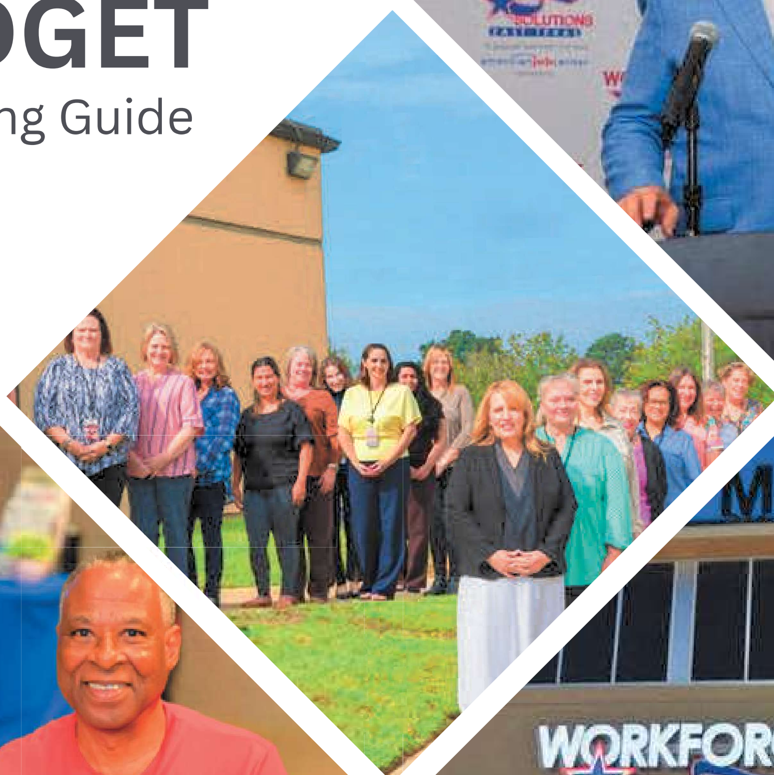
East Texas Council of Governments

Chapter 391 Regional Planning Commission

2027 ANNUAL BUDGET & Planning Guide



Established: 1970
State Planning Region 6
Area: 10,022 square miles
Population: 871,375

David A. Cleveland
ETCOG Executive Director
903.218.6400 | www.etcog.org

OVERVIEW

Mission

In order to improve the Quality of Life for all of our Citizens, ETCOG pledges all of its resources to educate and assist its members to accomplish their goals.

Program Partners

Area Agency on Aging of East Texas

COGWORKS
ETCOG PURCHASING COOPERATIVE

ETEDD
East Texas Economic Development District

EAST TEXAS REGIONAL DEVELOPMENT COMPANY
"Growing Texas businesses and building stronger communities one loan at a time"

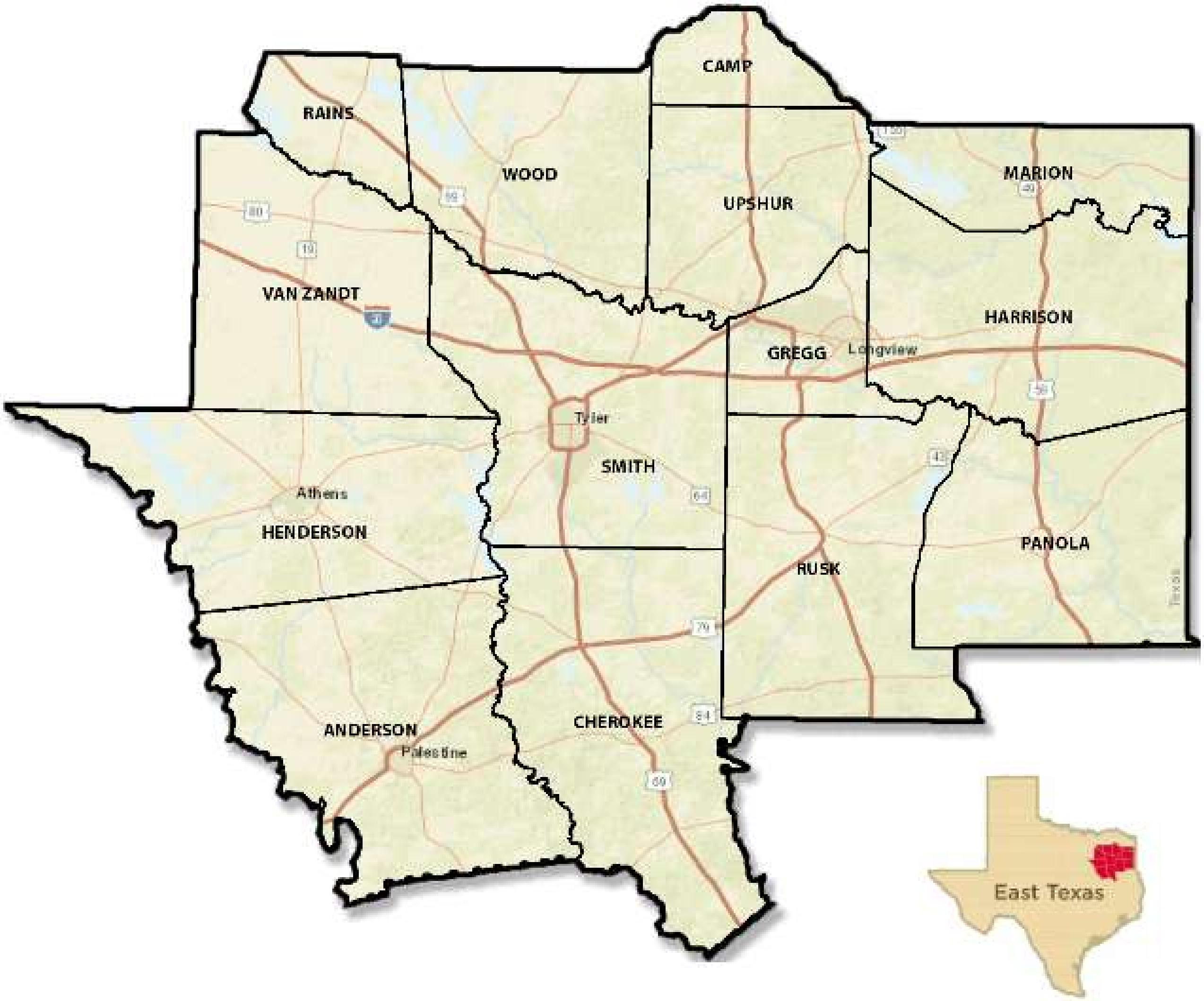
GOBUS

PUBLIC SAFETY
EAST TEXAS COUNCIL OF GOVERNMENTS

REGIONAL TECHNOLOGY SOLUTIONS

WORKFORCE SOLUTIONS EAST TEXAS
A proud partner of the AmericanJobCenter network

EAST TEXAS COUNCIL OF GOVERNMENTS



BUDGET & PLANNING GUIDE
OCTOBER 1, 2026, THROUGH SEPTEMBER 30, 2027

AS SUBMITTED TO
ETCOG BOARD OF DIRECTORS
ETCOG EXECUTIVE COMMITTEE

DAVID A. CLEVELAND
EXECUTIVE DIRECTOR

East Texas Council of Governments

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East Texas Council of Governments

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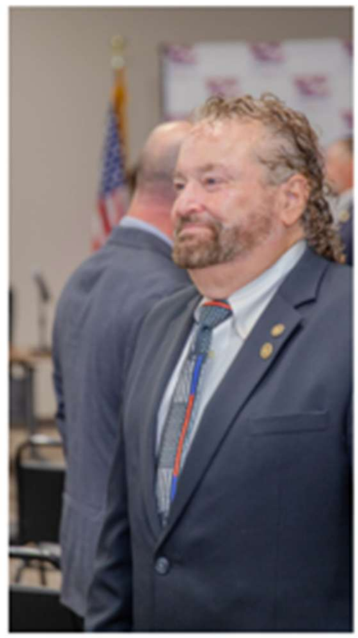
COUNTIES



10,000
SQUARE
MILES

EXECUTIVE SUMMARY

3800 STONE ROAD
KILGORE, TEXAS 75662
903/218-6400 · FAX 903/983-1440

SERVING A FOURTEEN-COUNTY REGION

September 24, 2026

ETCOG Board of Directors:

Offered for your review and consideration is the Budget and Planning Guide for the East Texas Council of Governments (ETCOG) for the FY 2027 Budget, which covers the period of October 1, 2026, through September 30, 2027.

ETCOG provides a forum for elected officials to come together to address and resolve common issues. In addition to providing local elected officials with assistance and support, ETCOG administers and manages state and federal grant programs for which it receives funding. Through various mechanisms, ETCOG administers grants through four major service areas, or Divisions: Workforce & Economic Development, Transportation, Area Agency on Aging, and Public Safety. Each division may be further subdivided into specific programs that generally correspond to the grants received to fund those programs. Each collection of programs within a division is carefully monitored by state or federal agencies responsible for overseeing the distribution of funds allocated by the state or federal legislature. State and Federal authorities require adherence to specific processes and procedures for receiving, disbursing, accounting for, and reporting the use of funds provided by the federal government through the state or, in some cases directly from state or federal entities.

The FY 2027 Budget is a balanced budget which will serve as the financial guide to help each Division meet their respective performance measures. The budget is controlled at the fund and project levels, with management authorized to transfer budgeted amounts between object class levels within a fund or project, subject to restrictions imposed by grantor agencies.

Revenues-The FY 2027 Budget totals $90,660,022, reflecting an overall increase of $4,606,656 compared to the prior year. Most of this increase is reflected in the Public Safety Division, which includes $3,032,757 for new PSAP equipment at 9-1-1 call centers. Additionally, Quality Childcare funding increased by $2,351,397, or 5% compared to the prior year due to the Texas Rising Star program. This program is a quality rating and improvement system for childcare programs participating in the Texas Workforce Commission’s child care services program. Programs that attain certification through Texas Rising Star demonstrate a level of quality that exceeds the minimum standards established by Child Care Regulation.

Expenditures- Because budgeted expenditures reflect available funding, the FY 2027 Budget provides for expenditures totaling $90,376,308 in the Special Revenue Funds, and $283,714 in the General Fund. As highlighted above, total FY 2027 funding increased by $4,606,656 compared to the prior year.

Revenue by All Funds

Funding Source	General Fund	Area Agency on Aging	Public Safety	Transpor-tation	Workforce & Economic Development	GIS & Reg Tech Solutions	FY2027 Total
Federal Award		$ 3,802,290	$ 180,402	$ 5,623,452	$ 55,720,577	$ -	$ 65,326,721
State Award		404,061	6,506,216	2,449,761	5,513,848	-	14,873,886
Local & Prgm Income	-	81,872	-	1,651,503	30,000	154,325	1,917,700
Carry-Over & Other	283,714	730,777	51,946	1,628,295	4,866,058	56,122	7,616,912
In-kind Contributions		34,800	-	890,003	-	-	924,803
Totals	**$ 283,714**	**$ 5,053,800**	**$ 6,738,564**	**$ 12,243,014**	**$ 66,130,483**	**$ 210,447**	**$ 90,660,022**

Fiscal Year Comparison of Revenue – All Funds

Funding Source	FY2024 Budget	FY2025 Budget	FY2026 Budget	FY2027 Budget	Budget Variance FY 2026-2027
Federal Award	$ 62,705,245	$ 65,429,430	$ 64,976,873	$ 65,326,721	$ 349,848
State Award	8,329,704	7,228,249	8,390,802	14,873,886	6,483,084
Local Assistance	1,079,713	1,037,716	1,292,815	1,917,700	624,885
Other/Carry-Over	10,849,557	11,216,637	10,729,820	7,616,912	(3,112,908)
In-kind Contributions	457,000	498,862	663,056	924,803	261,747
Totals	**$ 83,421,218**	**$ 85,410,894**	**$ 86,053,366**	**$ 90,660,022**	**$ 4,606,656**

Expenditures by All Programs

Expenditure by Category	General Fund	Area Agency on Aging	Public Safety	GIS & Reg Tech Solutions	Transportation	Workforce & Economic Development	FY2027 Total
Personnel	$ 36,778	$ 1,320,630	$ 1,095,247	$ 168,599	$ 3,102,384	$ 4,062,997	$ 9,786,635
Other Direct Prgm Exp	239,359	1,802,122	429,503	7,162	4,777,404	9,131,242	16,386,791
Capital Equipment	-	-	3,032,757	-	3,428,258	-	6,461,015
Direct Internal Exp	1,878	341,188	282,331	8,557	454,159	1,009,205	2,097,317
Shared Costs	5,700	204,672	169,742	26,130	480,809	629,685	1,516,736
Pass-through	-	1,385,188	1,728,984	-	-	51,297,356	54,411,528
Totals	**$ 283,714**	**$ 5,053,800**	**$ 6,738,564**	**$ 210,447**	**$ 12,243,014**	**$ 66,130,483**	**$ 90,660,022**

In addition to the budget and work plan outlined above, I would like to update you on some of the new and continuing initiatives we are pursuing for your benefit. Our progress for these initiatives is summarized below:

Selected New & Continuing Initiatives Summary—FY2027

Veteran Friendly Community Designation

ETCOG recently launched the Veteran-Friendly Community Designation Program initiative to honor and recognize communities within Texas that demonstrate a strong commitment to supporting our region's veterans. As part of our ongoing efforts to ensure veterans receive the recognition, resources, and respect they deserve, this program provides an opportunity for communities within our region to be formally acknowledged for their dedication to creating an environment where veterans and their families can thrive. The Veteran-Friendly Community Designation serves as a badge of honor, signaling that a city and/or county is committed to providing the necessary resources, services, and opportunities to improve the quality of life for veterans. ETCOG has recognized several East Texas communities for their commitment to veterans and has awarded this designation to the City of Longview and the City of Winnsboro and in 2025, ETCOG designated the City of Tyler and Smith County and the City of Quitman and Wood County as the program's inaugural Veteran-Friendly Communities.

Brownfields

ETCOG is actively advancing its Brownfields Program to revitalize abandoned and underutilized properties in the 14-county region through environmental assessment, cleanup planning, and redevelopment opportunities. These sites, characterized by the presence or potential presence of hazardous substances, pollutants, or contaminants, often pose challenges to expansion, redevelopment, and reuse. ETCOG will help to address these challenges through environmental remediation and planning while creating opportunities for future economic growth. In FY 2026/27, $594,333 will be invested in Brownfield site environmental assessments.

Regional Purchasing Cooperative

COGWORKS Purchasing Cooperative is offered through the East Texas Council of Governments (ETCOG) to assist local governments in reducing costs through this multi-regional purchasing cooperative. This program is available to all ETCOG cities, counties, ISD's and special purpose districts through interlocal agreements to procure goods and services at competitive prices. ETCOG members may take advantage of cost savings through formal competitive multi-vendor award bids and select services. COGWORKS' bid threshold is for procurements that are over 100,000 and satisfy all bid law rules and regulations. The main goal of COGWORKS is to ensure direct cost savings by increasing estimated quantity sales and expenditures to participating vendors who, in turn, may offer products and services at competitive discount prices.

Executive/Personnel Recruitment Services

Under this program, ETCOG assists cities with multiple stages of the hiring process, including job description development, position marketing, applicant screening, resume review, interview coordination, candidate review, and technical assistance. Our team brings experience in recruitment, human resources, public relations, and marketing, allowing the organization to provide comprehensive support for member governments wish to receive professional recruitment services at much less cost. For ETCOG, this partnership reflects the organization's continued commitment to supporting member governments across East Texas, especially smaller communities that may not have full-service human resources, recruitment, or communications teams in-house. In FY 2026, ETCOG was honored to support the City of Lindale in its recent search for a new City Manager, providing professional services that helped guide the city through an important leadership transition.

Regional Technology Solutions

ETCOG's Regional Technology Solutions (RTS) program continues to expand its IT and GIS services for East Texas jurisdictions, with new capabilities, safety-focused projects, and community engagement initiatives. The program offers affordable, high-quality IT and GIS services to member cities, counties, and agencies within our 14-county region. As a member of ETCOG, you can receive a comprehensive IT systems health review from our staff FREE of charge. For short-term or long-term help with IT, GIS or telephone or video conferencing acquisition or support services, be sure to contact us for more details.

Regional Broadband

ETCOG continues to advocate for the enhancement of broadband access across East Texas and has worked collaboratively with each county to develop Action Plans for thirteen of our fourteen counties in the region with a total of 65 identified broadband projects within those plans. Each county's plan highlights 3–6 top-rated projects, ranging from $2M to over $21M. Currently ETCOG's focus is on identifying and securing grant or alternative funding to implement as many of these projects as possible, advancing regional connectivity and expanding access to essential digital resources.

Grant Research

ETCOG can assist its members with researching grant opportunities, writing grants, and post-award administration. Researching any type of grant for ETCOG members is always free of charge. We charge a minimal 5% fee for writing a grant; half of which is paid when the project begins, and the remaining half is paid upon grant submission. We can provide post-award administration for a reasonable administrative fee as needed. Our preference is to include administrative fees in the grant budget, so your organization does not have to pay out of pocket. Post-award services include maintenance of accurate records and reports, ensuring compliance with regulations, timely submission of invoices, vouchers, and bids, obtaining approvals of grant modifications, creation of monthly reports, cost transfers and closeout documentation. As of this writing, we have more clients than staff to address this need, so it is possible you may have to wait your turn in line.

Rural Transportation Services

ETCOG has completed a major fleet replacement for its GoBus rural transit system, with approximately $1.5 million in funding used to purchase and receive multiple new vehicles now ready to serve communities across East Texas. The new vehicles will help improve safety, reliability, and service continuity for rural residents who depend on GoBus for essential trips such as medical appointments, work, shopping, and other daily needs. With the buses now received, ETCOG is better positioned to maintain consistent service and reduce the risk of disruptions caused by aging equipment. During the FY 25/26 fiscal year the system provided more than 150K passenger trips and logged over 1.6 million vehicle miles, reflecting both the geographic scale of the service area and the essential nature of rural transit operations. GoBus continues to invest in advanced internal systems and on-board technologies. These tools support efficient operations, safeguard customer information, and allow real-time performance monitoring. ETCOG's GoBus has begun development on a Strategic Plan for FY 2027 through FY 2030, establishing a shared framework for growth across the division. The plan is grounded in five core values, trustworthiness, compassion, community, excellence, and professionalism, and is built around four success outcomes: customer satisfaction, employee satisfaction, sustainability, and community value. This framework guides workplan tactics owned by division leadership and gives GoBus a consistent way to track progress and report outcomes to our funding partners and the ETCOG board.

9-1-1 Communications

The upcoming FY 2027 fiscal year plan for 9-1-1 includes $3,187,423 for installing new call-taking equipment, routers, and a backup network for all Public Safety Answering Points, as well as provisions for ongoing system maintenance, and required cybersecurity enhancements. Upon completion of the 9-1-1 equipment, we should be in position to move toward the establishment of the ETCOG Piney Woods 9-1-1 District: Our consultant team is working closely with us during FY2027 to ensure we are ready for a new District in FY2028.

Piney Woods 9-1-1 District

The proposed Piney Woods 9-1-1 District offers our elected officials complete local control, full funding retention, and enhanced flexibility for the emergency communications system in East Texas. While the 911 program has demonstrated success within the existing state framework, a pivotal development began in 2017 when ETCOG initiated the process to establish its own regional emergency communications district. Forming this district will empower local elected officials to set policy, enhancing local control and decision-making. In addition, this transition is expected to result in 100% allocation of landline and wireless fees generated within the service area remaining in our region, which may provide the potential for increased funding for 9-1-1 needs and improve emergency response capabilities throughout the region.

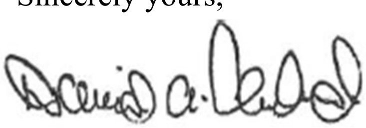
Regional Multiple Employer Health Insurance Consortium

Employee Health Insurance is becoming more complex and expensive for employers and employees alike. It is time to look for innovative solutions that would benefit ALL our jurisdictions! With the support of our elected officials, ETCOG has secured the services of an international benefits broker. Over this next year, we will be working closely with them and all interested jurisdictions throughout our region to investigate and potentially pursue the formation of a region-wide muti-employer Health Insurance Pool. This concept has worked in other parts of Texas and the Country, and it offers the promise of securing improved employee insurance coverage at reduced cost, with more local control and input. As of this writing, we are only a few weeks away from beginning the feasibility study for each of our participating jurisdictions.

Thank you for your continued trust, encouragement and support as we pursue more solutions on your behalf in the upcoming year. If you have any questions, please contact me.

