



*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](http://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

## TABLE OF CONTENTS

	Page
Foreword	iii-v
Schedule of Operating Revenues and Expenditures and Changes in Fund Balance	1
Schedule of Expenditures and Revenues - General Fund	2-10
Schedule of Expenditures and Revenues - Special Revenue Fund 9-1-1 Program	11
Schedule of Indirect Cost Allocation Plan and Indirect Cost Rate	12
Comparison of Indirect Cost Allocation Plans and Indirect Cost Rates	13
Central Service Cost Allocation Plan	14
Schedule of Paid Time Off and Rate for Employees Entitled to Paid Time Off	15
Schedule of Membership Dues	16-17

## 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	
<b>Total Operating Revenues</b>		<b><u>\$ 5,272,148</u></b>

**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	3,000	
<b>Total Operating Expenditures</b>		<b><u>\$ 5,385,931</u></b>

Estimated Fund Balance at December 31, 2024 **\$ 954,522**

**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
<b>Operating Expenditures</b>						
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	-	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>\$ 235,279</b>	<b>\$ 76,669</b>	<b>\$ 158,019</b>	<b>\$ 52,920</b>	<b>\$ 129,213</b>	<b>\$ 43,515</b>
<b>Subcontractors/Program Expenditures</b>						
Contract Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Program Expenditures	-	-	-	-	-	-
<b>Total Subcontractor/Program Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Grant Expenditures</b>	<b>\$ 235,279</b>	<b>\$ 76,669</b>	<b>\$ 158,019</b>	<b>\$ 52,920</b>	<b>\$ 129,213</b>	<b>\$ 43,515</b>
<b>Revenues</b>						
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	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 235,279</b>	<b>\$ 76,669</b>	<b>\$ 158,019</b>	<b>\$ 52,920</b>	<b>\$ 129,213</b>	<b>\$ 43,515</b>

**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 Referral & Assistance FY 2024 01/01/-09/30	Information Referral & Assistance FY 2025 10/01/-12/31	Legal Assistance Over 60 FY 2024 01/01/-09/30	Legal Assistance Over 60 FY 2025 10/01/-12/31	Caregivers Training & Education FY 2024 01/01/-09/30	Caregivers Training & Education FY 2025 10/01/-12/31
<b>Operating Expenditures</b>						
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	-	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>\$ 153,576</b>	<b>\$ 52,895</b>	<b>\$ 16,060</b>	<b>\$ 4,446</b>	<b>\$ 33,481</b>	<b>\$ 9,939</b>
<b>Subcontractors/Program Expenditures</b>						
Contract Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Program Expenditures	-	-	-	-	-	-
<b>Total Subcontractor/Program Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Grant Expenditures</b>	<b>\$ 153,576</b>	<b>\$ 52,895</b>	<b>\$ 16,060</b>	<b>\$ 4,446</b>	<b>\$ 33,481</b>	<b>\$ 9,939</b>
<b>Revenues</b>						
State Funds	\$ 153,576	\$ 52,895	\$ 16,060	\$ 4,446	\$ 33,481	\$ 9,939
Direct Federal Funds	-	-	-	-	-	-
CBCOG Funds	-	-	-	-	-	-
Local Funds	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 153,576</b>	<b>\$ 52,895</b>	<b>\$ 16,060</b>	<b>\$ 4,446</b>	<b>\$ 33,481</b>	<b>\$ 9,939</b>

**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		Aging Disability Resource Center		Legal Aware		Legal Aware		Caregiver Info Services	
	FY 2024	FY 2025	FY 2024	FY 2025	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	01/01/-09/30	10/01/-12/31	01/01/-09/30	10/01/-12/31
<b>Operating Expenditures</b>										
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	-	-	-	-	-	-				
<b>Total Operating Expenditures</b>	<b>\$ 105,286</b>	<b>\$ 54,468</b>	<b>\$ 7,484</b>	<b>\$ 2,377</b>	<b>\$ 117,630</b>	<b>\$ 38,626</b>				
<b>Subcontractors/Program Expenditures</b>										
Contract Services	\$ 17,242	\$ 1,285	\$ -	\$ -	\$ -	\$ -				
Program Expenditures	-	-	-	-	-	-				
<b>Total Subcontractor/Program Expenditures</b>	<b>\$ 17,242</b>	<b>\$ 1,285</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>				
<b>Total Grant Expenditures</b>	<b>\$ 122,528</b>	<b>\$ 55,753</b>	<b>\$ 7,484</b>	<b>\$ 2,377</b>	<b>\$ 117,630</b>	<b>\$ 38,626</b>				
<b>Revenues</b>										
State Funds	\$ 122,528	\$ 55,753	\$ 7,484	\$ 2,377	\$ 117,630	\$ 38,626				
Direct Federal Funds	-	-	-	-	-	-				
CBCOG Funds	-	-	-	-	-	-				
Local Funds	-	-	-	-	-	-				
<b>Total Revenues</b>	<b>\$ 122,528</b>	<b>\$ 55,753</b>	<b>\$ 7,484</b>	<b>\$ 2,377</b>	<b>\$ 117,630</b>	<b>\$ 38,626</b>				

