



Coastal Bend Council Of Governments

**Annual Budget
Calendar Year 2026**

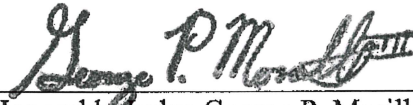
**Coastal Bend Council of Governments
2910 Leopard Street
Corpus Christi, Texas 78408
(361) 883-5743
www.coastalbendcog.org**

CERTIFICATE

The undersigned hereby certifies that:

1. He is duly appointed, qualified, and Chairman of the Coastal Bend Council of Governments.
2. The 2026 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 11, 2025.
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, 2026.

Witness my hand on this 11th day of December, 2025

A handwritten signature in dark ink, appearing to read "George P. Morill III", is written over a horizontal line.

Chairman, The Honorable Judge George P. Morill III, Bee 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, 2026, 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' 2026 budgets were prepared in accordance with generally accepted accounting principles (GAAP).

The Schedule of Operating Revenues and Expenditures and Changes in Fund Balance summarizes the projected revenues and expenditures necessary to operate the Council's General and Special Revenue Funds. The General Fund accounts for the revenues and expenditures of all programs supported with federal, state, and/or local funds. The Special Revenue Fund accounts for the revenues and expenditures of the Council's 9-1-1 program supported with 9-1-1 service fees and 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 2026 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. For FY2026, the dues will be 0.16 per capita for a total of \$173,885.

The Schedule of Expenditures and Revenues for the General Fund and Special Revenue Fund, provides 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.

Salaries include up to a 5% merit increase for employees with meets-to-exceeds performance evaluations, beginning July 1, 2026. The Council pays 100% of the employee's health insurance premiums, and \$6,000, annually, for dependent coverage. The Council's FY2026 health insurance premiums held steady and did not change from FY2025. The paid time off includes a total of thirteen holidays as previously authorized by the board.

The Council's operating expenditure includes a renewal of the Cyber Security Netwatch standard security and cloud storage backup IT services with a 6 percent increase anticipated May 2026, a renewal of the Arctic Wolf 24/7 cyber security protection with a 6 percent increase anticipated June 2026, and a continuation of the MIP Fund Accounting Cloud maintenance fees and user fees.

The Schedule of Indirect Cost Allocation Plan and Indirect Cost Rate details the administrative and finance personnel costs as well other costs associated with the operations of the finance and administrative department. The indirect costs benefit all grant programs. These costs are expected to be 98.85% recovered in year 2026 utilizing an indirect cost rate of 20.17% and a budgetary personnel costs base of \$3,190,560 which consists of direct chargeable salaries and associated release time and, new for 2026, direct fringe. This generates approximately \$643,536 indirect cost recovery.

As part of our ongoing efforts to improve the accuracy and transparency of our cost allocations, we've made the decision to shift our indirect cost base from direct salaries alone to direct salaries plus fringe benefits. Here's why this change is beneficial:

Direct salaries only capture the base wages of employees directly involved in production. However, fringe benefits—including things like healthcare, retirement contributions, and payroll taxes—are significant, recurring costs that we incur for every employee. By including fringe benefits in our cost base, we ensure that we are reflecting the total labor expense associated with providing our services. This gives us a more realistic view of what it truly costs for our direct employees to operate.

This update aligns with industry best practices, where total compensation (salary + fringe) is recognized as the true cost of labor. It's a standard accounting approach used to more accurately allocate overhead and indirect costs, which in turn supports more informed financial decisions. This approach also helps ensure that we're allocating costs fairly across all departments.

By including both salaries and benefits in our cost base, we can allocate indirect costs in a way that's more consistent with how we actually incur expenses. This is critical to avoid under-recovering costs.

This change enhances the clarity and transparency of our financial reporting, allowing us to provide a more accurate and comprehensive picture of our true cost structure to board members and the public. It helps ensure that we're fully accounting for all costs associated with providing our services, which will ultimately lead to better decision-making.

In summary, this shift from using direct salaries alone to including fringe benefits gives us higher accuracy, more transparency, and a fairer way of allocating indirect costs, and will better reflect our true cost of labor, leading to more informed budgeting and financial strategies.

The Council has been authorized to allocate indirect costs using a fixed rate with carry-forward which would allow the Council to carry forward any under/over recovery of indirect costs to the following year. Therefore, the Council will not settle the differences between the actual indirect costs rate and the approved indirect costs rate with the grantor agencies until the subsequent year.

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



Established in 1966

General Fund Budget

**Coastal Bend Council of Governments
Schedule of Operating Revenues & Expenditures
& Changes in Fund Balance - General Fund
For Calendar Year Ending December 31, 2026**

Estimated Fund Balance at January 1, 2026 \$ 1,127,509

Operating Revenues

Dues	\$ 173,885
Interest Earned - CBCOG	54,630
Other Income - CBCOG	4,124
State Funds - 9-1-1 Program	2,704,462
State Administered Funds	6,376,505
Direct Federal Funds	124,243
Local Funds	252,000
Total Operating Revenues	\$ 9,689,849

Operating Expenditures

Personnel Costs	\$ 3,735,780
Indirect Costs (Excluding Personnel Costs)	260,252
Other Direct Expenditures (Excluding Central Service Personnel Costs)	3,693,490
Other Direct Expenditures - 9-1-1 Program (Excluding Central Service Personnel Costs)	1,374,555
Equipment 9-1-1 Program	497,374
Expenditures paid with CBCOG Funds	2,000
Executive Board Expenditures	1,600
Total Operating Expenditures	\$ 9,565,051

Estimated Fund Balance at December 31, 2026 \$ 1,252,307

Coastal Bend Council of Governments
Summary of Programs & Funding
For Calendar Years Ending December 31, 2024, 2025, and 2026

This Summary provides a consolidated overview of the projected expenditures for each major program area of the Coastal Bend Council of Governments. Expenditures are shown for the most recently completed year (FY2024 Actual), the current year (FY2025 Estimated), and the proposed upcoming year (FY2026 Budgeted). Consistent with CBCOG's budgeting methodology and indirect cost structure:

- Program expenditures include only direct program costs and locally contributed match from external entities ("Local Funds").
- CBCOG Funds (CBCOG-funded match) are not included in program totals and are instead reflected in General Government.
- General Government includes Indirect Costs, Expenditures paid with CBCOG funds, Board expenditures, and all CBCOG match requirements for grant programs.

This format aligns with statewide COG best practices and mirrors the structure used by comparable Texas COGs.

