

EAST TEXAS COUNCIL OF GOVERNMENTS



Rains County Fair
photo by emorytx.com

BUDGET & PLANNING GUIDE FISCAL YEAR 2023



David A. Cleveland,
Executive Director
3800 Stone Road
Kilgore, TX 75662

Established: 1970
State Planning Region 6
Area: 10,022 square miles
Population: 879,636

Our Partners, Our Mission & Vision



COGWORKS
ETCOG PURCHASING COOPERATIVE



Vision Statement

We are a trustworthy organization committed to providing leadership, education, and financial resources to our fourteen-county region.

Mission Statement

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.

EAST TEXAS COUNCIL OF GOVERNMENTS



BUDGET & PLANNING GUIDE OCTOBER 1, 2022 THROUGH SEPTEMBER 30, 2023

AS SUBMITTED TO
ETCOG BOARD OF DIRECTORS
ETCOG EXECUTIVE COMMITTEE

DAVID A. CLEVELAND
EXECUTIVE DIRECTOR



**east Texas
council of
governments**

TABLE OF CONTENTS

Executive Summary

Letter of Transmittal	8
-----------------------------	---

Budget Information

Budget Calendar	14
ETCOG Organizational Chart	15
Member Governments	16
Budgetary Accounting Policies and Practices	18

Budget Summaries

Summary Listing of Estimated Revenues by Funding Source	22
Summary Listing of Estimated Expenditures by Category	23
Summary of Special Revenue Funds by Service Programs.....	24
Summary of Revenue and Expenditures for All Funds	25
Summary of Special Revenue Funds by Grant.....	26
Detail Line-Item Expenditures by Division.....	28
Special Revenue Funds Compared to Prior Years.....	29

Service Programs

Area Agency on Aging Division	33
Public Safety.....	37
Transportation Division.....	41
Workforce and Economic Development Division.....	44
Local Funds	50
Regional Technology Services and Geographic Information Systems	51

Shared Services

Direct Internal Services	54
Shared Costs	55
Fringe Benefits.....	57
Detail Listing of Line-Item Expenditures by Cost Pool.....	58
Certificate of Indirect Costs.....	59

Miscellaneous Information and Glossary

Glossary of Terms and Grant Descriptions	63
--	----



**east Texas
council of
governments**

The logo consists of the text "east Texas council of governments" in a bold, black, sans-serif font. The words are arranged in four lines: "east Texas" on the top line, "council of" on the second line, "governments" on the third line, and "of" on the fourth line. The word "of" is positioned between "governments" and "council". Three stylized evergreen trees, each with horizontal green and black stripes, are integrated into the design. One tree is positioned above the letter 'T' in "Texas", another is above the letter 'l' in "council", and a third is above the letter 'n' in "governments".



Anderson County Fair,
Photo by: andersoncountytexasfairfacebook

Executive Summary





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

SERVING A FOURTEEN COUNTY REGION

September 22, 2022

ETCOG Board of Directors:

Offered for your review and consideration is the Budget and Planning Guide for the East Texas Council of Governments operations for the fiscal year October 1, 2022 through September 30, 2023 (FY 2023 Budget).

ETCOG provides a forum for elected officials to come together and solve common problems. With local elected official guidance and consent, it also administers and manages the state and federal grant programs for which it receives funds. Through various grant funding mechanisms, ETCOG is able to administer grants for four major service areas, or Divisions, which include Workforce & Economic Development, Area Agency on Aging (AAA), Public Safety, and Transportation. Each of these Divisions may be subdivided into more specific programs that correspond more or less to the grants that are received to fund them. Each collection of programs under a single Division is carefully monitored by state or federal agencies that oversee the distribution of funds allocated by the state or federal legislature for each of the programs. State and Federal authorities in turn require adherence to specific processes and procedures for receiving, disbursing, accounting, and reporting the use of funds flowing from the federal government through the state or in some cases directly from the state or federal entities.

The FY 2023 Budget is a balanced budget with revenue sources matching projected expenditures for all funds. The 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. Following are highlights of the key components of this Budget.

Revenues-The FY 2023 Budget, totaling \$81,354,790 reflects an overall decrease of \$3,352,362 compared to prior year. The majority of this decrease can be seen in the Workforce & Economic Development Division with decreases in carry-over funding in the NDW and Trade Act programs, totaling \$3.7 million. The Area Agency on Aging programs decreased by \$178,476 due to less carry-over funding available. Transportation funding increased by \$510,402 compared to the prior year due to the accumulation of additional local funds.

Expenditures- Since budgeted expenditures mirror available funding, the FY 2023 Budget provides for expenditures of \$81,114,840 in the Special Revenue Funds and \$239,950 in the General Fund. As highlighted above, FY 2023 funding decreased in the Special Revenue Funds by \$3,352,362 compared to FY 2022, mainly due to decreases in carry-over dollars in the NDW and Trade Act programs.

Revenues by All Funds

Funding Source	General Fund	Area Agency on Aging	Public Safety	Transportation	Workforce & Economic Development	FY2023 Total
Federal Award		\$ 4,372,556	\$ 273,585	\$ 3,185,260	\$ 44,344,672	\$ 52,176,073
State Award		287,669	2,414,424	3,181,342	1,751,655	7,635,090
Local Assistance	206,253	128,515	-	596,500	122,305	1,053,573
Other/Carry-Over	33,697	2,076,938	142,197	5,186,439	12,601,484	20,040,755
In-kind Contributions		-	-	449,300	-	449,300
Totals	\$ 239,950	\$ 6,865,678	\$ 2,830,205	\$ 12,598,841	\$ 58,820,116	\$ 81,354,790

Fiscal Year Special Revenue Funds Comparison

Special Revenue Funding Source	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget	Budget Variance FY 2022 - 2023
Federal Award	\$ 39,409,870	\$ 42,757,436	\$ 63,380,510	\$ 52,176,073	\$ (11,204,437)
State Award	8,987,968	10,329,437	7,680,727	7,635,090	(45,637)
Local Assistance	1,027,306	88,846	2,189,983	847,320	(1,342,663)
Other/Carry-Over	1,958,592	3,703,122	10,339,233	20,007,058	9,667,825
In-kind Contributions	128,226	131,437	876,750	449,300	(427,450)
Totals	\$ 51,511,962	\$ 57,010,278	\$ 84,467,202	\$ 81,114,840	\$ (3,352,362)

Expenditures by All Programs

Expenditure by Category	General Fund	Area Agency on Aging	Public Safety	Transportation	Workforce & Economic Development	FY2023 Total
Personnel	\$ -	\$ 1,628,561	\$ 1,059,722	\$ 3,272,558	\$ 3,010,457	\$ 8,971,297
Other Direct Prgm Exp	239,950	1,433,752	194,902	5,137,072	7,576,935	14,582,611
Capital Equipment	-	-	-	3,061,662	13,000	3,074,662
Direct Internal Exp	-	240,992	224,323	429,299	650,798	1,545,413
Shared Costs	-	347,478	226,108	698,250	642,327	1,914,164
Pass-through	-	3,214,895	1,125,150	-	46,926,598	51,266,644
Totals	\$239,950	\$ 6,865,678	\$ 2,830,205	\$ 12,598,841	\$ 58,820,116	\$ 81,354,790

The ETCOG FY2023 Budget, will serve as the financial guide to help each Division to meet their respective performance measures and enable ETCOG to continue its efforts to maximize the use of technology to achieve desired service levels, streamline operational processes, safeguard its data investment, and realize our Vision and Mission.

In addition to the budget and work plan outlined above, I would like to take this opportunity to provide an update on the many other projects and initiatives in which ETCOG is currently involved. Our combined strength with our member jurisdictions has allowed us the opportunity to have completed some major initiatives this past year and we are ready to move forward with some exciting new opportunities. The progress report on the new and continuing initiatives are summarized below:

Regional Purchasing Cooperative

ETCOG is proud to announce the launch of **COGWORKS**, a new purchasing cooperative to assist local governments and agencies in reducing product and service purchase costs. COGWORKS satisfies bid law requirements for formal competitive bid processes exceeding a \$50,000 procurement threshold on behalf of participating members and, in doing so, enables members to meet purchasing needs from multi-award discount bids. The main goal through 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 pricing. Members can join COGWORKS for free! Be sure to contact me for more information and to address any questions you may have.

Regional Broadband

ETCOG is proud to reach a milestone in the Regional Broadband Planning Initiative to have nearly all fourteen counties in the region engaged in the grassroots planning project! We are well on our way to developing a strategic plan for up to seventy broadband projects in East Texas. ETCOG has been collaborating with regional elected officials, internet service providers, and contractors to develop an action plan for each county within its fourteen-county region. Nearly half of the counties have completed the project identification phase, and four counties have completed action plans pending review and approval by their commissioner's courts. As of this writing, the Gregg County and Harrison County Commissioners Courts have endorsed their respective Broadband Acton Plans, making these two counties the first in our region to have a fully adopted plan in ETCOG's Broadband Strategic Planning Initiative. The plan adoption now allows ETCOG to seek funding opportunities to implement broadband projects within each county's plan.

Grant Research

ETCOG is assisting 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 fee as needed. Our preference is to write administrative fees into 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.

Piney Woods 9-1-1 District

Although our 9-1-1 program remains successful under the current State program, in 2017, ETCOG began the process of becoming its own Emergency Communications District. In order for the East Texas Region to form its own District, among other steps, ETCOG must secure a resolution of support from every jurisdiction we serve. As of this writing, one resolution remains to be secured (not including ETCOG and our "hold back" county) and a target date of September 2024 has now been established for this transition to be complete. Forming our own Regional Emergency Communications District will allow Local Elected Officials to set policy for the district. It will also increase funding since ETCOG would receive 100% of the land line and wireless fees generated from our service area. This will increase flexibility on the use of funds when the 9-1-1 regional system is under local elected official control.

Executive/Personnel Recruitment Services

Executive Recruitment Services was launched in 2022 to assist our 14-county region with services such as job descriptions, job postings, resume review, interviews, candidate reviews, and decision to hire. ETCOG can leverage our existing resources to assist with this effort at a reduced cost. Our team has over 40 years of experience in recruitment, human resources, public relations, and marketing.

Brownfields

Through a competitive RFQ process, ETCOG is excited to begin work with Stantec Consulting Services Inc. to prepare an FY 2023 Brownfields Assessment Grant application through the US Environmental Protection Agency. EPA's Brownfields Program provides grants and technical assistance to safely clean up and sustainably reuse contaminated properties. ETCOG is moving forward with this project as an opportunity to support the reuse and redevelopment of underutilized properties in East Texas by removing the risks associated with past land uses. Funds may be utilized for a wide range of environmental due diligence and redevelopment planning activities over four years. If funding is awarded, it may be accessed by both public and private entities throughout the ETCOG region. The grant application is due in the late fall of this year, with award announcements in the spring of 2023. ETCOG will facilitate community engagement activities over the coming months to provide further information and solicit input regarding potential focus areas and catalyst projects.

Regional Technology Solutions

We began to offer Information Technology (IT) support services to our members a few years ago and this service continues to grow! With all the bad actors and hackers in the cyber world that would love to cause havoc for our jurisdictions, isn't it great to know help for your IT need is just one call or email away? Do call us for a free health review of your IT system or if you run into unexpected difficulties with your IT system anytime. As you may recall, ETCOG also continues to offer high-quality, low-cost GIS services for any of our members who need it!

I remain grateful for your continuing support as we seek to become the organization you need and want us to be. As we rapidly approach a new fiscal year, please accept this note as my personal invitation to share your thoughts, concerns and ideas concerning how we can serve you better. While we cannot meet every need, we will always strive to do our absolute best to serve you every time you call on any member of the ETCOG Team. I look forward to another year in your service.

With best wishes, I am

Sincerely yours,



David A. Cleveland
Executive Director

**east Texas
council of
GOVERNMENTS**

The logo for the East Texas Council of Governments is a typographic design. The words "east Texas", "council of", and "GOVERNMENTS" are stacked vertically in a bold, black, sans-serif font. The word "east" is on the top line, "council of" is on the second line, and "GOVERNMENTS" is on the third line. The letters "T" and "O" in "Texas" and "of" are significantly taller than the other letters. Three stylized evergreen trees are integrated into the design: one is positioned behind the top of the "T" in "Texas", another is behind the top of the "O" in "of", and a third is positioned behind the top of the "M" in "GOVERNMENTS". Each tree is filled with horizontal green and black stripes.