With best wishes, I am

Sincerely yours,



David A. Cleveland
Executive Director

100+
FUNDING STREAMS

150+
MEMBERS

BUDGET INFORMATION

East Texas Council of Governments FY 2027 Budget Calendar

JUNE 2026

Sun	Mon	Tue	Wed	Thu	Fri	Sat
31	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

JULY 2026

Sun	Mon	Tue	Wed	Thu	Fri	Sat
28	29	30	1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

AUGUST 2026

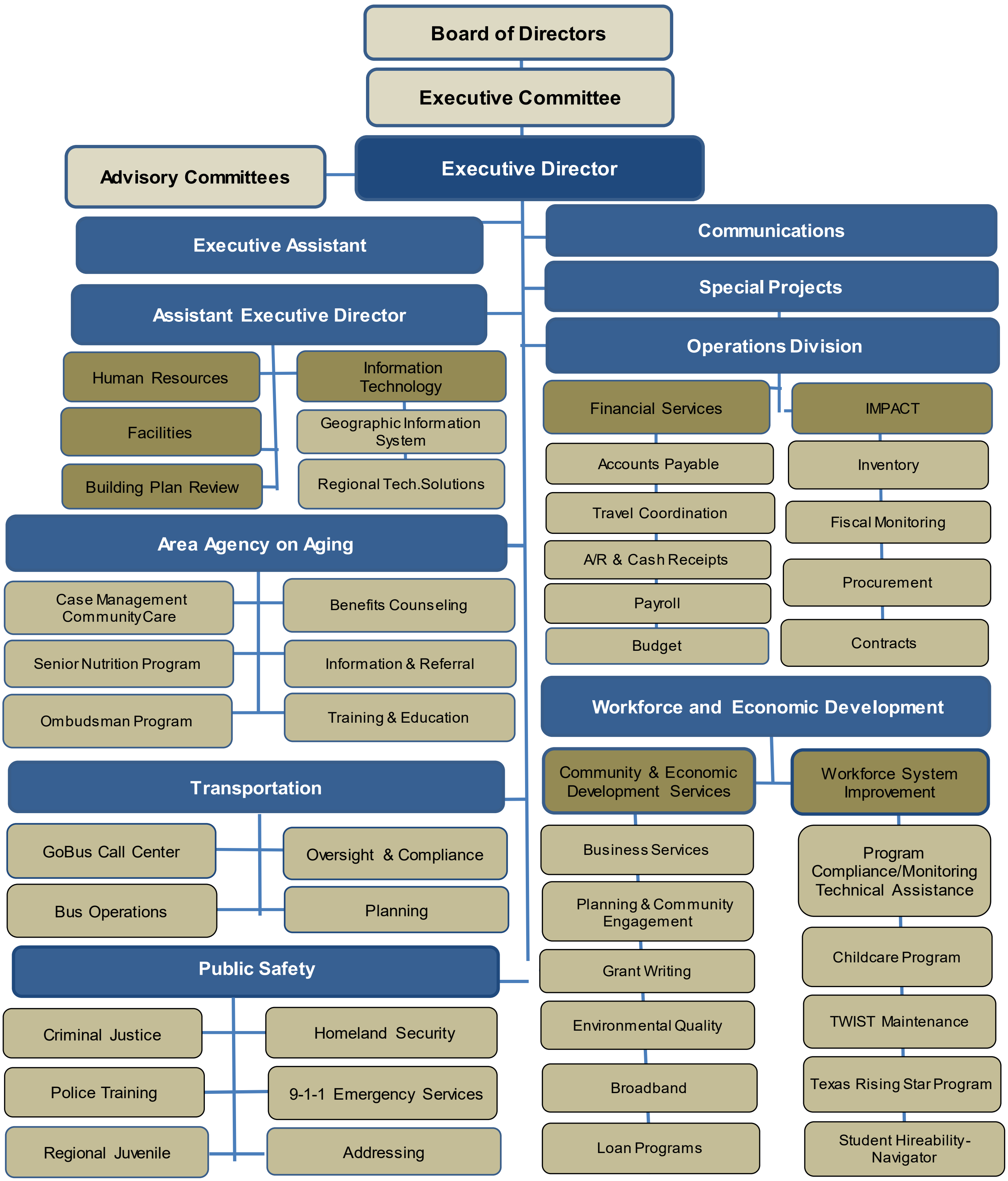
Sun	Mon	Tue	Wed	Thu	Fri	Sat
26	27	28	29	30	31	1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

SEPTEMBER 2026

Sun	Mon	Tue	Wed	Thu	Fri	Sat
30	31	1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

Due Date	Item Due
June 19	1. List of staffing changes such as additional and vacant positions, promotions, and rate changes 2. Estimated total funding for each grant expected for FY2027 3. List of non-routine expenses anticipated such as equipment, hiring consultants, big ticket items
July 13	Operations Division will submit FY2027 budget templates to Division Directors
Aug 3	ETCOG Directors Budget Collaboration Meeting
Aug 12	Completed Budget templates due! – email the workbooks to Liz & Wendi
Aug 14	Budget narrative reflecting upcoming initiatives and plans for next fiscal year and a list of performance measures for 2025 Actual, 2026 Estimated, and 2027 Estimated
Aug 31	Operations Division to review draft version with Executive Director
Sept 3	Budget sub-committee review
Sept 3	Review and approval by ETCOG Executive Committee
Sep 4	Review and approval by the Workforce Finance & Audit Committee
Sept 9	Review and approval by the East Texas Workforce Board
Sept 24	Final Approval by the ETCOG Board of Directors

Organizational Chart



Member Governments

COUNTIES:

Anderson	Henderson	Smith
Camp	Marion	Upshur
Cherokee	Panola	Van Zandt
Gregg	Rains	Wood
Harrison	Rusk	

CITIES:

Alba	Gallatin	Ore City
Alto	Gilmer	Overton
Arp	Gladewater	Palestine
Athens	Grand Saline	Payne Springs
Beckville	Gun Barrel City	Pittsburg
Berryville	Hallsville	Point
Big Sandy	Hawkins	Quitman
Brownsboro	Henderson	Reklaw
Bullard	Hideaway	Rusk
New Caney	Jacksonville	Seven Points
Canton	Jefferson	Star Harbor
Carthage	Kilgore	Tatum
Chandler	Lakeport	Tool
Clarksville	Lindale	Trinidad
Coffee City	Log Cabin	Troup
East Mountain	Longview	Tyler
East Tawakoni	Mabank	Van
Easton	Malakoff	Warren City
Edgewood	Marshall	Waskom
Edom	Mineola	White Oak
Elkhart	Moore Station	Whitehouse
Emory	Mt. Enterprise	Wills Point
Enchanted Oaks	Murchison	Winnsboro
Eustace	New London	Winona
Frankston	New Summerfield	Yantis
Fruitvale	Noonday	

Member Governments

INDEPENDENT SCHOOL DISTRICTS:

Alba Golden ISD	Hallsville ISD	Palestine ISD
ARP ISD	Harmony ISD	Pittsburg ISD
Athens ISD	Hawkins ISD	Quitman ISD
Beckville ISD	Henderson ISD	Rains ISD
Big Sandy ISD	Kemp ISD	Slocum ISD
Brownsboro ISD	Kilgore ISD	Tatum ISD
Carlisle ISD	Laneville ISD	Trinidad ISD
Carthage ISD	LaPoyner ISD	Tyler ISD
Cross Roads ISD	Laverett's Chapel ISD	Union Hill ISD
Elysian Fields ISD	Longview ISD	Waskom ISD
Eustace ISD	Mineola ISD	Wells ISD
Frankston ISD	Mt. Enterprise ISD	Westwood ISD
Gilmer ISD	Neches ISD	White Oak ISD
Grand Saline ISD	Ore City ISD	

SPECIAL PURPOSE DISTRICTS:

East Cedar Creek Water Dist	Trinity Valley Community College
East Tx Municipal Utility Dist	Tyler Junior College
Harrison County SWCD	Texas State Technical College
Kilgore College	Upshur-Gregg SWCD #417
Panola College	Wood County SWCD #444
911 Network of East Texas	Smith County 911 District

RIVER AUTHORITIES:

Sabine River Authority
Upper Neches River Municipal Water Authority

Budgetary Accounting Policies and Practices

The East Texas Council of Governments (ETCOG) is a political subdivision of the State of Texas and a voluntary association of local governments within the 14-county East Texas region. The Council was established in 1970 to identify and address area-wide issues through cooperation and coordinated action among member cities, counties, school districts and special purpose districts throughout the East Texas region. Membership in the Council is voluntary. Any county, city, or special purpose district within the East Texas region may become a member of the independent association by adopting a resolution to join the Council and paying the required annual membership dues. Each member government is entitled to voting representation on the Board of Directors, which serves as the Council's governing body.

Reporting in Conformity with GAAP:

ETCOG's budget is prepared in accordance with generally accepted accounting principles (GAAP) and applicable governmental accounting standards. These standards require that ETCOG's financial activities are organized into fund groups that are used to account for resources and activities with specific purposes and requirements. The fund groups utilized by ETCOG for budget purposes include the following:

General Fund: The General Fund is ETCOG's primary operating fund and is used to account for all financial resources and activities that are not required to be accounted for in another fund.

Special Revenue Funds: These Funds are used to account for the proceeds of specific revenue sources that are legally restricted or otherwise designated for specified purposes. ETCOG's grant awards are accounted for within these funds in accordance with applicable grant requirements and accounting standards.

Internal Service Funds: Internal Services are used to account for services provided by one ETCOG division or activity to other divisions or programs. ETCOG maintains cost allocation methodologies for shared internal services. Costs are allocated monthly to the divisions and programs benefiting from the services based on established allocation bases. These allocations are intended to provide an equitable distribution of shared costs and support accurate financial reporting. Examples of internal services include information technology, facilities/space costs, payroll, accounts payable, reception, and human resources.

Component Unit: The East Texas Regional Development Company (ETRDC) was organized by the Council in 1983 under the provisions of the Small Business Administration's Section 503 Certified Development Company Loan Program. ETRDC is a nonprofit corporation and is considered a discreetly presented component unit. ETRDC administers and coordinates underwriting of long-term Small Business Administration loans to small businesses. The Council's Board appoints a voting majority of ETRDC's Board and meets the financial benefit or burden criteria.

Basis of Accounting:

The modified accrual basis of accounting is used by the special revenue funds. Revenues are recognized when they are both measurable and available to pay liabilities for the current period. Expenditures are recorded when liability is incurred. Budgetary estimates are developed using the same general accounting principles and classifications used in ETCOG's financial reporting to promote consistency between budget development, budgetary control, and financial reporting.

Budgetary Accounting Policies and Practices (continued)

Accruals: Expenditure-driven grants are recognized as revenue when qualifying expenditures have been incurred and all applicable grant requirements have been satisfied. Grant revenues, membership dues and interest income are recognized on the accrual basis when earned. All other revenues are recognized when they are measurable and available, generally when cash is received by ETCOG. Vacation and sick leave are charged to an intermediate cost pool and allocated to grants based on a percentage of direct-charged salaries. Employees are eligible to be paid for accrued vacation upon voluntary termination of employment, provided they have been employed in a permanent full-time position for six months or more. For all funds, the related liability represents amounts attributable to cumulative employee services already rendered.

Retirement Plan: In November 2021, the Council began voluntary participation in the Texas County and District Retirement System (TCDRS), a statewide multiple-employer, defined benefit pension system governed by a nine-member Board of Trustees and administered by staff in Austin, Texas. Under ETCOG's current plan provisions, eligible employees contribute 7% of compensation to TCDRS each pay period. Employee accounts earn interest at an annual compounded rate of 7%. At retirement, ETCOG provides an employer matching rate of 200% of the employee account balance, subject to the provisions of the TCDRS plan. Employees vest after eight years of service and may become eligible for retirement under the Rule of 75 or upon completion of 20 years of service, subject to the applicable TCDRS requirements.

Budgetary Information:

The Council's financial plan is controlled at the fund and project level with management authorized to make transfers of budgeted amounts between object class levels within a fund or project, within restrictions imposed by grantor agencies. The Board approves the financial plan for revenues and expenses for all funds. The financial plan for the Special Revenue Fund is generally established on a project or grant basis and may span more than one fiscal year. Appropriations for projects within the Special Revenue Fund lapse at the end of an applicable contract or grant period, which may not coincide with ETCOG's fiscal year-end. Appropriations for the General Fund lapse at fiscal year-end. Although the financial plans are reviewed and approved by the Board, they are not considered legally adopted annual budgets or appropriations for purposes of governmental budgetary reporting. Accordingly, comprehensive budget-to-actual comparisons are not presented in this report.

Indirect Costs:

Indirect costs are cost incurred for a common or joint purpose that benefit more than one cost objective and that are not readily assignable to the cost objectives specifically benefited without effort disproportionate to the results achieved. ETCOG's indirect costs are allocated in accordance with applicable requirements of the Office of Management and Budget's Uniform Guidance, 2 CFR Part 200. ETCOG's indirect cost rate is developed based on historical cost experience and is supported by a cost allocation plan. The rate is subject to approval by the applicable cognizant agency. ETCOG negotiates a provisional indirect cost rate with the cognizant agency for use in billing and cost allocation during the fiscal year. Following the completion of the fiscal year and the required audit and cost analysis, the indirect cost rate is finalized in accordance with applicable federal and state requirements.

east Texas council of governments

BUDGET SUMMARIES

Summary of Revenues and Expeditures for All Funds

	General Fund	Special Revenue Funds	Internal Service Funds	Subtotal All Funds	Interlocal Eliminations	Total All Funds
Revenues						
Federal Award	$ -	$ 65,326,721	$ -	$ 65,326,721	$ -	$ 65,326,721
State Award	-	14,873,886	-	14,873,886	-	14,873,886
Local Match	-	1,917,700	-	1,917,700	-	1,917,700
Carry-Over & Other	283,714	7,333,198	2,097,317	9,714,229	(2,097,317)	7,616,912
In-kind Contributions	-	924,803	-	924,803	-	924,803
Total Revenues	**$ 283,714**	**$ 90,376,308**	**$ 2,097,317**	**$ 92,757,339**	**$ (2,097,317)**	**$ 90,660,022**
Expenditures						
Personnel						
Salaries	$ 22,610	$ 6,145,516	$ -	$ 6,168,126	$ -	$ 6,168,126
Fringe Benefits	14,168	3,604,341	-	3,618,509	-	3,618,509
Other Direct Program Expenses					-	
Travel	1,200	233,640	-	234,840	-	234,840
Professional Contract Services	30,000	3,159,141	-	3,189,141	-	3,189,141
Communications	3,800	235,799	-	239,599	-	239,599
Service Delivery	-	7,513,977		7,513,977	-	7,513,977
Other	204,359	5,004,875	-	5,209,234	-	5,209,234
Capital Equipment	-	6,461,015	-	6,461,015	-	6,461,015
Direct Internal Services	1,878	2,095,439	2,097,317	4,194,634	(2,097,317)	2,097,317
Shared Costs	5,700	1,511,036	-	1,516,736	-	1,516,736
Community Services	-	54,411,528	-	54,411,528	-	54,411,528
Total Expenditures	**$ 283,714**	**$ 90,376,308**	**$ 2,097,317**	**$ 92,757,339**	**$ (2,097,317)**	**$ 90,660,022**

Summary of Special Revenue Funds by Service Programs

	Area Agency on Aging	Public Safety	RTS & GIS	Transportation	Workforce & Economic Development	Total Special Revenue Funds
Revenues						
Federal Award	$ 3,802,290	$ 180,402	$ -	$ 5,623,452	$55,720,577	$ 65,326,721
State Award	404,061	6,506,216	-	2,449,761	5,513,848	14,873,886
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Total Revenues	**$ 5,053,800**	**$ 6,738,564**	**$ 210,447**	**$ 12,243,014**	**$66,130,483**	**$ 90,376,308**
Expenditures						
Personnel						
Salaries	$ 853,907	$ 679,610	$ 103,040	$ 1,970,383	$ 2,538,577	$ 6,145,516
Fringe Benefits	466,723	415,637	65,559	1,132,002	1,524,420	3,604,341
Other Direct Program Expenditures						
Travel	34,581	13,100	3,000	75,000	107,958	233,640
Professional Contract Services	10,324	259,158	-	2,272,898	616,760	3,159,141
Communications	42,222	2,600	597	160,228	30,152	235,799
Service Delivery	-	-	-	-	7,513,977	7,513,977
Other	1,714,994	154,644	3,565	2,269,278	862,394	5,004,875
Capital Equipment	-	3,032,757	-	3,428,258	-	6,461,015
Direct Internal Expenses	341,188	282,331	8,557	454,159	1,009,205	2,095,439
Shared Costs	204,672	169,742	26,130	480,809	629,685	1,511,036
Community Services	1,385,188	1,728,984	-	-	51,297,356	54,411,528
Total Expenditures	**$ 5,053,800**	**$ 6,738,564**	**$ 210,447**	**$ 12,243,014**	**$66,130,483**	**$ 90,376,308**

Summary Listing of Estimated Revenues by Funding Source
Special Revenue Funds

Federal Awards **65,326,721**

Federal awards received from the federal government through the State of Texas are the largest source of funding received by the East Texas Council of Governments. Revenues are received from the U.S. Department of Labor, Agriculture, Health and Human Services, Department of Commerce, Housing and Urban Development, U.S. Environmental Protection Agency, Texas Department of Transportation, and the Department of Homeland Security.

State Awards **14,873,886**

State awards for ETCOG come from the Texas Workforce Commission (TWC), the Texas Health and Human Services Commission, the Office of the Governor Criminal Justice Division (CJD), the Texas Commission on Environmental Quality (TCEQ), the Commission on State Emergency Communications (CSEC), the Texas Department of Transportation, and the Texas Veterans Commission.

Local Cash Match **1,917,700**

Local membership dues are received from cities, counties, and special districts. Membership dues are utilized for general council expenditures and to match various federal and state programs. Local cash match is also provided by the counties for the Economic Development grant.

Other Income **7,333,198**

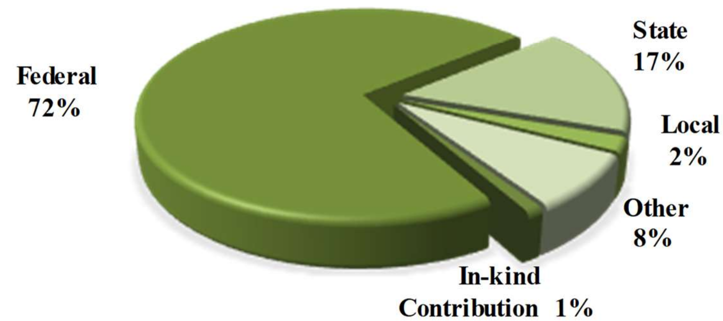
Other income includes carry-over funds, revenues from Transportation Bus Fares, Geographic Information Systems (GIS) services, Regional Technology Solutions, Program Income for the Area Agency on Aging, Investment income, ETRDC service fees, and match for Transportation operations provided by the Area Agency on Aging through the Texas Health and Human Services.

In-kind Contributions **924,803**

In-Kind contributions represent the provision of services to a program valued in monetary terms set forth by rules and guidelines provided by state and federal agencies.

Total **$90,376,308**

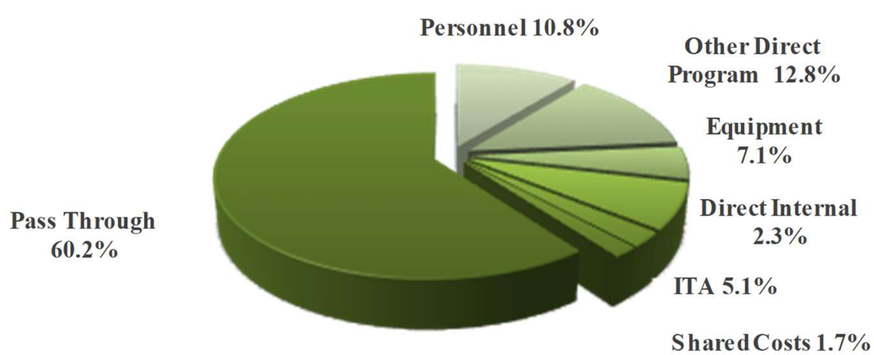
Percentage Breakdown of Estimated Revenue by Source



Summary Listing of Estimated Expenditures by Category
Special Revenue Funds

Personnel Personnel costs include salaries and pension for full-time employees and part-time employees. Benefits for full-time employees include paid leave (vacation, sick, holidays), longevity, life insurance, pension, medical and dental.	**9,749,857**
Other Direct Program Expenditures Other direct expenditures include professional and contract services, travel, training, insurance and bonding, office supplies, membership dues, and workforce center expenses.	**11,520,575**
Individual Training Accounts (ITA) Individual Training Accounts are provided to eligible participants for training services established on behalf of a WIOA Adult, dislocated worker, out-of-school youth, or in-school youth participant.	**4,626,858**
Capital Equipment Capital equipment includes purchases of $10,000 or more with a useful life of more than one fiscal/reporting period.	**6,461,015**
Direct Internal Expenditures Direct internal expenditures include costs of Human Resource Administration, Stone Road Facility costs, Information Technology, Accounts Payable, and Reception costs.	**2,095,439**
Shared Costs Shared costs are costs that have been incurred for common or joint purposes. These costs benefit more than one cost objective and cannot be readily identified with a particular final cost objective without effort disproportionate to the results achieved. Examples of shared costs include the Executive Director and the Director of Operations.	**1,511,036**
Community Services Community Services expenditures include funds which ETCOG has oversight and monitoring responsibilities through contractual agreements with various sub-recipients for the delivery of service in the fourteen-county region.	**54,411,528**
Total	**$ 90,376,308**