Program Area	CY 2024 Actual	CY 2025 Estimate	CY 2026 Budgeted
General Government	\$ 792,773	\$ 771,203	\$ 921,412
Area Agency on Aging (AAA)	\$ 4,254,533	\$ 2,980,161	\$ 2,997,305
Aging and Disability Resource Center (ADRC)	\$ 195,332	\$ 180,604	\$ 173,468
Economic Development & Planning	\$ 355,929	\$ 365,382	\$ 1,684,231
Homeland Security & Emergency Planning	\$ 527,912	\$ 357,323	\$ 662,677
Environmental Planning	\$ 158,432	\$ 198,407	\$ 500,752
Broadband Program	\$ -	\$ 35,737	\$ 90,155
9-1-1 Program (Special Revenue Fund)	\$ 2,937,573	\$ 2,727,810	\$ 2,535,051
Total General Fund Direct Grant Expenditures	\$ 5,492,138	\$ 4,117,614	\$ 6,108,588
Total All Funds	\$ 9,222,484	\$ 7,616,627	\$ 9,565,051



Aransas · Bee · Brooks · Duval · Jim Wells · Kenedy · Kleberg · Live Oak · Nueces · Refugio · San Patricio



**Aging & Disability
Resource
Center**
An Initiative of the U.S. Department
of Health and Human Services

The Aging Services department is responsible for planning and coordinating human services, information, and benefits counseling for the elderly citizens of the Coastal Bend region. The employees assigned to the AAA/ADRC Grants are the: Area Agency on Aging Director, Assistant Director, Program & QA Manager, Lead Ombudsman, Staff Ombudsman/Evidence Based Intervention Specialist, IR&A Specialist/Administrative Assistant, Family Caregiver Program Specialist, Benefits Counselor, Benefits Counselor/IR&A, Care Coordinator, IR&A Specialist, Data Management Assistant (part-time), and Family Caregiver Support (part-time).

Expenditure Category	Area Agency on Aging (AAA)			Aging & Disability Resource Center (ADRC)		
	CY 2024 Actual	CY 2025 Estimated	CY 2026 Budgeted	CY 2024 Actual	CY 2025 Estimated	CY 2026 Budgeted
Salaries & Paid Time Off	\$ 728,782	\$ 677,446	\$ 736,735	\$ 111,365	\$ 89,400	\$ 93,381
Indirect Costs	191,888	161,468	205,553	29,323	21,716	27,541
Health, Retirement & Other Benefits	310,310	261,408	282,369	33,384	42,871	43,165
Rental Space	28,317	28,258	47,646	806	-	-
Utilities	7,811	7,225	8,260	256	169	-
Training	10,254	7,176	6,923	80	15	-
Accounting & Payroll Services	82,623	69,706	87,200	1,593	-	-
Management Advisory Services	3,232	3,231	4,232	-	-	-
Auditing Services	8,695	19,444	20,320	360	-	-
Dues & Subscriptions	4,446	5,104	5,487	23	742	-
Advertisements & Recognitions	1,036	4,677	1,655	55	11,996	-
Printing & Publications	-	-	-	-	-	-
Maintenance & Repairs	81	334	2,650	-	57	-
Office Supplies	5,938	15,292	13,991	69	2,895	-
Travel	50,303	39,944	40,281	2,208	3,203	3,680
Telecommunications	33,174	26,120	23,442	1,047	151	312
Postage & Freight	2,652	3,370	4,295	34	1	-
Reproduction Costs	4,927	9,558	11,970	43	-	-
Contractual Services	67,409	104,376	114,294	22,770	15,054	17,150
Insurance	9,263	8,714	8,944	5	-	-
Conferences & Meetings	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Total Operating Expenditures	\$ 1,551,141	\$ 1,452,853	\$ 1,626,246	\$ 203,421	\$ 188,271	\$ 185,229
Subcontract Services	3,077,164	1,844,840	1,764,944	22,827	14,048	15,780
TOTAL GRANT EXPENDITURES	\$ 4,628,305	\$ 3,297,693	\$ 3,391,190	\$ 226,248	\$ 202,319	\$ 201,009
Less Indirect Expenditures	277,743	234,405	296,985	30,916	21,716	27,541
Less COG Match	96,029	83,127	96,900	-	-	-
TOTAL DIRECT GRANT EXPENDITURES	\$ 4,254,533	\$ 2,980,161	\$ 2,997,305	\$ 195,332	\$ 180,604	\$ 173,468

Contractual Services consists of Netwatch cybersecurity and cloud storage, shredding services, HR contractor services, CBCOG website development, Consulting Dietician services, Housing Navigator services, and Aging & Disability Care Coordination Specialist.

Coastal Bend Council of Governments
Schedule of Expenditures & Revenues -General Fund
For Calendar Year Ending December 31, 2026

Area Agency on Aging (AAA) Grants

	Area Agency on Aging Administration	Ombudsman Nursing Homes & Assisted Living	Care Coordination	Information Referral & Assistance	Legal Assistance Over 60	Caregivers Training & Education
Operating Expenditures						
Salaries & Paid Time Off	\$ 158,640	\$ 71,469	\$ 29,018	\$ 99,593	\$ 6,644	\$ 14,761
Indirect Costs	44,052	20,980	8,473	28,569	1,898	4,148
Health, Retirement & Other Benefits	59,762	32,549	12,991	42,047	2,768	5,802
Rental Space	6,918	3,840	4,472	10,434	1,597	2,976
Utilities	841	631	726	1,985	86	656
Training	1,750	268	-	640	850	225
Accounting & Payroll Services	31,821	6,571	5,200	20,500	3,430	820
Management Advisory Services	4,232	-	-	-	-	-
Auditing Services	3,956	1,684	1,068	3,900	360	1,924
Dues & Subscriptions	2,550	15	325	650	10	3
Advertisements & Recognitions	715	85	56	220	75	15
Printing & Publications	-	-	-	-	-	-
Maintenance & Repairs	150	-	-	-	-	-
Office Supplies	5,350	1,000	850	750	400	25
Travel	7,500	7,000	3,145	1,750	1,200	1,100
Telecommunications	3,650	3,310	3,360	4,540	375	415
Postage & Freight	600	35	1,075	800	500	-
Reproduction Costs	2,750	600	360	2,000	1,015	10
Contractual Services	8,287	7,939	16,815	15,405	978	1,758
Insurance	1,406	1,149	1,000	1,700	75	260
Equipment	-	-	-	-	-	-
Total Operating Expenditures	\$ 344,929	\$ 159,125	\$ 88,935	\$ 235,483	\$ 22,262	\$ 34,897
Subcontractors						
Subcontract Services	-	-	-	-	-	-
Total Grant Expenditures	\$ 344,929	\$ 159,125	\$ 88,935	\$ 235,483	\$ 22,262	\$ 34,897
Revenues						
State Funds	\$ 258,696	\$ 159,125	\$ 88,935	\$ 235,483	\$ 22,262	\$ 34,897
Direct Federal Funds	-	-	-	-	-	-
CBCOG Funds	86,233	-	-	-	-	-
Local Funds	-	-	-	-	-	-
Total Revenues	\$ 344,929	\$ 159,125	\$ 88,935	\$ 235,483	\$ 22,262	\$ 34,897