Henderson County Syrup Festival
Photo by longview news-journal.com

Budget Information



East Texas Council of Governments FY 2023 Budget Calendar

June 2022

Su	M	Tu	W	Th	F	Sa
			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 2022

Su	M	Tu	W	Th	F	Sa
					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 2022

Su	M	Tu	W	Th	F	Sa
	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 2022

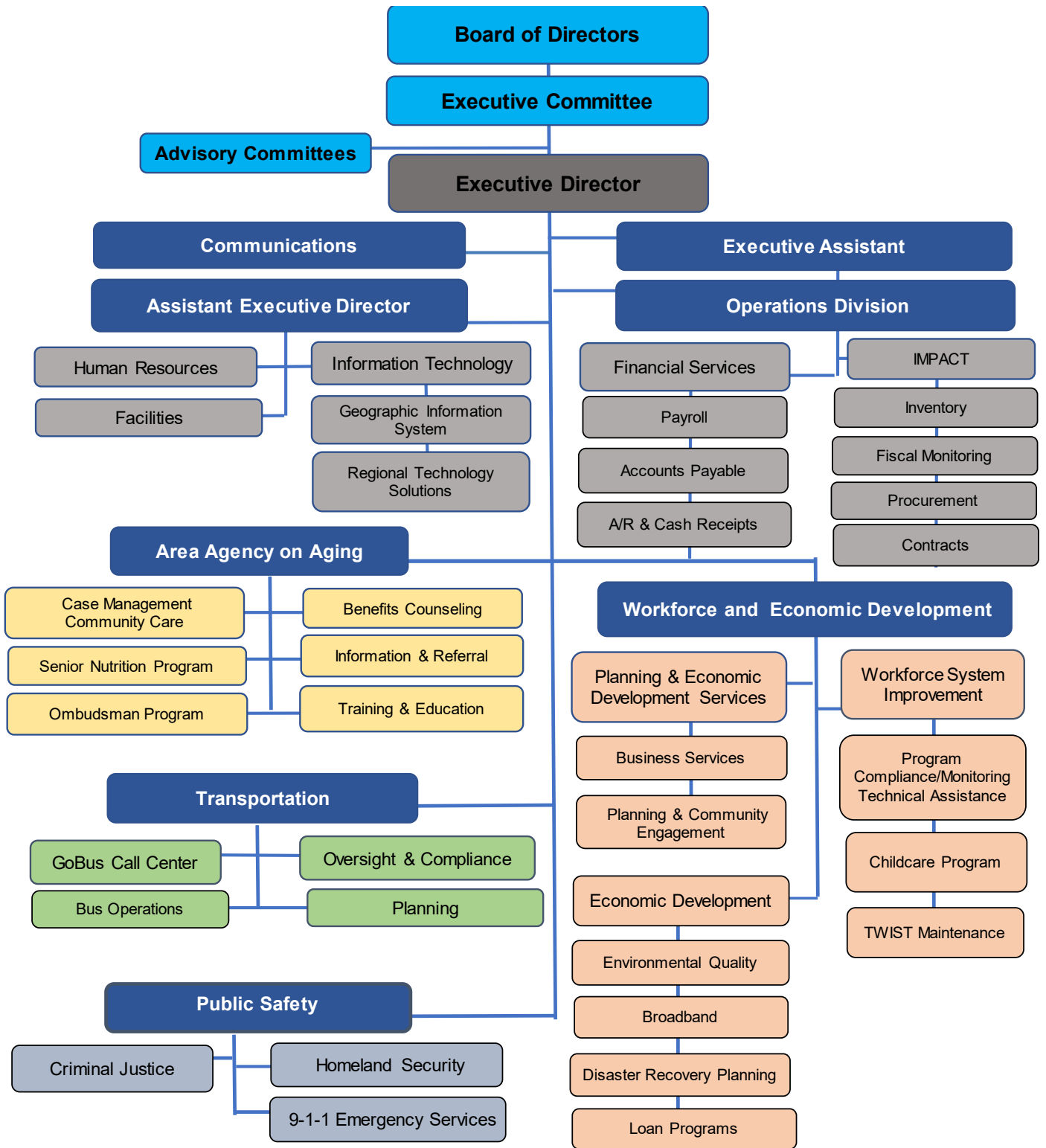
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

Due Date

Item Due

- | | |
|---------|---|
| June 22 | <ol style="list-style-type: none"> 1. List of staffing changes such as additional and vacant positions, promotions, etc. 2. List of non-routine expenses anticipated such as equipment, hiring consultants, big ticket items 3. Estimated total funding for each grant expected for FY2023 |
| July 6 | Operations Division will submit budget templates to directors to add FY2023 budget |
| July 27 | Completed Budget templates due back to Operations Division (email to Liz & Wendi) |
| July 27 | Budget narrative reflecting upcoming initiatives and plans for next fiscal year and
List of performance measures for 2021 Actual, 2022 estimated, and 2023 estimated |
| Aug 16 | Operations Division to review draft version with Executive Director |
| Aug 30 | Workforce Finance & Audit Committee |
| Sept 1 | Budget sub-committee review |
| Sept 1 | Review and approval by Executive Committee |
| Sept 22 | Board of Directors Meeting Gregg County |
| Oct 11 | Director’s Budget Collaboration meeting |

Organizational Chart



Member Governments

COUNTIES:

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

CITIES:

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

Member Governments

INDEPENDENT SCHOOL DISTRICTS:

Alba Golden ISD	Hawkins ISD	Palestine ISD
Athens ISD	Henderson ISD	Pittsburg ISD
Beckville ISD	Kemp ISD	Quitman ISD
Big Sandy ISD	Kilgore ISD	Rains ISD
Brownsboro ISD	Laneville ISD	Sabine ISD
Carlisle ISD	LaPoyner ISD	Slocum ISD
Carthage ISD	Laveretts Chapel ISD	Tatum ISD
Cayuga ISD	Longview ISD	Trinidad ISD
Crossroads ISD	Malakoff ISD	Waskom ISD
Frankston ISD	Miller Grove ISD	Wells ISD
Gilmer ISD	Mt. Enterprise ISD	West Wood ISD
Grand Saline ISD	Neches ISD	White Oak ISD
Hallsville ISD	New Diana ISD	Winona ISD
Harleton ISD	Ore City ISD	Yantis ISD
Harmony ISD	Overton ISD	

SPECIAL PURPOSE DISTRICTS:

East Cedar Creek Water	Trinity Valley Community College
Harrison County SWCD	Tyler Junior College
Kilgore College	Upshur-Gregg SWCD #417
Panola College	Wood County SWCD #444
Smith County 911 District	

RIVER AUTHORITIES:

Sabine River Authority
 Upper Neches River Municipal Water Authority

Budgetary Accounting Policies and Practices

Reporting in Conformity with GAAP:

The East Texas Council of Governments (ETCOG) budget is prepared in accordance with generally accepted accounting principles and governmental accounting standards. These standards require that ETCOG's accounts be established on the basis of fund groups each of which is considered a separate accounting entity. The fund groups for ETCOG are divided into the following categories for budget purposes.

General Fund: This fund is the general operating fund of ETCOG and is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds: (Grant Awards) These funds are to account for the proceeds of specific revenue sources that are legally restricted to specified purposes.

Internal Service Funds: These funds are used to account for activities conducted on benefits received for service basis. The internal service plan accounts for allocation of certain services provided to other departments to provide a break-even result. The Direct Internal and Shared Costs Funds are Internal Service Funds.

Component Unit: The East Texas Regional Development Company ("ETRDC") is considered a discretely presented component unit. The Council's Board appoints a voting majority of ETRDC's Board and can impose its will on ETRDC. Separate financial statements are produced for ETRDC in accordance with principles defining the governmental reporting entity adopted by the GASB.

Basis of Accounting:

The modified accrual basis of accounting is used by the special revenue funds. Under this basis of accounting, revenues are recorded when they become measurable and available to pay liabilities of the current period. Expenditures are recorded when the liability is incurred

Accruals: Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. Grant revenues, membership dues and interest are susceptible to accrual. All other revenue items are measurable and available only when cash is received by ETCOG. Vacation leave and sick leave are charged to an intermediate pool and distributed to the grant based on a percentage of direct charged salaries. Employees will be paid for accrued vacation upon voluntary termination of employment provided they have been in a permanent fulltime position for six months or more. For all funds, this liability reflects amounts attributable to cumulative employee services already rendered.

Budgetary Accounting Policies and Practices (continued)

Basis of Accounting (continued):

Retirement Plan: In November 2013, ETCOG allowed existing full-time employees the option of entering the Social Security Plan or remaining with the former defined contribution plan with MissionSquare (formerly ICMA) and any new full-time employees could only elect to enter the Social Security Plan. In December 2021, the Council entered the Texas County and District Retirement System (TCDRS), a statewide agent multiple employer defined benefit pension plan. The System is governed by a nine-member Board of Trustees and is managed by an administrative staff in Austin, Texas. The TCDRS Act (Subtitle, F, Title 8, Texas Government Code) is the basis for administration of the System. The plan requires all full-time and part-time employees to contribute 7% of their salary each pay period and ETCOG to match at 150% with an actuarial rate of 7.55%. The employee's savings grow at an annual, compounded rate of 7% interest.

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 revenue and expenditures in all funds. The financial plan for the Special Revenue Fund is made on a project (grant) basis, spanning more than one year. Appropriations for all projects in the Special Revenue Fund lapse at the end of a contract period which may not coincide with the fiscal year-end of the Council. The appropriations for the General Fund lapse at the fiscal year-end. Although the financial plans are reviewed and approved by the Council's Board, they are not considered legally adopted annual budgets or appropriations. Accordingly, comprehensive budget and actual results are not presented in this report.

Indirect Costs:

Indirect costs are defined by Office of Management and Budget (OMB) Uniform Guidance (2 CFR 200) as *costs "(a) incurred for a common or joint purpose benefiting more than one cost objective, and (b) not readily assignable to the cost objective specifically benefited, without effort disproportionate to the results achieved."* ETCOG's indirect cost rate is based upon prior cost experience, documented by a cost allocation plan, and is approved by a state cognizant agency. It is ETCOG's policy to negotiate with the cognizant agency a provisional rate which is used for billing purposes during ETCOG's fiscal year. Upon the completion of an independent audit at the end of each fiscal year, the indirect cost rate is finalized with the cognizant agency.

**east Texas
council of
governments**

The logo consists of the text "east Texas council of governments" in a bold, black, sans-serif font. The words are arranged in four lines: "east" and "Texas" on the first line, "council" and "of" on the second line, and "governments" on the third line. The word "of" is smaller and positioned between "council" and "governments". Three stylized trees, represented by green triangles with horizontal black stripes, are integrated into the design. One tree is positioned above the letter 't' in "east", another is above the letter 't' in "Texas", and a third is above the letter 'n' in "governments".



Upshur County East Texas Yamboree
Photo by longviewnews-journal.com

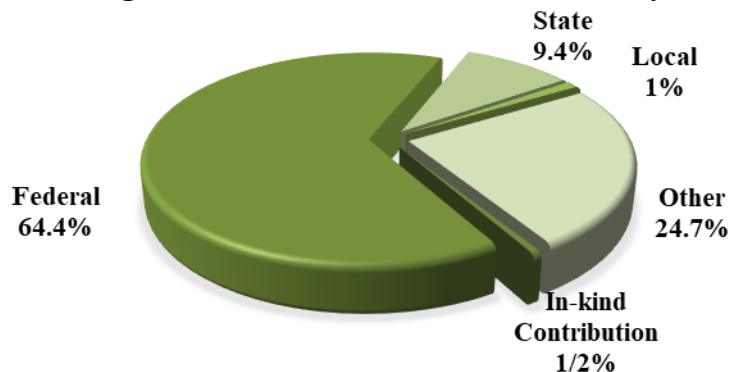
Budget Summaries

east Texas
council of
GOVERNMENTS

Summary Listing of Estimated Revenues by Funding Source Special Revenue Funds

<p><u>Federal Awards</u></p> <p>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, Commerce, Housing and Urban Development, Transportation, and the Department of Homeland Security.</p>	52,176,073
<p><u>State Awards</u></p> <p>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.</p>	7,635,090
<p><u>Local Cash Match</u></p> <p>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 and the Broadband grant.</p>	847,320
<p><u>Other Income</u></p> <p>Other income includes carry-over funds, revenues from 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 Texas Health and Human Services.</p>	20,007,058
<p><u>In-kind Contributions</u></p> <p>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.</p>	449,300
Total	\$ 81,114,840

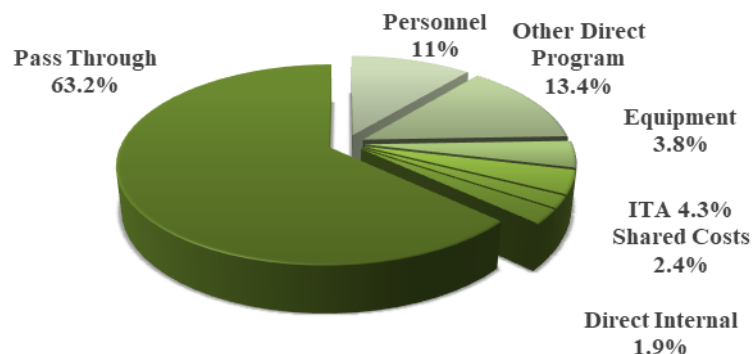
Percentage Breakdown of Estimated Revenue by Source



Summary Listing of Estimated Expenditures by Category Special Revenue Funds

<p><u>Personnel</u></p> <p>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.</p>	8,971,297
<p><u>Other Direct Program Expenditures</u></p> <p>Other direct expenditures include professional and contract services, travel, training, insurance and bonding, office supplies, membership dues, and workforce center expenses.</p>	10,835,403
<p><u>Individual Training Accounts (ITA)</u></p> <p>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.</p>	3,507,258
<p><u>Capital Equipment</u></p> <p>Capital equipment includes purchases of \$5,000 or more with a useful life of more than one year.</p>	3,074,662
<p><u>Direct Internal Expenditures</u></p> <p>Direct internal expenditures include costs of Human Resource Administration, Stone Rd. Facility costs, and Information Technology.</p>	1,545,413
<p><u>Shared Costs</u></p> <p>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, the Director of Operations, and the Financial Services staff.</p>	1,914,164
<p><u>Community Services (Pass-Thorough)</u></p> <p>Pass through expenditures include funds which the ETCOG has oversight and monitoring responsibilities through contractual agreements with various sub-recipients for the delivery of service in the fourteen county region.</p>	51,266,644
Total	\$ 81,114,840