Percentage Breakdown of Estimated Expenditures by Category

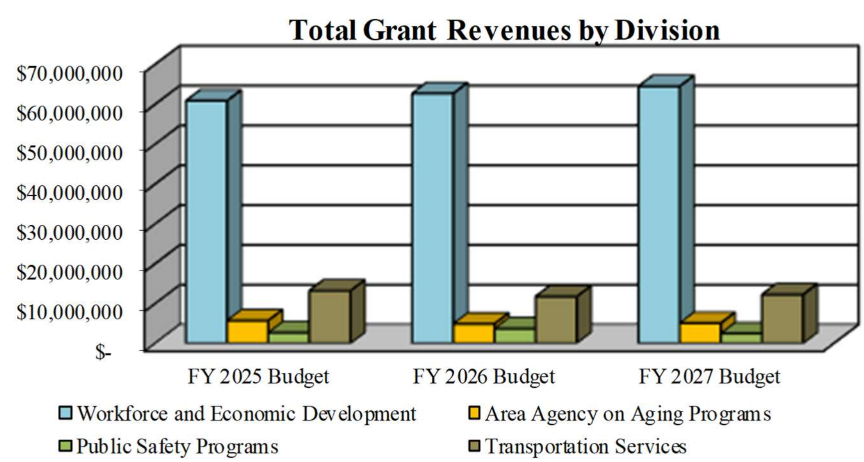


Summary of Special Revenue Funds by Grant

Workforce Programs	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	Increase/ Decrease over prior year	
Workforce Innovation & Opportunity Act (WIOA)	$ 8,325,749	$ 8,045,133	$ 7,368,287	(676,846)	-8%
Child Care	47,278,181	48,875,576	51,226,973	2,351,397	5%
Temporary Assistance for Needy Families (TANF)	2,302,263	2,159,733	2,270,149	110,416	5%
Supplemental Nutrition Assistance Program (SNAP)	485,382	370,310	439,331	69,021	19%
Employment Services/ RESEA	1,010,357	1,349,985	1,485,888	135,903	10%
VR & HDJT	718,000	1,123,000	788,500	(334,500)	-30%
Trade Act	27,000	9,000	5,000	(4,000)	-44%
Non Custodial Parent	474,433	474,433	474,433	-	0%
Veterans & Leadership	36,500	42,515	42,515	-	0%
Infrastructure(ISS) & Wkfc Commission Init (WCI)	231,141	264,867	404,486	139,619	53%
Total Workforce Programs	**$ 60,889,006**	**$ 62,714,552**	**$ 64,505,562**	**1,791,010**	**3%**
Economic Development & Loan Programs					
Economic Development Assistance Planning	121,329	122,000	100,000	(22,000)	-18%
EDA - Broadband	-	110,000	110,000	-	0%
SWIFR - TCEQ	125,000	-	-	-	0%
Solid Waste - TCEQ	181,073	174,437	174,437	-	0%
Air Quality - TCEQ	253,269	270,553	233,637	(36,916)	-14%
Air Quality PM 2.5 - TCEQ	103,267	153,823	154,792	969	1%
Brownfields - EPA	61,300	681,293	594,333	(86,960)	-13%
TDA Community Development Block Grant	10,360	16,120	17,297	1,177	7%
Loan Program -CLP, CLC, USDA	-	-	-	-	0%
East Texas Regional Development Co.	194,213	260,848	240,426	(20,422)	-8%
Total Economic Dev. & Loan Programs	**$ 1,049,811**	**$ 1,789,074**	**$ 1,624,922**	**(164,152)**	**-9%**
Area Agency on Aging Programs					
C1, C2 & NSIP Meals	$ 2,728,943	$ 2,337,364	$ 2,270,941	(66,423)	-3%
Title III-B	1,474,983	1,143,797	1,148,426	4,629	0%
Title III-D	62,786	109,263	109,601	338	0%
Title VII-OAG & VII-EAP & SGR ALF	149,506	164,420	174,050	9,630	6%
Title III-E Caregiver	506,649	358,422	360,121	1,699	0.5%
SGR HDM Rate Increase	100,933	119,658	135,151	15,493	13%
HICAP	148,697	171,810	117,913	(53,897)	-31%
MIPPA	30,447	43,101	56,621	13,520	31%
Housing Bond	-	-	21,618	21,618	0%
Veteran's Direct Care (VDC)	-	-	250,000	250,000	0%
Administration	510,975	438,051	409,358	(28,693)	-7%
Total Area Agency on Aging	**$ 5,713,918**	**$ 4,885,886**	**$ 5,053,800**	**167,914**	**3.4%**

Summary of Special Revenue Funds by Grant (continued)

Public Safety	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	Increase/ Decrease over prior year	
9-1-1 Emergency Communications	2,705,772	2,818,603	5,810,591	2,991,988	106%
Homeland Security	186,678	178,675	180,402	1,727	1%
Criminal Justice Division	60,320	60,319	65,435	5,116	8%
Police Training	187,369	187,369	187,369	-	0%
Regional Evaluation Services	47,136	43,058	42,821	(237)	-1%
County & City Addressing	41,810	75,369	51,946	(23,423)	-31%
SERI	875,000	1,000,000	400,000	(600,000)	0%
Total Public Safety	**$ 4,104,085**	**$ 4,363,393**	**$ 6,738,564**	**2,375,171**	**54%**
Transportation Services					
Transportation Operations	4,734,843	4,855,380	6,004,352	1,148,972	24%
Preventative Maintenance	300,000	443,011	400,000	(43,011)	-10%
Regional Coordination Planning	40,000	204,000	40,000	(164,000)	-80%
Administration	997,974	1,145,133	1,454,227	309,094	27%
Capital/Vehicles	4,081,450	3,796,380	3,258,258	(538,122)	-14%
Mobility Management	187,731	120,000	120,000	-	0%
Contract Services	557,068	350,000	250,000	(100,000)	-29%
Transportation Restricted	20,000	25,250	20,000	(5,250)	-21%
Transportation Local Funds	2,295,052	805,900	696,177	(109,723)	-14%
Total Transportation	**$ 13,214,118**	**$ 11,745,053**	**$ 12,243,014**	**497,961**	**4%**
GIS Mapping	50,000	64,824	56,122	(8,702)	-13%
Regional Technology Solutions (RTS)	116,152	215,000	140,000	(75,000)	-35%
COG Works	-	-	14,325	14,325	0%
Grand Total Special Revenue Funds	**$ 85,137,089**	**$ 85,777,782**	**$ 90,376,308**	**4,598,526**	**5%**



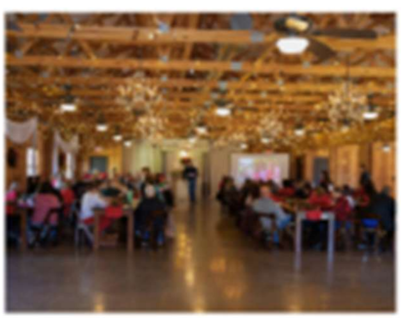
Detailed Line Item Expenditures by Division

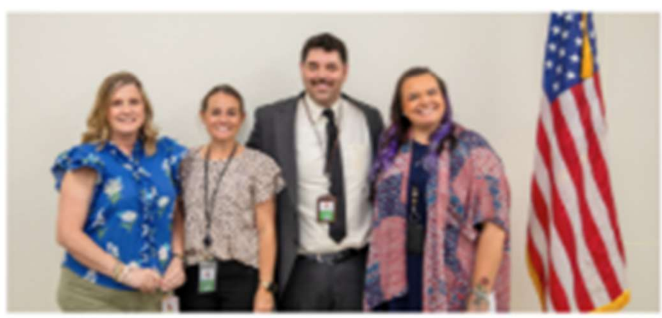
	Indirect	Internal Services	General Fund	AAA	Public Safety	Transp.	COG WORKS	GIS	RTS	Workforce	Economic Development	Total Special Revenue Funds	Total All Funds
Salaries	$ 758,772	$ 894,283	$ 22,610	$ 853,907	$ 679,610	$ 1,970,383	$ 7,188	$ 29,424	$ 66,427	$ 2,291,892	$ 246,685	$ 6,145,516	$ 7,821,181
Fringe Benefits	137,135	160,179	4,086	124,667	118,840	282,145	1,299	5,318	12,006	411,282	44,584	1,000,140	1,301,541
Hospitalization	95,628	173,388	5,042	158,986	146,778	443,652	1,398	4,411	18,413	461,443	47,958	1,283,039	1,557,097
Pension	167,101	199,023	5,040	183,071	150,019	406,205	1,571	6,619	14,524	505,073	54,080	1,321,162	1,692,325
Total Personnel	**1,158,636**	**1,426,873**	**36,778**	**1,320,630**	**1,095,247**	**3,102,384**	**11,456**	**45,772**	**111,371**	**3,669,690**	**393,307**	**9,749,857**	**12,372,144**
Staff In-Region Travel	2,600	600	200	21,323	1,550	-	-	-	3,000	23,550	3,604	53,028	56,428
Staff out-of-Region Travel	60,000	10,000	300	9,622	10,400	75,000		-	-	40,604	14,550	150,176	220,476
Committee Travel	12,000	-	700	3,636	1,150	-		-	-	25,450	200	30,436	43,136
Total Travel Expenses	**74,600**	**10,600**	**1,200**	**34,581**	**13,100**	**75,000**	**-**	**-**	**3,000**	**89,604**	**18,354**	**233,640**	**320,040**
Contract Services	70,000	80,100	30,000	1,384	252,353	2,110,898		-	-	3,250	585,230	2,953,116	3,133,216
Insurance & Bonding	12,000	15,900	-	8,940	6,805	162,000		-	-	27,375	905	206,025	233,925
Total Professional Services	**82,000**	**96,000**	**30,000**	**10,324**	**259,158**	**2,272,898**	**-**	**-**	**-**	**30,625**	**586,135**	**3,159,141**	**3,367,141**
Public Education	3,000	1,400	1,300	10,527	200	29,728	497	-	100	3,205	6,953	51,209	56,909
Communications	15,000	71,650	-	21,613	1,300	105,500		-	-	3,470	3,000	134,883	221,533
Meetings & Conferences	15,000	-	2,500	10,083	1,100	25,000		-	-	12,924	600	49,707	67,207
Total Communications Expenses	**33,000**	**73,050**	**3,800**	**42,222**	**2,600**	**160,228**	**497**	**-**	**100**	**19,599**	**10,553**	**235,799**	**345,649**
Supplies & Minor Office Equip	37,000	89,300	13,000	13,558	24,580	56,500		-	-	62,428	3,200	160,266	299,567
Copier Costs	2,000	-	-	48	-	5,000		-	-	300	-	5,348	7,348
Training Costs	26,500	20,500	2,000	4,615	82,000	60,000		-	-	28,100	8,985	183,701	232,701
Membership Dues	23,000	1,900	2,500	3,355	285	17,000		-	-	11,000	3,425	35,065	62,465
Purchased Program Services	-	-	-	664,667	-	-		-	-	-	-	664,667	664,667
Meal Site Supplies	-	-	-	898,000	-	-		-	-		-	898,000	898,000
Remote Facility Costs	-	-	-	76,972	-	77,000		-	-	-	925	154,897	154,897
Utilities		51,340		-	-	-		-	-		-	-	51,340
Computer Maint & Software	70,000	107,400	-	6,077	200	67,000		313	2,253	10,655	17,018	103,515	280,915
Repairs, Maintenance	10,000	40,000	-	37,070	200	102,500		-	-	-	-	139,770	189,770
Fuel, Fleet, Vehicle Usage Fee	-	750	100	10,632	2,200	600,000		500	500	2,240	118	616,190	617,040
Employee Uniforms	-	-	-	-	-	65,000		-	-	-	-	65,000	65,000
Graphics	-	-	-	-	-	60,000		-		-	-	60,000	60,000
Tags/Keys	-	-	-	-	-	3,500		-	-	-	-	3,500	3,500
Inspection - Transportation	-	-	-	-	-	560		-	-	-	-	560	560
Vehicle Supplies/Bus Wash	-	-	-	-	-	6,000		-	-	-	-	6,000	6,000
Towing - Transportation	-	-	-	-	-	15,000		-	-	-	-	15,000	15,000
Tires - Transportation	-	-	-	-	-	35,896		-	-	-	-	35,896	35,896
Brakes - Transportation	-	-	-	-	-	18,377		-	-	-	-	18,377	18,377
Oil - Transportation	-	-	-	-	-	50,000		-	-	-	-	50,000	50,000
Depreciation Expenses	-	9,604	-	-	-			-	-	-	-	-	9,604
Match and In-Kind			-					-			-	-	-
Reserves	-	-	186,759	-	45,179	879,945		-	-	713,999	-	1,639,124	1,825,882
Workforce Participant Training	-	-	-	-	-	-		-	-	4,626,858	-	4,626,858	4,626,858
Workforce Centers Operations	-	-	-	-	-	-		-	-	2,753,439	-	2,753,439	2,753,439
Workforce Special projects	-	-	-	-	-	-		-	-	133,680	-	133,680	133,680
Retention Recruitment	-	-	-	-	-	150,000	-		-	-		150,000	150,000
Capital Equipment	-	170,000	-	-	3,032,757	3,428,258		-	-	-	-	6,461,015	6,631,015
Total Other Direct Prog. Expenses	**168,500**	**490,794**	**204,359**	**1,714,994**	**3,187,401**	**5,697,536**	**-**	**813**	**2,753**	**8,342,700**	**33,671**	**18,979,868**	**19,843,520**
Human Resource Cost Pool	-	-	311	70,299	58,903	190,283	99	404	913	191,158	16,280	528,339	528,650
Information Technology	-	-	647	146,466	122,723	151,297	206	842	1,902	381,326	33,919	838,682	839,329
Facilities			-	68,763	55,010	-	-	-	-	199,413	20,629	343,815	343,815
Accounts Payable			857	42,408	33,752	97,856	272	1,115	2,517	113,823	12,251	303,993	304,850
Receptionist			63	13,252	11,942	14,722	20	82	185	37,106	3,301	80,610	80,673
Total Direct Internal Expenses	**-**	**-**	**1,878**	**341,188**	**282,331**	**454,159**	**597**	**2,443**	**5,516**	**922,826**	**86,379**	**2,095,439**	**2,097,317**
Shared Costs	-	-	5,700	204,672	169,742	480,809	1,775	7,094	17,260	568,730	60,955	1,511,036	1,516,736
Community Services (Pass Through)	-	-	-	1,385,188	1,728,984	-		-	-	50,861,788	435,568	54,411,528	54,411,528
Costs Allocated	(1,516,736)	(2,097,317)											(3,614,053)
TOTAL BUDGETED EXPENDITURES			**$283,714**	**$ 5,053,800**	**$6,738,564**	**$ 12,243,014**	**$ 14,325**	**$ 56,122**	**$ 140,000**	**$64,505,562**	**$ 1,624,922**	**$ 90,376,308**	**$ 90,660,022**
FULL-TIME EQUIVALENT (FTE)	**7.65**	**13.19**	**4.90**	**16.10**	**11.96**	**40.69**	**0.11**	**0.35**	**1.46**	**36.54**	**3.56**		**136.50**

Special Revenue Funds Direct Charges by Line Item Compared to Prior Years

Budget Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Prior Year Budget	FY 2027 Proposed Budget	Budget Variance
Federal Award	61,523,722	63,851,957	64,976,873	65,326,721	349,848
State Award	9,099,485	11,427,135	8,390,802	14,873,886	6,483,084
Local Match & Program Income	513,630	416,202	1,292,815	1,917,700	624,885
Other Income / Carryover funds	1,299,654	2,726,180	10,454,236	7,333,198	(3,121,038)
Total Revenues	**72,436,491**	**78,421,474**	**85,777,782**	**90,376,308**	**4,598,526**
Salaries (Special Revenue Funds)	5,700,884	5,628,569	6,406,943	6,145,516	(261,426)
Fringe Benefits	818,453	831,702	976,600	1,000,140	23,541
Hospitalization	744,327	876,855	1,051,946	1,283,039	231,093
Pension	1,050,314	1,136,097	1,371,571	1,321,162	(50,410)
Total Personnel	**8,313,978**	**8,473,223**	**9,807,060**	**9,749,857**	**(57,203)**
Staff In-Region Travel	52,291	66,919	62,410	53,028	(9,382)
Staff out-of-Region Travel	113,755	150,239	147,838	150,176	2,338
Committee Travel	19,926	26,541	29,210	30,436	1,226
Total Travel Expenses	**185,972**	**243,699**	**239,458**	**233,640**	**(5,819)**
Contract Services	1,281,001	2,396,271	1,957,183	2,953,116	995,933
Insurance & Bonding	194,576	203,520	204,153	206,025	1,872
Total Professional Services	**1,475,577**	**2,599,791**	**2,161,337**	**3,159,141**	**997,805**
Public Education	45,029	56,608	91,641	51,209	(40,432)
Communications	114,837	131,743	115,037	134,883	19,846
Meetings & Conferences	38,918	56,432	30,125	49,707	19,582
Total Communications Expenses	**198,784**	**244,783**	**236,803**	**235,799**	**(1,004)**
Supplies	114,393	219,331	185,421	225,266	39,846
Training costs	88,153	122,997	145,460	183,701	38,241
Membership Dues	34,968	43,161	39,275	35,065	(4,210)
Purchased Program Services	779,396	538,218	417,934	664,667	246,733
Meal Site Expenses	1,042,298	840,963	277,444	898,000	620,556
Office Lease/Remote Space Costs	75,769	94,276	93,334	154,897	61,562
Computer Maintenance & Repairs and Software	201,345	140,302	132,630	103,515	(29,115)
Repairs & Maintenance	225,334	207,892	41,340	37,270	(4,070)
Fuel/Fleet/Vehicle Usage Fee	403,760	517,747	474,782	616,190	141,408
Maintenance - Transportation	163,748	122,615	274,650	291,833	17,183
Retention Recruitment	-	-	-	150,000	150,000
Match Reserve & Restricted Transportation	-	-	1,926,555	1,639,124	(287,431)
Workforce Individual Training Accounts	2,472,766	1,676,457	4,523,484	4,626,858	103,374
Workforce Operations	2,508,288	3,180,419	3,616,692	2,887,119	(729,573)
Capital Equipment	2,266,288	4,341,689	4,668,886	6,461,015	1,792,129
Other Direct Program Expenses	**10,376,775**	**12,046,657**	**16,818,337**	**18,979,868**	**2,161,531**
Human Resource Cost Center	484,078	544,653	525,674	528,339	2,665
Information Technology	618,384	640,461	678,295	838,682	160,387
Facilities	441,204	365,975	504,576	343,815	(160,761)
Accounts Payable	-	-	-	303,993	303,993
Receptionist	-	-	-	80,610	80,610
Total Direct Internal Expenses	**1,543,666**	**1,551,089**	**1,708,545**	**2,095,439**	**386,894**
Shared Costs	1,743,445	2,041,663	2,079,133	1,511,036	(568,097)
Community Services (Pass Through)	48,598,294	51,220,569	52,727,110	54,411,528	1,684,418
Total Program Operating Expenditures	**72,436,491**	**78,421,474**	**85,777,782**	**90,376,308**	**4,598,526**
FUNDED FTE POSITIONS	**146.00**	**147.00**	**146.00**	**136.50**	**(9.50)**

East Texas Council of Governments





SERVICE PROGRAMS

Area Agency on Aging Division

The Area Agency on Aging of East Texas (AAA) is funded by the Texas Health and Human Services Commission (HHSC) in accordance with the Older American Act of 1965, as amended. The AAA provides services to the senior population and recipients of Medicare throughout the fourteen counties in the East Texas region (Anderson, Camp, Cherokee, Gregg, Harrison, Henderson, Marion, Panola, Rains, Rusk, Smith, Upshur, Van Zandt, and Wood). The AAA's mission is to serve as the region's leader in advocating for and providing services to our senior population. These services are designed to enable older individuals to live independent, meaningful, and dignified lives in their own homes and communities for as long as possible. This objective is accomplished through the delivery of various programs operated through the AAA including benefits counseling; respite (in-home, out-of-home, and overnight) programs; caregiver support; case management and advocacy; evidence-based programs; information, referral, and assistance; nutrition; ombudsman; residential repair; and transportation.

With the life expectancy of the senior population increasing, the demand for AAA services will also increase due to the agency's outreach efforts throughout the 14-county region. The AAA uses its resources in a fair, consistent and effective manner by investing in services most needed by seniors. The AAA agency priorities are to: (1) enhance, advocate, and promote the quality of life of people as they grow older to foster independence, (2) advocate for the protection and prevention of abuse, neglect, and financial exploitation of the older adults and people with disabilities, (3) promote the health and wellness of older adults, (4) continue outreach efforts to create new community-based partnerships, and (5) leverage funding through public and private opportunities.

In FY 2026, the AAA focused its efforts on developing a robust outreach plan for target program areas (congregate meal, benefits counseling, and evidence-based classes). Due to new budget realities caused by the expiration of temporary pandemic funding, the AAA funded programs were realigned to pre-pandemic levels, allowing the AAA to continue baseline client services. The AAA is diligently working to keep administrative costs low while still providing quality program services to older adults throughout the 14-county region.

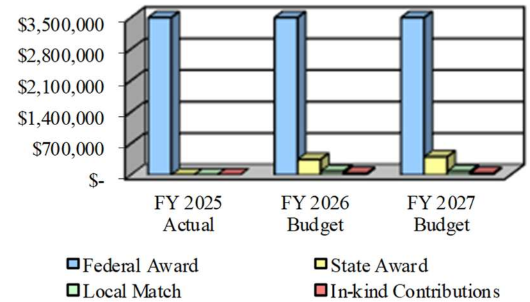
In FY 2027, the AAA will continue to strive to meet the ever-increasing needs and demands of the seniors in the East Texas Region. The AAA will continue to provide program services to support the independent sustainability of our seniors, work to expand and enhance public- private partnerships, collaborate with our intra- agency partners through information sharing, and continue outreach and marketing efforts throughout the East Texas region.

The AAA is expanding our case management and service delivery to include veterans and their families with introduction of the Veteran's Directed Care (VDC) Program. This program will provide valuable support services to a growing veteran's adult population within East Texas. In FY 2027 the VDC program's client service volume is increasing and administratively expanding to include new staff to work to with the U.S. Veteran's Administration in serving the senior veterans in East Texas.