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

**Area Agency on Aging (AAA) Grants**

	HICAP Assistance & Outreach FY 2024 01/01/-09/30	HICAP Assistance & Outreach FY 2025 10/01/-12/31	MIPPA #2 FY 2024 01/01/-09/30	MIPPA #2 FY 2025 10/01/-12/31	Personal Assist, Respite Care, Resid. Repairs FY 2024 01/01/-09/30	Personal Assist, Respite Care, Resid. Repairs FY 2025 10/01/-12/31
<b>Operating Expenditures</b>						
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	-	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>\$ 101,759</b>	<b>\$ 33,382</b>	<b>\$ 12,502</b>	<b>\$ 3,628</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Subcontractors/Program Expenditures</b>						
Contract Services	\$ -	\$ -	\$ -	\$ -	\$ 259,968	\$ 46,675
Program Expenditures	-	-	-	-	-	-
<b>Total Subcontractor/Program Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 259,968</b>	<b>\$ 46,675</b>
<b>Total Grant Expenditures</b>	<b>\$ 101,759</b>	<b>\$ 33,382</b>	<b>\$ 12,502</b>	<b>\$ 3,628</b>	<b>\$ 259,968</b>	<b>\$ 46,675</b>
<b>Revenues</b>						
State Funds	\$ 101,759	\$ 33,382	\$ 12,502	\$ 3,628	\$ 259,968	\$ 46,675
Direct Federal Funds	-	-	-	-	-	-
CBCOG Funds	-	-	-	-	-	-
Local Funds	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 101,759</b>	<b>\$ 33,382</b>	<b>\$ 12,502</b>	<b>\$ 3,628</b>	<b>\$ 259,968</b>	<b>\$ 46,675</b>

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

**Area Agency on Aging (AAA) Grants**

	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	
<b>Operating Expenditures</b>												
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		-		-		-		-		-		-
<b>Total Operating Expenditures</b>	<b>\$</b>	<b>7,775</b>	<b>\$</b>	<b>1,750</b>	<b>\$</b>	<b>95,961</b>	<b>\$</b>	<b>31,686</b>	<b>\$</b>	<b>114,335</b>	<b>\$</b>	<b>37,890</b>
<b>Subcontractors/Program Expenditures</b>												
Contract Services	\$	1,725,208	\$	596,800	\$	-	\$	-	\$	-	\$	-
Program Expenditures		-		-		-		-		-		-
<b>Total Subcontractor/Program Expenditures</b>	<b>\$</b>	<b>1,725,208</b>	<b>\$</b>	<b>596,800</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
<b>Total Grant Expenditures</b>	<b>\$</b>	<b>1,732,983</b>	<b>\$</b>	<b>598,550</b>	<b>\$</b>	<b>95,961</b>	<b>\$</b>	<b>31,686</b>	<b>\$</b>	<b>114,335</b>	<b>\$</b>	<b>37,890</b>
<b>Revenues</b>												
State Funds	\$	1,732,983	\$	598,550	\$	95,961	\$	31,686	\$	114,335	\$	37,890
Direct Federal Funds		-		-		-		-		-		-
CBCOG Funds		-		-		-		-		-		-
Local Funds		-		-		-		-		-		-
<b>Total Revenues</b>	<b>\$</b>	<b>1,732,983</b>	<b>\$</b>	<b>598,550</b>	<b>\$</b>	<b>95,961</b>	<b>\$</b>	<b>31,686</b>	<b>\$</b>	<b>114,335</b>	<b>\$</b>	<b>37,890</b>