Percentage Breakdown of Estimated Expenditures by Category



Summary of Special Revenue Funds by Service Programs

	Area Agency on Aging	Public Safety & GIS	Transportation	Workforce & Economic Development	Total Special Revenue Funds
Revenues					
Federal Award	\$ 4,372,556	\$ 273,585	\$ 3,185,260	\$44,344,672	\$ 52,176,073
State Award	287,669	2,414,424	3,181,342	1,751,655	7,635,090
Local & Program Income	128,515	-	596,500	122,305	847,320
Other & Carry-Over Funds	2,076,938	142,197	5,186,439	12,601,484	20,007,058
In-Kind	-	-	449,300	-	449,300
Total Revenues	\$ 6,865,678	\$ 2,830,205	\$ 12,598,841	\$58,820,116	\$ 81,114,840
Expenditures					
Personnel					
Salaries	\$ 1,066,496	\$ 700,828	\$ 2,333,680	\$ 1,955,244	\$ 6,056,248
Fringe Benefits	562,065	358,894	938,878	1,055,213	2,915,049
Other Direct Program Expenditures					
Travel	52,850	5,687	14,700	79,783	153,020
Professional Contract Services	57,276	65,125	898,163	97,455	1,118,019
Communications	101,250	12,750	79,100	41,268	234,368
Service Delivery	-	-	-	5,631,230	5,631,230
Other	1,222,376	111,340	4,145,109	1,727,200	7,206,025
Capital Equipment	-	-	3,061,662	13,000	3,074,662
Direct Internal Expenses	240,992	224,323	429,299	650,798	1,545,413
Shared Costs	347,478	226,108	698,250	642,327	1,914,164
Community Services	3,214,895	1,125,150	-	46,926,598	51,266,644
Total Expenditures	\$ 6,865,678	\$ 2,830,205	\$ 12,598,841	\$58,820,116	\$ 81,114,840

Summary of Revenues and Expenditures for All Funds

	General Fund	Special Revenue Funds	Internal Service Funds	Subtotal All Funds	Interlocal Eliminations	Total All Funds
Revenues						
Federal Award	\$ -	\$ 52,176,073	\$ -	\$ 52,176,073	\$ -	\$ 52,176,073
State Award	-	7,635,090	-	7,635,090	-	7,635,090
Local Match	206,253	847,320	-	1,053,573	-	1,053,573
Other/Carry-Over	33,697	20,007,058	1,545,413	21,586,168	(1,545,413)	20,040,755
In-kind Contributions	-	449,300	-	449,300	-	449,300
Total Revenues	\$ 239,950	\$ 81,114,840	\$ 1,545,413	\$ 82,900,203	\$ (1,545,413)	\$ 81,354,790
Expenditures						
Personnel						
Salaries	\$ -	\$ 6,056,248	\$ -	\$ 6,056,248	\$ -	\$ 6,056,248
Fringe Benefits	-	2,915,049	-	2,915,049	-	2,915,049
Other Direct Program Expenses						
Travel	500	153,020	-	153,520	-	153,520
Professional Contract Service	20,000	1,118,019	-	1,138,019	-	1,138,019
Communications	7,550	234,368	-	241,918	-	241,918
Service Delivery	-	5,631,230	-	5,631,230	-	5,631,230
Other	211,900	7,206,025	-	7,417,925	-	7,417,925
Capital Equipment	-	3,074,662	-	3,074,662	-	3,074,662
Direct Internal Services	-	1,545,413	1,545,413	3,090,825	(1,545,413)	1,545,413
Shared Costs	-	1,914,164	-	1,914,164	-	1,914,164
Community Services	-	51,266,644	-	51,266,644	-	51,266,644
Total Expenditures	\$ 239,950	\$ 81,114,840	\$ 1,545,413	\$ 82,900,203	\$ (1,545,413)	\$ 81,354,790

Note: Portions of this schedule may reflect rounding differences.

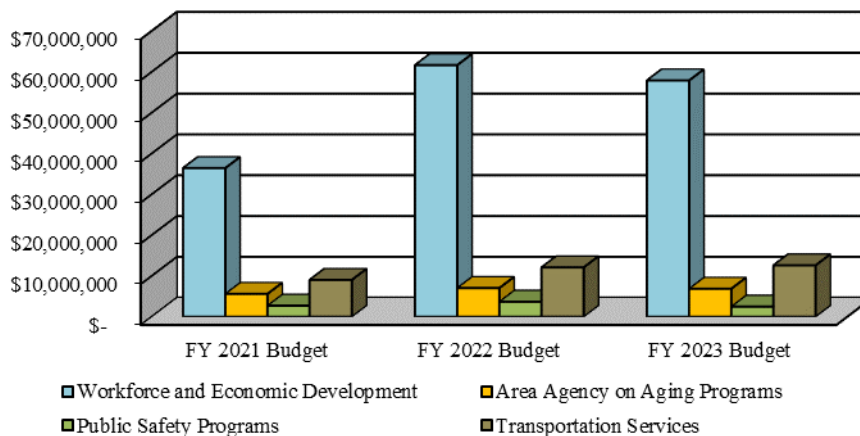
Summary of Special Revenue Funds by Grant

	FY 2021	FY 2022	FY 2023	Increase/ Decrease	
	Budget	Budget	Budget	over prior year	
Workforce Programs					
Workforce Innovation & Opportunity Act (WIOA)	\$ 6,504,094	\$ 6,433,295	\$ 6,885,978	452,683	7%
Child Care	24,628,857	45,964,239	45,186,582	(777,657)	-2%
Temporary Assistance for Needy Families (TANF)	2,033,703	2,592,224	2,441,604	(150,620)	-6%
Supplemental Nutrition Assistance Program (SNAP)	761,376	632,295	825,426	193,131	31%
Employment Services/ RESEA	570,590	618,738	691,063	72,325	12%
VR, HDJT, NDW, IT Apprenticeship	846,691	2,070,169	862,470	(1,207,699)	-58%
Trade Act	375,403	2,656,173	207,000	(2,449,173)	-92%
Non Custodial Parent	474,433	474,433	474,433	-	0%
Veterans & Leadership	47,635	28,000	28,000	-	0%
Infrastructure(ISS) & Wkfc Commision Init (WCI)	187,783	187,000	300,206	113,206	61%
Total Workforce Programs	\$ 36,430,565	\$ 61,656,566	\$ 57,902,762	(3,753,804)	-6%
Economic Development & Loan Programs					
Economic Development Assistance Planning	116,667	104,900	172,000	67,100	64%
EDA-CARES Disaster Recovery	200,000	250,000	-	(250,000)	-100%
EDA -Broadband	243,750	273,750	55,996	(217,754)	-80%
Solid Waste	198,786	161,848	213,158	51,310	32%
Air Quality	281,250	217,233	217,233	-	0%
TDA Community Development Block Grant	10,928	6,846	14,891	8,045	118%
Loan Program -CLP, CLC, USDA	22,773	40,565	111,367	70,802	175%
East Texas Regional Development Co.	61,997	58,658	132,709	74,050	126%
Total Economic Dev. & Loan Programs	\$ 1,136,150	\$ 1,113,800	\$ 917,354	(196,446)	-18%
Area Agency on Aging Programs					
C1, C2 & NSIP Meals	\$ 2,664,016	\$ 3,641,458	\$ 3,239,368	(402,090)	-11%
Title III-B	1,323,959	1,488,772	1,069,108	(419,664)	-28%
Title III-D	101,680	109,000	121,018	12,018	11%
Title VII-OAG & VII-EAP & SGR ALF	175,853	175,000	166,456	(8,544)	-5%
Title III-E Caregiver	771,244	936,062	509,031	(427,031)	-46%
SGR HDM Rate Increase	-	82,630	82,630	-	0%
HICAP	99,750	115,000	182,782	67,782	59%
MIPPA	17,497	17,000	33,318	16,318	96%
Housing Bond	13,810	29,000	16,666	(12,334)	-43%
ARP III-B	-	-	262,188	262,188	0%
ARP III-C1 & III-C2 Meals	-	-	475,972	475,972	0%
ARP III-D	-	-	35,919	35,919	0%
ARP-III-E	-	-	87,834	87,834	0%
ARP-OM	-	-	10,056	10,056	0%
ARP SGR	-	-	57,407	57,407	0%
Administration	439,334	450,232	515,925	65,693	15%
Total Area Agency on Aging	\$ 5,607,143	\$ 7,044,154	\$ 6,865,678	(178,476)	-3%

Summary of Special Revenue Funds by Grant (continued)

	FY 2021 Budget	FY 2022 Budget	FY 2023 Budget	Increase/ Decrease over prior year	
Public Safety & GIS Programs					
9-1-1 Emergency Communications	5,116,569	2,010,340	2,169,830	159,490	8%
Homeland Security	204,114	179,675	163,924	(15,751)	-9%
Criminal Justice Division	57,184	55,225	57,225	2,000	4%
Police Training	187,368	187,368	187,369	1	0%
Regional Evaluation Services	50,052	29,304	48,194	18,890	64%
County & City Addressing	36,318	63,590	70,019	6,429	10%
Skimmer	200,000	-	-	-	0%
Coronavirus Emergency Supplemental Funding	-	-	61,467	61,467	100%
GIS Mapping	41,263	38,742	72,178	33,437	86%
Total Public Safety & GIS	\$ 5,892,868	\$ 2,564,243	\$ 2,830,205	265,962	10%
Transportation Services					
Transportation Operations	3,680,185	7,042,331	5,220,777	(1,821,554)	-26%
Preventative Maintenance	180,000	210,000	244,000	34,000	16%
Regional Coordination Planning	107,156	40,191	33,500	(6,691)	-17%
Administration	882,623	942,568	873,868	(68,700)	-7%
Capital/Vehicles	2,153,249	1,675,670	3,017,982	1,342,312	80%
Mobility Management	21,000	30,000	44,833	14,833	49%
Contract Services	178,425	252,000	392,497	140,497	56%
Transportation Restricted	-	12,000	113,680	101,680	847%
Transportation Local Funds	1,827,032	1,883,679	2,657,704	774,025	41%
Total Transportation	\$ 9,029,670	\$ 12,088,439	\$ 12,598,841	510,402	4%
Grand Total Revenues by Grant	\$ 58,096,396	\$ 84,467,202	\$ 81,114,840	(3,352,362)	-4%

Total Grant Revenues by Division



Detailed Line Item Expenditures by Division

	Indirect	Internal Services	General Fund	AAA	Public Safety	Transp.	GIS	Workforce & Economic Development	Total Special Revenue Funds	Total All Funds
Salaries	\$ 978,585	\$ 508,960	\$ -	\$ 1,066,496	\$ 670,237	\$ 2,333,680	\$ 30,591	\$ 1,955,244	\$ 6,056,248	\$ 7,543,793
Fringe Benefits	166,970	87,445	-	165,872	103,848	223,023	5,327	338,091	836,161	1,090,576
Hospitalization	156,706	85,517	-	213,402	123,168	333,886	4,293	372,181	1,046,929	1,289,152
Pension	173,179	89,601	-	182,791	116,787	381,969	5,470	344,941	1,031,959	1,294,739
Total Personnel	1,475,440	771,523	-	1,628,561	1,014,041	3,272,558	45,681	3,010,457	8,971,297	11,218,259
Staff In-Region Travel	3,000	600	500	18,530	2,000	200	-	29,612	50,342	54,442
Staff out-of-Region Travel	44,000	6,000	-	32,670	3,587	14,500	100	33,071	83,928	133,928
Committee Travel	12,000	-	-	1,650	-	-	-	17,100	18,750	30,750
Total Travel Expenses	59,000	6,600	500	52,850	5,587	14,700	100	79,783	153,020	219,120
Contract Services	118,000	117,000	20,000	50,726	61,719	710,163	-	80,600	903,207	1,158,207
Insurance & Bonding	12,000	6,400	-	6,550	3,406	188,000	-	16,855	214,811	233,211
Total Professional Services	130,000	123,400	20,000	57,276	65,125	898,163	-	97,455	1,118,019	1,391,419
Public Education	4,000	600	1,500	41,740	5,000	12,500	-	13,075	72,315	78,415
Communications	18,000	79,999	50	54,385	6,050	56,000	1,200	13,593	131,228	229,277
Meetings & Conferences	11,500	600	6,000	5,125	500	10,600	-	14,600	30,825	48,925
Total Communications Expenses	33,500	81,199	7,550	101,250	11,550	79,100	1,200	41,268	234,368	356,617
Supplies & Minor Office Equip	98,000	89,000	18,000	129,792	20,585	11,000	2,800	150,516	314,694	519,694
Copier Costs	15,000	26,900	1,000	17,626	500	2,500	-	12,500	33,126	76,026
Training Costs	31,000	25,000	-	28,608	81,800	15,500	200	20,600	146,708	202,708
Membership Dues	26,500	800	4,000	6,733	1,655	10,200	-	10,425	29,013	60,313
Meal Site Supplies	-	-	-	776,946	-	-	-	-	776,946	776,946
Office Lease/Remote Space Costs	-	1,000	400	138,798	-	2,652	-	400	141,850	143,250
Utilities	-	40,000	-	46,821	-	-	-	-	46,821	86,821
Computer Maint.,Repairs & Software	28,000	96,100	-	11,535	100	400,000	2,000	8,000	421,635	545,735
Repairs, Maintenance	5,000	92,000	-	50,066	-	146,000	-	1,850	197,916	294,916
Fuel, Fleet, Vehicle Usage Fee	1,000	250	-	15,451	500	408,000	1,200	34,551	459,702	460,952
Employee Uniforms	-	-	-	-	-	10,250	-	-	10,250	10,250
Tags/Keys	-	-	-	-	-	1,000	-	-	1,000	1,000
Inspection - Transportation	-	-	-	-	-	500	-	-	500	500
Vehicle Supplies/Bus Wash	-	-	-	-	-	24,000	-	-	24,000	24,000
Towing - Transportation	-	-	-	-	-	10,000	-	-	10,000	10,000
Tires - Transportation	-	-	-	-	-	30,000	-	-	30,000	30,000
Brakes - Transportation	-	-	-	-	-	15,000	-	-	15,000	15,000
Oil - Transportation	-	-	-	-	-	20,000	-	-	20,000	20,000
Depreciation Expenses	11,724	44,641	-	-	-	-	-	-	-	56,365
Reserve for CLC	-	-	53,559	-	-	-	-	-	-	53,559
Match, reserve and fund balance	-	-	134,941	-	-	3,038,507	-	1,488,357	4,526,864	4,661,806
Workforce Individual Training Accts	-	-	-	-	-	-	-	3,507,258	3,507,258	3,507,258
Workforce Centers Operations	-	-	-	-	-	-	-	1,972,633	1,972,633	1,972,633
Workforce Special projects	-	-	-	-	-	-	-	151,339	151,339	151,339
Capital Equipment	-	147,000	-	-	-	3,061,662	-	13,000	3,074,662	3,221,662
Total Other Direct Prog. Expenses	216,224	562,691	211,900	1,222,376	105,140	7,206,771	6,200	7,371,430	15,911,917	16,902,732
Human Resource Cost Pool	-	-	-	81,010	44,607	181,669	1,379	123,583	432,248	432,248
Information Technology	-	-	-	159,982	88,092	103,478	2,723	244,058	598,333	598,333
Facilities	-	-	-	-	82,373	144,153	5,148	283,157	514,832	514,832
Total Direct Internal Expenses	-	-	-	240,992	215,072	429,299	9,250	650,798	1,545,413	1,545,413
Shared Costs	-	-	-	347,478	216,361	698,250	9,747	642,327	1,914,164	1,914,164
Community Services (Pass Through)	-	-	-	3,214,895	1,125,150	-	-	46,926,598	51,266,644	51,266,644
Costs Allocated	(1,914,164)	(1,545,413)	-	-	-	-	-	-	-	(3,459,576)
TOTAL BUDGETED EXPENDITURES			\$ 239,950	\$ 6,865,678	\$ 2,758,027	\$ 12,598,841	\$ 72,178	\$ 58,820,116	\$ 81,114,840	\$ 81,354,790
FULL-TIME EQUIVALENT (FTE)	14.61	7.82	4.00	21.50	12.95	51.70	0.40	35.04		148.00