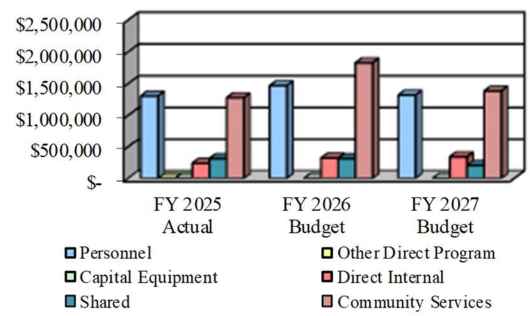
The AAA, with the addition of these programs, is continually working to provide services to seniors to live independently and with dignity in their communities through the East Texas Region.

Area Agency on Aging Summary

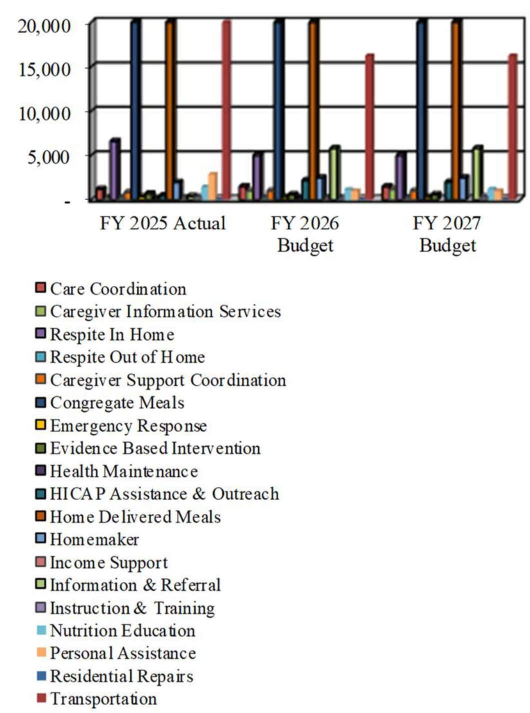
Funding Sources	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
Federal Award	$ 4,736,956	$ 3,859,594	$ 3,802,290
State Award	-	345,700	404,061
Local Match	-	80,759	81,872
Other Income	-	565,577	730,777
In-kind Contributions	-	34,256	34,800
Total Resources	**$ 4,736,956**	**$ 4,885,886**	**$ 5,053,800**



Expenditures	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
Personnel	$ 1,305,164	$ 1,467,830	$ 1,320,630
Other Direct Program	1,600,618	957,017	1,802,122
Capital Equipment	-	-	-
Direct Internal	239,686	321,848	341,188
Shared	312,675	311,185	204,672
Community Services	1,278,813	1,828,006	1,385,188
Total Department	**$ 4,736,956**	**$ 4,885,886**	**$ 5,053,800**
FTE	**18.80**	**17.30**	**16.10**



Performance Measures	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
Care Coordination	1,205	1,500	1,500
Caregiver Information Services	19	1,000	1,200
Respite In Home	6,593	5,000	5,000
Respite Out of Home	60	50	40
Caregiver Support Coordination	843	1,000	1,000
Congregate Meals	43,334	66,000	66,000
Emergency Response	368	324	324
Evidence Based Intervention	703	600	600
Health Maintenance	-	-	
HICAP Assistance & Outreach	492	2,200	2,000
Home Delivered Meals	293,162	268,000	268,000
Homemaker	1,979	2,500	2,500
Income Support	-	-	
Information & Referral	404	5,800	5,800
Instruction & Training	341	-	350
Legal Assist & Awareness	4,168	3,973	3,800
Nutrition Education	1,453	1,144	1,200
Personal Assistance	2,863	1,000	1,000
Residential Repairs	5	5	5
Transportation	33,778	16,200	16,200



Area Agency on Aging Line-Item Detail by Grant

ETCOG Division Summary

Division Name: **Area Agency on Aging**
All Programs: **Grant Detail**

BUDGET CATEGORY	G/L CODE	Admin	IIIB	IIIC1	IIIC2	IIID	IIIE	VII-EAP	VII-OMB	HICAP	MIPPA	NSIP	SGR	VDC	Total Composite
Federal Award		327,486	774,422	655,851	1,156,983	59,601	360,121	9,038	76,147	117,913	56,621	208,107	-	-	3,802,290
State Award		-	-	-	135,151	-	-	-	-	-	-	-	247,292	-	404,061
Local Asst & Prgm Inc		81,872	-	-	-	-	-	-	-	-	-	-	-	-	81,872
Carry-Over & Other		-	180,777	150,000	100,000	50,000	-	-	-	-	-	-	-	250,000	730,777
In-Kind		-	34,800	-	-	-	-	-	-	-	-	-	-	-	34,800
TOTAL SOURCE OF FUNDS		**409,358**	**989,999**	**805,851**	**1,392,134**	**109,601**	**360,121**	**9,038**	**76,147**	**117,913**	**56,621**	**208,107**	**247,292**	**250,000**	**5,053,800**
Salaries	5510	177,747	250,906	26,381	1,147	41,833	54,629	3,927	39,076	50,897	23,495	-	78,396	105,473	853,907
Fringe Benefits	5120	29,920	35,522	4,768	207	6,593	8,663	710	1,966	9,199	4,246	-	7,877	14,996	124,667
Hospitalization	5071	23,559	51,202	7,058	252	7,899	12,879	819	2,269	12,377	5,759	-	11,121	23,792	158,986
Pension	5080	39,233	53,395	5,893	257	9,143	11,966	876	7,352	11,346	5,238	-	15,830	22,542	183,071
TOTAL SALARIES AND FRINGE		**270,459**	**391,025**	**44,101**	**1,864**	**65,467**	**88,137**	**6,332**	**50,663**	**83,819**	**38,737**	**-**	**113,224**	**166,802**	**1,320,630**
Staff In-Region Travel	5310	1,036	8,940	2,020	1,131	494	25	156	966	668	400	-	5,488	-	21,323
Staff out-of-Region Travel	5309	7,548	-	200	281	-	-	-	-	-	1,593	-	-	-	9,622
Committee Travel	5311	936	2,700	-	-	-	-	-	-	-	-	-	-	-	3,636
TOTAL TRAVEL EXPENSES		**9,520**	**11,640**	**2,220**	**1,412**	**494**	**25**	**156**	**966**	**668**	**1,993**	**-**	**5,488**	**-**	**34,581**
Contract Services	5291	198	-	1,024	162	-	-	-	-	-	-	-	-	-	1,384
Insurance & Bonding	5711	2,336	5,000	604	-	-	1,000	-	-	-	-	-	-	-	8,940
TOTAL PROFESSIONAL SERVICES		**2,534**	**5,000**	**1,628**	**162**	**-**	**1,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**10,324**
Public Education	5512	784	5,000	100	-	700	1,409	-	-	-	500	-	2,034	-	10,527
Communications	5761	2,961	7,000	3,774	2,712	240	2,400	-	1,200	100	-	-	-	-	20,387
Postage	5762	270	500	100	-	156	200	-	-	-	-	-	-	-	1,226
Meetings & Conferences	5763	-	10,000	-	-	43	40	-	-	-	-	-	-	-	10,083
TOTAL COMMUNICATION EXPENSES		**4,015**	**22,500**	**3,974**	**2,712**	**1,139**	**4,049**	**-**	**1,200**	**100**	**500**	**-**	**2,034**	**-**	**42,222**
Supplies	5510	1,200	3,660	2,000	1,676	3,500	523	-	-	-	-	-	1,000	-	13,558
Copier costs	5620	48	-	-	-	-	-	-	-	-	-	-	-	-	48
Training costs	5781	1,450	2,265	800	-	-	100	-	-	-	-	-	-	-	4,615
Membership Dues	5766	924	-	-	-	1,431	1,000	-	-	-	-	-	-	-	3,355
Purchased Program Services	5720	-	354,667	10,000	3,000	-	226,500	-	-	-	-	-	70,500	-	664,667
Meal Site Supplies	5722	-	-	450,000	448,000	-	-	-	-	-	-	-	-	-	898,000
Office Lease/Remote Space Costs	5630	-	19,000	8,844	880	7,500	400	-	3,000	-	-	-	1,200	-	40,824
Remote Utility Costs	5651	-	4,400	14,800	14,357	1,566	900	-	-	-	-	-	125	-	36,148
Computer Maint. and Software	5292	77	1,500	-	-	-	-	-	-	-	-	-	4,500	-	6,077
Repairs & Maint./Vehicle Maint.	5725	6,195	8,800	9,401	9,556	768	2,000	-	-	-	-	-	350	-	37,070
Fuel/Fleet/Vehicle Usage Fee	5880	-	1,541	600	7,616	875	-	-	-	-	-	-	-	-	10,632
OTHER PROGRAM EXPENSES		**9,893**	**395,834**	**496,445**	**485,085**	**15,640**	**231,423**	**-**	**3,000**	**-**	**-**	**-**	**77,675**	**-**	**1,714,994**
Total Community Services	7000	-	-	240,108	900,151	-	-	-	-	-	-	208,107	-	15,204	1,385,188
TOTAL DIRECT PROGRAM EXPENSES		**296,421**	**825,999**	**788,476**	**1,391,386**	**82,740**	**324,633**	**6,487**	**55,829**	**84,586**	**41,230**	**208,107**	**198,420**	**182,006**	**4,507,939**
Human Resource Cost Pool	5903	14,633	20,656	2,172	94	3,444	4,497	323	3,217	4,190	1,934	-	6,454	8,683	70,299
Information Technology	5905	30,488	43,037	4,525	197	7,175	9,370	674	6,703	8,730	4,030	-	13,447	18,091	146,466
Stone Road Facilities	5902	14,314	23,352	2,124	92	3,369	4,399	316	-	4,099	1,892	-	6,313	8,493	68,763
Accounts Payable	5904	8,828	12,461	1,310	57	2,078	2,713	195	1,941	2,528	1,167	-	3,893	5,238	42,408
Receptionist	5906	2,759	3,894	409	18	649	848	61	606	790	365	-	1,217	1,637	13,252
TOTAL INTERNAL SERVICES		**71,021**	**103,399**	**10,541**	**458**	**16,715**	**21,828**	**1,569**	**12,467**	**20,336**	**9,388**	**-**	**31,324**	**42,143**	**341,188**
Total Shared Costs	5901	41,916	60,601	6,835	289	10,146	13,660	981	7,852	12,990	6,004	-	17,548	25,851	204,672
TOTAL PROGRAM EXPENSES		**409,358**	**989,999**	**805,851**	**1,392,134**	**109,601**	**360,121**	**9,038**	**76,147**	**117,913**	**56,621**	**208,107**	**247,292**	**250,000**	**5,053,800**
FTE POSITIONS		**2.36**	**5.11**	**0.56**	**0.02**	**0.79**	**1.27**	**0.07**	**0.79**	**0.87**	**0.40**	**-**	**1.63**	**-**	**13.85**

East Texas Council of Governments

Public Safety Division

The Public Safety Division oversees the Criminal Justice, Homeland Security, and 9-1-1 Emergency Services programs within the ETCOG region. The Criminal Justice and Homeland Security programs serve all fourteen counties in the region. The 9-1-1 Emergency Services Program serves ten counties: Anderson, Camp, Cherokee, Gregg, Marion, Panola, Rains, Upshur, Van Zandt, and Wood. The remaining four counties Harrison, Henderson, Rusk, and Smith along with the cities of Kilgore and Longview, are served by local 9-1-1 districts.

The Criminal Justice program provides both long- and short-term planning, technical assistance to current and prospective grantees seeking funding through the Office of the Governor, Public Safety Office, grant application workshops, online support through eGrants, priority hearings, program reporting, and coordination of materials for review and approval by the Criminal Justice Advisory Committee and Executive Committee. Staff also administer the region's State Fund 421 grant, which supports continuing education for law enforcement, as well as the Regional Juvenile Services grant, which helps fund psychiatric and psychological evaluations, counseling services, and substance abuse testing for youth referred to juvenile probation departments within the ETCOG region. In addition, staff are responsible for the development and maintenance of the Regional Criminal Justice Strategic Plan.

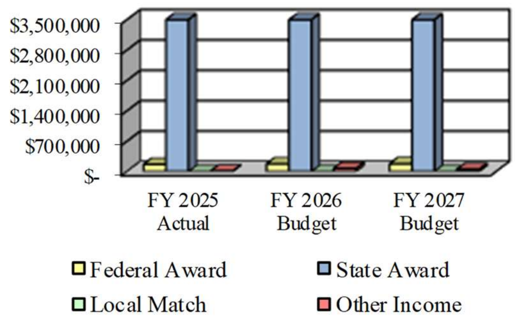
The Homeland Security program provides long and short-term planning, technical assistance to current and prospective grantees seeking funding through the Office of the Governor, Public Safety Office, grant application workshops, online support through eGrants, funding allocation meetings, and program reporting. Staff also coordinate regional training and disaster exercises for first responders, assist agencies with Emergency Management Plan updates, provide oversight of the region's Hazard Mitigation Plans, and prepare materials for review and approval by the Homeland Security Advisory Committee and Executive Committee.

The 9-1-1 Emergency Services Program is responsible for long- and short-term planning, design, implementation, monitoring, training, equipment maintenance, network and database management, and financial administration for eighteen Public Safety Answering Points. The program also provides 9-1-1 addressing and database maintenance for eleven counties and forty cities within the ETCOG region.

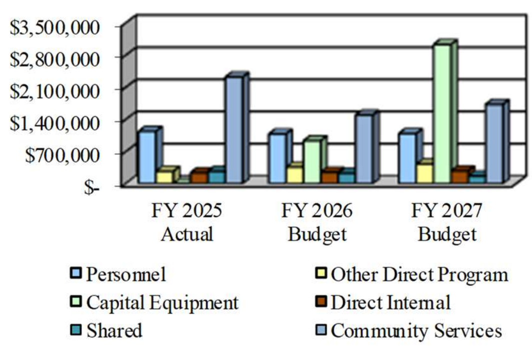
The Public Safety Division's current initiatives include installing new call-taking equipment, routers, and a backup network for all Public Safety Answering Points, while continuing progress toward the establishment of the ETCOG Piney Woods 9-1-1 District.

Public Safety Division Summary

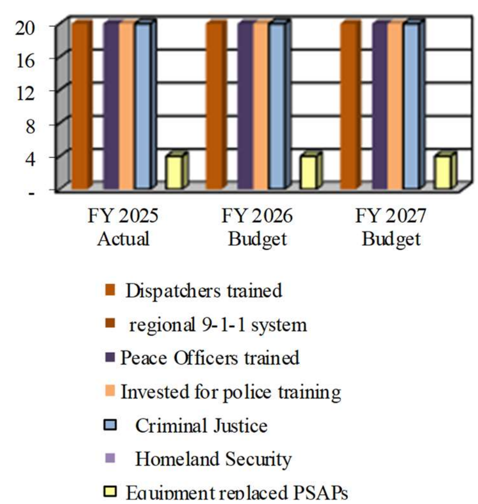
		FY 2025 Actual		FY 2026 Budget		FY 2027 Budget
Funding Sources						
Federal Award	$	167,957	$	178,675	$	180,402
State Award		4,072,354		5,109,349		6,506,216
Local Match		-		-		-
Other Income		13,823		75,369		51,946
Total Resources	**$**	**4,254,134**	**$**	**5,363,393**	**$**	**6,738,564**



		FY 2025 Actual		FY 2026 Budget		FY 2027 Budget
Expenditures						
Personnel	$	1,143,388	$	1,085,258	$	1,095,247
Other Direct Program		272,726		364,089		429,503
Capital Equipment		-		936,985		3,032,757
Direct Internal		241,183		251,273		282,331
Shared		273,321		230,079		169,742
Community Services		2,323,516		1,495,709		1,728,984
Total Department	**$**	**4,254,134**	**$**	**4,363,393**	**$**	**6,738,564**
FTE		**13.05**		**12.55**		**11.96**



	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
Performance Measures			
9-1-1 calls/texts received	194,000	235,000	215,000
Dispatchers trained	40	40	40
Invested to strengthen the regional 9-1-1 system	2,400,000	2,400,000	3,032,757
Peace Officers trained	1,314	1,500	1,400
Invested for police training	186,810	158,112	152,070
Grant App. Workshops:			
Criminal Justice	4	4	4
Homeland Security	4	4	4
Equipment replaced PSAPs	18	10	18



Public Safety Line-Item Detail by Grant

ETCOG DIVISION SUMMARY

Division Name **Public Safety Division**
All Programs Grant Detail

BUDGET CATEGORY	G/L CODE	9-1-1 Admin	9-1-1 Operations & Network	Address	SERI	Homeland Security Admin	Homeland Security Program	Police Training	Criminal Justice	Regional Juvenile	Total Composite
Federal Award		-	-	-	-	26,402	154,000	-	-	-	180,402
State Award		331,478	5,479,113	-	400,000	-	-	187,369	65,435	42,821	6,506,216
Other Income		-	-	51,946	-	-	-	-	-	-	51,946
TOTAL SOURCE OF FUNDS		**331,478**	**5,479,113**	**51,946**	**400,000**	**26,402**	**154,000**	**187,369**	**65,435**	**42,821**	**6,738,564**
Salaries	5110	28,971	576,156	1,645	-	8,225	26,179	14,923	20,000	3,511	679,610
Fringe Benefits	5120	5,236	104,130	297	-	1,487	743	2,697	3,615	635	118,840
Hospitalization	5071	5,546	130,013	275	-	1,260	630	4,285	3,760	1,008	146,778
Pension	5080	6,471	127,676	366	-	1,850	5,087	3,327	4,458	783	150,019
TOTAL SALARIES AND FRINGE		**46,225**	**937,975**	**2,584**	**-**	**12,822**	**32,640**	**25,233**	**31,833**	**5,937**	**1,095,247**
Staff In-Region Travel	5310	-	1,500	-	-	-	-	-	50	-	1,550
Staff out-of-Region Travel	5309	-	9,000	-	-	1,000	-	-	400	-	10,400
Committee Travel	5311	-	-	-	-	350	-	-	800	-	1,150
TOTAL TRAVEL EXPENSES		**-**	**10,500**	**-**	**-**	**1,350**	**-**	**-**	**1,250**	**-**	**13,100**
Contract Services	5291	120,486	100,000	120	-	6,321	25,426	-	-	-	252,353
Workers Comp	5061	200	2,100	-	-	60	-	25	100	-	2,485
Insurance & Bonding	5711	-	4,200	-	-	120	-	-	-	-	4,320
TOTAL PROFESSIONAL SERVICES		**120,686**	**106,300**	**120**	**-**	**6,501**	**25,426**	**25**	**100**	**-**	**259,158**
Public Education	5512	-	200	-	-	-	-	-	-	-	200
Communications	5761	-	1,300	-	-	-	-	-	-	-	1,300
Meetings & Conferences	5763	-	-	400	-	-	-	-	700	-	1,100
TOTAL COMMUNICATION EXPENSES		**-**	**1,500**	**400**	**-**	**-**	**-**	**-**	**700**	**-**	**2,600**
Supplies	5510	-	7,000	-	-	-	-	-	17,580	-	24,580
Training costs	5781	-	1,000	-	-	300	80,000	-	700	-	82,000
Membership Dues	5766	-	230	-	-	25	-	-	30	-	285
Computer Maint. and Software	5292	-	200	-	-	-	-	-	-	-	200
Repairs & Maintenance	5725	-	200	-	-	-	-	-	-	-	200
Fuel/Vehicle Usage Fee	5890	-	2,000	200	-	-	-	-	-	-	2,200
County Addressing Reserves	1000			45,179							45,179
Capital Equipment	5810	-	3,032,757	-	-	-	-	-	-	-	3,032,757
OTHER PROGRAM EXPENSES		**-**	**3,043,387**	**45,379**	**-**	**325**	**80,000**	**-**	**18,310**	**-**	**3,187,401**
Total Community Services	7000	-	1,140,099		400,000		-	152,001	-	36,884	1,728,984
TOTAL DIRECT PROGRAM EXPENSES		**166,911**	**5,239,760**	**48,483**	**400,000**	**20,998**	**138,066**	**177,259**	**52,193**	**42,821**	**6,286,491**
Human Resource Cost Pool	5903	2,511	49,937	447	-	713	2,269	1,293	1,733	-	58,903
Information Technology	5905	5,232	104,042	931	-	1,485	4,727	2,695	3,612	-	122,723
Facilities	5902	2,345	46,636	417	-	666	2,119	1,208	1,619	-	55,010
Accounts Payable	5904	1,439	28,614	256	-	408	1,300	741	993	-	33,752
Receptionist	5906	509	10,124	91	-	145	460	262	351	-	11,942
TOTAL DIRECT INTERNAL SERVICES		**12,036**	**239,353**	**2,142**	**-**	**3,417**	**10,876**	**6,199**	**8,308**	**-**	**282,331**
Total Shared Costs	5901	152,532	-	1,321	-	1,987	5,059	3,911	4,933	-	169,742
TOTAL PROGRAM EXPENSES		**331,478**	**5,479,113**	**51,946**	**400,000**	**26,402**	**154,000**	**187,369**	**65,435**	**42,821**	**6,738,564**
FTE POSITIONS		**0.44**	**10.15**	**0.02**	**-**	**0.10**	**0.55**	**0.34**	**0.28**	**0.08**	**11.96**

East Texas Council of Governments

Transportation Division

Since 1990, ETCOG has served as the East Texas Rural Transit District under the Federal Transit Administration's Section 5311 program, a cornerstone of rural public transportation. TxDOT state funds continue to provide the primary match for this federal program, supplemented by contracts with non-emergency medical transportation brokers, governmental entities, the Area Agency on Aging, and other local partners. GoBus provides rural, demand-response transportation across a fourteen-county region, offering approximately 150,000 passenger trips and covering over 1.5 million miles each year. In addition to core demand-response services, GoBus operates specialized offerings, including a flex route in Marshall, a seasonal flex route in Palestine, and the GoNow microtransit service in Palestine to meet real-time, app-based transit needs.

