCIL OF GOVERNMENTS' (CBCOG) REGIONAL THREAT AND HAZARD IDENTIFICATION AND RISK ASSESSMENT (THIRA) AND THE STAKEHOLDER PREPAREDNESS REPORT (SPR).

WHEREAS, the Office of the Governor, Public Safety Office, Homeland Security Grants Division requires updated regional THIRA and SPRs be submitted to the Texas Department of Public Safety (DPS), Office of Homeland Security in preparation of the state's THIRA and the Texas Homeland Security Strategic Plan (HSSP); and

WHEREAS, the Homeland Security Advisory Committee (HSAC) and jurisdiction representatives were requested to review the data, provide feedback, and advise CBCOG staff in preparation for updating the CBCOG's regional THIRA and SPR for FY 2023; and

WHEREAS, CBCOG staff developed the FY 2023 THIRA and SPR final draft from feedback received from the HSAC and stakeholders.

WHEREAS, on November 27, 2023, the Homeland Security Advisory Committee and jurisdiction representatives discussed various options; and the final recommendation to the CBCOG's Board of Directors is to approve the reports as submitted.

NOW, THEREFORE, BE IT RESOLVED, that the Coastal Bend Council of Governments concurs in the above recommendation of its Homeland Security Advisory Committee and authorizes that the above recommendations to be submitted to the Texas DPS, Office of Homeland Security as required.

Duly adopted at a meeting of the Coastal Bend Council of Governments this 8th day of December, 2023.

Commissioner Margie Gonzalez, Chairman

ATTEST:

Commissioner Chuck Schultz, Secretary



COASTAL BEND

COUNCIL OF GOVERNMENTS

2023 STAKEHOLDER PREPAREDNESS REVIEW (SPR)

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Final Draft

SPR Overview

The SPR is an annual self-assessment of a community's capability levels based on the capability targets identified in the THIRA. It helps answer the questions:

- What are our current capability levels and how have our capabilities changed over the last year?
- What gaps exist between the capabilities we want to achieve and the capabilities we currently have?

The SPR follows a two-step process:

1. **Assess Capabilities.** Based on the language from the capability targets set in the THIRA, identify the community's current capability and describe any significant capability changes over the last year.
2. **Describe Capability Gaps:** Determine the causes of the capability gap between the capability target and the current capability identified in SPR Step 1, addressing each of the POETE elements (Planning, Organization, Equipment, Training, and Exercises).



COASTAL BEND

COUNCIL OF GOVERNMENTS

2023 THREAT AND HAZARD IDENTIFICATION AND RISK ASSESSMENT (THIRA)

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THIRA Overview

The THIRA is a three-step risk assessment that helps answer the following questions:

- What threats and hazards can affect our community?
- If they occurred, what impacts would those threats and hazards have on our community?
- Based on those impacts, what capabilities should our community have?

The THIRA helps communities understand their risks and determine the level of capability they need in order to address those risks. The outputs from this process lay the foundation for determining a community's capability gaps during the SPR process.

The THIRA follows a three-step process, as described in *Comprehensive Preparedness Guide 201, Third Edition*:

1. **Identify Threats and Hazards.** Based on a combination of experience, forecasting, subject matter expertise, and other available resources, develop a list of threats and hazards that could affect the community. When deciding what threats or hazards to include in the THIRA, communities consider only those that challenge the community's ability to deliver at least one core capability more than any other incident; the THIRA is not intended to include less challenging threats and hazards.
2. **Give Threats and Hazards Context.** Describe the threats and hazards identified in Step 1, showing how they may affect the community and create challenges in performing the core capabilities. Identify the impacts a threat or hazard may have on a community.
3. **Establish Capability Targets.** Using the impacts described in Step 2, determine the level of capability that the community plans to achieve over time in order to manage the threats and hazards it faces. Using standardized language, create capability targets for each of the core capabilities based on this desired level of capability by identifying impacts, objectives, and timeframe metrics. A core capability is comprised of several functional areas in which a community may have a gap. Each required standardized target addresses one or more functional areas.

Report Overview

This report contains two sections:

- **THIRA Steps 1 and 2: Threats /Hazards Context and Impacts**
 - Identified threats and hazards

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- Scenario descriptions
- Standardized impacts
- **THIRA Step 3: Capability Targets**
 - Standardized capability targets

Final Draft