Special Revenue Funds Compared to Prior Years

Budget Category	FY 2020 Actual	FY 2021 Actual	FY 2022 Prior Year Budget	FY 2023 Proposed Budget	Budget Variance
Federal Award	39,409,870	42,757,436	63,380,510	52,176,073	(11,204,437)
State Award	8,987,968	10,329,437	7,680,727	7,635,090	(45,637)
Local Match	1,027,306	88,846	2,189,983	847,320	(1,342,663)
Other Income / carryover funds	1,958,592	1,082,576	10,339,233	20,007,058	9,667,825
In-Kind Contributions	128,226	131,437	876,750	449,300	(427,450)
Total Revenues	51,383,736	54,389,732	84,467,202	81,114,840	(3,352,362)
Salaries	4,522,143	4,418,160	5,894,734	6,056,248	161,514
Fringe Benefits	622,173	708,019	807,466	836,161	28,696
Hospitalization	628,182	672,212	1,045,806	1,046,929	1,123
Pension	538,988	542,607	773,559	1,031,959	258,400
Total Personnel	6,311,486	6,340,998	8,521,565	8,971,297	449,732
Staff In-Region Travel	17,758	9,467	45,073	50,342	5,269
Staff out-of-Region Travel	45,400	10,096	96,074	83,928	(12,146)
Committee Travel	10,044	1,828	22,100	18,750	(3,350)
Total Travel Expenses	73,202	21,391	163,247	153,020	(10,227)
Contract Services	203,756	1,047,706	1,018,220	903,207	(115,013)
Insurance & Bonding	135,985	176,750	203,893	214,811	10,918
Total Professional Services	339,742	1,224,456	1,222,113	1,118,019	(104,094)
Public Education	55,547	119,454	67,942	72,315	4,373
Communications	105,181	86,484	136,081	131,228	(4,853)
Meetings & Conferences	35,037	23,993	50,358	30,825	(19,533)
Total Communications Expenses	195,765	229,931	254,381	234,368	(20,013)
Supplies	51,618	72,744	309,314	324,944	15,630
Copier costs	36,574	2,230	31,412	33,126	1,714
Training costs	191,846	42,915	159,400	146,708	(12,692)
Membership Dues	28,781	30,245	29,240	29,013	(227)
Meal Site Expenses	207,374	233,872	525,000	776,946	251,946
Office Lease/Remote Space Costs	38,719	29,848	62,200	141,850	79,650
Utilities	27,374	33,589	33,589	46,821	13,232
Computer Maintenance & Repairs and Software	257,465	293,663	53,798	421,635	367,837
Repairs & Maintenance	37,966	35,564	23,625	51,916	28,291
Fuel/Fleet/Vehicle Usage Fee	270,059	271,040	410,043	459,702	49,659
Maintenance - Transportation	195,064	260,748	220,932	246,500	25,568
Match Reserve & Restricted Transportation	1,309,506	1,323,679	6,475,318	4,526,864	(1,948,454)
Workforce Individual Training Accounts	1,176,852	1,142,698	5,451,550	3,507,258	(1,944,292)
Workforce Operations	2,573,722	2,306,905	2,744,322	2,123,972	(620,350)
Capital Equipment	899,047	1,890,035	1,789,933	3,074,662	1,284,729
Other Direct Program Expenses	7,301,967	7,969,775	17,794,946	15,911,917	(2,407,760)
Human Resource Cost Center	391,166	381,800	411,088	432,248	21,160
Information Technology	407,465	460,817	517,353	598,333	80,980
Facilities	352,058	334,318	437,002	514,832	77,829
Total Direct Internal Expenses	1,150,690	1,176,935	1,365,443	1,545,413	179,970
Shared Costs	1,212,880	1,341,926	1,809,424	1,914,164	104,740
Community Services (Pass Through)	34,798,003	36,084,320	53,336,083	51,266,644	(2,069,439)
Total Program Operating Expenditures	51,383,736	54,389,732	84,467,202	81,114,840	(3,352,362)
FUNDED FTE POSITIONS	129.50	131.50	147.50	148.00	0.50

**east Texas
council of
GOVERNMENTS**

The logo for the East Texas Council of Governments is centered on the page. It features the organization's name in a bold, black, sans-serif font. The text is arranged in four lines: "east Texas" on the top line, "council of" on the second line, "GOVERNMENTS" on the third line, and "GOVERNMENTS" on the fourth line. The word "GOVERNMENTS" is repeated on the third and fourth lines, with the second instance being larger and more prominent. Three stylized evergreen trees, composed of horizontal green and black stripes, are integrated into the design. One tree is positioned behind the letter 'T' in "Texas" on the top line. A second tree is positioned behind the letter 'I' in "council of" on the second line. A third tree is positioned behind the letter 'T' in the second instance of "GOVERNMENTS" on the fourth line.



Smith County ETX-State-Fair
Photo by visittyler.com

Service Programs

east Texas
Council of
Governments

**east Texas
council of
GOVERNMENTS**

The logo consists of the text "east Texas council of GOVERNMENTS" in a bold, sans-serif font. The word "east" is on the top left, "Texas" is on the top right, "council of" is in the middle, and "GOVERNMENTS" is at the bottom. Three stylized trees, represented by green and black horizontal stripes, are integrated into the design: one behind the 'T' in "Texas", one behind the 'I' in "council", and one behind the 'T' in "GOVERNMENTS".

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 is a provider of 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 and providing a variety of services to our senior population. These services are designed to assist older individuals in living independent, meaningful, and dignified lives in their own homes and communities for as long as possible. This is accomplished through the various programs operated through the agency which include benefits counseling; caregiver in-home and institutional services; caregiver support; case management and advocacy; health maintenance; evidence-based programs; information, referral, and assistance; nutrition; ombudsman; residential repair; and transportation.



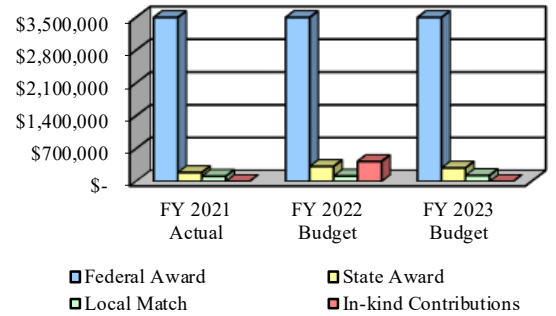
The senior population in the East Texas Region is steadily increasing according to the United States Bureau of Economic Analysis. With this growth in the senior population, the demand for AAA services will increase due to the agency's focus on outreach throughout the 14-county region. The AAA provides a myriad of services to older adults, their families, and the East Texas communities. The overarching goals of the AAA are to (1) enhance, advocate, and promote the quality of life of persons as they grow older to foster independence, (2) advocate for the protection and prevention of abuse, neglect, and financial exploitation of the elderly and persons with disabilities, and (3) create new partnerships and leverage funding opportunities through public and private partnerships and promote the health and wellness of older adults. The AAA has developed an integrated and coordinated planning system with our partners to build a greater service delivery system throughout the East Texas Area.

In FY 2022, the AAA directed COVID funding to income support activities, case management, senior nutrition program, and transportation. The COVID pandemic resulted in lower performance measures for several AAA programs because seniors were reluctant to attend informational and educational events and congregate meal sites.

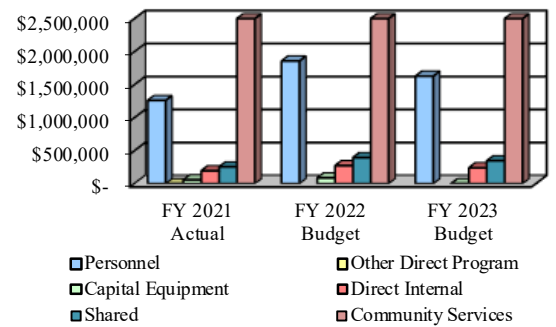
Almost three years of pandemic living has isolated our seniors more than ever. For FY 2023, the AAA staff will focus on bringing our seniors back to in-person activities at congregate meal sites, health and wellness classes, volunteer sites, educational activities, and social events. Continued marketing and outreach efforts will be conducted for the community to become aware of the availability of the AAA services and events. It is time we break the cycle of seclusion caused by the pandemic!

Area Agency on Aging Division

	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Funding Sources			
Federal Award	\$ 4,479,220	\$ 6,005,000	\$ 4,372,556
State Award	191,387	321,000	287,669
Local Match	112,215	115,154	128,515
Other Income	2,421	175,000	2,076,938
In-kind Contributions	-	428,000	-
Total Resources	\$ 4,785,243	\$ 7,044,154	\$ 6,865,678

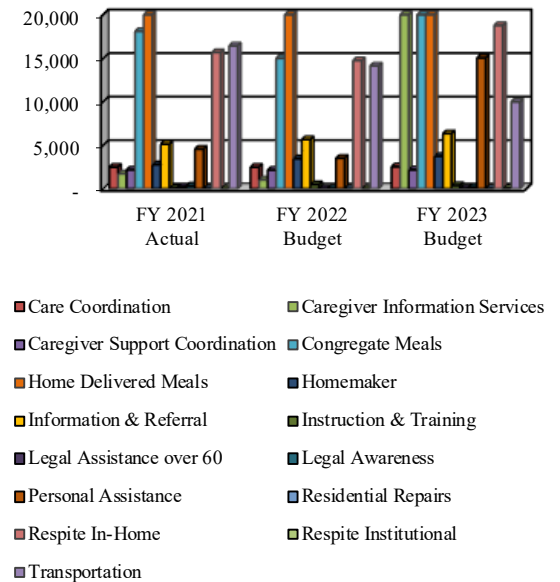


	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Expenditures			
Personnel	\$ 1,261,110	\$ 1,858,647	\$ 1,628,561
Other Direct Program	457,302	427,694	1,433,752
Capital Equipment	58,174	87,368	-
Direct Internal	194,864	273,410	240,992
Shared	254,858	394,655	347,478
Community Services	2,558,936	4,002,380	3,214,895
Total Department	\$ 4,785,243	\$ 7,044,154	\$ 6,865,678



FTE	23.67	28.15	21.50
------------	--------------	--------------	--------------

	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Performance Measures			
Care Coordination	2,504	2,500	2,550
Caregiver Information Services	1,738	1,050	38,500
Caregiver Support Coordination	2,182	2,165	2,200
Congregate Meals	18,098	15,000	65,425
Home Delivered Meals	416,144	440,000	299,827
Homemaker	2,795	3,475	3,752
Information & Referral	5,138	5,675	6,345
Instruction & Training	65	500	400
Legal Assistance over 60	237	25	50
Legal Awareness	338	50	195
Personal Assistance	4,579	3,525	15,040
Residential Repairs	36	35	50
Respite In-Home	15,670	14,750	18,770
Respite Institutional	20	20	58
Transportation	16,431	14,125	10,000