Coastal Bend Council of Governments
Schedule of Expenditures & Revenues -General Fund
For Calendar Year Ending December 31, 2026

Area Agency on Aging (AAA) Grants

	Legal Awareness	Caregiver Information Services	HICAP Assistance & Outreach	MIPPA	Caregivers Care Coordination	Evidence Based Intervention
Operating Expenditures						
Salaries & Paid Time Off	\$ 3,129	\$ 73,907	\$ 54,902	\$ 24,041	\$ 54,110	\$ 52,577
Indirect Costs	847	18,807	16,062	6,719	15,877	14,756
Health, Retirement & Other Benefits	1,071	19,337	24,731	9,273	24,607	20,583
Rental Space	242	7,990	-	596	1,971	3,932
Utilities	41	1,775	-	13	307	808
Training	-	225	-	1,750	-	200
Accounting & Payroll Services	895	5,166	-	1,400	2,220	2,900
Management Advisory Services	-	-	-	-	-	-
Auditing Services	634	1,924	792	386	1,260	1,016
Dues & Subscriptions	3	1,266	-	-	5	610
Advertisement & Recognitions	10	317	-	10	32	55
Printing & Publications	-	-	-	-	-	-
Maintenance & Repairs	-	-	-	-	-	-
Office Supplies	60	750	366	800	250	275
Travel	160	1,600	2,189	3,000	3,102	5,135
Telecommunications	110	2,355	1,017	110	1,340	1,200
Postage & Freight	185	225	240	100	35	-
Reproduction Costs	15	2,630	-	340	550	1,200
Contractual Services	458	4,356	-	156	13,374	4,513
Insurance	52	650	-	33	400	897
Equipment	-	-	-	-	-	-
Total Operating Expenditures	\$ 7,913	\$ 143,280	\$ 100,299	\$ 48,728	\$ 119,440	\$ 110,657
Subcontractors						
Subcontract Services	-	-	-	-	-	-
Total Grant Expenditures	\$ 7,913	\$ 143,280	\$ 100,299	\$ 48,728	\$ 119,440	\$ 110,657
Revenues						
State Funds	\$ 7,913	\$ 143,280	\$ 100,299	\$ 48,728	\$ 119,440	\$ 110,657
Direct Federal Funds	-	-	-	-	-	-
CBCOG Funds	-	-	-	-	-	-
Local Funds	-	-	-	-	-	-
Total Revenues	\$ 7,913	\$ 143,280	\$ 100,299	\$ 48,728	\$ 119,440	\$ 110,657

Coastal Bend Council of Governments
Schedule of Expenditures & Revenues -General Fund
For Calendar Year Ending December 31, 2026

Area Agency on Aging (AAA) Grants

	Data Management	Congregate & Home Delivered Meals Transportation, Nutritional Consultation	Personal Assistance, Respite Care, Resid. Repairs Health Maint, Income Support	USAgings Caregiver Navigation Services	Totals AAA 01/01-12/31	Aging Disability Resource Center (ADRC)
Operating Expenditures						
Salaries & Paid Time Off	\$ 74,749	\$ -	\$ -	\$ 19,195	\$ 736,735	\$ 93,381
Indirect Costs	19,051	-	-	5,313	205,553	27,541
Health, Retirement & Other Benefits	19,701	-	-	7,147	282,369	43,165
Rental Space	2,677	-	-	-	47,646	-
Utilities	391	-	-	-	8,260	-
Training	1,015	-	-	-	6,923	-
Accounting & Payroll Services	3,870	-	-	2,407	87,200	-
Management Advisory Services	-	-	-	-	4,232	-
Auditing Services	926	-	-	490	20,320	-
Dues & Subscriptions	50	-	-	-	5,487	-
Advertisement & Recognitions	65	-	-	-	1,655	-
Printing & Publications	-	-	-	-	-	-
Maintenance & Repairs	-	-	-	2,500	2,650	-
Office Supplies	1,150	-	-	1,965	13,991	-
Travel	1,650	-	-	1,750	40,281	3,680
Telecommunications	1,660	-	-	-	23,442	312
Postage & Freight	-	-	-	500	4,295	-
Reproduction Costs	-	-	-	500	11,970	-
Contractual Services	6,354	33,000	-	900	114,294	17,150
Insurance	1,322	-	-	-	8,944	-
Equipment	-	-	-	-	-	-
Total Operating Expenditures	\$ 134,631	\$ 33,000	\$ -	\$ 42,667	\$ 1,626,246	\$ 185,229
Subcontractors						
Subcontract Services	-	1,437,120	327,824	-	1,764,944	15,780
Total Grant Expenditures	\$ 134,631	\$ 1,470,120	\$ 327,824	\$ 42,667	\$ 3,391,190	\$ 201,009
Revenues						
State Funds	\$ 134,631	\$ 1,470,120	\$ 307,824	\$ -	\$ 3,242,290	\$ 201,009
Direct Federal Funds	-	-	-	-	-	-
CBCOG Funds	-	-	-	10,667	96,900	-
Local Funds	-	-	20,000	32,000	52,000	-
Total Revenues	\$ 134,631	\$ 1,470,120	\$ 327,824	\$ 42,667	\$ 3,391,190	\$ 201,009



This team is responsible for developing and implementing economic development strategies to enhance regional capacity. Key responsibilities include preparing regional plans such as the Comprehensive Economic Development Strategy (CEDS); the Regional Coordinated Plan, and the Mitigation Plans which cover Housing and Flooding. Additionally, the team is responsible for conducting infrastructure assessments and supporting communities with grant development guidance. As most projects are funded through competitive grants rather than program funds, grant procurement remains a primary focus for this department. The team members assigned to Economic Development & Planning include the Director of Planning and Economic Development, the Clean Coast Liaison, and the Criminal Justice Liaison. In fiscal year 2026, the Criminal Justice Liaison will transition to the Homeland Security & Emergency Planning division; and two new positions will be added to support the Mitigation Planning.