**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
<b>Operating Expenditures</b>					
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	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>\$ 57,088</b>	<b>\$ 18,346</b>	<b>\$ 15,123</b>	<b>\$ 4,957</b>	<b>\$ 88,334</b>
<b>Subcontractors/Program Expenditures</b>					
Contract Services	\$ -	\$ -	\$ -	\$ -	\$ 8,293
Program Expenditures	-	-	-	-	-
<b>Total Subcontractor/Program Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,293</b>
<b>Total Grant Expenditures</b>	<b>\$ 57,088</b>	<b>\$ 18,346</b>	<b>\$ 15,123</b>	<b>\$ 4,957</b>	<b>\$ 96,627</b>
<b>Revenues</b>					
State Funds	\$ 57,088	\$ 18,346	\$ 15,123	\$ 4,957	\$ 96,627
Direct Federal Funds	-	-	-	-	-
CBCOG Funds	-	-	-	-	-
Local Funds	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 57,088</b>	<b>\$ 18,346</b>	<b>\$ 15,123</b>	<b>\$ 4,957</b>	<b>\$ 96,627</b>

**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
<b>Operating Expenditures</b>						
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	-	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>\$ 43,130</b>	<b>\$ 25,920</b>	<b>\$ 9,182</b>	<b>\$ 90,500</b>	<b>\$ 349,591</b>	<b>\$ 293,423</b>
<b>Subcontractors/Program Expenditures</b>						
Contract Services	\$ 5,785	\$ -	\$ -	\$ -	\$ -	\$ -
Program Expenditures	-	-	-	-	-	-
<b>Total Subcontractor/Program Expenditures</b>	<b>\$ 5,785</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Grant Expenditures</b>	<b>\$ 48,915</b>	<b>\$ 25,920</b>	<b>\$ 9,182</b>	<b>\$ 90,500</b>	<b>\$ 349,591</b>	<b>\$ 293,423</b>
<b>Revenues</b>						
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	-	-
<b>Total Revenues</b>	<b>\$ 48,915</b>	<b>\$ 25,920</b>	<b>\$ 9,182</b>	<b>\$ 90,500</b>	<b>\$ 349,591</b>	<b>\$ 293,423</b>

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

**Planning Grants**

Technical Assistance Services FY 2024 01/01/-8/31	Technical Assistance Services FY 2025 09/01/-12/31	Criminal Justice Homeland/ Security FY 2024 01/01/-8/31	Criminal Justice Homeland/ Security FY 2025 09/01/-12/31	Regional Training Academy FY 2024 01/01/-8/31	Regional Training Academy FY 2025 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	-	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>\$ 2,699</b>	<b>\$ 1,326</b>	<b>\$ 40,684</b>	<b>\$ 20,687</b>	<b>\$ 27,770</b>	<b>\$ 12,566</b>

**Subcontractors/Program Expenditures**

Contract Services	\$ -	\$ -	\$ -	\$ -	\$ 70,012	\$ 34,484
Program Expenditures	-	-	-	-	2,010	990
<b>Total Subcontractor/Program Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 72,022</b>	<b>\$ 35,474</b>

**Total Grant Expenditures**

<b>Total Grant Expenditures</b>	<b>\$ 2,699</b>	<b>\$ 1,326</b>	<b>\$ 40,684</b>	<b>\$ 20,687</b>	<b>\$ 99,792</b>	<b>\$ 48,040</b>
---------------------------------	-----------------	-----------------	------------------	------------------	------------------	------------------

**Revenues**

State Funds	\$ 2,699	\$ 1,326	\$ 40,684	\$ 20,687	\$ 99,792	\$ 48,040
Direct Federal Funds	-	-	-	-	-	-
CBCOG Funds	-	-	-	-	-	-
Local Funds	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 2,699</b>	<b>\$ 1,326</b>	<b>\$ 40,684</b>	<b>\$ 20,687</b>	<b>\$ 99,792</b>	<b>\$ 48,040</b>

**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	
<b>Operating Expenditures</b>					
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
<b>Total Operating Expenditures</b>	<b>\$ 9,024</b>	<b>\$ 4,513</b>	<b>\$ 70,706</b>	<b>\$ 90,000</b>	<b>3,008,120</b>
<b>Subcontractors/Program Expenditures</b>					
Contract Services	\$ -	\$ -	\$ -	\$ -	\$ 2,765,752
Program Expenditures	-	-	-	-	3,000
<b>Total Subcontractor/Program Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,768,752</b>
<b>Total Grant Expenditures</b>	<b>\$ 9,024</b>	<b>\$ 4,513</b>	<b>\$ 70,706</b>	<b>\$ 90,000</b>	<b>\$ 5,776,872</b>
<b>Revenues</b>					
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
<b>Total Revenues</b>	<b>\$ 9,024</b>	<b>\$ 4,513</b>	<b>\$ 70,706</b>	<b>\$ 90,000</b>	<b>\$ 5,776,872</b>