ETCOG Division Summary		Division Name																Area Agency on Aging							
		All Programs																Grant Detail							
		BUDGET CATEGORY	GIL CODE	Admin	IIB	IIC1	IIC2	IID	IIE	VI-EAP	VI-OMB	HICAP	HOUSING BOND	MIPPA	NSIP	SGR	CDC-VAC	ARP-IIB	ARP-C1	ARP-C2	ARP-IID	ARP-IIE	ARP-OM	ARP-SGR	Total Composite
Federal Award		411,943	656,212	904,423	523,141	61,018	333,666	9,936	67,288	112,782	-	33,318	318,224	68,646	282,188	189,817	286,155	35,919	87,834	10,056	-	-	-	4,372,556	
State Award		-	-	-	82,630	-	-	-	-	16,666	-	-	-	130,966	-	-	-	-	-	-	-	-	-	57,407	287,669
Local Assistance & Program Income		103,982	-	10,577	13,581	-	375	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	128,515	
Carry-Over		-	221,930	612,012	857,410	60,000	175,000	10,588	10,000	70,000	-	-	-	-	60,000	-	-	-	-	-	-	-	-	2,076,938	
In-kind Contributions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL SOURCE OF FUNDS		515,925	878,142	1,527,012	1,476,762	121,018	509,031	20,522	77,288	182,782	16,666	33,318	318,224	199,612	60,000	189,817	286,155	35,919	87,834	10,056	-	-	57,407	6,865,678	
Salaries	5510	212,519	288,419	30,426	30,174	38,071	118,109	12,549	41,738	62,115	-	13,002	318,224	47,078	11,325	3,671	1,673	1,673	27,386	3,578	-	-	17,594	1,066,496	
Fringe Benefits	5120	37,011	49,609	5,289	5,285	6,630	20,869	-	-	10,817	-	2,284	-	4,584	1,972	639	274	274	4,789	424	-	-	86	165,872	
Hospitalization	5071	28,526	70,419	7,641	7,306	7,627	30,380	-	-	16,766	-	3,537	-	6,821	2,146	884	379	379	7,083	632	-	-	126	213,402	
Pension	5080	37,859	50,745	5,411	5,362	6,792	20,673	1,511	5,693	11,018	-	2,325	-	7,000	2,015	650	279	279	4,793	581	-	-	2,263	182,791	
TOTAL SALARIES AND FRINGE		315,915	460,192	48,777	48,098	59,120	189,741	14,060	47,431	100,716	-	21,129	-	65,483	17,458	5,845	2,505	-	44,031	5,215	-	-	20,068	1,628,561	
Staff In-Region Travel	5310	4,000	5,430	1,000	-	1,500	-	-	4,500	750	-	200	-	150	-	500	-	-	500	-	-	-	-	18,530	
Staff out-of-Region Travel	5309	12,000	10,500	3,370	3,000	1,000	-	-	-	800	-	-	-	1,000	32,670	1,000	-	-	-	-	-	-	-	32,670	
Committee Travel	5311	1,250	400	-	-	-	-	-	-	800	-	-	-	-	-	-	-	-	-	-	-	-	-	1,650	
TOTAL TRAVEL EXPENSES		17,250	16,330	4,370	3,000	2,500	-	-	4,500	1,550	-	200	-	1,150	-	1,500	-	-	500	-	-	-	-	52,850	
Contract Services	5291	1,400	1,700	115	700	3,500	-	-	-	50	-	-	-	500	25,055	690	596	596	16,420	-	-	-	-	50,726	
Insurance & Bonding	5711	2,000	1,000	250	700	200	500	-	-	800	-	-	-	500	-	-	-	-	1,300	-	-	-	-	6,550	
TOTAL PROFESSIONAL SERVICES		3,400	2,700	365	700	3,700	500	-	-	850	-	100	-	1,000	25,055	690	596	-	17,720	-	-	-	-	57,276	
Public Education	5512	2,200	5,367	2,000	15,000	-	-	-	-	13,073	-	100	-	500	-	-	-	-	-	-	-	-	-	3,500	41,740
Communications	5761	11,032	4,850	6,500	6,200	3,331	1,000	-	2,400	3,600	-	400	-	1,066	-	3,000	1,100	1,100	5,000	-	-	-	500	49,979	
Postage	5762	400	225	1,000	500	400	-	-	-	31	-	-	-	31	-	-	-	-	1,750	-	-	-	100	4,406	
Meetings & Conferences	5763	1,200	225	300	350	-	-	-	-	350	-	-	-	50	-	-	-	-	500	-	-	-	2,500	5,125	
TOTAL COMMUNICATION EXPENSES		14,832	10,667	9,800	6,700	18,731	1,000	-	2,400	17,023	-	500	-	1,647	-	3,000	1,100	-	5,600	-	-	-	8,250	101,250	
Supplies	5510	14,721	21,000	3,338	2,877	5,500	1,000	527	755	13,373	-	3,942	-	900	36,259	871	235	235	3,000	773	-	-	11,339	129,792	
Copier costs	5620	1,201	4,050	2,750	1,500	900	100	-	-	200	-	-	-	25	2,000	200	200	200	500	-	-	-	4,000	17,626	
Training costs	5781	13,888	400	2,500	750	2,500	500	-	1,970	4,250	-	-	-	1,970	-	600	50	50	500	-	-	-	-	28,608	
Membership Dues	5766	1,500	500	2,000	800	800	100	100	-	-	-	-	-	1,433	-	-	-	-	300	-	-	-	-	6,733	
Meal/Site Supplies	5722	-	-	284,312	338,602	-	-	-	-	-	-	-	-	167	-	110,865	63,000	-	-	-	-	-	-	776,946	
Office Lease/Remote Space Costs	5630	6,852	7,500	75,000	4,000	4,000	650	-	-	8,349	-	-	-	528	-	2,800	2,000	35,919	-	-	-	-	-	138,798	
Utilities	5651	1,000	4,000	17,000	10,000	850	200	-	950	2,721	-	-	-	300	-	2,800	2,000	-	1,000	-	-	-	4,000	46,821	
Computer Maint. and Software	5292	2,951	600	3,267	3,025	1,000	500	-	-	1,400	-	-	-	200	-	4,401	3,880	-	-	-	-	-	1,482	11,535	
Repairs & Maint./Vehicle Maint	5725	5,160	4,530	15,004	12,151	1,000	500	-	1,400	1,400	-	-	-	640	-	1,500	1,500	-	-	-	-	-	-	50,066	
Fuel/Fleet/Vehicle Usage Fee	5980	1,828	1,100	1,000	5,800	200	-	-	300	375	-	101	-	500	-	1,500	1,500	-	100	1,147	-	-	-	15,451	
Capital Equipment	5810	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
OTHER PROGRAM EXPENSES		49,101	43,680	386,171	374,705	15,750	3,050	627	3,405	27,118	-	4,043	-	6,663	36,259	121,237	70,865	35,919	4,400	2,920	-	-	20,831	1,222,376	
Total Community Services	7000	-	180,985	1,060,247	1,026,479	-	247,567	-	-	16,666	-	-	318,224	99,059	-	55,668	210,199	-	-	-	-	-	-	3,214,885	
TOTAL DIRECT PROGRAM EXPENSES		400,498	714,554	1,509,730	1,459,682	99,801	441,858	14,687	57,736	147,257	16,666	25,872	318,224	175,002	53,717	187,741	285,265	35,919	72,251	8,135	-	-	49,149	6,277,208	
Human Resource Cost Pool	5903	16,143	21,984	2,311	2,292	2,892	8,971	953	3,170	4,718	-	988	-	3,576	880	8,065	279	119	2,080	272	-	-	1,336	81,010	
Information Technology	5905	31,879	43,415	4,564	4,526	5,711	17,717	1,882	6,261	9,318	-	1,950	-	7,062	1,699	15,926	551	286	4,108	537	-	-	2,639	159,982	
TOTAL INTERNAL SERVICES		48,022	65,399	6,875	6,818	8,603	26,689	2,836	9,431	14,036	-	2,938	-	10,638	2,559	23,991	829	355	6,188	808	-	-	3,976	240,992	
Total Shared Costs	5901	67,405	98,189	10,407	10,262	12,614	40,484	3,000	10,120	21,688	-	4,508	-	13,972	3,725	34,731	1,247	534	9,395	1,113	-	-	4,282	347,478	
TOTAL PROGRAM EXPENSES		515,925	878,142	1,527,012	1,476,762	121,018	509,031	20,522	77,288	182,782	16,666	33,318	318,224	199,612	60,000	189,817	286,155	35,919	87,834	10,056	-	-	57,407	6,865,678	
FTE POSITIONS		2.52	6.46	0.65	0.61	0.67	2.83	0.28	0.92	1.41	-	0.28	-	1.00	0.20	0.47	0.03	-	0.66	0.08	-	-	0.39	21.50	

**east Texas
council of
governments**

The logo consists of the text "east Texas council of governments" in a bold, black, sans-serif font. The text is arranged in four lines: "east Texas" on the top line, "council of" on the second line, "governments" on the third line, and "of" on the fourth line. Three stylized trees, represented by green and black horizontal stripes, are integrated into the design. One tree is positioned above the "T" in "Texas", another is above the "o" in "of", and a third is above the "n" in "governments".

Public Safety Division



The Public Safety Division encompasses the Criminal Justice (CJ), Homeland Security (HS) and 911 Emergency Services (911) programs. The Criminal Justice and Homeland Security programs serve all 14-counties within the ETCOG region while the 911 Emergency Services Program serves 10-counties (Anderson, Camp, Cherokee, Gregg, Marion, Panola, Rains, Upshur, Van Zandt, and Wood). Local 911 districts serve the remaining four counties (Harrison, Henderson, Rusk, and Smith) and two cities (Kilgore and Longview) within the ETCOG region.

CJ staff duties include: long and short term planning, technical assistance for current and new grantees applying for funding through the Office of the Governor, Criminal Justice Division, facilitation of grant application workshops, online support in eGrants, priority hearings, program reporting, administration of the region's State Fund 421 grant which helps fund Continuing Education for Law Enforcement, administration of the region's 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, development and maintenance of the Regional Criminal Justice Strategic Plan and facilitation of materials needed for review and approval by the Criminal Justice Advisory Committee and Executive Committee.

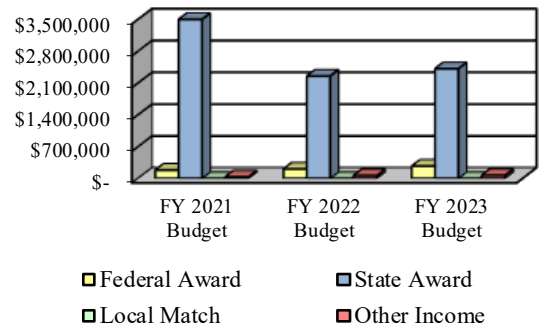
HS staff duties include: long and short term planning; technical assistance for current and new grantees applying for funding through the Office of the Governor, Homeland Security Grants Division, facilitation of grant application workshops, regional training of varying types/sizes of Disaster Exercises for all First Responders, online support in eGrants, funding allocation meetings, program reporting, assisting agencies with Emergency Management Plan updates, development and maintenance of other regional plans including providing oversight of all the region's Hazard Mitigation Plans and facilitation of materials needed for review and approval by the Homeland Security Advisory Committee and Executive Committee.

911 staff duties include: long and short-term planning for eighteen Public Safety Answering Points (PSAP), 911 educational efforts which promote citizen awareness, maintenance of PSAP equipment, network, database, telecommunicator training, and addressing/mapping for eight counties and twenty-six cities within the ETCOG region.

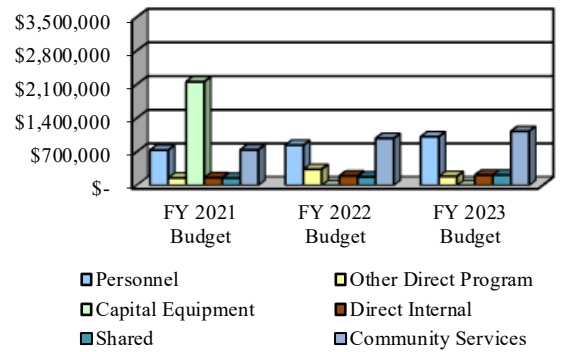
Additionally, our current Public Safety initiatives are to (1) onboard with the Next Generation Service Offerings (NSO) via the statewide ESInet, (2) upgrade to fiber at all of our Public Safety Answering Points (PSAP) and (3) replace our Front Room Customer Premise Equipment at our PSAPs.

Public Safety Division

	FY 2021 Budget	FY 2022 Budget	FY 2023 Budget
Funding Sources			
Federal Award	\$ 185,053	\$ 208,978	\$ 273,585
State Award	3,874,965	2,252,933	2,414,424
Local Match	-	-	-
Other Income	34,138	63,590	70,019
Total Resources	\$ 4,094,156	\$ 2,525,501	\$ 2,758,027

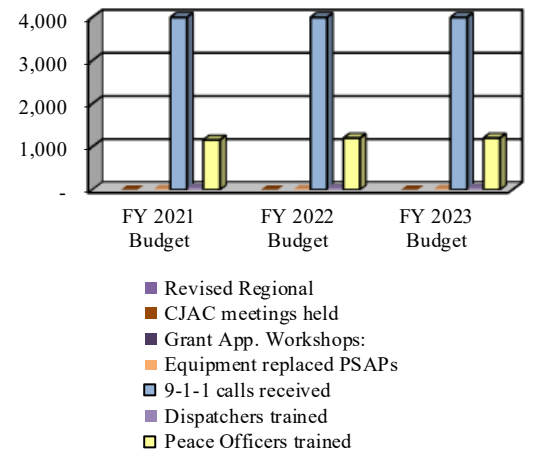


	FY 2021 Budget	FY 2022 Budget	FY 2023 Budget
Expenditures			
Personnel	\$ 734,840	\$ 837,222	\$ 1,014,041
Other Direct Program	154,266	334,622	187,402
Capital Equipment	2,154,999	-	-
Direct Internal	160,679	197,288	215,072
Shared	149,452	177,771	216,361
Community Services	739,920	978,598	1,125,150
Total Department	\$ 4,094,156	\$ 2,525,501	\$ 2,758,027



FTE	11.70	11.20	12.95
------------	--------------	--------------	--------------

	FY 2021 Budget	FY 2022 Budget	FY 2023 Budget
Performance Measures			
9-1-1 calls received	162,283	160,000	220,000
Dispatchers trained	46	40	40
Revised Regional CJ Strategic Plan	1	1	1
CJAC meetings held	3	2	2
HSAC meetings held	2	2	2
FirstNet meetings held			
Grant App. Workshops:			
Criminal Justice	4	4	4
Homeland Security	4	4	4
Equipment replaced PSAPs	18	18	18
Peace Officers trained	1,156	1,200	1,200