Expenditure Category	CY 2024 Actual	CY 2025 Estimated	CY 2026 Budgeted
Salaries & Paid Time Off	\$ 96,354	\$ 176,715	\$ 374,505
Indirect Costs	25,371	42,924	105,346
Health, Retirement & Other Benefits	31,562	57,346	147,785
Rental Space	5,936	4,777	17,404
Utilities	862	1,072	2,415
Training	919	1,678	6,719
Accounting & Payroll Services	6,591	6,637	14,304
Management Advisory Services	-	-	2,167
Auditing Services	702	240	8,430
Dues & Subscriptions	2,076	1,331	2,206
Advertisements & Recognitions	1,525	111	1,580
Printing & Publications	1	-	4,493
Maintenance & Repairs	-	-	97
Office Supplies	4,331	3,721	13,813
Travel	10,913	5,626	22,415
Telecommunications	2,732	2,580	8,835
Postage & Freight	1	-	2,700
Reproduction Costs	-	160	10,823
Contractual Services	3,631	5,804	22,918
Insurance	874	742	2,371
Conferences & Meetings	-	487	-
Equipment	-	-	-
Total Operating Expenditures	\$ 194,381	\$ 311,951	\$ 771,328
Subcontract Services	208,441	112,692	1,050,159
TOTAL GRANT EXPENDITURES	\$ 402,822	\$ 424,643	\$ 1,821,487
Less Indirect Expenditures	\$ 31,962	\$ 49,561	\$ 121,817
Less COG Match	14,931	9,700	15,439
TOTAL DIRECT GRANT EXPENDITURES	\$ 355,929	\$ 365,382	\$ 1,684,231

Contractual Services consists of Netwatch cybersecurity and cloud storage, shredding services, CBCOG website development, and HR contractor services.

Coastal Bend Council of Governments
Schedule of Expenditures & Revenues -General Fund
For Calendar Year Ending December 31, 2026

EDA Grants

	EDA Planning	EDA Workforce	GLO Mitigation Planning	Technical Assistance Services	TXDOT Planning
Operating Expenditures					
Salaries & Paid Time Off	\$ 32,241	\$ 12,232	\$ 156,038	\$ 6,000	\$ 7,549
Indirect Costs	9,105	3,454	43,655	1,694	2,132
Health, Retirement & Other Benefits	12,898	4,893	60,397	2,400	3,019
Rental Space	5,953	346	8,150	30	-
Utilities	1,037	143	1,085	-	-
Training	886	-	4,000	-	333
Accounting & Payroll Services	5,515	611	4,304	360	67
Management Advisory Services	-	-	-	-	-
Auditing Services	240	-	7,500	-	-
Dues & Subscriptions	706	-	1,500	-	-
Advertisement & Recognitions	35	-	1,500	45	-
Printing & Publications	-	-	3,000	-	-
Maintenance & Repairs	-	-	-	-	-
Office Supplies	406	607	6,000	-	-
Travel	1,535	-	13,500	-	900
Telecommunications	1,930	-	6,000	-	-
Postage & Freight	-	-	1,500	-	-
Reproduction Costs	213	-	8,000	-	-
Contractual Services	3,928	-	10,676	-	-
Insurance	567	18	1,000	-	-
Equipment	-	-	-	-	-
Total Operating Expenditures	\$ 77,195	\$ 22,304	\$ 337,806	\$ 10,529	\$ 14,000
Subcontractors					
Subcontract Services	-	40,183	824,976	-	-
Total Grant Expenditures	\$ 77,195	\$ 62,487	\$ 1,162,782	\$ 10,529	\$ 14,000
Revenues					
State Funds	\$ -	\$ -	\$ 1,162,782	\$ 10,529	\$ 14,000
Direct Federal Funds	61,756	62,487	-	-	-
CBCOG Funds	15,439	-	-	-	-
Local Funds	-	-	-	-	-
Total Revenues	\$ 77,195	\$ 62,487	\$ 1,162,782	\$ 10,529	\$ 14,000

Coastal Bend Council of Governments
Schedule of Expenditures & Revenues -General Fund
For Calendar Year Ending December 31, 2026

EDA Grants

	TXDOT 5-Year	CBBEF WWTP	Water for Texas Outreach (Water Finance Exchange)	TAMU-CC Clean Coast	Totals
01/01/-12/31					
Operating Expenditures					
Salaries & Paid Time Off	\$ 42,405	\$ 73,350	\$ 23,490	\$ 21,200	\$ 374,505
Indirect Costs	11,974	20,713	6,633	5,986	\$ 105,346
Health, Retirement & Other Benefits	16,962	29,340	9,396	8,480	\$ 147,785
Rental Space	1,500	800	625	-	\$ 17,404
Utilities	-	60	90	-	\$ 2,415
Training		1,500	-	-	\$ 6,719
Accounting & Payroll Services	3,167	180	100	-	\$ 14,304
Management Advisory Services		1,200	967	-	\$ 2,167
Auditing Services	240	250	200	-	\$ 8,430
Dues & Subscriptions		-	-	-	\$ 2,206
Advertisement & Recognitions		-	-	-	\$ 1,580
Printing & Publications	993	500	-	-	\$ 4,493
Maintenance & Repairs		97	-	-	\$ 97
Office Supplies	1,000	5,000	300	500	\$ 13,813
Travel	1,460	2,500	1,400	1,120	\$ 22,415
Telecommunications		459	446	-	\$ 8,835
Postage & Freight	1,100	100	-	-	\$ 2,700
Reproduction Costs		2,610	-	-	\$ 10,823
Contractual Services	6,276	1,060	978	-	\$ 22,918
Insurance	29	281	281	195	\$ 2,371
Equipment	-	-	-	-	\$ -
Total Operating Expenditures	\$ 87,107	\$ 140,000	\$ 44,906	\$ 37,482	\$ 771,328
Subcontractors					
Subcontract Services	-	60,000	-	125,000	\$ 1,050,159
Total Grant Expenditures	\$ 87,107	\$ 200,000	\$ 44,906	\$ 162,482	\$ 1,821,487
Revenues					
State Funds	\$ 87,107	\$ -	\$ 44,906	\$ 162,482	\$ 1,481,805
Direct Federal Funds		-	-	-	\$ 124,243
CBCOG Funds	-	-	-	-	\$ 15,439
Local Funds	-	200,000	-	-	\$ 200,000
Total Revenues	\$ 87,107	\$ 200,000	\$ 44,906	\$ 162,482	\$ 1,821,487



This team is dedicated to supporting communities in Disaster Resilience and Public Safety Planning. CBCOG maintains the Coastal Bend Regional Response Plan, which is reviewed and updated annually, including conducting drills to ensure preparedness. The department focuses on hazard mitigation, disaster response preparedness, and providing practical training scenarios for emergency personnel within the community. CBCOG also offers training opportunities to promote multi-agency coordination. Starting in 2026, the department will oversee Criminal Justice grants, which fund law enforcement training initiatives. The primary goal is to deliver education and training to the region, with an emphasis on supporting rural areas. CBCOG also plays a key role in facilitating coordinated efforts during large-scale emergencies. Staff members in this department include the Director of Homeland Security & Emergency Planning, a Criminal Justice Planner, and a Homeland Security Planner.