To ensure our system remains reliable and rider-focused, GoBus continues to invest in advanced internal systems and on-board technologies. These tools support efficient operations, safeguard customer information, and allow real-time performance monitoring. Our data-driven approach enables us to adapt to rider needs and ensure consistent access to essential destinations such as healthcare facilities, workplaces, grocery stores, and social services. GoBus has begun development on a Strategic Plan for FY 2027 through FY 2030, establishing a shared framework for growth across the division. The plan is grounded in five core values, trustworthiness, compassion, community, excellence, and professionalism, and is built around four success outcomes: customer satisfaction, employee satisfaction, sustainability, and community value. This framework guides workplan tactics owned by division leadership and gives GoBus a consistent way to track progress and report outcomes to our funding partners and the ETCOG board.

ETCOG continues to strengthen regional alignment among transportation providers across our fourteen-county service area. Working alongside TxDOT and a consultant team, we are updating the Regional Public Transportation Coordination 5-Year Plan including all counties incorporated in the ETCOG region. This plan identifies practical strategies for improving day-to-day mobility for all East Texas residents, with particular attention to older adults, persons with disabilities, low-income individuals, zero-car households, veterans, and workforce agency clients, and positions GoBus to coordinate more closely with neighboring transit systems to reduce service gaps and duplication. Our hope is that this plan will develop the opportunity for a more formalized regional compact for providers across the region to work more collaboratively and leverage our strengths to further transportation access across the 14-county region.

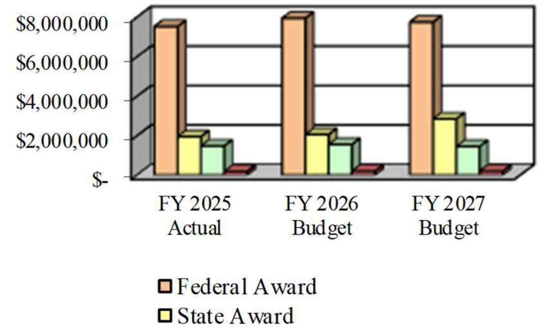
GoBus was awarded Service Expansion Program (SEP) funding through TxDOT to launch pilot service in Henderson, Anderson, Cherokee, Camp, Upshur, Harrison, Marion, and Van Zandt counties. These pilots have delivered new and expanded routes into Tyler and Longview, more frequent connections, and local microtransit options, and have already produced measurable ridership gains. SEP funding has allowed GoBus to respond directly to community surveys and rider requests for more reliable connections to jobs, healthcare, and other essential services, and remains a key tool for closing service gaps across the region.

Building local funding remains a priority. GoBus is expanding partnerships with health systems, workforce agencies, nonprofit organizations, and area employers to grow local agreements and unrestricted funding match. These partnerships also allow us to offer more seamless transportation solutions for local businesses that need reliable options to get employees, clients, or residents to work, appointments, and other essential destinations, strengthening both the local economy and the long-term sustainability of the system. Recruitment and retention remain central to our workforce strategy. GoBus is investing in competitive pay and benefits, a formal recognition and incentive program, and improved scheduling practices to support bus operators, while also focusing on the recruitment and development of administrative and supervisory staff who guide day-to-day operations. These efforts are paired with continued progress toward fully in-house maintenance and safety programs, giving employees clearer paths for growth and helping GoBus maintain a stable, well-trained team.

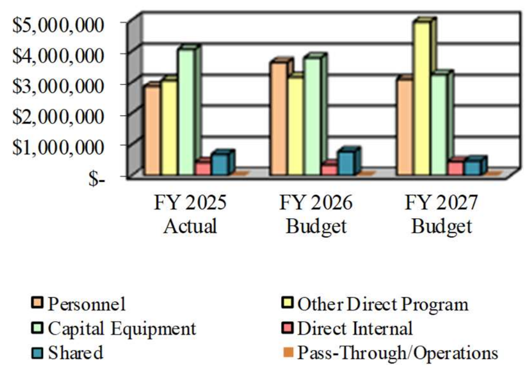
Supporting these initiatives are several key infrastructure investments. The outfitting of our new eastern maintenance facility is nearing completion, while the western facility has been successfully acquired and is now largely operational. Looking ahead, we plan to further invest in the western facility through strategic improvements that will provide a safe, modern, and efficient working environment for both maintenance technicians and administrative staff. Together, these facilities are integral to our long-term strategy to strengthen and optimize maintenance operations, reduce service interruptions, extend fleet longevity, enhance the safety and reliability of our services, and generate sustainable cost efficiencies in vehicle maintenance. For FY 2027, GoBus will continue to address unmet transportation needs, expand public engagement through community roundtables and rider outreach, and pursue steady, measurable growth against the outcomes defined in our Strategic Plan. Through these initiatives, ETCOG remains committed to advancing public transportation in East Texas. Our strategic priorities reflect not only the evolving needs of our riders but also our long-term vision of building a more connected, resilient, and inclusive transit system for the region.

Transportation Division Summary

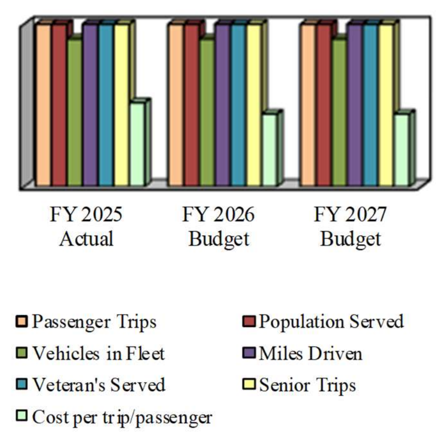
	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
Funding Sources			
Federal Award	$ 7,524,229	$ 7,942,428	$ 7,749,463
State Award	1,943,078	2,051,075	2,842,048
Other Income & In-Kind	1,469,855	1,551,550	1,451,503
Local Funds	189,469	200,000	200,000
Total Resources	**$ 11,126,632**	**$ 11,745,053**	**$ 12,243,014**



	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
Expenditures			
Personnel	$ 2,869,652	$ 3,645,305	$ 3,102,384
Other Direct Program	3,067,885	3,175,480	4,947,404
Capital Equipment	4,065,626	3,796,380	3,258,258
Direct Internal	432,195	355,071	454,159
Shared	691,274	772,818	480,809
Total Department	**$ 11,126,632**	**$ 11,745,053**	**$ 12,243,014**
FTE	**51.80**	**51.80**	**40.69**



	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
Performance Measures			
Passenger Trips	150,000	155,000	155,000
Population Served	633,200	630,000	633,200
Vehicles in Fleet	91	91	91
Miles Driven	1,600,000	1,600,000	1,600,000
Veteran's Served	172	150	172
Senior Trips	41,300	41,000	41,300
Cost per trip/passenger	52	45	45



Transportation Line-Item Detail by Grant

ETCOG Division Summary

Division Name: **Transportation Division**

All Programs: Grant Detail

BUDGET CATEGORY	G/L CODE	Admin	Operating	PVM	Planning	Capital	Mobility Mgmt	Contract Services	Restricted	Local Funds	Composite
Federal Award		759,824	2,921,381	400,000	40,000	3,258,258	120,000	250,000		-	7,749,463
State Award		629,080	2,192,968	-	-	-	-	-		-	2,822,048
Other Income & In-Kind		65,323	890,003	-	-	-	-	-	20,000	496,177	1,471,503
Local Funds		-	-	-	-	-	-	-		200,000	200,000
TOTAL SOURCE OF FUNDS		**1,454,227**	**6,004,352**	**400,000**	**40,000**	**3,258,258**	**120,000**	**250,000**	**20,000**	**696,177**	**12,243,014**
Salaries	5110	399,633	1,462,184	102,325	6,241	-	-	-		-	1,970,383
Fringe Benefits	5120	58,675	203,849	18,494	1,127	-	-	-		-	282,145
Hospitalization	5071	43,562	367,459	31,510	1,121	-	-	-		-	443,652
Pension	5080	86,868	295,529	22,398	1,410	-	-	-		-	406,205
TOTAL SALARIES AND FRINGE		**588,738**	**2,329,020**	**174,727**	**9,899**	**-**	**-**	**-**	**-**	**-**	**3,102,384**
Staff In-Region Travel	5310	-	-	-	-	-	-	-		-	-
Staff out-of-Region Travel	5309	60,000	10,000	-	-	-	-	-		5,000	75,000
TOTAL TRAVEL EXPENSES		**60,000**	**10,000**	**-**	**-**	**-**	**-**	**-**	**-**	**5,000**	**75,000**
Contract Services	5291	40,898	1,700,000	-	-	-	120,000	250,000		-	2,110,898
Workers Compensation	5061	14,000	50,000				-	-		-	64,000
Insurance & Bonding	5711	98,000	-	-	-	-	-	-		-	98,000
TOTAL PROFESSIONAL SERVICES		**152,898**	**1,750,000**	**-**	**-**	**-**	**120,000**	**250,000**	**-**	**-**	**2,272,898**
Public Education	5512	2,600	-	-	27,128	-	-	-		-	29,728
Communications	5761	3,500	102,000	-	-	-	-	-		-	105,500
Meetings & Conferences	5763	-	-	-	-	-	-	-		25,000	25,000
TOTAL COMMUNICATION EXPENSES		**6,100**	**102,000**	**-**	**27,128**	**-**	**-**	**-**	**-**	**25,000**	**160,228**
Supplies	5510	4,000	50,000	-	-	-	-	-		2,500	56,500
Training costs	5781	30,000	30,000	-	-	-	-	-		-	60,000
Membership Dues	5766	16,000	-	-	-	-	-	-		1,000	17,000
Transportation Facility Costs	5650	75,000	2,000	-	-	-	-	-		-	77,000
Computer Maint & Repairs and Software	5292	2,000	65,000	-	-	-	-	-		-	67,000
Repairs & Maintenance	5725	2,500	-	100,000	-	-	-	-		-	102,500
Capital Equipment	5810	-	150,000	-	-	3,258,258	-	-	20,000	-	3,428,258
Employee Uniforms	5869	15,000	50,000	-	-	-	-	-		-	65,000
Graphics/Fare Media	5878	-	50,000	-	-	-	-	-		10,000	60,000
Fuel - Transportation	5880	-	600,000	-	-	-	-	-		-	600,000
Tags/Keys	5882	-	3,500	-	-	-	-	-		-	3,500
Inspection - Transportation	5883	-	560	-	-	-	-	-		-	560
Vehicle Supplies/Wash	5884	-	-	6,000	-	-	-	-		-	6,000
Towing - Transportation	5885	-	-	15,000	-	-	-	-		-	15,000
Tires - Transportation	5886	-	-	35,896	-	-	-	-		-	35,896
Brakes - Transportation	5887	-	-	18,377	-	-	-	-		-	18,377
Oil - Transportation	5888	-	-	50,000	-	-	-	-		-	50,000
Retention/Recruitment	5840	-	150,000	-	-	-	-	-		-	150,000
Local & Reserved Funds	9999	160,577	66,691	-	-	-	-	-	-	652,677	879,945
OTHER PROGRAM EXPENSES		**310,077**	**1,217,751**	**225,273**	**-**	**3,258,258**	**-**	**-**	**20,000**	**666,177**	**5,697,536**
Purchased Program Services		-	-	-	-	-	-	-	-	-	-
TOTAL DIRECT PROGRAM EXPENSES		**1,117,814**	**5,408,771**	**400,000**	**37,027**	**3,258,258**	**120,000**	**250,000**	**20,000**	**696,177**	**11,308,047**
Human Resource Cost Pool	5903	38,593	151,087	-	603	-	-	-		-	190,283
Information Technology	5905	150,818	-	-	479	-	-	-		-	151,297
Stone Rd Main Bldg Facilities	5902	-	-	-	-	-	-	-		-	-
Accounts Payable	5904	24,929	72,617	-	310	-	-	-		-	97,856
Receptionist	5906	3,751	10,925	-	47	-	-	-		-	14,722
TOTAL DIRECT INTERNAL SERVICES		**218,091**	**234,629**	**-**	**1,439**	**-**	**-**	**-**	**-**	**-**	**454,159**
Total Shared Costs	5901	118,322	360,952	-	1,534	-	-	-		-	480,809
TOTAL PROGRAM EXPENSES		1,454,227	6,004,352	400,000	40,000	3,258,258	120,000	250,000	20,000	696,177	12,243,014
FTE POSITIONS		**3.69**	**34.42**	**2.50**	**0.08**	**-**	**-**	**-**	**-**	**-**	**40.69**

East Texas Council of Governments

Workforce and Economic Development Division

Business Development Lives in East Texas

Employers across the nation are coming to Texas! They're seeking specific tangibles when looking to open or expand their businesses: geography, lower land costs, resources, fewer state and local taxes, security, growth potential, market accessibility, technology, local economies, political and legal factors, a vibrant and ready workforce, and reliable transportation to distribute finished products. What they're *not* looking for is a status quo of what they left behind; higher taxes, a poorly educated workforce, an inadequate transportation network infrastructure, and more bureaucracy.

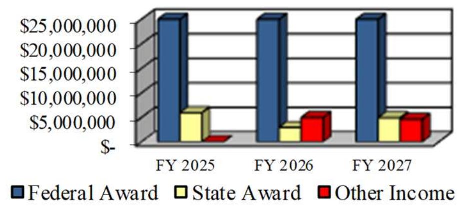
The Division of Workforce & Economic Development has taken several valuable lessons learned from our customers to heart. With our partners, we're building our 14-county region to be;

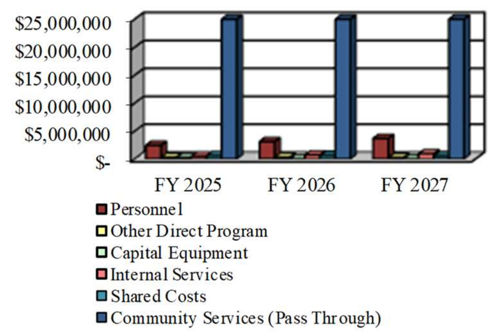
- ✓ **Positioned for business growth** because of our location, transportation systems, natural advantages, and pro-business environment.
- ✓ **Providing resources** for business, community, and natural environments through small business development loans, grants to improve the local ecosystem, and accelerated learning opportunities.
- ✓ **Practical conditions** such as land, logistics, taxes, security, technology, market access, and—most importantly—a ready workforce.
- ✓ **Proactive and productive workforce availability and retention**, especially keeping or attracting young, skilled workers in a rural region.
- ✓ **Preparing workers for the jobs of tomorrow** by helping students move from high school, two- or four-year institutions, technical schools, and credentialing programs into higher-wage local careers. This keeps the regional workforce energized, adaptable, and ready to meet a changing economy while reducing training burdens for employers. Workforce Solutions East Texas plays a key role by expanding internships, apprenticeships, and upskilling opportunities.
- ✓ **Partnering** with local governments, educators, businesses, entrepreneurs, and communities to secure funding, improve infrastructure, and deliver timely training.

Our overall message is East Texas' economic future depends on connecting employers with trained workers and helping residents build prosperous careers locally. Workforce Solutions East Texas creates the incubator to develop a higher quality of life because employers need more of tomorrow's workers. Workers deliver value to businesses; solid results in exchange for increased incomes. Workforce Solutions East Texas delivers the workers and the resources to establish, train, and sustain our employers.

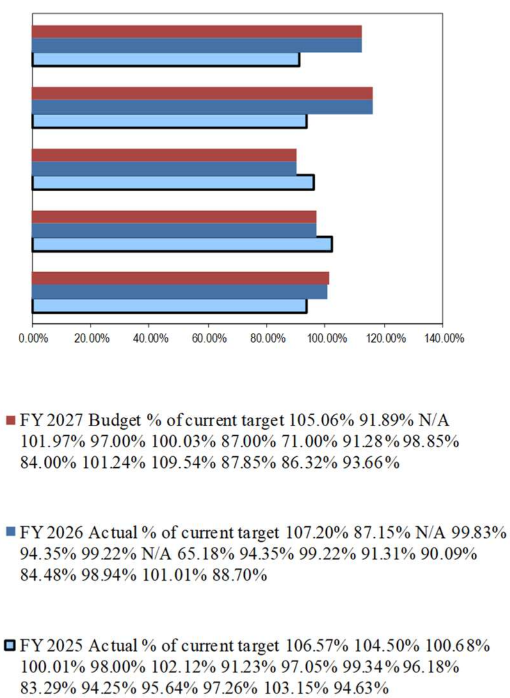
Workforce Summary

Funding Sources	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
Federal Award	$ 50,711,864	$ 54,785,031	$ 54,928,947
State Award	5,956,324	2,941,354	4,950,983
Other Income	35,193	4,988,167	4,625,632
Total Resources	**$56,703,381**	**$62,714,552**	**$64,505,562**
Expenditures			
Personnel	$ 2,443,005	$ 3,109,406	$ 3,669,690
Other Direct Program	286,779	297,642	254,534
Capital Equipment	231,748	-	-
Internal Services	506,172	704,463	922,826
Participant Assistance	2,708,446	4,523,484	4,626,858
Workforce Center Facilities	2,826,577	3,475,704	2,753,439
Special Projects & Board Ops	-	1,014,507	847,697
Shared Costs	590,933	659,206	568,730
Community Services (Pass Through)	47,109,721	48,930,141	50,861,788
Total Expenditures	**$56,703,381**	**$62,714,552**	**$64,505,562**
FTE	**30.99**	**31.29**	**36.54**





Performance Measures	FY 2025 Actual % of current target	FY 2026 Actual % of current target	FY 2027 Budget % of current target
Claimant Reemployment with 10 weeks	106.57%	107.20%	105.06%
# of Employers Receiving Workforce	104.50%	87.15%	91.89%
Choices Full Work Rate - All Family Total	100.68%	N/A	N/A
Avg # Children Served Per Day - Discretionary	100.01%	99.83%	101.97%
Employed/Enrolled Q2 Post Exit - C&T Participants	98.00%	94.35%	97.00%
Employed/Enrolled Q2-Q4 Post Exit - C&T Participants	102.12%	99.22%	100.03%
Median Earnings Q2 Post Exit - C&T Participants	91.23%	N/A	87.00%
Credential Rate - C&T Participants	97.05%	65.18%	71.00%
Employed Q2 Post Exit - Adult	99.34%	94.35%	91.28%
Employed Q4 Post Exit - Adult	96.18%	99.22%	98.85%
Median Earnings Q2 Post Exit - Adult	83.29%	91.31%	84.00%
Measurable Skills Gains - Adult	94.25%	90.09%	101.24%
Credential Rate - Adult	95.64%	84.48%	109.54%
Employed Q2 Post Exit - DW	97.26%	98.94%	87.85%
Employed Q4 Post Exit - DW	103.15%	101.01%	86.32%
Median Earnings Q2 Post Exit - DW	94.63%	88.70%	93.66%
Measurable Skills Gains - DW	110.51%	97.44%	95.28%
Credential Rate - DW	93.37%	100.97%	101.18%
Employed/Enrolled Q2 Post Exit - Youth	102.55%	97.00%	97.00%
Employed/Enrolled Q4 Post Exit - Youth	95.82%	90.23%	90.23%
Measurable Skills Gains - Youth	93.67%	116.02%	116.02%
Credential Rate - Youth	91.24%	112.17%	112.17%



Workforce Administrative Line-Item Detail by Grant

ETCOG DIVISION SUMMARY

EAST TEXAS COUNCIL OF GOVERNMENTS FY 2027

Workforce Division Admin - FY2027

BUDGET CATEGORY	G/L CODE	WIOA-A ADMIN	WIOA-Y ADMIN	WIOA-DW ADMIN	TANF ADMIN	SNAP ADMIN	TRADE ADMIN	VETS ADMIN
Federal Award		209,209	201,665	190,406	214,315	43,933	250	-
State Award		-	-	-	9,000	-	-	4,252
Other Income		10,000	160,000	21,613	-	-	-	-
TOTAL SOURCE OF FUNDS		**219,209**	**361,665**	**212,019**	**223,315**	**43,933**	**250**	**4,252**
Salaries	5110	84,058	138,618	88,052	98,951	15,595	-	518
Fringe Benefits	5120	15,192	25,053	15,914	17,884	2,818	-	94
Hospitalization	5071	15,236	26,177	15,889	16,000	2,785	-	126
Pension	5080	18,636	30,693	19,518	21,873	3,442	-	115
TOTAL SALARIES AND FRINGE		**133,122**	**220,542**	**139,373**	**154,708**	**24,641**	**-**	**852**
Staff In-Region Travel	5310	500	400	550	300	100	50	50
Staff out-of-Region Travel	5309	600	800	800	500	200	-	-
Committee Travel	5311	500	1,400	1,600	650	500	-	-
TOTAL DIRECT TRAVEL EXPENSES		**1,600**	**2,600**	**2,950**	**1,450**	**800**	**50**	**50**
Contract Services	5291	250	100	200	100	50	-	-
Workman's Compensation	5061	700	500	300	200	100	-	-
Insurance & Bonding	5711	1,200	900	600	400	150	-	-
TOTAL DIRECT PROFESSIONAL SERVICES		**2,150**	**1,500**	**1,100**	**700**	**300**	**-**	**-**
Public Education	5512	100	-	50	50	-	-	-
Communications	5761	100	250	350	200	20	-	-
Postage	5762	-	-	-	-	-	-	-
Youth Committee	5767	-	-	-	-	-	-	-
Meetings & Conferences	5763	200	200	300	125	100	-	-
TOTAL DIRECT COMMUNICATION EXPENSES		**400**	**450**	**700**	**375**	**120**	**-**	**-**
Supplies	5510	100	100	100	100	25	200	-
Copier costs	5620	-	-	-	-	300	-	-
Training costs	5781	2,000	1,000	1,200	600	200	-	-
Membership Dues	5766	1,800	700	600	400	150	-	-
Remote Space & Storage Costs	5650	-	-	-	-	-	-	-
Computer Maint. and Software	5292	100	100	200	500	25	-	-
Minor Office Equipment	5811	100	-	-	-	-	-	-
Capital Equipment	5,810	-	-	-	-	-	-	-
Special Projects (Board-level; not Pass-Thru)		3,029	-	-	-	-	-	-
Temporary Board Ops Reserve		20,280	19,580	8,743	623	7,275	-	3,008
Fuel, Fleet, Vehicle Usage Fee		50	100	-	40	-	-	-
OTHER DIRECT PROGRAM EXPENSES		**27,459**	**21,580**	**10,843**	**2,263**	**7,975**	**200**	**3,008**
Total Community Services (Pass Through)	7000	-	25,000	-	-	-	-	-
TOTAL DIRECT PROGRAM EXPENSES		**164,731**	**271,671**	**154,965**	**159,496**	**33,835**	**250**	**3,911**
Human Resource Cost Pool	5903	7,011	11,562	7,344	8,253	1,301	-	43
Information Technology	5905	13,986	23,063	14,650	16,464	2,595	-	86
Facilities	5902	7,314	12,061	7,661	8,610	1,357	-	45
Accounts Payable	5904	4,175	6,884	4,373	4,914	774	-	26
Receptionist	5906	1,361	2,244	1,426	1,602	252	-	8
TOTAL DIRECT INTERNAL SERVICES		**33,846**	**55,814**	**35,454**	**39,842**	**6,279**	**-**	**208**
Total Shared Costs	5901	20,631	34,180	21,600	23,977	3,819	-	132
TOTAL PROGRAM OPERATION EXPENSES		**219,209**	**361,665**	**212,019**	**223,315**	**43,933**	**250**	**4,252**
FTE POSITIONS		1.19	2.06	1.24	1.31	0.22	-	0.01