Division Name Public Safety Division											
All Programs Grant Detail											
ETCOG DIVISION SUMMARY											
BUDGET CATEGORY	G/L CODE	9-1-1 Admin	9-1-1 Operations & Network	Address	Cornavirus Emergency Supplement	Homeland Security Admin	Homeland Security Program	Police Training	Criminal Justice	Regional Juvenile	Total Composite
Federal Award		-	-	-	61,467	23,500	140,424	-	-	48,194	273,585
State Award		220,198	1,949,632	-	-	-	-	187,369	57,225	-	2,414,424
Other Income		-	-	70,019	-	-	-	-	-	-	70,019
TOTAL SOURCE OF FUNDS		220,198	1,949,632	70,019	61,467	23,500	140,424	187,369	57,225	48,194	2,758,027
Salaries	5110	21,872	515,210	38,411	-	11,088	38,104	17,798	26,079	1,676	670,237
Fringe Benefits	5120	3,809	89,725	842	-	1,493	1,018	2,808	4,153	-	103,848
Hospitalization	5071	4,722	106,344	1,127	-	1,222	1,020	3,756	4,978	-	123,168
Pension	5080	3,884	91,158	5,960	-	1,907	5,949	3,110	4,564	255	116,787
TOTAL SALARIES AND FRINGE		34,287	802,437	46,340	-	15,710	46,090	27,472	39,774	1,931	1,014,041
Staff In-Region Travel	5310	-	2,000	-	-	-	-	-	-	-	2,000
Staff out-of-Region Travel	5309	-	3,000	-	-	587	-	-	-	-	3,587
Committee Travel	5311	-	-	-	-	-	-	-	-	-	-
TOTAL TRAVEL EXPENSES		-	5,000	-	-	587	-	-	-	-	5,587
Contract Services	5291	-	-	-	61,467	-	252	-	-	-	61,719
Workers Comp	5061	-	1,000	-	-	25	100	50	231	-	1,406
Insurance & Bonding	5711	-	1,900	-	-	100	-	-	-	-	2,000
TOTAL PROFESSIONAL SERVICES		-	2,900	-	61,467	125	352	50	231	-	65,125
Public Education	5512	-	5,000	-	-	-	-	-	-	-	5,000
Communications	5761	-	6,000	-	-	-	50	-	-	-	6,050
Meetings & Conferences	5763	-	500	-	-	-	-	-	-	-	500
TOTAL COMMUNICATION EXPENSES		-	11,500	-	-	-	50	-	-	-	11,550
Supplies	5510	84	20,501	-	-	-	-	-	-	-	20,585
Copier costs	5620	-	500	-	-	-	-	-	-	-	500
Training costs	5781	-	1,800	-	-	-	80,000	-	-	-	81,800
Membership Dues	5766	-	1,600	-	-	25	-	-	30	-	1,655
Space Costs & Storage	5650	-	-	-	-	-	-	-	-	-	-
Computer Maint. and Software	5292	-	100	-	-	-	-	-	-	-	100
Repairs & Maintenance	5725	-	-	-	-	-	-	-	-	-	-
Fuel/Vehicle Usage Fee	5890	-	500	-	-	-	-	-	-	-	500
Capital Equipment	5810	-	-	-	-	-	-	-	-	-	-
OTHER PROGRAM EXPENSES		84	25,001	-	-	25	80,000	-	30	-	105,140
Total Community Services	7000	-	930,842	-	-	-	-	148,045	-	46,263	1,125,150
TOTAL DIRECT PROGRAM EXPENSES		34,371	1,777,681	46,340	61,467	16,447	126,492	175,567	40,035	48,194	2,326,593
Human Resource Cost Pool	5903	1,456	34,289	2,668	-	738	2,536	1,185	1,736	-	44,607
Information Technology	5905	3,020	71,140	5,535	-	1,531	807	2,458	3,601	-	88,092
Facilities	5902	2,824	66,522	5,176	-	1,432	755	2,298	3,367	-	82,373
TOTAL DIRECT INTERNAL SERVICES		7,300	171,951	13,379	-	3,701	4,098	5,940	8,704	-	215,072
Total Shared Costs	5901	178,528	-	10,299	-	3,352	9,834	5,862	8,486	-	216,361
TOTAL PROGRAM EXPENSES		220,198	1,949,632	70,019	61,467	23,500	140,424	187,369	57,225	48,194	2,758,027
FTE POSITIONS		0.44	10.75	0.36	-	0.15	0.34	0.38	0.50	0.03	12.95



**east Texas
council of
GOVERNMENTS**

The logo consists of the text "east Texas council of GOVERNMENTS" in a bold, black, sans-serif font. The words are arranged in four lines: "east Texas" on the top line, "council of" on the second line, "GOVERNMENTS" on the third line, and "GOVERNMENTS" on the fourth line. The word "GOVERNMENTS" is split, with "GOVERN" on the left and "MENTS" on the right. Three stylized evergreen trees, each with green and black horizontal stripes, are integrated into the design. One tree is positioned behind the "T" in "Texas", another behind the "I" in "council", and a third behind the "M" in "MENTS".

Transportation Division



The Federal Transit Administration's Non-Urbanized Transportation program (Section 5311) has provided the framework for rural public transportation since 1990. The majority of matching funds required by the federal program are provided by TxDOT state funds, with additional support through contracts with the Area Agency on Aging and the City of Marshall. For the first time in many years GoBus has been able to control cost through the implementation of productivity focused projects.

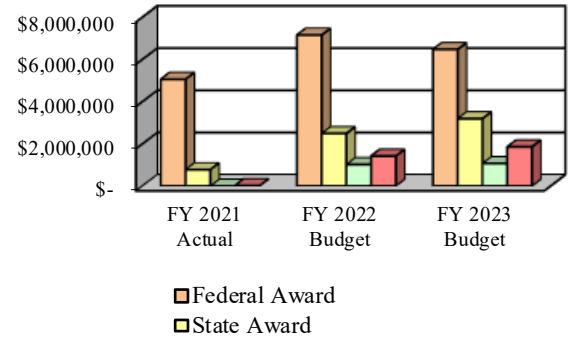
GoBus operates demand response rural transportation service, in all fourteen counties plus one flex route in the City of Marshall. To track this information, GoBus uses scheduling software to schedule trips efficiently and effectively across our 14-county region, store customer information, and track transit performance. In FY21, GoBus received TxDOT approval a Maintenance Feasibility Study. This study will aid in the planning and success of future projects. Other notable accomplishments include transitioning staff quickly during the COVID-19 pandemic to enable staff to work from home; the installation of barriers in the GoBus fleet to help protect passengers and drivers; the distribution of personal protective equipment including glove, disinfectant cleaners, and masks to both staff and passengers; the creation of a mobile app and implementation of a Interactive Voice Response system; the implementation of new scheduling software remotely during the pandemic; implementing new safety technology through SmartDrive to identify risky behavior in order to coach drivers before accidents happen; the execution of a one-hour headway system for the Marshall Flex Route; the successful award of a coordinated call TxDOT grant for technology upgrades; and the successful award of a veteran grant from the Texas Veteran Commission to help pay for rides to veterans, their spouses and dependents.

While ETCOG's transportation focus has been providing rural public transportation, it established the East Texas Rural Planning Organization ("RPO") in 2011. The RPO's charge is to work on the coordination efforts for all modes of transportation for the fourteen-county region. Due to the recent adoption of TxDOT's Transportation Improvement Program, which is their fiscally constrained plan, the ETRTPO did not put out a call for additional projects in the last year. Staff have continued to work with TxDOT to ensure collaboration should they need assistance with any grant funding. The RPO has been instrumental in assisting TxDOT and the region in the search for funding to complete important transportation infrastructure projects.

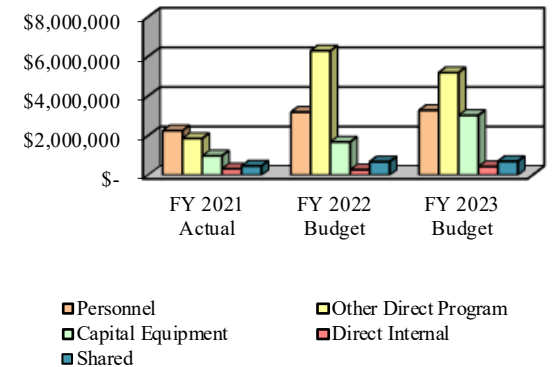
Objectives for FY 2023 include: Improve the image of the GoBus Brand through Safe, Reliable and Friendly Public Transit; concentrate on developing new business through contracts with entities including nursing homes, health and human service agencies, and private clinics; using the maintenance feasibility study to move into the next phase of planning for developing an inhouse maintenance program; begin planning and implementing regional routes to cluster trips more efficiently; work on increasing ridership to pre-pandemic level; identify and partner with other transit providers from both the public and private sectors in order to create a more effective and efficient transportation network; introduce regional routes to encourage the use of public transit which relieves traffic congestion, reduces air pollution and reduces anxiety levels; increase funding by seeking and applying for additional grants; make improvements to our marketing strategies to better inform the public of who we are and what services we offer, including outreach to the veteran populations regarding the transportation assistance grant; implement a driver compliance and incentive program that includes PASS training and DOT certifications; continue to ensure effective public transportation services throughout the region by evaluating routes; enhance our safety program to ensure driver and passenger safety is main priority; sustainability during post COVID, enhance our services with the new normal and price inflations; collaborate with local entities and attain Interlocal Agreements; continue to support EasTexConnects as its lead agency and work with stakeholders and potential customers to facilitate coordination of public transit services by exploring partnerships for seamless travel among intercity bus, Amtrak, local urban bus systems, and other providers in both the public and private sectors; work towards the creation and implementation of a new 2021 5-year Regionally Coordinated Transportation Plan Update which addresses regional public and private transportation services provided in East Texas and identifies gap areas and recommendations for updated service plans; and implementation of a customer service training program for our dispatch office to ensure they are excelling to accommodate current and potential GoBus riders.

Transportation Division

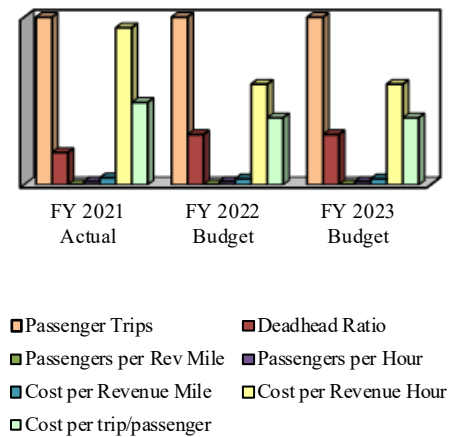
	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Funding Sources			
Federal Award	\$ 5,059,124	\$ 7,152,797	\$ 6,474,032
State Award	780,037	2,491,213	3,193,342
Other Income & In-Kind	-	1,020,750	1,072,480
Local Funds	23,764	1,423,679	1,858,987
Total Resources	\$ 5,862,925	\$ 12,088,439	\$12,598,841



	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Expenditures			
Personnel	\$ 2,247,790	\$ 3,181,271	\$ 3,272,558
Other Direct Program	1,854,985	6,284,467	5,180,752
Capital Equipment	975,914	1,675,670	3,017,982
Direct Internal	321,829	271,537	429,299
Shared	462,408	675,494	698,250
Total Department	\$ 5,862,925	\$ 12,088,439	\$12,598,841
FTE	42.38	52.70	51.70



	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Performance Measures			
Passenger Trips	92,283	120,000	120,000
Deadhead Ratio	19.30	30.00	30.00
Passengers per Rev Mile	0.09	0.10	0.10
Passengers per Hour	1.91	1.96	1.96
Cost per Revenue Mile	4.18	3.60	3.60
Cost per Revenue Hour	93.68	60.00	60.00
Cost per trip/passenger	49.14	40.00	40.00



ETCOG Division Summary		Division Name									
		Transportation Division									
BUDGET CATEGORY		All Programs									
		Grant Detail									
G/L CODE	Admin	Operating	PVM	Planning	Capital	Mobility Management	Contract Services	Restricted	Local Funds	Composite	
Federal Award	522,874	2,233,179	244,000	33,500	3,017,982	30,000	392,497			6,474,032	
State Award	350,994	2,830,348	-	-	-	-	-	-	-	3,181,342	
Other Income & In-Kind	-	82,250	-	-	-	-	-	113,680	-	195,930	
Local Funds	-	75,000	-	-	-	14,833	-	-	2,657,704	2,747,537	
TOTAL SOURCE OF FUNDS	873,868	5,220,777	244,000	33,500	3,017,982	44,833	392,497	113,680	2,657,704	12,598,841	
Salaries	5110	208,922	2,095,736	-	15,723	-	13,299	-	-	2,333,680	
Fringe Benefits	5120	29,548	188,568	-	2,591	-	2,316	-	-	223,023	
Hospitalization	5071	19,891	308,258	-	2,804	-	2,933	-	-	333,886	
Pension	5080	35,870	340,990	-	2,759	-	2,350	-	-	381,969	
TOTAL SALARIES AND FRINGE	294,231	2,933,552	-	23,877	-	20,898	-	-	-	3,272,558	
Staff In-Region Travel	5310	200	-	-	-	-	-	-	-	200	
Staff out-of-Region Travel	5309	13,500	-	-	-	-	-	-	1,000	14,500	
TOTAL TRAVEL EXPENSES	13,700	-	-	-	-	-	-	-	1,000	14,700	
Contract Services	5291	1,000	298,000	-	1,636	-	17,030	392,497	-	710,163	
Workers Compensation	5061	3,000	60,000	-	-	-	-	-	-	63,000	
Insurance & Bonding	5711	125,000	-	-	-	-	-	-	-	125,000	
TOTAL PROFESSIONAL SERVICES	129,000	358,000	-	1,636	-	17,030	392,497	-	-	898,163	
Public Education	5512	1,500	-	-	-	-	-	-	5,000	6,500	
Communications	5761	6,000	50,000	-	-	-	-	-	-	56,000	
Meetings & Conferences	5763	500	-	-	-	-	-	-	10,100	10,600	
TOTAL COMMUNICATION EXPENSES	8,000	50,000	-	-	-	-	-	-	15,100	73,100	
Supplies	5510	2,500	8,000	-	-	-	-	-	500	11,000	
Copier costs	5620	2,500	-	-	-	-	-	-	-	2,500	
Training costs	5781	5,500	10,000	-	-	-	-	-	-	15,500	
Membership Dues	5766	10,000	-	-	-	-	-	-	200	10,200	
Remote Space Costs & Storage	5650	-	2,652	-	-	-	-	-	-	2,652	
Computer Maint & Repairs and Software	5292	-	30,000	-	-	370,000	-	-	-	400,000	
Repairs & Maintenance	5725	-	1,000	145,000	-	-	-	-	-	146,000	
Capital Equipment	5810	-	-	-	-	2,647,982	-	113,680	300,000	3,061,662	
Employee Uniforms	5869	250	10,000	-	-	-	-	-	-	10,250	
Fare Media	5879	-	1,000	-	-	-	-	-	5,000	6,000	
Fuel - Transportation	5880	-	408,000	-	-	-	-	-	-	408,000	
Tags/Keys	5882	-	1,000	-	-	-	-	-	-	1,000	
Inspection - Transportation	5883	-	500	-	-	-	-	-	-	500	
Vehicle Supplies/Wash	5884	-	-	24,000	-	-	-	-	-	24,000	
Towing - Transportation	5885	-	-	10,000	-	-	-	-	-	10,000	
Tires - Transportation	5886	-	-	30,000	-	-	-	-	-	30,000	
Brakes - Transportation	5887	-	-	15,000	-	-	-	-	-	15,000	
Oil - Transportation	5888	-	-	20,000	-	-	-	-	-	20,000	
Local Unrestricted Funds	9999	84,594	618,009	-	-	-	-	-	2,335,904	3,038,507	
OTHER PROGRAM EXPENSES	105,344	1,090,161	244,000	-	3,017,982	-	-	113,680	2,641,604	7,212,771	
Reserved	-	-	-	-	-	-	-	-	-	-	
TOTAL DIRECT PROGRAM EXPENSES	550,274	4,431,713	244,000	25,513	3,017,982	37,928	392,497	113,680	2,657,704	11,471,291	
Human Resource Cost Pool	5903	16,264	163,146	-	1,224	-	1,035	-	-	181,669	
Information Technology	5905	102,191	-	-	697	-	590	-	-	103,478	
Facilities	5902	142,360	-	-	971	-	821	-	-	144,153	
TOTAL DIRECT INTERNAL SERVICES	260,815	163,146	-	2,892	-	2,446	-	-	-	429,299	
Total Shared Costs	5901	62,779	625,918	-	5,095	-	4,459	-	-	698,250	
TOTAL PROGRAM EXPENSES	873,868	5,220,777	244,000	33,500	3,017,982	44,833	392,497	113,680	2,657,704	12,598,841	
FTE POSITIONS	2.66	48.55	-	0.25	-	0.25	-	-	-	51.70	