Expenditure Category	CY 2024 Actual	CY 2025 Estimated	CY 2026 Budgeted
Salaries & Paid Time Off	\$ 213,549	\$ 213,595	\$ 332,582
Indirect Costs	56,228	51,882	92,204
Health, Retirement & Other Benefits	88,034	80,091	124,552
Rental Space	6,474	6,974	14,104
Utilities	961	1,196	1,483
Training	1,216	546	4,607
Accounting & Payroll Services	11,573	11,601	13,237
Management Advisory Services	832	832	832
Auditing Services	1,050	1,600	1,600
Dues & Subscriptions	205	318	25
Advertisements & Recognitions	55	83	13,108
Printing & Publications	89	-	-
Maintenance & Repairs	-	107	-
Office Supplies	4,437	5,877	3,620
Travel	7,618	10,323	19,449
Telecommunications	9,700	9,152	8,714
Postage & Freight	-	22	56
Reproduction Costs	423	423	954
Contractual Services	10,481	20,814	17,606
Insurance	1,442	1,611	1,489
Conferences & Meetings	-	302	-
Equipment	68,696	4,291	-
Total Operating Expenditures	\$ 483,063	\$ 421,639	\$ 650,223
Subcontract Services	114,263	-	118,728
TOTAL GRANT EXPENDITURES	\$ 597,326	\$ 421,639	\$ 768,951
Less Indirect Expenditures	68,633	64,316	106,274
Less COG Match	781	-	-
TOTAL DIRECT GRANT EXPENDITURES	\$ 527,912	\$ 357,323	\$ 662,677

Contractual Services consists of Netwatch cybersecurity and cloud storage, shredding services, and CBCOG website development.

Coastal Bend Council of Governments
Schedule of Expenditures & Revenues -General Fund
For Calendar Year Ending December 31, 2026

	<u>Homeland Security/CJD Grants</u>						Totals
	Homeland Security Planning	Threat Intelligence	Criminal Justice/ Homeland Security Services	Regional Training Academy	Clean & Resilient Marina Initiative	Violence Prevention & Intervention Training Project	
	01/01-12/31						
Operating Expenditures							
Salaries & Paid Time Off	\$ 169,636	\$ 29,401	\$ 42,166	\$ 33,158	\$ 13,000	\$ 45,221	\$ 332,582
Indirect Costs	47,682	6,384	11,481	9,770	3,671	13,216	\$ 92,204
Health, Retirement & Other Benefits	66,766	2,249	14,754	15,279	5,200	20,304	\$ 124,552
Rental Space	7,659	-	1,326	2,128	-	2,992	\$ 14,104
Utilities	1,085	-	166	104	-	128	\$ 1,483
Training	1,300	-	903	275	2,129	-	\$ 4,607
Accounting & Payroll Services	9,300	757	1,950	1,230	-	-	\$ 13,237
Management Advisory Services	832	-	-	-	-	-	\$ 832
Auditing Services	1,600	-	-	-	-	-	\$ 1,600
Dues & Subscriptions	25	-	-	-	-	-	\$ 25
Advertisement & Recognitions	70	-	38	-	13,000	-	\$ 13,108
Printing & Publications	-	-	-	-	-	-	\$ -
Maintenance & Repairs	-	-	-	-	-	-	\$ -
Office Supplies	1,870	750	66	683	-	251	\$ 3,620
Travel	8,618	3,000	1,827	1,290	3,000	1,714	\$ 19,449
Telecommunications	7,002	-	932	348	-	431	\$ 8,714
Postage & Freight	-	40	16	-	-	-	\$ 56
Reproduction Costs	262	500	192	-	-	-	\$ 954
Contractual Services	10,704	-	1,815	2,199	-	2,888	\$ 17,606
Insurance	1,245	-	244	-	-	-	\$ 1,489
Equipment	-	-	-	-	-	-	\$ -
Total Operating Expenditures	\$ 335,657	\$ 43,081	\$ 77,876	\$ 66,464	\$ 40,000	\$ 87,145	\$ 650,223
Subcontractors							
Subcontract Services	-	-	-	82,690	-	36,038	\$ 118,728
Total Grant Expenditures	\$ 335,657	\$ 43,081	\$ 77,876	\$ 149,153	\$ 40,000	\$ 123,183	\$ 768,951
Revenues							
State Funds	\$ 335,657	\$ 43,081	\$ 77,876	\$ 149,154	\$ 40,000	\$ 123,183	\$ 768,951
Direct Federal Funds	-	-	-	-	-	-	\$ -
CBCOG Funds	-	-	-	-	-	-	\$ -
Local Funds	-	-	-	-	-	-	\$ -
Total Revenues	\$ 335,657	\$ 43,081	\$ 77,876	\$ 149,154	\$ 40,000	\$ 123,183	\$ 768,951



ENVIRONMENTAL PLANNING

The Environmental Planning team fosters regional collaboration on resilience, coastal management, water quality, air quality, and sustainable development. Working with local governments, state and federal agencies, and the public, the department develops and implements regional plans to address flooding, erosion, pollution, and long-term environmental challenges. Staff coordinate grant funding for environmental and infrastructure projects—particularly in rural and underserved communities—while supporting environmental initiatives that promote best practices in coastal and marine environments and facilitating stakeholder engagement to ensure planning efforts reflect local needs and priorities.

Beginning in 2026, the department will assume new responsibilities under the TCEQ ozone and PM2.5 air-quality programs, expanding the region's capacity to monitor air quality, analyze emissions trends, and support statewide planning efforts. To carry out these new duties, a new Air Quality Planner position will be added in 2026, working alongside the Environmental Planning Program Manager.

Expenditure Category	CY 2024 Actual	CY 2025 Estimated	CY 2026 Budgeted
Salaries & Paid Time Off	\$ 53,980	\$ 100,338	\$ 223,452
Indirect Costs	14,213	24,372	62,580
Health, Retirement & Other Benefits	21,024	29,661	86,812
Rental Space	1,997	2,863	8,349
Utilities	474	639	1,498
Training	357	455	3,500
Accounting & Payroll Services	5,350	4,977	11,286
Management Advisory Services	832	832	832
Auditing Services	632	1,508	4,703
Dues & Subscriptions	25	255	1,738
Advertisements & Recognitions	6,485	3,170	21,954
Printing & Publications	-	-	-
Maintenance & Repairs	-	-	-
Office Supplies	1,601	405	4,882
Travel	2,179	5,644	6,440
Telecommunications	1,592	2,528	5,248
Postage & Freight	12	-	444
Reproduction Costs	74	38	1,000
Contractual Services	8,122	10,871	17,188
Insurance	499	626	1,247
Conferences & Meetings	-	-	-
Equipment	-	-	-
Total Operating Expenditures	\$ 119,448	\$ 189,181	\$ 463,151
Subcontract Services	59,379	39,408	112,299
TOTAL GRANT EXPENDITURES	\$ 178,827	\$ 228,589	\$ 575,450
Less Indirect Expenditures	20,395	30,181	74,698
Less COG Match	-	-	-
TOTAL DIRECT GRANT EXPENDITURES	\$ 158,432	\$ 198,407	\$ 500,752

Contractual Services consists of Netwatch cybersecurity and cloud storage, shredding services, CBCOG website development, and I-PLAN website maintenance.