**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 01/01 - 08/31	CSEC FY2025 09/01 - 12/31	Totals 01/01-12/31
<b>Administrative Expenditures</b>			
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
<b>Total Administrative Expenditures</b>	<b>\$ 151,526</b>	<b>\$ 71,835</b>	<b>\$ 223,361</b>
<b>Operating Expenditures</b>			
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
<b>Total Operating Expenditures</b>	<b>\$ 1,337,238</b>	<b>\$ 600,857</b>	<b>\$ 1,938,095</b>
<b>Total Expenditures</b>	<b>\$ 1,488,764</b>	<b>\$ 672,692</b>	<b>\$ 2,161,456</b>
<b>Revenue</b>			
9-1-1 Service Fees	\$ 1,488,764	\$ 672,692	\$ 2,161,456
<b>Total Revenue</b>	<b>\$ 1,488,764</b>	<b>\$ 672,692</b>	<b>\$ 2,161,456</b>

**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>	
<b>Total Personnel Costs</b>		\$ 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>
<b>Subtotal of Indirect Costs</b>		793,834
Less personnel costs charged to CSCAP (Note 1)		(117,598)
Less operating expenditures charged to CSCAP (Note 2)		<u>(20,110)</u>
<b>Net Indirect Costs</b>	(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>
<b>Total Direct Personnel Costs</b>	(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
<b>Total Personnel Costs</b>	<b>\$ 586,723</b>	<b>\$ 434,759</b>	<b>\$ 352,621</b>	<b>\$ 434,759</b>
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
<b>Subtotal Indirect Costs</b>	<b>\$ 793,834</b>	<b>\$ 545,497</b>	<b>\$ 540,552</b>	<b>\$ 545,497</b>
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
<b>Net Indirect Costs (A)</b>	<b>\$ 656,126</b>	<b>\$ 405,878</b>	<b>\$ 398,964</b>	<b>\$ 405,878</b>
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
<b>Total Direct Personnel Costs (B)</b>	<b>\$ 1,713,798</b>	<b>\$ 1,559,819</b>	<b>\$ 1,605,223</b>	<b>\$ 1,559,819</b>
<b>Indirect Cost Fixed Rates (A)/(B)</b>	<b>38.28%</b>	<b>26.02%</b>	<b>24.85%</b>	<b>26.02%</b>

#### 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**

	<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)
<b>Department</b>						
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
<b>Total</b>	<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, 2024**

**Full-Time Employees' Paid Time Off**

**Paid Time Off**

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

**Base for Allocation of Employee Paid Time Off**

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

**Employee Released Time Rate**

(A) Total Employee Release Time	\$ 313,025		
	<u>                    </u> =		<u><u>18.98%</u></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**	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	
<b>Aransas County (23,830)</b>	\$ 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
<b>Bee County (31,047)</b>	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
<b>Brooks County (7,076)</b>	849	991	1,132	1,274	1,415	11,322
Falfurrias (4,717)	566	660	755	849	943	7,547
<b>Duval County (9,831)</b>	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
<b>Jim Wells County (38,891)</b>	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
<b>Kenedy County (350)</b>	313	313	313	313	313	3,130
<b>Kleberg County (31,040)</b>	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
<b>Live Oak County (11,335)</b>	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
<b>Nueces County (353,178)</b>	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**	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	
<b>Refugio County (6,741)</b>	\$ 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
<b>San Patricio County (68,755)</b>	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
<b>Total County &amp; City Dues</b>	<b>\$ 129,837</b>	<b>\$ 151,423</b>	<b>\$ 173,010</b>	<b>\$ 194,598</b>	<b>\$ 216,185</b>	<b>\$ 1,730,108</b>
<b>Associate Members***</b>						
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
<b>Total Associate Members Dues</b>	<b>\$ 750</b>	<b>\$ 7,500</b>				
<b>Total Membership Dues</b>	<b>\$ 130,587</b>	<b>\$ 152,173</b>	<b>\$ 173,760</b>	<b>\$ 195,348</b>	<b>\$ 216,935</b>	<b>\$ 1,737,608</b>

\* 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)