Workforce and Economic Development Division



Like Texas and the nation, East Texas survived the last two years of a pandemic with both global and local impacts. While COVID remains a factor in our communities, it is no longer the debilitating force it was in 2020. We are still picking up the pieces and dealing with its aftermath, though. Finally free to resume our lives, East Texans now face runaway inflation, record transportation costs, and a looming recession. Employers are ready to get back to the business of business but are discovering a decimated working population. For every prospective worker, two jobs are going unfilled. In recruiting experienced, skilled, and/or credentialed workers, that ratio is even higher.

Employers now operate in competition for too few workers. Workers are able to secure unheard of starting wages and demand employer concessions, including hours worked, little weekend or overtime, benefits for parttime work, and remote working conditions. Failure to meet these demands means workers may quit with little to no advance notice. If a business wants to keep its doors open, it must accept raw talent and refine it once it is already on payroll.

Employers are becoming more creative in recruiting and retaining qualified or promising job candidates. Workers see fewer requirements for formalized training prior to seeking employment. If he or she is willing to accept a job, the employer is compelled to conduct on-the-job training or continuing education. Internships and apprenticeships may introduce the worker to the job, but simultaneously the employer is auditioning his or her company to the prospective employee. On-site or vicinity childcare facilities, along with second- or swing-shift childcare providers may be what it takes to land the right workforce.

At the same time, covering the to- and from-work transportation costs have become decision factors. Whereas regional pre-pandemic commuting times averaged 30 minutes or thirty miles, employers looking to secure a workforce are dependent on the larger surrounding community to fulfill off-duty needs and desires of its employee population or rural businesses will no longer be able to keep its youth in the area.

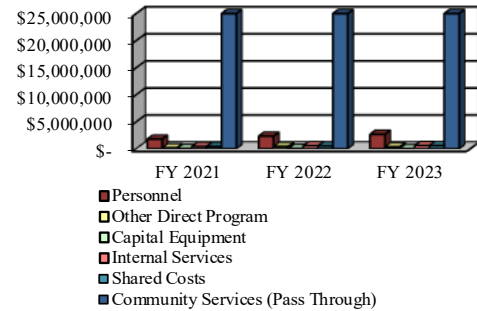
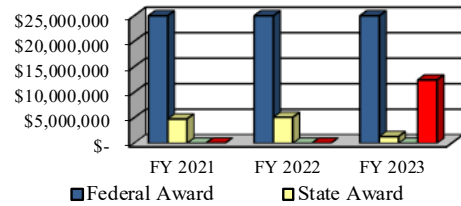
All of the challenges described above are areas where Workforce and Economic Development may be an employer's ace in the hole. Staff routinely leverage resources to establish and build small businesses, create an environment free of waste and pollution, and provide childcare for those looking for, or just starting out on the job.

In addition to providing training for skills lost or missed during the pandemic, we collaborate with employers to qualify and pay for employees they are considering or who are already on the clock to round out necessary skill sets. We even have the ability to provide salary expenses to the employer of record so a worker can "try on" a company without cost. And, when life throws a worker an emergency, our staff can structure small loans at a fraction of the cost of typical payday lending.

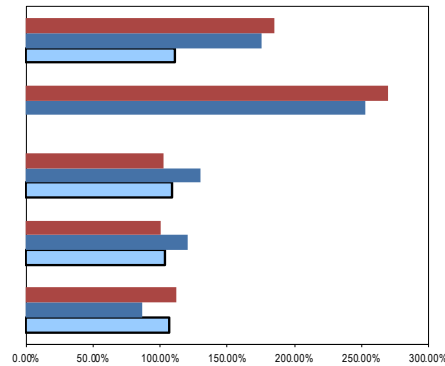
Today's DWED is well-positioned to support our regional employers in the post-COVID world. Our challenge is to ensure both businesses and workers know of our resources.

Workforce and Economic Development Division

	FY 2021	FY 2022	FY 2023
Funding Sources	Actual	Budget	Budget
Federal Award	\$32,131,044	\$56,536,246	\$44,176,281
State Award	4,759,565	5,104,625	1,321,264
Local Match	-	-	-
Other Income	35,240	15,695	12,405,217
Total Resources	\$36,925,849	\$61,656,566	\$57,902,762
Expenditures			
Personnel	\$ 1,776,043	\$ 2,334,115	\$ 2,664,243
Other Direct Program	168,611	411,393	359,881
Capital Equipment	24,627	26,895	13,000
Internal Services	432,885	548,844	583,032
Participant Assistance	1,142,696	5,451,550	3,507,258
Workforce Center Facilities	2,304,763	1,896,101	1,972,633
Special Projects & Board Ops	-	2,440,778	1,615,696
Shared Costs	409,627	495,614	568,457
Community Services (Pass Through)	30,666,597	48,051,277	46,618,562
Total Expenditures	\$36,925,849	\$61,656,566	\$57,902,762
FTE	29.65	28.90	30.74



Performance Measures	FY 2021 Actual % of current target	FY 2022 Actual % of current target	FY 2023 Actual % of current target
Claimant Reemployment with 10 weeks	n/a	108.50%	109.32%
# of Employers Receiving Workforce Choices Full Work Rate - All Family Total	n/a	107.70%	108.00%
Avg # Children Served Per Day - Discretionary	76.38%	100.00%	72.36%
Employed/Enrolled Q2 Post Exit - C&T Participants	92.52%	n/a	n/a
Employed/Enrolled Q2-Q4 Post Exit - C&T Participants	103.20%	87.85%	95.34%
Median Earnings Q2 Post Exit - C&T Participants	100.52%	97.89%	103.18%
Credential Rate - C&T Participants	106.32%	n/a	n/a
Employed Q2 Post Exit - Adult	127.67%	93.44%	93.82%
Employed Q4 Post Exit - Adult	103.98%	91.63%	95.86%
Median Earnings Q2 Post Exit - Adult	99.00%	104.49%	107.04%
Measurable Skills Gains - Adult	n/a	95.45%	111.99%
Credential Rate - Adult	106.32%	87.07%	104.84%
Employed Q2 Post Exit - DW	94.26%	95.58%	101.52%
Employed Q4 Post Exit - DW	94.70%	91.45%	97.63%
Median Earnings Q2 Post Exit - DW	99.86%	102.84%	106.65%
Measurable Skills Gains - DW	*n/a	68.06%	175.31%
Credential Rate - DW	106.51%	94.26%	126.09%
Employed/Enrolled Q2 Post Exit - Youth	106.51%	86.51%	112.45%
Employed/Enrolled Q4 Post Exit - Youth	103.40%	120.83%	100.56%
Measurable Skills Gains - Youth	108.49%	130.27%	101.86%
Credential Rate - Youth	111.04%	252.50%	269.74%
		175.44%	184.56%



■ FY 2023 Actual % of current target 109.32% 108.00% 72.36% n/a 95.34% 103.18% n/a 93.82% 95.86% 107.04% 111.99% 104.84% 101.52% 97.63% 106.65% 175.31%

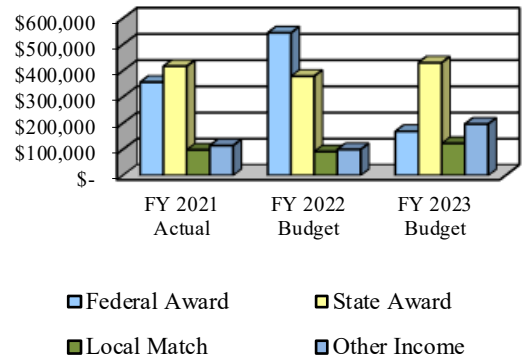
■ FY 2022 Actual % of current target 108.50% 107.70% 100.00% n/a 87.85% 97.89% n/a 93.44% 91.63% 104.49% 95.45% 87.07% 95.58% 91.45% 102.84% 68.06%

■ FY 2021 Actual % of current target n/a n/a 76.38% 92.52% 103.20% 100.52% 106.32% 127.67% 103.98% 99.00% n/a 94.26% 94.70% 99.86% *n/a