Coastal Bend Council of Governments
Schedule of Expenditures & Revenues -General Fund
For Calendar Year Ending December 31, 2026

Environmental Planning Grants

	Solid Waste	Water Quality	TMDL I-PLAN	Air Quality Program	Totals
	01/01/-12/31				
Operating Expenditures					
Salaries & Paid Time Off	\$ 54,736	\$ 16,979	\$ 24,861	\$ 126,876	\$ 223,452
Indirect Costs	15,456	4,743	6,945	35,436	\$ 62,580
Health, Retirement & Other Benefits	21,894	6,537	9,571	48,809	\$ 86,812
Rental Space	1,500	2,033	634	4,182	\$ 8,349
Utilities	521	136	159	681	\$ 1,498
Training	1,000	-	-	2,500	\$ 3,500
Accounting & Payroll Services	5,343	307	268	5,368	\$ 11,286
Management Advisory Services	832	-	-	-	\$ 832
Auditing Services	1,440	240	240	2,783	\$ 4,703
Dues & Subscriptions	-	-	238	1,500	\$ 1,738
Advertisement & Recognitions	17	21,637	-	300	\$ 21,954
Printing & Publications	-	-	-	-	-
Maintenance & Repairs	-	-	-	-	-
Office Supplies	800	800	591	2,691	\$ 4,882
Travel	2,900	540	500	2,500	\$ 6,440
Telecommunications	1,960	311	183	2,794	\$ 5,248
Postage & Freight	44	-	-	400	\$ 444
Reproduction Costs	250	-	-	750	\$ 1,000
Contractual Services	3,736	977	5,660	6,815	\$ 17,188
Insurance	333	100	150	664	\$ 1,247
Equipment	-	-	-	-	-
Total Operating Expenditures	\$ 112,762	\$ 55,340	\$ 50,000	\$ 245,049	\$ 463,151
Subcontractors					
Subcontract Services	15,242	-	-	97,057	112,299
Total Grant Expenditures	\$ 128,004	\$ 55,340	\$ 50,000	\$ 342,106	\$ 575,450
Revenues					
State Funds	\$ 128,004	\$ 55,340	\$ 50,000	\$ 342,106	\$ 575,450
Direct Federal Funds	-	-	-	-	-
CBCOG Funds	-	-	-	-	-
Local Funds	-	-	-	-	-
Total Revenues	\$ 128,004	\$ 55,340	\$ 50,000	\$ 342,106	\$ 575,450



The CBCOG Broadband Program is launching a comprehensive initiative to develop and implement regional digital opportunity strategies across our 11-county service area, with a strategic emphasis on underserved rural communities. In collaboration with TARC and the BDO, we will actively pursue strategic partnerships and identify additional funding sources to support research, data analytics, and long-term planning. Equally vital to our mission is robust stakeholder engagement. CBCOG will foster inclusive collaboration, facilitate knowledge sharing, and build sustained momentum to ensure that broadband expansion reflects the needs and aspirations of our communities. This effort goes beyond expanding internet access—it is about empowering residents, businesses, and institutions through meaningful connectivity.

Expenditure Category	CY 2024 Actual	CY 2025 Estimated	CY 2026 Budgeted
Salaries & Paid Time Off	\$ -	\$ 23,295	\$ 61,255
Indirect Costs	-	5,934	16,560
Health, Retirement & Other Benefits	-	6,127	20,845
Rental Space	-	354	1,575
Utilities	-	79	244
Training	-	-	-
Accounting & Payroll Services	-	167	285
Management Advisory Services	-	-	-
Auditing Services	-	-	-
Dues & Subscriptions	-	-	-
Advertisements & Recognitions	-	31	44
Printing & Publications	-	-	-
Maintenance & Repairs	-	972	-
Office Supplies	-	3,010	210
Travel	-	-	1,193
Telecommunications	-	445	956
Postage & Freight	-	-	-
Reproduction Costs	-	-	71
Contractual Services	-	1,280	3,512
Insurance	-	146	250
Conferences & Meetings	-	-	-
Equipment	-	-	-
Total Operating Expenditures	\$ -	\$ 41,839	\$ 107,000
Subcontract Services	-	-	-
TOTAL GRANT EXPENDITURES	\$ -	\$ 41,839	\$ 107,000
Less Indirect Expenditures	-	6,102	16,845
Less COG Match	-	-	-
TOTAL DIRECT GRANT EXPENDITURES	\$ -	\$ 35,737	\$ 90,155

Contractual Services consists of Netwatch cybersecurity and cloud storage and CBCOG website development.



Established in 1966

Special Revenue Fund Budget



The 9-1-1 department is responsible for the implementation and maintenance of the Next Generation 9-1-1 system powered by an Emergency Services IP Network (ESINET). The department provides Geographic Information System (GIS) Mapping for 9-1-1 services, educational reimbursement and training, and Public Safety Answering Point (PSAP) supplies and services necessary for the assistance of call delivery. 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, two 9-1-1 GIS Maintenance Interns (part time) and a 9-1-1 Clerk (part time).