Workforce Administrative Line-Item Detail by Grant (continued)

ETCOG DIVISION SUMMARY

Continued

Workforce Division Admin - FY2027

ES ADMIN	NCP ADMIN	CCDF ADMIN	DFPS ADMIN	RESEA ADMIN	VR-SEAL ADMIN	VR-NAV ADMIN	VR-WSWE ADMIN	ISS ADMIN	HDJT ADMIN	ALL WKFC ADMIN COMPOSITE
41,600	-	1,794,361	-	75,768	-	-	-	-	-	2,771,507
-	47,443	250,000	37,375	-	11,480	1,130	37,500	17,239	-	415,419
20,000	-	-	-	40,000	-	-	-	-	3,000	254,613
61,600	**47,443**	**2,044,361**	**37,375**	**115,768**	**11,480**	**1,130**	**37,500**	**17,239**	**3,000**	**3,441,539**
14,365	13,166	658,718	10,950	40,112	5,181	-	10,647	3,518	1,158	1,183,608
2,596	2,379	117,758	1,979	7,250	936	-	1,924	636	209	212,623
2,672	2,424	125,539	2,816	6,503	882	-	2,017	752	298	220,116
3,166	2,893	145,169	2,422	8,743	1,149	-	2,373	778	253	261,223
22,800	**20,862**	**1,047,184**	**18,166**	**62,607**	**8,149**	**-**	**16,961**	**5,684**	**1,919**	**1,877,569**
50	2,000	2,000	100	100	-	-	50	-	-	6,250
828	100	12,000	250	150	-	-	-	-	-	16,228
-	50	20,000	350	100	-	-	-	-	-	25,150
878	**2,150**	**34,000**	**700**	**350**	**-**	**-**	**50**	**-**	**-**	**47,628**
-	-	2,500	50	-	-	-	-	-	-	3,250
-	-	7,000	115	-	-	-	-	-	-	8,915
-	-	15,000	210	-	-	-	-	-	-	18,460
-	**-**	**24,500**	**375**	**-**	**-**	**-**	**-**	**-**	**-**	**30,625**
-	-	1,800	50	-	-	-	-	-	-	2,050
-	100	1,000	50	50	-	-	-	-	-	2,120
-	-	300	-	-	-	-	-	-	-	300
-	-	-	-	-	-	-	-	-	-	-
-	75	4,000	50	100	-	-	-	-	-	5,150
-	**175**	**7,100**	**150**	**150**	**-**	**-**	**-**	**-**	**-**	**9,620**
-	-	1,200	100	-	-	1,130	-	-	-	3,055
-	-	-	-	-	-	-	-	-	-	300
200	-	14,000	200	-	-	-	-	-	-	19,400
-	-	7,000	100	50	-	-	-	-	-	10,800
-	-	-	-	-	-	-	-	-	-	-
-	100	4,500	100	-	-	-	-	-	-	5,625
-	-	1,000	-	-	-	-	-	-	-	1,100
-	-	-	-	-	-	-	-	-	-	-
-	-	250	-	-	-	-	-	-	-	3,279
28,405	15,622	474,603	10,259	26,756	(18)	-	13,573	9,258	318	638,285
-	-	1,500	-	-	-	-	-	-	-	1,690
28,605	**15,722**	**504,053**	**10,759**	**26,806**	**(18)**	**1,130**	**13,573**	**9,258**	**318**	**683,534**
-	-	-	-	-	-	-	-	-	-	25,000
52,283	**38,909**	**1,616,837**	**30,150**	**89,914**	**8,131**	**1,130**	**30,584**	**14,942**	**2,236**	**2,673,976**
1,198	1,098	54,941	913	3,346	432	-	888	293	97	98,720
2,390	2,191	109,598	1,822	6,674	862	-	1,772	585	193	196,929
1,250	1,146	57,314	953	3,490	451	-	926	306	101	102,983
713	654	32,714	544	1,992	257	-	529	175	58	58,782
233	213	10,665	177	649	84	-	172	57	19	19,163
5,784	**5,301**	**265,232**	**4,409**	**16,151**	**2,086**	**-**	**4,287**	**1,417**	**466**	**476,577**
3,534	3,233	162,293	2,815	9,703	1,263	-	2,629	881	297	290,986
61,600	**47,443**	**2,044,361**	**37,375**	**115,768**	**11,480**	**1,130**	**37,500**	**17,239**	**3,000**	**3,441,539**
0.21	0.20	9.87	0.20	0.55	0.07	-	0.16	0.05	0.02	17.35

Workforce Program Line-Item Detail

ETCOG DIVISION SUMMARY — Workforce Division

EAST TEXAS COUNCIL OF GOVERNMENTS FY 2027 — Program - FY 2027

BUDGET CATEGORY	G/L CODE	WIOA-A PRGM	WIOA-Y PRGM	WIOA-DW PRGM	WIOA-RR PRGM	TANF PRGM	SNAP PRGM	TRADE PRGM	VETS PRGM	ES PRGM	WCI PRGM
Federal Award		1,882,877	1,814,989	1,713,657	28,282	1,928,834	395,398	4,750	-	374,400	59,700
State Award		-	-	-	-	118,000	-	-	38,264	-	-
Other Income		15,000	594,564	526,025	-	-	-	-	-	204,211	-
TOTAL SOURCE OF FUNDS		**1,897,877**	**2,409,553**	**2,239,682**	**28,282**	**2,046,834**	**395,398**	**4,750**	**38,264**	**578,611**	**59,700**
Salaries	5510	94,541	125,796	108,177	3,756	164,463	9,498	-	-	-	-
Fringe Benefits	5120	16,845	22,297	19,332	679	29,066	1,695	-	-	-	-
Hospitalization	5071	17,204	22,911	18,884	756	28,226	1,603	-	-	-	-
Pension	5080	20,869	27,686	23,885	841	36,129	2,104	-	-	-	-
TOTAL SALARIES AND FRINGE		**149,460**	**198,690**	**170,278**	**6,032**	**257,884**	**14,899**	**-**	**-**	**-**	**-**
Staff In-Region Travel	5310	800	1,000	2,000	100	500	200	-	-	11,000	-
Staff out-of-Region Travel	5309	3,000	10,000	5,000	-	2,500	1,100	-	-	-	1,960
Committee Travel	5311	-	-	-	-	300	-	-	-	-	-
TOTAL DIRECT TRAVEL EXPENSES		**3,800**	**11,000**	**7,000**	**100**	**3,300**	**1,300**	**-**	**-**	**11,000**	**1,960**
Contract Services	5291	-	-	-	-	-	-	-	-	-	-
Workman's Compensation	5061	-	-	-	-	-	-	-	-	-	-
Insurance & Bonding	5711	-	-	-	-	-	-	-	-	-	-
TOTAL DIRECT PROFESSIONAL SERVICES		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Public Education	5512	50	30	1,000	-	25	50	-	-	-	-
Communications	5761	300	150	300	-	150	75	-	-	-	-
Postage	5762	-	-	-	-	-	-	-	-	-	-
Youth Committee	5767	-	-	-	-	-	-	-	-	-	-
Meetings & Conferences	5763	20	100	50	-	50	-	-	-	-	7,554
TOTAL DIRECT COMMUNICATION EXPENSES		**370**	**280**	**1,350**	**-**	**225**	**125**	**-**	**-**	**-**	**7,554**
Supplies	5510	5,262	8,613	5,246	-	1,000	16	-	-	-	35,000
Training costs	5781	-	5,000	1,800	-	1,000	400	-	-	-	-
Membership Dues	5766	200	-	-	-	-	-	-	-	-	-
Remote Space & Storage Costs	5650	-	-	-	-	-	-	-	-	-	-
Computer Maint. & Repairs & Software	5292	200	4,000	100	-	100	100	-	-	500	-
Repairs & Maintenance	5725	-	-	-	-	-	-	-	-	-	-
Minor Office Equipment	5811	400	1,500	500	-	300	100	-	-	-	-
Capital Equipment	5810	-	-	-	-	-	-	-	-	-	-
Special Projects Board-level		-	-	-	-	-	-	-	-	-	-
Temporary Board Ops Reserve		-	-	-	1,001	10,771	-		5,168	351	-
Fuel, Fleet, Vehicle Usage Fee	5880	100	200	100	-	50	100	-	-	-	-
Workforce Training Accounts		423,485	723,915	485,529	-	82,000	26,000	4,750	-	-	-
Workforce Centers Operations	6299	311,177	318,311	283,560	-	225,734	83,858	-	27,985	204,952	14,640
CCDF Quality Improvement	5860	-	-	-	-	-	-	-	-	-	-
CC Training	6140	-	-	-	-	-	-	-	-	-	-
OTHER DIRECT PROGRAM EXPENSES		**740,824**	**1,061,539**	**776,835**	**1,001**	**320,955**	**110,574**	**4,750**	**33,153**	**205,803**	**49,640**
Total Community Services	7000	942,194	1,056,599	1,214,272	18,702	1,358,283	262,366	-	5,111	361,808	546
TOTAL DIRECT PROGRAM EXPENSES		**1,836,647**	**2,328,108**	**2,169,735**	**25,835**	**1,940,646**	**389,264**	**4,750**	**38,264**	**578,611**	**59,700**
Human Resource Cost Pool	5903	7,885	10,492	9,023	313	13,717	792	-	-	-	-
Information Technology	5905	15,730	20,930	17,999	625	27,363	1,580	-	-	-	-
Facilities	5902	8,226	10,945	9,412	327	14,310	826	-	-	-	-
Accounts Payable	5904	4,695	6,247	5,372	187	8,168	472	-	-	-	-
Receptionist	5906	1,531	2,037	1,751	61	2,663	154	-	-	-	-
TOTAL DIRECT INTERNAL SERVICES		**38,067**	**50,651**	**43,557**	**1,512**	**66,221**	**3,824**	**-**	**-**	**-**	**-**
Total Shared Costs	5901	23,163	30,793	26,390	935	39,967	2,309	-	-	-	-
TOTAL PROGRAM OPERATION EXPENSES		**1,897,877**	**2,409,553**	**2,239,682**	**28,282**	**2,046,834**	**395,398**	**4,750**	**38,264**	**578,611**	**59,700**
FTE POSITIONS		1.41	1.91	1.53	0.06	2.41	0.14	-	-	-	-

Workforce Program Line-Item Detail (continued)

ETCOG DIVISION SUMMARY

Continued

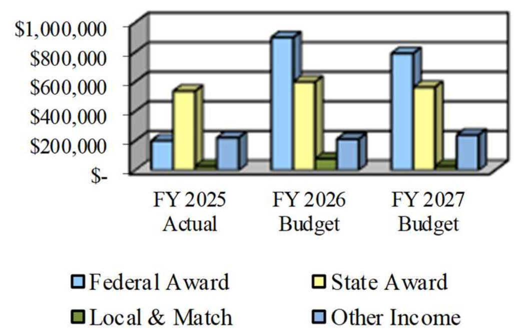
Workforce Division Program - FY 2027

NCP PRGM	CCDF PRGM	CC Match PRGM	DFPS PRGM	CCQ PRGM	CQI PRGM	RESEA PRGM	VR-SEAL PRGM	VR-NAV PRGM	VR-WSWE PRGM	ISS PRGM	HDJT PRGM	CCC PRGM	RECOUP PRGM	ALL WKFC PRGM/SVC DEL COMPOSITE
-	34,092,862	2,392,174	-	1,817,494	1,725,309	681,909	-	-	-	-	-	3,244,805	-	52,157,440
426,990	1,369,249	-	1,662,625	-	-	-	268,520	111,870	212,500	327,547	-	-	-	4,535,564
-	-	2,435,318	-	125,000	150,000	48,000	-	-	-	-	142,500	-	130,401	4,371,019
426,990	**35,462,110**	**4,827,492**	**1,662,625**	**1,942,494**	**1,875,309**	**729,909**	**268,520**	**111,870**	**212,500**	**327,547**	**142,500**	**3,244,805**	**130,401**	**61,064,022**
7,900	51,648	-	-	476,829	-	13,477	5,858	46,343	-	-	-	-	-	1,108,284
1,406	9,334	-	-	86,179	-	2,392	1,059	8,376	-	-	-	-	-	198,659
1,398	11,344	-	-	126,040	-	2,248	630	10,083	-	-	-	-	-	241,327
1,762	11,341	-	-	104,687	-	2,991	1,228	10,328	-	-	-	-	-	243,851
12,465	**83,667**	**-**	**-**	**793,735**	**-**	**21,108**	**8,775**	**75,130**	**-**	**-**	**-**	**-**	**-**	**1,792,121**
200	-	-	-	-	-	300	-	1,200	-	-	-	-	-	17,300
450	-	-	-	-	-	366	-	-	-	-	-	-	-	24,376
-	-	-	-	-	-	-	-	-	-	-	-	-	-	300
650	**-**	**-**	**-**	**-**	**-**	**666**	**-**	**1,200**	**-**	**-**	**-**	**-**	**-**	**41,976**
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,155
75	-	-	-	-	-	-	-	-	-	-	-	-	-	1,050
-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,774
75	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**9,979**
150	-	-	-	-	-	-	-	-	-	-	-	-	-	55,287
150	-	-	-	-	-	-	-	350	-	-	-	-	-	8,700
-	-	-	-	-	-	-	-	-	-	-	-	-	-	200
30	-	-	-		-	-	-	-	-	-	-	-	-	5,030
186	-	-	-	-	-	-	-	-	-	-	-	-	-	2,986
-	-	-	-	-	-	-	-	-	-	-	-	-	130,401	130,401
(11,089)	(1,906)	-	-	53,882	-	-	-	4,886	-	12,651	-	-	-	75,715
-	-	-	-	-	-	-	-	-	-	-	-	-	-	550
13,500	-	-	-	-	-	-	-	-	212,500	-	-	-	-	1,971,679
94,637	709,943	-	-	-	-	163,746	-	-	-	314,896	-	-	-	2,753,439
-	-	-	-	779,870	1,875,309	-	-	-	-	-	-	-	-	2,655,179
97,564	**708,037**	**-**	**-**	**833,752**	**1,875,309**	**163,746**	**-**	**5,236**	**212,500**	**327,547**	**-**	**-**	**130,401**	**7,659,166**
311,123	34,636,644	4,827,492	1,662,625	-	-	535,691	256,027	-	-	-	142,500	3,244,805	-	50,836,788
421,877	**35,428,348**	**4,827,492**	**1,662,625**	**1,627,487**	**1,875,309**	**721,211**	**264,802**	**81,566**	**212,500**	**327,547**	**142,500**	**3,244,805**	**130,401**	**60,340,030**
659	4,308	-	-	39,770	-	1,124	489	3,865	-	-	-	-	-	92,438
1,314	8,593	-	-	79,335	-	2,242	975	7,711	-	-	-	-	-	184,397
687	4,494	-	-	41,488	-	1,173	510	4,032	-	-	-	-	-	96,430
392	2,565	-	-	23,681	-	669	291	2,302	-	-	-	-	-	55,041
128	836	-	-	7,720	-	218	95	750	-	-	-	-	-	17,943
3,181	**20,796**	**-**	**-**	**191,994**	**-**	**5,427**	**2,359**	**18,660**	**-**	**-**	**-**	**-**	**-**	**446,248**
1,932	12,967	-	-	123,013	-	3,271	1,360	11,644	-	-	-	-	-	277,743
426,990	**35,462,110**	**4,827,492**	**1,662,625**	**1,942,494**	**1,875,309**	**729,909**	**268,520**	**111,870**	**212,500**	**327,547**	**142,500**	**3,244,805**	**130,401**	**61,064,022**
0.12	0.90	-	-	10.00	-	0.19	0.08	0.80	-	-	-	-	-	19.19

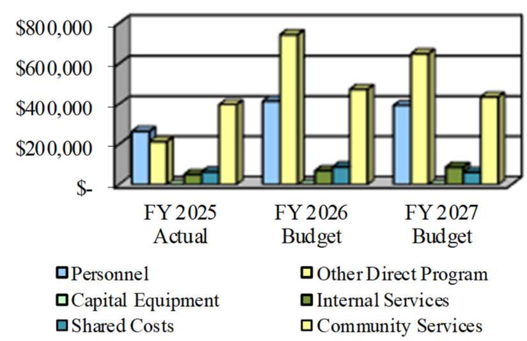
*Note: NCP & CCDF negative amounts will pull from the administrative budget

Economic Development

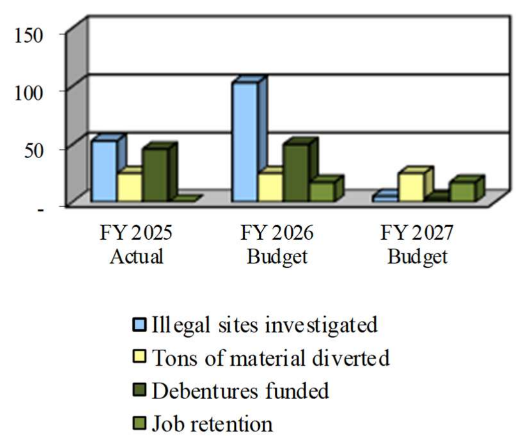
	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
Funding Sources			
Federal Award	$ 201,150	$ 899,413	$ 791,630
State Award	536,004	598,813	562,866
Local & Match	29,853	79,556	30,000
Other Income	221,106	211,292	240,426
Total Resources	**$ 988,113**	**$ 1,789,074**	**$ 1,624,922**



	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
Expenditures			
Personnel	$ 263,639	$ 415,045	$ 393,307
Other Direct Program	213,019	743,500	648,713
Capital Equipment	-	-	-
Internal Services	50,084	69,285	86,379
Shared Costs	63,436	87,990	60,955
Community Services	397,935	473,254	435,568
Total Expenditures	**$ 988,113**	**$ 1,789,074**	**$ 1,624,922**
FTE	**2.80**	**4.10**	**3.56**



	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
Performance Measures			
Illegal sites investigated	53	103	5
Illegal dump sites cleaned up	-	94	5
Pounds of waste collected	870,910	879,000	870,000
Tires collected	8,235	3,900	3,000
Tons of material diverted	25	25	25
Debentures funded	46	50	3
Jobs created	N/A	22	22
Job retention from funded debentures	N/A	17	17



Economic Development Line-Item Detail

ETCOG DIVISION SUMMARY

Division: **Economic Development**

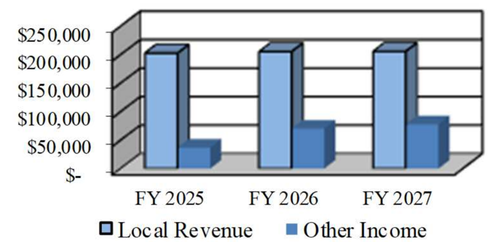
All Programs: Grant Detail

BUDGET CATEGORY	G/L CODE	EDA	TDA CDBG	TCEQ Solid Waste	TCEQ Air Quality	TCEQ AQ PM 2.5	EPA Brown-fields	ETRDC	Broadband	Total Composite
Federal Award		70,000	17,297	-	-	-	594,333	-	110,000	791,630
State Award		-	-	174,437	233,637	154,792	-	-	-	562,866
Local Assistance		30,000	-	-	-	-	-	-	-	30,000
Other Income		-	-	-	-	-	-	240,426	-	240,426
TOTAL SOURCE OF FUNDS		**100,000**	**17,297**	**174,437**	**233,637**	**154,792**	**594,333**	**240,426**	**110,000**	**1,624,922**
Salaries	5110	33,664	7,546	35,466	10,520	7,004	39,445	93,550	19,491	246,685
Fringe Benefits	5120	6,084	1,364	6,410	1,901	1,266	7,129	16,908	3,523	44,584
Hospitalization	5071	6,428	1,726	8,067	2,080	1,323	8,066	16,534	3,735	47,958
Pension	5080	7,445	1,653	7,748	2,316	1,546	8,690	20,396	4,286	54,080
TOTAL SALARIES AND FRINGE		**53,620**	**12,288**	**57,690**	**16,817**	**11,139**	**63,330**	**147,388**	**31,035**	**393,307**
Staff In-Region Travel	5310	1,500	200	1,000	217	161	226	300	-	3,604
Staff out-of-Region Travel	5309	7,000	50	500	-	-	2,000	5,000	-	14,550
Committee Travel	5311	-	-	200	-	-	-	-	-	200
TOTAL TRAVEL EXPENSES		**8,500**	**250**	**1,700**	**217**	**161**	**2,226**	**5,300**	**-**	**18,354**
Contract Services	5291	100	-	1,275	-	-	505,125	11,400	67,331	585,230
Workers Compensation	5061	250	-	135	20	-	25	175	-	605
Insurance & Bonding	5711	50	-	30	20	-	-	200	-	300
TOTAL PROFESSIONAL SERVICES		**400**	**-**	**1,440**	**40**	**-**	**505,150**	**11,775**	**67,331**	**586,135**
Public Education	5512	800	212	5,790	-	-	-	150	-	6,953
Communications	5761	1,800	-	-	-	-	-	1,200	-	3,000
Meetings & Conferences	5763	300	-	-	-	-	-	300	-	600
TOTAL COMMUNICATION EXPENSES		**2,900**	**212**	**5,790**	**-**	**-**	**-**	**1,650**	**-**	**10,553**
Supplies	5510	2,000	-	-	-	-	-	1,200	-	3,200
Training costs	5781	3,985	-	-	-	-	-	5,000	-	8,985
Membership Dues	5766	600	-	25	-	-	-	2,800	-	3,425
Space Costs & Storage	5650	475	-	450	-	-	-	-	-	925
Computer Maint & Repairs and Software	5292	7,422	-	-	-	-	-	9,596	-	17,018
Fuel, Fleet, Vehicle Usage Fee	5880	-	-	-	-	-	-	118	-	118
OTHER PROGRAM EXPENSES		**14,482**	**-**	**475**	**-**	**-**	**-**	**18,714**	**-**	**33,671**
Total Community Services	7000	-	-	85,982	210,273	139,313	-	-	-	435,568
TOTAL DIRECT PROGRAM EXPENSES		**79,902**	**12,750**	**153,078**	**227,347**	**150,613**	**570,706**	**184,826**	**98,365**	**1,477,588**
Human Resource Cost Pool	5903	2,222	498	2,341	694	462	2,603	6,174	1,286	16,280
Information Technology	5905	4,629	1,038	4,876	1,446	963	5,424	12,863	2,680	33,919
Facilities	5902	2,815	631	2,966	880	586	3,299	7,823	1,630	20,629
Accounts Payable Staff	5904	1,672	375	1,761	522	348	1,959	4,646	968	12,251
Receptionist	5906	450	101	475	141	94	528	1,252	261	3,301
TOTAL DIRECT INTERNAL SERVICES		**11,788**	**2,642**	**12,419**	**3,684**	**2,453**	**13,812**	**32,757**	**6,825**	**86,379**
Total Shared Costs	5901	8,310	1,904	8,941	2,606	1,726	9,815	22,842	4,810	60,955
TOTAL PROGRAM EXPENSES		**100,000**	**17,297**	**174,437**	**233,637**	**154,792**	**594,333**	**240,426**	**110,000**	**1,624,922**
FTE POSITIONS		**0.47**	**0.13**	**0.64**	**0.17**	**0.11**	**0.60**	**1.27**	**0.20**	**3.56**

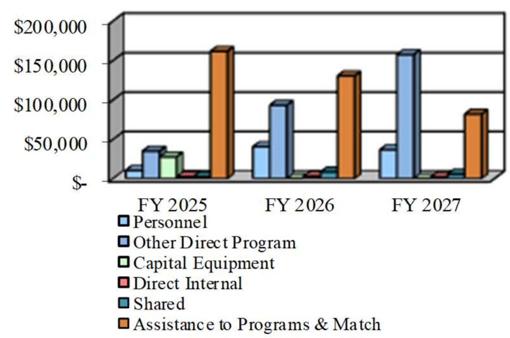
Local Funds

Local revenue is derived primarily from membership dues and interest income earned on ETCOG local cash and investments. These funds are essentially unrestricted and are used to support programs and provide local matching funds for grant funded activities. Local funds are also referred to as the General Fund.

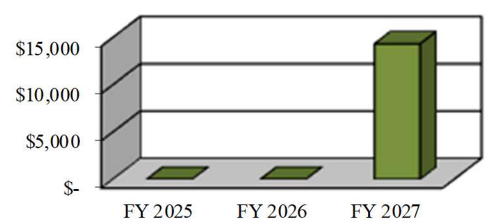
General Fund	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
Funding Sources			
Local Revenue	$ 202,756	$ 205,333	$ 205,797
Other Income	36,840	70,251	77,917
Total Resources	**$ 239,596**	**$ 275,584**	**$ 283,714**



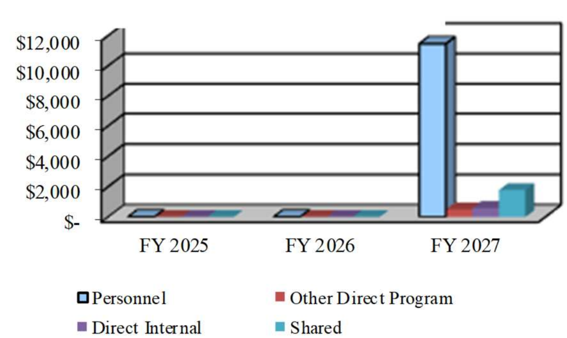
General Fund	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
Expenditures			
Personnel	$ 10,560	$ 40,462	$ 36,778
Other Direct Program	34,946	93,075	157,487
Capital Equipment	27,636	-	-
Direct Internal	2,573	3,154	1,878
Shared	2,319	8,578	5,700
Assistance to Programs & Match	161,562	130,315	81,872
Total Department	**$ 239,596**	**$ 275,584**	**$ 283,714**
FTE	**-**	**0.45**	**0.40**



	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
COG-Works	**$ -**	**$ -**	**$ 14,325**
FTE	**-**	**-**	**0.11**



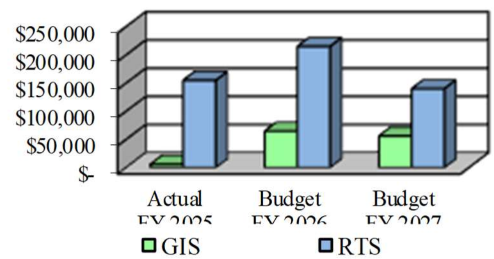
COG-Works	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
Expenditures			
Personnel	$ -	$ -	$ 11,456
Other Direct Program	-	-	497
Direct Internal	-	-	597
Shared	-	-	1,775
Total Department	**$ -**	**$ -**	**$ 14,325**
FTE	**-**	**-**	**0.11**



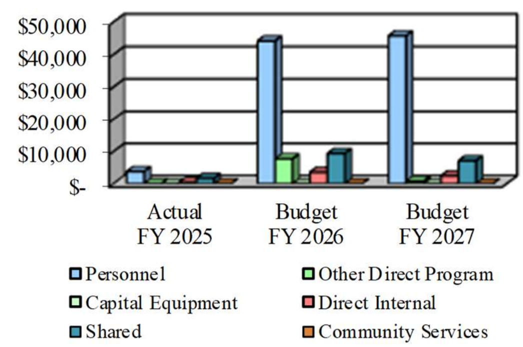
Regional Technology Solutions (RTS)
Geographic Information System (GIS)

ETCOG provides Information Technology Solutions (ITS) and Geographic Information System (GIS) services to member governments requiring short-term or long-term assistance from highly qualified and experienced staff. As an ETCOG member, entities may receive a comprehensive assessment of their IT systems and infrastructure at no cost. For short-term or long-term help with IT, GIS or telephone or video conferencing acquisition or support services, be sure to contact us for more details.

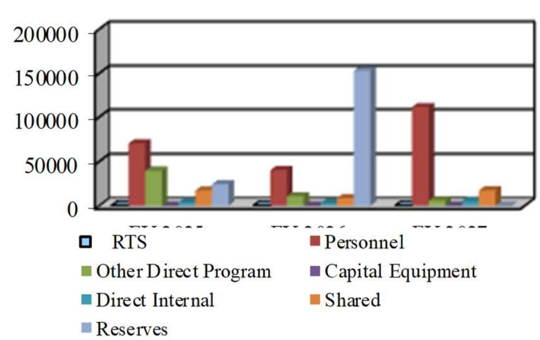
Funding Sources	**FY 2025 Actual**	**FY 2026 Budget**	**FY 2027 Budget**
GIS	$ 5,962	$ 64,824	$ 56,122
RTS	154,847	215,000	140,000
Total Resources	**$ 160,809**	**$ 279,824**	**$ 196,122**



GIS Expenditures	**FY 2025 Actual**	**FY 2026 Budget**	**FY 2027 Budget**
Personnel	$ 3,789	$ 44,163	$ 45,772
Other Direct Program	37	7,721	813
Capital Equipment	-	-	-
Direct Internal	422	3,577	2,443
Shared	1,714	9,363	7,094
Community Services	-	-	-
Total Department	**$ 5,962**	**$ 64,824**	**$ 56,122**
FTE	**0.30**	**0.35**	**0.35**



RTS Expenditures	**FY 2025 Actual**	**FY 2026 Budget**	**FY 2027 Budget**
Personnel	$ 70,169	$ 40,055	$ 111,371
Other Direct Program	39,445	10,600	5,853
Capital Equipment	-	-	-
Direct Internal	3,863	3,027	5,516
Shared	17,138	8,492	17,260
Reserves	24,232	152,826	-
Total Department	**$ 154,847**	**$ 215,000**	**$ 140,000**
FTE	**1.05**	**0.55**	**1.46**



East Texas Council of Governments

SHARED SERVICES

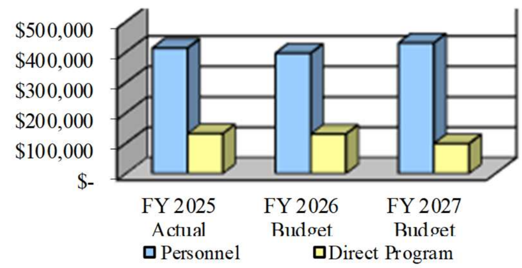
Direct Internal Services

ETCOG has developed an internal services allocation plan in accordance with 2 CFR Part 200, Uniform Administrative Requirements, Socs Principles, and Audit Requirements for Federal Awards. Under this plan, the costs of internal services may be allocated to programs on a reasonable, consistent, and equitable basis. Allocation bases are selected to reasonably reflect the benefit received by the programs. Direct Internal Service expenses are accumulated in established cost pools and allocated to the benefiting programs on a monthly basis using appropriate allocation methodologies. Allocation

Human Resources

The Human Resources Division administers ETCOG's personnel management policies, procedures, and employee benefits. Costs included in this cost pool consist of expenses incurred in performing human resources and payroll related functions, including salaries and benefits for human resources and payroll staff, payroll processing costs, and other related expenses. Costs are allocated to programs based on Full-Time Equivalent (FTE) positions.

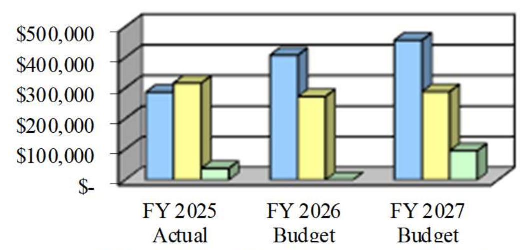
Human Resources Division	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
Personnel	$ 413,085	$ 396,289	$ 430,100
Direct Program	131,568	129,900	98,550
Total Department	**$ 544,653**	**$ 526,189**	**$ 528,650**
FTE	**3.66**	**3.68**	**3.73**



Information Technology

The costs included in the Information Technology cost pool include professional computer support related services, web support services, software upgrades and automation, communications, support salaries and benefits, equipment, and depreciation. The method of allocation is based on computer drops per employee.

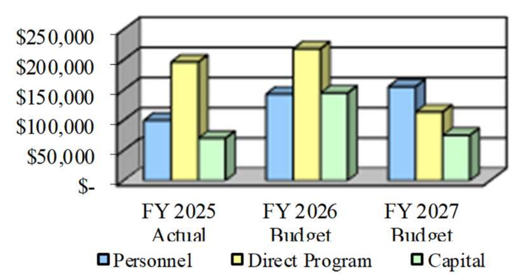
ETCOG ICT Pool	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
Personnel	$ 286,815	$ 407,389	$ 455,979
Direct Program	315,956	271,909	288,350
Capital	37,690	-	95,000
Total Department	**$ 640,461**	**$ 679,298**	**$ 839,329**
FTE	**2.97**	**2.95**	**3.30**



Facility Space Costs

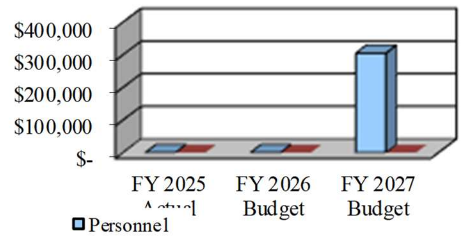
These costs are allocated to the specific grants based on cost per square foot and direct charged salaries. Costs include utilities, maintenance, repairs, and improvements of the ETCOG Stone Road facility.

ETCOG Facilities	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
Personnel	$ 99,717	$ 143,108	$ 155,271
Direct Program	196,133	218,104	113,544
Capital	70,125	145,000	75,000
Total Department	**$ 365,975**	**$ 506,212**	**$ 343,815**
FTE	**1.44**	**1.69**	**1.57**

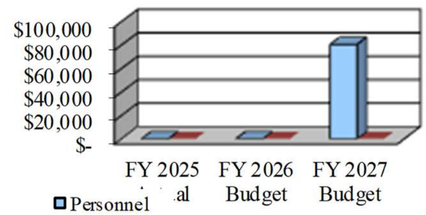


Direct Internal Services, continued
Accounts Payable & Receptionist Costs

Accounts Payable	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
Personnel	$ -	$ -	$ 304,850
Direct Program	-	-	-
Total Department	**$ -**	**$ -**	**$ 304,850**
FTE	**-**	**-**	**3.50**



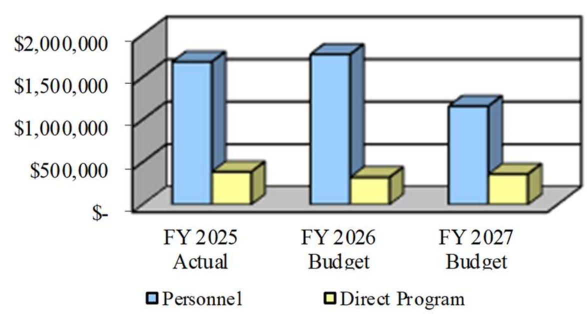
Receptionist	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
Personnel	$ -	$ -	$ 80,673
Direct Program	-	-	-
Total Department	**$ -**	**$ -**	**$ 80,673**
FTE	**-**	**-**	**1.09**



Indirect Shared Costs

Indirect Internal Services are also referred to as Shared Costs. These are expenses incurred for joint or common purposes and cannot be readily or reasonably assigned directly to a specific grant or program without disproportionate effort. Shared costs benefit multiple programs, while direct costs are specifically attributable to individual programs. In accordance with 2 CFR Part 200, Subpart E-Cost Principles, shared costs may be allocated when they are not readily assignable to a specific cost objective, and the allocation is reasonable, consistent, and proportionate to the benefits received. All costs included in this budget are considered allowable and are allocated in accordance with applicable federal award requirements and OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, codified at 2 CFR Part 200.

Shared Costs	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
Personnel	$ 1,679,140	$ 1,767,600	$ 1,158,636
Direct Program	384,937	320,112	358,100
Total Department	**$2,064,077**	**$2,087,712**	**$1,516,736**
FTE	**15.11**	**14.81**	**7.65**
Indirect Cost Rate	**21.900%**	**21.200%**	**15.498%**



Calculation of Provisional Shared Cost Rate

The Base Total Direct Labor and benefits are calculated by adding salaries and benefits for all divisions, including internal direct. Utilizing the formula for calculating the Shared Cost Rate, Total budgeted Shared Costs divided by Total Personnel provides the Provisional Shared Cost Rate.

$$\frac{\text{Total Shared Program Budget Costs}}{\text{Total Direct Labor and Benefits (Personnel Costs)}} = \text{Provisional Shared Cost Rate}$$

Shared Costs as a Percent of Total Expenditures (less capital equipment)

ETCOG Division	Shared Costs	Personnel Costs	Allocation as Percent of Personnel	Total Costs Less Capital Outlay	Shared Costs as Percentage of Total Costs
Workforce	$ 568,730	$ 3,669,690	15.50%	$ 64,505,562	**0.88%**
Economic Development	60,955	393,307	15.50%	1,624,922	**3.75%**
Area Agency on Aging	204,672	1,320,630	15.50%	5,053,800	**4.05%**
Public Safety	169,742	1,095,247	15.50%	3,705,807	**4.58%**
Transportation	480,809	3,102,384	15.50%	8,814,756	**5.45%**
GIS/RTS/GF	31,829	205,377	15.50%	494,161	**6.44%**
TOTAL	**$ 1,516,736**	**$ 9,786,635**	**15.50%**	**$ 84,199,007**	**1.80%**

Shared Costs as Pecentage of Allowable Expenditures Compared to Prior Year

ETCOG Division	Total Percentage FY 2026	Total Percentage FY 2027	Total Percentage Difference
Workforce	1.05%	0.88%	**-0.17%**
Economic Development	4.92%	3.75%	**-1.17%**
Area Agency on Aging	6.37%	4.05%	**-2.32%**
Public Safety	6.71%	4.58%	**-2.13%**
Transportation	9.72%	5.45%	**-4.27%**
GIS/RTS/GF	17.30%	6.44%	**-10.85%**
TOTAL	**2.58%**	**1.80%**	**-0.78%**

Fringe Benefits -Accrued Leave Time

Fringe benefits are provided by the East Texas Council of Governments to its employees as compensation in lieu to regular salaries and wages. Fringe benefits include, but are not limited to the cost of vacation, holidays, sick leave, administrative leave, unemployment insurance and disability insurance. The cost of fringe benefits are allowable to the extent that the benefits are reasonable and are required by law, governmental unit-employee agreement, or an established policy of the governmental unit.