Expenditure Category	CY 2024 Actual	CY 2025 Estimated	CY 2026 Budgeted
Administrative Expenditures			
Salaries & Paid Time Off	\$ 50,130	\$ 49,800	\$ 48,795
Indirect Costs	13,199	12,096	13,159
Health, Retirement & Other Benefits	13,654	9,974	16,443
Rental Space	3,400	3,155	3,186
Utilities	804	1,059	1,224
Training & Travel	1,118	694	1,936
Accounting & Payroll Services	35,884	31,825	35,659
Auditing Services	6,814	15,750	15,750
Advertisements & Recognitions	10	10	10
Office Supplies	92	8	-
Telecommunications	804	358	302
Reproduction Costs	23	-	-
Contractual Services	2,196	1,083	1,195
Insurance	334	386	446
Total Administrative Expenditures	\$ 128,462	\$ 126,198	\$ 138,105
Less Indirect Expenditures	49,083	43,921	48,818
Total Direct Administrative Expenditures	\$ 79,379	\$ 82,277	\$ 89,287

continued

Expenditure Category	CY 2024 Actual	CY 2025 Estimated	CY 2026 Budgeted
Operating Expenditures			
Salaries & Paid Time Off	\$ 325,367	\$ 340,302	\$ 451,887
Indirect Costs	85,669	82,638	120,593
Health, Retirement, & Other Benefits	136,876	122,557	145,997
Rental Space	15,635	12,051	20,159
Utilities	1,791	2,340	2,571
Training	9,187	5,171	3,550
Dues & Subscriptions	2,000	828	882
Maintenance & Repairs	1,922	43	50
Office Supplies	12,046	18,188	19,110
Travel	23,787	20,692	22,627
Telephone	13,269	15,687	11,274
Postage & Freight	169	18	50
Reproduction Costs	352	331	450
Contractual Services	29,222	33,890	94,924
Insurance	3,032	3,840	4,438
Total Operating Expenditures	\$ 660,295	\$ 658,577	\$ 898,562
PSAP Expenditures			
9-1-1 Recognition (5712)	15,712	4,306	8,084
9-1-1 Advertising & Public Education Material	17,120	33,036	27,266
ESInet Costs (Primary PSAP Network)	214,236	223,764	257,139
NG 9-1-1 Core Services	363,256	367,695	366,586
GIS	37,556	178,243	71,808
PSAP Room Prep	4,826	25,974	74,720
MIS Data Analytics	47,788	82,174	20,508
Maintenance- Equipment	267,954	673,685	102,828
PSAP Supplies	9,020	73,020	45,000
PSAP Training	1,968	21,295	44,000
PSAP Legacy Network	86,892	90,786	64,151
PSAP Services	1,755	1,655	44,170
Text to 9-1-1	30,694	43,057	10,016
Network Reliability	2,495	161,887	18,612
Ancillary Maintenance	46,596	77,660	15,532
Equipment	1,135,700	11,359	497,374
Total PSAP Expenditures	\$ 2,283,568	\$ 2,069,594	\$ 1,667,795
Less Indirect Expenditures	85,669	82,638	120,593
Total Direct Operating & PSAP Expenditures	\$ 2,858,194	\$ 2,645,533	\$ 2,445,764
Total Direct 9-1-1 Expenditures	\$ 2,937,573	\$ 2,727,810	\$ 2,535,051
Revenue			
9-1-1 Service Fees FY2023	\$ 1,042,271	\$ 92,934	
9-1-1 Service Fees FY2024	\$ 1,281,167		
9-1-1 Service Fees FY2025	\$ 748,887	\$ 2,268,395	\$ 493,003
9-1-1 Service Fees FY2026		\$ 493,040	\$ 1,662,926
9-1-1 Service Fees FY2027			\$ 548,533
Total Revenue	\$ 3,072,325	\$ 2,854,369	\$ 2,704,462

Contractual Services consists of Netwatch cybersecurity and cloud storage, shredding services, CBCOG website development, HR contractor services, TK Telecom, PSAP software and hardware services, and InfoSec assessments.



Established in 1966



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, clerical support, 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 Executive Assistant.

Coastal Bend Council of Governments
Schedule of Indirect Cost Allocation Plan & Indirect Cost Rate
For Calendar Year Ending December 31, 2026

Indirect Costs:

Salaries	\$	348,160	
Paid Time Off @ 17.13%		59,640	
Fringe Benefits		137,420	
Total Personnel Costs			\$ 545,220
Travel			15,990
Office Supplies			16,540
Rental Space			90,233
Utilities			20,403
Reproduction Costs			2,529
Printing and Publications			894
Insurance			7,482
Maintenance & Repairs			11,910
Telecommunications			11,971
Postage and Freight			3,965
Dues & Subscriptions			15,493
Conferences & Meetings			15,295
Training & Professional Development			6,467
Contractual Services (note 3)			32,025
Temporary Services			-
Auditing Services			8,958
Advertising Services			98
Depreciation			15,610
Subtotal of Indirect Costs			821,083
Less personnel costs charged to CSCAP (note 1)			149,924
Less operating expenditures charged to CSCAP (note 2)			20,110
Net Indirect Costs	(A)		\$ 651,049

Base for Allocation of Indirect Costs:

Direct Salaries for Full-time employees		1,763,658
Paid Time Off Rate for Full-time employees \$1,763,658 @ 17.13%		302,115
Direct Salaries for Part-time employees		256,819
Total Fringe for all Direct Employees		867,968
Total Direct Personnel Costs	(B)	\$ 3,190,560

Indirect Cost Fixed Rate With a Carryforward:

(A)	Net Indirect Costs	\$ 651,049	=	20.41%
(B)	Total Direct Personnel Costs	\$ 3,190,560		

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 the plan.

Note (3): Contractual Services consists of Netwatch cybersecurity and cloud storage, shredding services, CBCOG website development services, HR contractor services, pest control services, disposal services, financial management support, and accounting software services.

Coastal Bend Council of Governments
Comparison of Indirect Costs Allocation Plans & Indirect Costs Rates
For Calendar Years Ending December 31, 2026, 2025, and Ended 2024

Indirect Costs	Proposed 2026	Approved 2026 (Note 2)	Estimated 2025 (Note 1)	Actual 2024
Indirect Salaries	\$ 348,160	\$ 253,623	\$ 272,161	\$ 253,623
Paid Time Off & Fringe Benefits	197,060	160,535	181,952	160,535
Total Personnel Costs	\$ 545,220	\$ 414,158	\$ 454,113	\$ 414,158
Travel	15,990	3,050	7,344	3,050
Auto Expenditures	-	3,019	-	3,019
Office Supplies	16,540	15,594	14,380	15,594
Rental Space	90,233	45,161	46,789	45,161
Utilities	20,403	14,817	19,465	14,817
Reproduction Costs	2,529	3,239	2,479	3,239
Printing and Publications	894	3,062	857	3,062
Insurance	7,482	3,983	7,028	3,983
Maintenance & Repairs	11,910	12,031	11,209	12,031
Telecommunications	11,971	9,425	10,229	9,425
Postage and Freight	3,965	4,856	5,138	4,856
Dues & Subscriptions	15,493	10,959	13,076	10,959
Conferences & Meetings	15,295	4,181	23,551	4,181
Training & Professional Development	6,467	19,807	17,108	19,807
Contractual Services	32,025	31,836	55,698	31,836
Temporary Services	-	27,569	20,520	27,569
Auditing Services	8,958	1,249	11,458	1,249
Advertising Services	98	86	534	86
Depreciation	15,610	2,266	15,610	2,266
Under(Over) Recovery of Indirect Costs in Prior Year	-	10,318	-	10,318
Under(Over) Applied Paid Time Off	-	(45,420)	(80,000)	(45,420)
Subtotal Indirect Costs	\$ 821,083	\$ 595,246	\$ 656,588	\$ 595,246
Less, Indirect Cost Contributions	-	-	-	-
Less personnel costs charged to CSCAP	149,924	128,403	109,699	128,403
Less operating expenditures charged to CSCAP	20,110	20,110	20,110	20,110
Net Indirect Costs (A)	\$ 651,049	\$ 446,733	\$ 526,779	\$ 446,733
 Direct Salaries	 \$ 2,020,477	 \$ 1,336,550	 \$ 1,448,464	 \$ 1,336,550
Paid Time Off	302,115	242,977	222,426	242,977
Direct Fringe	867,968	634,843	610,035	634,843
Total Direct Personnel Costs (B)	\$ 3,190,560	\$ 2,214,370	\$ 2,280,925	\$ 2,214,370
 Indirect Cost Fixed Rates (A)/(B)	 20.41%	 20.17%	 23.09%	 20.17%