Calculation of the Employee Accrued Leave Rate is shown in the following formula:

$$\frac{\textbf{Total Release Time and Benefits}}{\textbf{Chargeable Time Costs}} = \textbf{Provisional Employee Accrued Leave Rate}$$

The total annual release time for each employee is calculated and multiplied by his/her hourly rate to get annual costs for each full-time employee. The cost of miscellaneous benefits, which include unemployment and life insurance are also calculated. These costs are totaled to arrive at a total annual cost of release time and miscellaneous benefits for all Employees. Chargeable Time is then calculated by subtracting total released time salaries and part-time employee salaries from total salaries. The Employee Accrued Leave Rate, *i.e.,* the rate used to distribute Fringe Benefit Costs to Federal and State Awards is derived from dividing Total Released Time costs plus Benefit costs by Chargeable Time for full-time employees. The following table shows the calculations used to determine the Employee Accrued Leave Rate:

Calculation of Employee Accrued Leave Rate

Annual Cost of Release Time:				
Annual Leave			$	450,288
Holidays				421,093
Sick Leave				355,864
Other Release Time				40,287
	Subtotal		$	1,267,531
Insurance:				
Unemployment Insurance				9,009
Life Ins. & AD&D				25,001
	Subtotal		$	34,010
Total Release Time & Misc. Benefits		(a)	$	1,301,541
Total Gross Salaries			$	9,088,709
Less Released Time				(1,267,531)
Less Part-time Employees				(619,720)
	Chargeable time	(b)	$	7,201,458
Employee Accrued Leave Rate		(a - b)		**18.07%**

Detail Listing of Line-Item Expenditures by Cost Pool

Direct Inernal Services	HUMAN RESOURCES			ETCOG ICT COST POOL			STONE RD. FACILITY			A/P	RECEPTION	SHARED COSTS (Indirect)		
Detailed Listing of	2025	2026	2027	2025	2026	2027	2025	2026	2027	2027	2027	2025	2026	2027
Line Item Expenditures	Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget	Budget	Budget	Budget	Actual	Budget	Budget
Salaries and Benefits														
Salaries	265,390	250,333	270,389	190,267	263,659	292,234	69,288	89,555	98,143	185,912	47,604	1,114,783	1,145,353	758,772
Fringe Benefits	47,804	46,385	48,868	34,305	48,855	52,816	4,566	15,153	16,290	33,600	8,604	192,337	208,063	137,135
Health	46,024	43,647	50,133	22,151	36,416	45,757	12,414	18,972	19,381	44,114	14,004	141,562	161,587	95,628
Pension	53,867	55,924	60,710	40,092	58,460	65,171	13,449	19,428	21,457	41,224	10,460	230,458	252,596	167,101
Subtotal	413,085	396,289	430,100	286,815	407,389	455,979	99,717	143,108	155,271	304,850	80,673	1,679,140	1,767,600	1,158,636
TRAVEL														
Staff Travel In-Region	203	100	100	133	500	500	40	-	-			2,544	3,200	2,600
Staff Travel Out of Region	12,195	5,000	7,000	2,357	5,000	3,000	1,880	-	-			66,298	42,000	60,000
Committee Travel	-	-	-	-	-	-	-	-	-			13,180	10,000	12,000
Subtotal	12,398	5,100	7,100	2,490	5,500	3,500	1,920	-	-	-	-	82,022	55,200	74,600
Professional Services														
Contract Services	98,344	84,500	70,000	188	13,000	10,000	2,295	100	100			54,537	71,000	70,000
Insurance & Bonding	1,096	1,300	1,300	3,613	2,440	6,100	7,719	7,000	8,500			20,260	10,000	12,000
Subtotal	99,440	85,800	71,300	3,801	15,440	16,100	10,014	7,100	8,600	-	-	74,797	81,000	82,000
Communications														
Public Education	383	200	400	606	-	500	1,335	400	500			3,155	3,000	3,000
Communications	411	500	400	75,072	89,800	70,000	1,100	1,200	1,200			3,765	2,500	3,000
Postage	24	100	50	-	30	-	-	-	-			12,066	12,000	12,000
Meetings	-	-	-	-			-	-	-			10,345	15,000	15,000
Subtotal	818	800	850	75,678	89,830	70,500	2,435	1,600	1,700	-	-	29,331	32,500	33,000
Other Direct Expenses														
Office Supplies/Facility Supplies	1,528	2,000	1,500	10,244	10,000	10,000	15,915	24,000	17,800			21,523	22,000	22,000
Copier Costs	-			43,889	-	-		-	-			-	4,000	2,000
Regist. & Training Conferences	15,621	32,000	16,000	1,845	8,000	3,000	1,285	3,000	1,500			-	22,000	26,500
Membership Dues	1,623	1,000	1,600	350	200	300	574	-	-			24,081	18,000	23,000
Off-site Storage	-						1,984	-	-			33,418	-	-
Utilities	-			-	7,439	9,700	40,567	41,000	41,640				-	-
Repairs & Maintenance	-			-	1,600	10,000	110,344	110,000	30,000			16,864	4,500	10,000
Fleet/Fuel/Vehicle Usage Fee	-			22	200	50	834	1,600	700			2,689	50	-
Software - Maint. and License	140	200	200	125,010	98,000	105,200	657	200	2,000			70,323	60,000	70,000
Depreciation Expense	-						9,604	9,604	9,604			11,724	5,862	-
Minor Office Equip/Supplies		3,000	-	52,627	35,700	60,000	-	20,000	-			18,165	15,000	15,000
Capital Equipment	-			37,690	-	95,000	70,125	145,000	75,000			-	-	-
Subtotal	18,912	38,200	19,300	271,677	161,139	293,250	251,889	354,404	178,244	-	-	198,787	151,412	168,500
TOTAL OTHER EXPENSES	131,568	129,900	98,550	353,646	271,909	383,350	266,258	363,104	188,544	-	-	384,937	320,112	358,100
TOTAL INTERNAL SERVICES	544,653	526,189	**528,650**	640,461	679,298	**839,329**	365,975	506,212	**343,815**	**304,850**	**80,673**	2,064,077	2,087,712	**1,516,736**

Certificate of Indirect Costs

I have reviewed the indirect cost proposal dated October 1, 2026 and certify that to the best of my knowledge and belief:

(1) All costs included in this proposal submitted on October 1, 2026 to establish provisional, final, or fixed indirect cost rates for the period October 1, 2026 through September 30, 2027 are allowable in accordance with the requirements of grants/contracts to which they apply and with the Federal cost principles; (please check those applicable cost principles):

___X___2 CFR Part 225 Cost Principles for State, Local and Federally recognized Indian Tribal Governments.

______2 CFR Part 230 Cost Principles for Non-Profit Organizations.

______Federal Acquisition Regulation (FAR), Subpart 31.2, Cost Principles for Commercial Organizations.

(2) This proposal does not include any costs which are unallowable under applicable Federal cost principles. For example: advertising, contributions and donations, bad debts, entertainment costs, fines and penalties, general government expenses, and defense of fraud proceedings.

(3) All costs included in this proposal are properly allocable to Federal awards and to the U.S. Department of Labor grants/contracts on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable Federal cost principles.

Subject to the provisions of the Program Fraud Civil Remedies Act of 1986, (31 USC 3801 et seq.), and the Department of Labor's implementing regulations, (29 CFR Part 22), the False Claims Act (18 USC 287 and 31 USC 3729); and the False Statements Act (18 USC 1001), I declare to the best of my knowledge the foregoing is true and correct.

Grantee/Contractor: East Texas Council of Governments

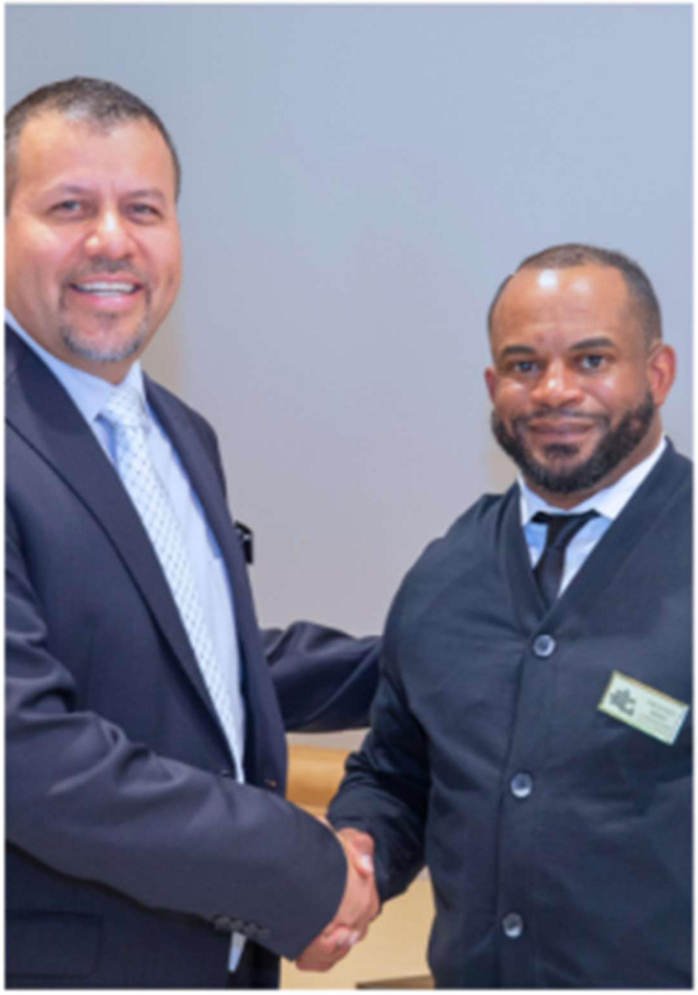
Signature:

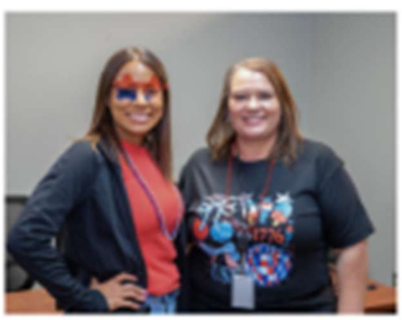
Name of Authorized Official: David A. Cleveland

Title: Executive Director

Date: 10-1-2026

east Texas council of governments





MISC. INFORMATION & GLOSSARY

East Texas Council of Governments

Glossary of Terms and Grant Descriptions

AAA (Area Agency on Aging) - The Area Agency on Aging of East Texas (AAA) is funded by the Texas Health and Human Services Commission (HHSC) in accordance with the Older American Act of 1965, as amended. The AAA is a provider of services to the senior population and recipients of Medicare throughout the fourteen counties in the East Texas region.

Accrual Basis of Accounting - The basis of accounting whereby revenue projections are developed recognizing revenues expected to be earned in the period, and expenditure estimates are developed for all expenses anticipated to be incurred during the last fiscal year.

Appropriation - A legal authorization to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited to the amount and as to the time when it may be expended.

Basis of Accounting - The timing method used in the recognition of revenues and expenditures for financial reporting purposes.

Broadband - the transmission of wide bandwidth data over a high-speed internet connection that provides high speed internet access via multiple types of technologies including fiber optics, wireless, cable, DSL, and satellite.

Budgetary Control - The control or management of government in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available resources.

Budget Document - The official written statement prepared by ETCOG staff and approved by the ETCOG Board of Directors to serve as a financial and operation guide.

Capital Equipment (Assets) - Resources having a value of $10,000 or more and a useful life of more than one year. Capital assets are also called fixed assets.

Capital Outlay - Expenditures which result in the acquisition of or addition of fixed assets.

Cash Basis of Accounting - The method of accounting under which revenues are recorded when received and expenditures are recorded when paid.

CCS (Child Care Services) - Provides subsidized childcare to public assistance recipients and low-income parents who are employed or attending school.

CPI – (Consumer Price Index) published by the Bureau of Labor Statistics for the State of Texas, is a measure of the average change in prices over time in a fixed market basket of goods and services.

Direct Internal Expenses – An allocation plan under the guidelines of 2 CFR 200 -Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, whereby costs of the following services can be charged to the various programs on a reasonable and consistent basis. Direct Internal Service expenses are charged to a cost pool and then allocated directly to the grants on a monthly basis.

Executive Summary - A general discussion of the proposed budget presented in writing as a part of or supplement to the budget document. The Executive Summary explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the Executive Director.

EDA (U.S. Department of Commerce -Economic Development Administration) - provides planning assistance to provide support to Planning Organizations for the development, implementation, revision, or replacement of a Comprehensive Economic Development Strategy (CEDS), planning efforts, and State plans designed to create and retain higher-skill, higher-wage jobs, particularly for the unemployed and underemployed in the nation's most economically distressed regions.

ES (Wagner-Peyser Employment Services) - Legislation passed in 1933 that ensures universal access to a system in which job seekers are matched with jobs and employers.

ETRDC (East Texas Regional Development Company) – is a private, non-profit, organization formed for the purpose of assisting small businesses and licensed by the U.S. Small Business Administration. ETRDC has helped many Texas business owners achieve long term financing for all of their business needs.

Federal Awards - Federal awards received from the federal government through the State of Texas are the largest source of funding received by the ETCOG. Revenues are received from the U.S. Departments of Labor, Agriculture, Health and Human Services, Commerce, Housing and Urban Development, Justice, Energy, Transportation, and the Department of Homeland Security.

Fund - An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

General Fund - General Operating Fund of ETCOG, accounting for the resources and expenditures related to the recognized governmental services provided.

Generally Accepted Accounting Principles (GAAP) - Uniform standards and guidelines for financial accounting and reporting. GAAP provides a standard by which to measure financial presentations.

GIS (Geographic Information System) - A database system that creates, manages, analyzes, and maps all types of data. This provides a foundation for mapping and analysis that is used in science and almost every industry. GIS helps users understand patterns, relationships, and geographic context. The benefits include improved communication and efficiency as well as better management and decision making.

Government Accounting Standards Board (GASB) - Established in 1984, GASB is the independent, private-sector organization that establishes accounting and financial reporting standards for U.S. state and local governments that follow Generally Accepted Accounting Principles (GAAP). The GASB standards are recognized as authoritative by state and local governments, state Boards of Accountancy, and the American Institute of CPAs (AICPA). GASB develops and issues accounting standards through a transparent and inclusive process intended to promote financial reporting that provides useful information to taxpayers, public officials, investors, and others who use financial reports.

Governmental Funds - Funds generally used to account for governmental (non-proprietary) activities. There are two (2) types of governmental funds used by ETCOG, the general fund and special revenue funds.

HICAP (Health Insurance Counseling and Advocacy Program) provides free, confidential one-on-one counseling, education, and assistance to individuals and their families on Medicare, Long-Term Care insurance, other health insurance related issues, and planning for Long-Term Care needs.

HHSC (Texas Health and Human Services Commission) The Texas agency whose mission is to provide a comprehensive array of aging and disability services, supports, and opportunities that are easily accessed in local communities.

Information Technology - the use of any computers, storage, networking and other physical devices, infrastructure, and processes to create, process, store, secure and exchange all forms of electronic data.

Interlocal Elimination – The allocation of Direct Internal Services and Shared Costs to Service Programs in accordance with established federal, state, or internal guidelines.

Internal Service Fund – Funds used to account for activities conducted on a benefit received for service basis. Direct Internal Service expenses related to Human Resources, Information Technology, and the Facility are charged to cost pools and then allocated directly to the grants on a monthly basis.

Investments – Cash held by ETCOG in interest bearing accounts and cash pools.

Local Cash Match – Local membership dues are received from cities, counties, and special districts. Membership dues are utilized for general council expenditures and to match various federal and state programs. Local cash match is also provided by the Counties for the Economic Development grant.

Major Fund - The General and the Grant Fund (Programs).

MIPPA (Medicare Improvement for Patients and Providers Act) – This program provides outreach and assistance to eligible Medicare beneficiaries to apply for benefit programs that help to lower the costs of their Medicare premiums and deductibles and to coordinate efforts to inform older Americans about benefits available under Federal and state programs.

Modified Accrual Basis of Accounting - Under the basis of accounting, revenues are estimated for the fiscal year. If they are susceptible to accrual, amounts can be determined and will be collected within the current period.

NCP (Non-Custodial Parent Choices) - Provides Employment Services to non-custodial parents ordered into the system by the court for non-payment of child support.

NSIP (Nutrition Service Incentive Program) - Funds are made available to State agencies on aging and Indian Tribal Organizations to purchase foods of United States origin or to access commodities from the United States Department of Agriculture (USDA). These foods are to be used in the preparation of congregate and home-delivered meals by nutrition services programs.

Operating Budget - A plan of financial operation embodying an estimate of proposed expenditures for the calendar year and the proposed means of financing them (revenue estimates).

Other Direct Program Expenses – Other Direct expenses include professional and contract services, travel, training, insurance and bonding, public education, meetings, office supplies, and service delivery costs.

Other Income – Other income includes revenues for Transportation Bus Fares, Geographic Information Systems (GIS) Services, Program Income for the Area Agency on Aging, Investment income, ETRDC Service Fees, Chapman Revolving Loan fees, and match for Transportation operations provided by the Health & Human Services Commission through the Area Agency on Aging Division.

Pass Through (Expenses) – Funds which the East Texas Council of Governments has oversight and monitoring responsibilities through contractual agreements with various sub-recipients for the delivery of service in the fourteen-county region.

Performance Measure - Divisional units of measurement in performance, measurable functions, i.e., passenger miles, job postings filled, meals delivered, etc.

Personnel (Expenses) – Personnel costs include salaries and benefits for employees. Full-time employees receive benefits which include paid leave (vacation, sickness, holidays), longevity, workers compensation, pension, and medical/dental insurance.

Regional Technology Solutions - new Information Technology (IT) Support services for our region's jurisdictions needing special project and/or daily operational support.

Revenue Earned The determination as to when revenue is earned is dependent on the language in each specific grant. For example, if you have a cost-reimbursement grant (which is the most common) you would recognize grant revenue equal to the amount of allowable expenses you incurred.

RPO (Rural Planning Organization) – An organization of the 14-county ETCOG counties, established to coordinate all multimodal transportation planning for the region.

Service Program – The collective, associated services funded through a variety of Federal and State Awards managed by the four major operating Divisions of ETCOG (Area Agency on Aging, Public Safety, Transportation, and Workforce and Economic Development).

Shared Costs – Shared costs are costs that have been incurred for common or joint purposes. These costs benefit more than one cost objective and cannot be readily identified with a particular final cost objective without effort disproportional to the results achieved.

SNAP (Supplemental Nutrition Assistance Program) - Seeks to provide employment services to those individuals receiving food stamps with the goal of self-sufficiency.

Special Revenue Fund - A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specifies purposes. GAAP only requires the use of special revenue funds when legally mandated. Each ETCOG Grant Fund is a Special Revenue Fund and is used to account for all grant related financial activity (Divisional budgets).

State Awards – State revenues for ETCOG come from the Texas Workforce Commission (TWC), the Texas Department of Aging and Disability Services (DADS), the Office of the Governor Criminal Justice Division (CJD), the Texas Commission on Environmental Quality (TCEQ), the Commission on State Emergency Communications (CSEC), the Texas Department of Transportation, and the Veterans Benefits Administration

TANF (Temporary Assistance for Needy Families) - Employment services which are offered through the Choices Program to recipients of TANF. This program helps individuals receiving time limited cash assistance to find long-term employment and self-sufficient wages.

Texas County and District Retirement System (TCDRS) - a statewide agent multiple-employer defined benefit pension plan that ETCOG entered in December 2021. TCDRS is financially strong with a $45-billion trust that partners with more than 830 employers to provide retirement, disability and survivor benefits to more than 345,000 Texans. A unique savings-based plan design and disciplined funding ensure that benefits are reliable and costs more predictable for employers.

Texas Department of Agriculture (TDA) - The purpose of this program is to provide technical assistance in the area of community development and in part “create jobs through expansion and retention of businesses.”

Title III Part B –To encourage State Agencies on Aging and Area Agencies on Aging to concentrate resources to develop and implement comprehensive and coordinated community-based systems of service for older individuals via Statewide planning, and area planning and provision of supportive services, including multipurpose senior centers. The objective of these services and centers is to maximize the informal support provided to older Americans to enable them to remain in their homes and communities. Providing transportation services, in-home services, and caregiver support services, this program ensures that elders receive the services they need to remain independent.

Title III Part C1 & C2 -To provide grants to States to support nutrition services including nutritious meals, nutrition education and other appropriate nutrition services for older Americans in order to maintain health, independence, and quality of life. Meals may be served in a congregate setting or delivered to the home, if the older individual is homebound.

Title III Part D - To develop or strengthen preventive health service and health promotion systems through designated State Agencies on Aging and Area Agencies on Aging. Funds are provided for disease prevention and health promotion services including health risk assessments; routine health screening; nutrition screening; counseling and educational services for individuals and primary care givers; health promotion; physical fitness; home injury control and home safety screening; screening for the prevention of depression, and referral to psychiatric and psychological services; education on availability of benefits and appropriate use of preventive services; education on medication management; information concerning diagnosis, prevention, and treatment of neurological brain dysfunction; and counseling regarding social services and follow-up health services.

Title III Part E - To assist State Territories in providing multifaceted systems of support services for: (1) Family caregivers; and (2) grandparents or older individuals who are relative caregivers. Services to be provided include: information to caregivers about available services; assistance to caregivers in gaining access to the services; individual counseling, and caregiver training to caregivers to assist the caregivers in making decisions and solving problems relating to their caregiving roles; respite care to enable caregivers to be temporarily relieved from their caregiving responsibilities; and supplemental services, on a limited basis, to complement the care provided by caregivers.

Title VII EAP - To support activities to develop, strengthen, and conduct programs for the prevention, detection, assessment, and treatment of, intervention in, investigation of, and response to, elder abuse, neglect, and exploitation (including financial exploitation).

Title VII OAG - The principal role of this Ombudsman Program is to investigate and resolve complaints made by or on behalf of residents of nursing homes or other long-term care facilities. Ombudsmen also promote policies and practices needed to improve the quality of care and life in long-term care facilities and educate both consumers and providers about residents' rights and safe care practices.

Trade Adjustment Assistance Services - The Trade Adjustment Assistance (TAA) provides training and job search/relocation assistance to individuals who lose their manufacturing jobs due to imports.

TWC (Texas Workforce Commission) – The state agency charged with overseeing and providing workforce development services to employers and job seekers of Texas. TWC strengthens the Texas economy by providing the workforce development component of the Governor's economic development strategy, by focusing on the needs of employers which gives Texas the competitive edge necessary to draw business to the state.

TxDOT (Texas Department of Transportation)- Transportation Code, Chapter 455, authorizes the State to assist the sub recipient in procuring aid for the purpose of establishing and maintaining public and mass transportation projects and to administer funds appropriated for public transportation under Transportation Code, Chapter 456. The Texas Department of Transportation has been designated to receive federal funds under the Rural Public Transportation Grant Program, to administer a statewide Rural Public Transportation Grant Program, and to provide state funds to match federal funds.

US Department of Transportation – Title 49 Section 5311 of the US Transportation Code provides that eligible recipients may receive federal funds through the Rural Public Transportation Grant Program, a federal assistance program administered by the Federal Transit Administration to enhance the access of persons living in rural area to health care, shopping, education, recreation, public services, and employment by encouraging the maintenance, development, improvement, and use of passenger transportation systems.

VETS (Veterans' Employment Services) - Program where Vietnam era veterans, disabled veterans, and recently separated veterans can receive job search assistance, education, and training. The services of this program are provided by employees of the Texas Veterans Commission with the Board responsible for housing those employees in the Workforce Centers and coordinating their activities with the rest of the system.

WCI (Workforce Commission Initiatives) - The WCI funding is provided for the purpose of supporting the delivery of services to workers and employers. The purpose of this Grant Award is to fund projects that strengthen and add value to the delivery system in its workforce area.

WIOA (Workforce Innovation and Opportunity Act*)* - WIOA is legislation enacted to improve the nation's workforce development system and help put Americans back to work. It provides a system for the preparation of workers for the 21st century workforce, while helping businesses find the skilled employees they need to compete and create jobs in America.

WSET (Workforce Solutions East Texas) - Workforce Solutions East Texas is a community partnership providing no-cost recruitment and employment services to businesses and job seekers in the East Texas area. The mission is to improve the quality of life in East Texas through economic development by providing a first-class workforce for present and future businesses.