Notes:

1 The Estimated 2025 amounts represent 9 months actual indirect costs and 3 months estimated indirect costs.

2 The Health and Human Services Commission (HHSC) is pending an approval of an indirect costs rate of 20.17% for FY2026 based with a base of wages plus fringe based on the CBCOG's actual and audited FY2024 indirect costs rate. HHSC is the CBCOG's State Cognizant Agency who is responsible for reviewing, negotiating, and approving their indirect cost allocation plans.



Established in 1966

**Coastal Bend Council of Governments
Central Service Cost Allocation Plan (CSCAP)
For Calendar Year Ending December 31, 2026**

Central Services

	<u>Payroll Processing</u>	<u>Accounts Payable Processing</u>	<u>Management Advisory Services</u>	<u>Accounts Receivable Billing</u>	<u>Finance Department's Operating expenditures allocated to Central Services</u>	<u>Total Allocated Costs</u>
	(1)	(1)	(1)	(1)	(2)	(3)
Department						
9-1-1 Program	\$ 6,864	\$ 24,486	\$ -	\$ -	\$ 4,309	\$ 35,659
Area Agency on Aging	17,337	26,974	4,232	32,116	10,773	91,432
Homeland Security	2,304	2,604	832	3,725	2,011	11,476
Solid Waste/Water Quality	2,304	3,660	832	4,603	719	12,118
EDA	4,608	3,607	2,167	3,935	2,154	16,471
Broadband Program	164	67	-	54	-	285
Criminal Justice	1,152	547	-	750	144	2,593
Total	<u>\$ 34,733</u>	<u>\$ 61,945</u>	<u>\$ 8,063</u>	<u>\$ 45,183</u>	<u>\$ 20,110</u>	<u>\$ 170,034</u>

Notes:

(1) Bases for allocating Central Service Costs

Services	Bases for Allocation
Payroll Processing	Number of employees
Accounts Payable Processing	Number of accounts payable invoices processed
Management Advisory Services	Direct hours
Accounts Receivable Billing	Direct hours

(2) Finance Department's operating expenditures such as 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 charge will be issued/applied respectively to the individual grant programs.



Established in 1966

COASTAL BEND COUNCIL OF GOVERNMENTS
SCHEDULE OF PAID TIME OFF & RATE
FOR EMPLOYEES ENTITLED TO PAID TIME OFF
FOR CALENDAR YEAR ENDING DECEMBER 31, 2026

Full Time Employees' Paid Time Off:

Paid Time Off

Vacation leave	135,868	
Holidays	123,679	
Sick leave	102,273	
Total Released Time	(A)	\$ 361,820

Base for Allocation of Paid Time Off

Gross salaries	\$ 2,473,573	
Less paid time off	<u>(361,820)</u>	
Total Chargeable Salaries	(B)	<u>\$ 2,111,753</u>

Employee Released Time Rate

(A) Total paid time off	<u>361,820</u>	=	<u>17.13%</u>
(B) Total chargeable salaries	<u>2,111,753</u>		



Established in 1966

Membership Dues

Coastal Bend Council of Governments
Schedule of Membership Dues
For Calendar Years Ending December 31, 2026 and Five 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, 2026 and Five Consecutive Years

County**	FY2022	FY2024	FY2026	FY2028	FY2030	10 Yrs
City*	FY2023	FY2025	FY2027	FY2029	FY2031	Totals
Rate Per Capita	\$ 0.12	\$ 0.14	\$ 0.16	\$ 0.18	\$ 0.20	
Refugio County (6,741)	\$ 809	\$ 944	\$ 1,079	\$ 1,213	\$ 1,348	\$ 10,786
Bayside (322)	39	45	52	58	64	515
Refugio (2,711)	325	380	434	488	542	4,338
Woodsboro (1,376)	165	193	220	248	275	2,202
San Patricio County (68,755)	8,251	9,626	11,001	12,376	13,751	110,008
Aransas Pass (8,496)	1,020	1,189	1,359	1,529	1,699	13,594
Gregory (1,866)	224	261	299	336	373	2,986
Ingleside (10,043)	1,205	1,406	1,607	1,808	2,009	16,069
Ingleside on the Bay (608)	73	85	97	109	122	973
Lake City (514)	62	72	82	93	103	824
Mathis (4,671)	561	654	747	841	934	7,474
Odem (2,380)	286	333	381	428	476	3,808
Portland (17,768)	2,132	2,488	2,843	3,198	3,554	28,429
Sinton (5,281)	634	739	845	951	1,056	8,450
Taft (2,886)	346	404	462	519	577	4,618
Total County & City Dues	\$ 129,837	\$ 151,423	\$ 173,010	\$ 194,598	\$ 216,185	\$ 1,730,108
Associate Members***						
Nueces County Drainage District #2	\$ 125	\$ 125	\$ 125	\$ 125	\$ 125	\$ 1,250
Nueces County Water Control & Improvement District #3	125	125	125	125	125	1,250
San Patricio Municipal Water District	125	125	125	125	125	1,250
Port of Corpus Christi Authority	125	125	125	125	125	1,250
South Texas Water Authority	125	125	125	125	125	1,250
Corpus Christi Metropolitan Planning Organization	125	125	125	125	125	1,250
Nueces River Authority		125	125	125	125	1,000
Total Associate Members Dues	\$ 750	\$ 875	\$ 875	\$ 875	\$ 875	\$ 8,500
Total Membership Dues	\$ 130,587	\$ 152,298	\$ 173,885	\$ 195,473	\$ 217,060	\$ 1,738,608

* 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)



Established in 1966