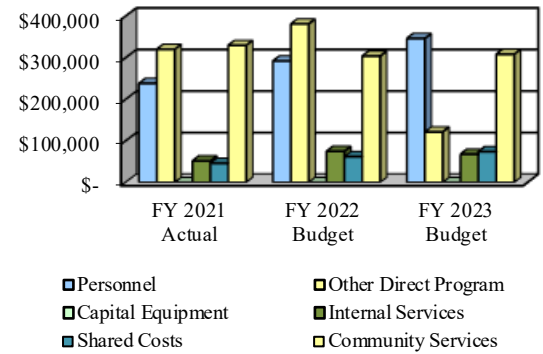
ETCOG DIVISION SUMMARY EAST TEXAS COUNCIL OF GOVERNMENTS		SION NAME																			
		Workforce Division																			
		Administrative - FY2023																			
BUDGET CATEGORY		G/L CODE	WIOAA ADMIN	WIOAY ADMIN	WIOADW ADMIN	TANF ADMIN	SNAP ADMIN	TRADE ADMIN	VETS ADMIN	ES ADMIN	NCP ADMIN	CODF ADMIN	DFPS ADMIN	RESEA ADMIN	VR-WSWE ADMIN	ISS ADMIN	ITRAE ADMIN	NDW-DRE ADMIN	CC SIR ADMIN	ALL WKFC ADMIN COMPOSITE	
Federal Award			167,224	166,381	259,135	224,160	82,543	7,200	2,800	27,982	47,443	1,486,337	66,063	25,724	7,000	5,437	-	-	-	-	2,509,366
State Award			-	-	-	-	-	-	-	-	-	-	66,063	-	-	-	-	-	-	-	66,063
Local Award			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Income			67,000	8,000	-	30,000	-	2,000	-	8,000	-	721,604	-	-	-	-	4,600	5,000	68,455	914,659	
TOTAL SOURCE OF FUNDS			234,224	174,381	259,135	254,160	82,543	9,200	2,800	35,982	47,443	2,207,941	66,063	25,724	7,000	5,437	4,600	5,000	68,455	3,490,088	
Salaries		5110	94,373	46,555	109,820	108,172	33,705	4,113	796	14,259	20,894	548,433	12,594	7,718	1,671	-	-	2,174	-	1,005,278	
Fringe Benefits		5120	16,435	8,108	19,126	18,766	5,870	716	139	2,483	3,639	94,861	2,193	1,344	291	-	-	379	-	174,350	
Hospitalization		5071	15,129	7,647	18,373	16,889	5,088	661	107	1,855	3,442	100,126	2,361	1,073	322	-	-	322	-	173,177	
Pension		5080	16,755	8,281	19,540	19,208	5,983	735	141	2,539	3,689	97,014	2,211	1,368	293	-	-	384	-	178,140	
TOTAL SALARIES AND FRINGE			142,693	70,591	166,659	162,635	50,626	6,225	1,183	21,137	31,663	840,435	19,360	11,593	2,577	-	-	3,258	-	1,530,945	
Staff In-Region Travel		5310	500	500	100	800	100	123	-	5,544	50	2,000	200	100	-	-	-	-	-	10,017	
Staff out-of-Region Travel		5309	3,000	1,000	200	2,000	800	-	-	-	-	10,000	100	50	-	-	-	-	-	17,150	
Committee Travel		5311	3,000	1,500	400	3,000	600	-	-	-	-	8,000	500	-	-	-	-	-	-	17,000	
TOTAL DIRECT TRAVEL EXPENSES			6,500	3,000	700	5,800	1,500	123	-	5,544	50	20,000	800	150	-	-	-	-	-	44,167	
Contract Services		5291	5,000	1,000	2,500	1,000	200	-	-	-	-	3,000	200	-	-	-	-	-	-	12,900	
Workman's Compensation		5061	500	700	300	500	125	-	-	-	-	2,600	200	-	-	-	-	-	-	4,925	
Insurance & Bonding		5711	1,000	1,700	500	1,000	250	-	-	-	-	6,500	400	-	-	-	-	-	-	11,350	
TOTAL DIRECT PROFESSIONAL SERVICES			6,500	3,400	3,300	2,500	575	-	-	-	-	12,100	800	-	-	-	-	-	-	29,175	
Public Education		5512	200	100	125	300	50	-	-	-	-	5,000	400	-	-	-	-	-	-	6,175	
Communications		5761	400	250	300	300	100	-	-	-	-	2,000	100	-	-	-	-	-	-	3,450	
Postage		5762	50	25	25	50	25	-	-	-	-	200	25	-	-	-	-	-	-	400	
Meetings & Conferences		5763	800	900	2,000	800	300	-	-	-	-	6,700	300	-	-	-	-	-	-	11,800	
TOTAL DIRECT COMMUNICATION EXPENSES			1,450	1,275	2,450	1,450	475	-	-	-	-	13,900	825	-	-	-	-	-	-	21,825	
Supplies		5510	10,424	1,500	9,421	800	500	142	-	-	-	8,000	34,016	-	-	-	-	316	-	65,119	
Copier costs		5620	1,000	500	600	800	300	-	-	-	-	5,000	300	-	-	-	-	-	-	8,500	
Training costs		5781	1,500	1,500	1,500	1,500	600	-	-	-	-	6,000	600	-	-	-	-	-	-	13,200	
Membership Dues		5766	1,000	700	800	1,000	300	-	-	-	-	3,000	400	-	-	-	-	-	-	7,200	
Computer Maint. and Software		5292	500	1,000	300	500	200	-	-	-	-	4,000	150	-	-	-	-	-	-	6,650	
Repairs & Maintenance		5725	100	-	-	-	100	-	-	-	-	1,500	50	-	-	-	-	-	-	1,650	
Minor Office Equipment		5811	200	-	500	500	100	-	-	-	-	4,000	400	-	-	-	-	-	-	5,700	
Special Projects (Board-level, not Pass-Thru)			-	-	-	-	-	-	-	-	-	11,051	-	-	-	-	-	-	-	79,506	
Temporary Board Ops Reserve			-	59,911	-	5,183	5,214	-	1,097	-	1,963	914,649	-	9,023	3,311	5,437	4,600	-	68,455	1,010,390	
Fuel, Fleet, Vehicle Usage Fee			200	300	200	200	25	-	-	-	-	700	-	-	-	-	-	-	-	1,625	
OTHER DIRECT PROGRAM EXPENSES			14,924	65,411	13,321	10,483	7,239	142	1,097	-	1,963	957,900	35,916	9,023	3,311	5,437	4,600	316	68,455	1,199,529	
Total Community Services (Pass Through)		7000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL DIRECT PROGRAM EXPENSES			172,067	143,676	166,630	183,069	60,415	6,490	2,280	26,681	33,667	1,844,335	57,701	20,676	5,889	5,437	4,600	3,574	68,455	2,825,642	
Human Resource Cost Pool		5903	5,859	2,890	6,818	6,716	2,093	255	49	885	1,297	34,050	782	479	104	-	-	135	-	62,414	
Information Technology		5905	11,571	5,708	13,465	13,263	4,133	504	98	1,748	2,562	67,244	1,544	946	205	-	-	267	-	123,258	
Facilities		5902	14,281	7,045	16,619	16,369	5,100	622	120	2,158	3,162	82,992	1,906	1,168	253	-	-	329	-	152,124	
TOTAL DIRECT INTERNAL SERVICES			31,712	15,643	36,902	36,948	11,326	1,382	267	4,791	7,021	184,286	4,232	2,993	562	-	-	730	-	337,796	
Total Shared Costs		5901	30,446	15,062	35,602	34,743	10,802	1,328	252	4,510	6,756	179,320	4,131	2,454	550	-	-	695	-	326,651	
TOTAL PROGRAM OPERATION EXPENSES			234,224	174,381	259,135	254,160	82,543	9,200	2,800	35,982	47,443	2,207,941	66,063	25,724	7,000	5,437	4,600	5,000	68,455	3,490,088	
FTE POSITIONS			1.38	0.69	1.62	1.53	0.46	0.05	0.01	0.17	0.32	9.72	0.27	0.10	0.03	-	-	0.03	-	16.37	

Economic Development

	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Funding Sources			
Federal Award	\$ 356,092	\$ 544,346	\$ 168,391
State Award	416,894	379,081	430,391
Local Match	98,111	91,150	122,305
Other Income	114,253	99,223	196,267
Total Resources	\$ 985,350	\$ 1,113,800	\$ 917,354

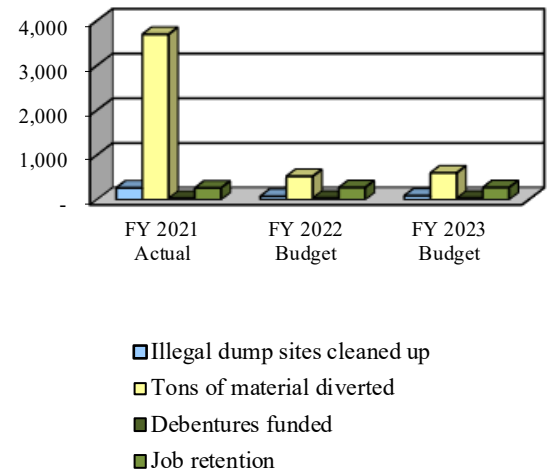


	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Expenditures			
Personnel	\$ 238,032	\$ 292,020	\$ 346,214
Other Direct Program	319,984	381,061	121,467
Capital Equipment	-	-	-
Internal Services	51,719	74,884	67,766
Shared Costs	46,168	62,006	73,870
Community Services	329,447	303,828	308,036
Total Expenditures	\$ 985,350	\$ 1,113,800	\$ 917,354



FTE	3.62	3.70	4.30
------------	-------------	-------------	-------------

	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Performance Measures			
Illegal dump sites cleaned up	267	78	90
Illegal sites investigated	411	83	96
Number of violators identified	63	19	22
Number of fines issued	39	12	14
Tons of material diverted	3,700	524	602
Debentures funded	38	41	40
Job retention from funded debentures	265	275	275

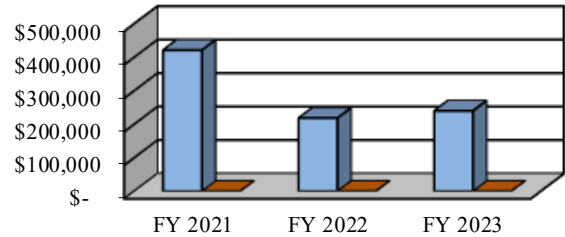


ETCOG DIVISION SUMMARY		Division Economic Development							
		All Programs <u>Grant Detail</u>							
BUDGET CATEGORY	G/L CODE	EDA	EDA Broadband	TDA CDBG	Solid Waste	Air Quality	ETRDC	Community Loan Center CLC	Total Composite
Federal Award		137,000	16,500	14,891	-	-	-	-	168,391
State Award		-	-	-	213,158	217,233	-	-	430,391
Local Assistance		35,000	33,746	-	-	-	-	53,559	122,305
Other Income		-	5,750	-	-	-	132,709	57,809	196,267
TOTAL SOURCE OF FUNDS		172,000	55,996	14,891	213,158	217,233	132,709	111,367	917,354
Salaries	5110	72,209	25,389	6,787	39,155	8,875	30,566	37,165	220,144
Fringe Benefits	5120	12,575	4,422	1,182	6,819	1,546	5,323	6,472	38,339
Hospitalization	5071	15,823	4,507	1,395	10,364	2,349	4,293	10,502	49,234
Pension	5080	12,627	4,440	1,187	6,848	1,552	5,345	6,499	38,497
TOTAL SALARIES AND FRINGE		113,234	38,757	10,551	63,185	14,322	45,526	60,639	346,214
Staff In-Region Travel	5310	300	100	-	500	-	1,000	200	2,100
Staff out-of-Region Travel	5309	2,000	-	-	-	-	4,000	-	6,000
Committee Travel	5311	-	-	-	100	-	-	-	100
TOTAL TRAVEL EXPENSES		2,300	100	-	600	-	5,000	200	8,200
Contract Services	5291	500	-	-	10,000	-	50,000	1,200	61,700
Workers Compensation	5061	200	-	-	90	-	150	-	440
Insurance & Bonding	5711	20	-	-	10	-	10	-	40
TOTAL PROFESSIONAL SERVICES		720	-	-	10,100	-	50,160	1,200	62,180
Public Education	5512	300	-	-	-	-	-	-	300
Communications	5761	3,000	768	-	500	-	2,000	-	6,268
Meetings & Conferences	5763	300	-	-	300	-	100	-	700
TOTAL COMMUNICATION EXPENSES		3,600	768	-	800	-	2,100	-	7,268
Supplies	5510	2,858	-	-	-	-	3,000	400	6,258
Copier costs	5620	500	-	-	500	-	3,000	-	4,000
Training costs	5781	1,000	-	-	400	-	2,500	-	3,900
Membership Dues	5766	800	-	-	25	-	1,800	500	3,125
Space Costs & Storage	5650	-	-	-	400	-	-	-	400
Computer Maint & Repairs and Software	5292	300	-	-	500	-	300	50	1,150
Fuel, Fleet, Vehicle Usage Fee	5880	300	286	-	200	-	200	-	986
CLC Loan Fees	5830	-	-	-	-	-	-	24,000	24,000
Capital Equipment	5810	-	-	-	-	-	-	-	-
OTHER PROGRAM EXPENSES		5,758	286	-	2,025	-	10,800	24,950	43,819
Total Community Services	7000	-	-	-	110,913	197,123	-	-	308,036
TOTAL DIRECT PROGRAM EXPENSES		125,612	39,911	10,551	187,624	211,445	113,586	86,989	775,718
Human Resource Cost Pool	5903	5,201	1,829	489	2,820	639	2,202	2,677	15,857
Information Technology	5905	10,272	3,612	965	5,570	1,262	4,348	5,287	31,316
Facilities	5902	6,755	2,375	635	3,663	830	2,859	3,477	20,593
TOTAL DIRECT INTERNAL SERVICES		22,228	7,815	2,089	12,053	2,732	9,409	11,440	67,766
Total Shared Costs	5901	24,160	8,269	2,251	13,482	3,056	9,714	12,938	73,870
TOTAL PROGRAM EXPENSES		172,000	55,996	14,891	213,158	217,233	132,709	111,367	917,354
FTE POSITIONS		1.46	0.42	0.13	0.75	0.17	0.40	0.97	4.30

Local Funds

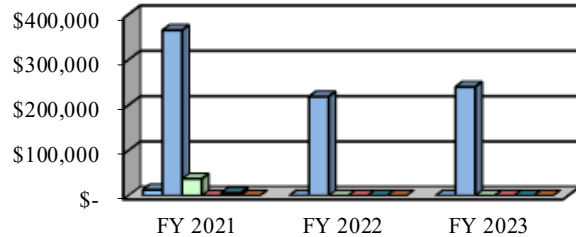
Local revenue comes mainly from membership dues and interest income on idle ETCOG (Local) cash/investments. These funds are essentially unrestricted but are used from time to time to help support programs and provide local matching to grant funds. Local funds are also referred to as the General Fund.

	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Funding Sources			
Local Revenue	\$ 421,193	\$ 218,431	\$ 239,950
Other Income	-	-	-
Total Resources	\$ 421,193	\$ 218,431	\$ 239,950



Local Revenue Other Income

	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Expenditures			
Personnel	\$ 13,040	\$ -	\$ -
Other Direct Program	365,070	218,431	239,950
Capital Equipment	37,235	-	-
Direct Internal	-	-	-
Shared	5,848	-	-
Community Services	-	-	-
Total Department	\$ 421,193	\$ 218,431	\$ 239,950

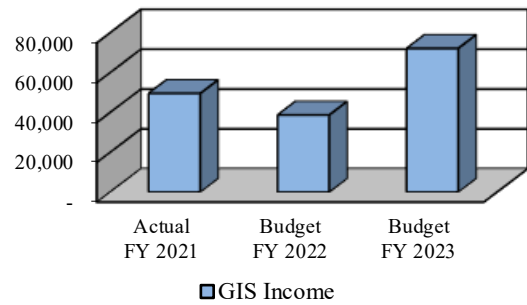


Personnel Other Direct Program
Capital Equipment Direct Internal
Shared Community Services

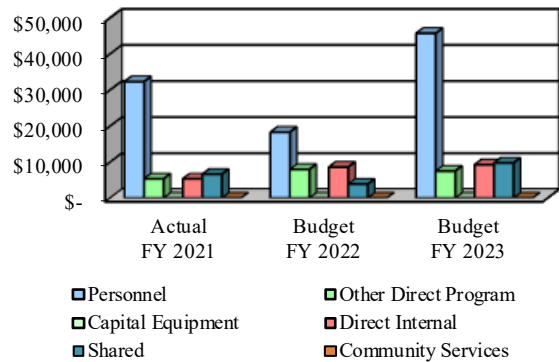
Regional Technology Services Geographic Information System (GIS)

GIS is a spatial database system that provides powerful decision-making tools public governance from producing simple hard copy maps to analyzing complex crime patterns. Emergency responders use GIS tools to respond to accidents, housing specialists to analyze the quality and condition of housing, environmentalists to identify the location of hazardous waste sites, social service workers to identify the location of elderly and disabled, waste management officials to route vehicles, police to analyze crime patterns, public works crew to maintain road inventory, etc. GIS plays a key role in meeting emergency mapping needs of counties and cities within the East Texas Region.

Funding Sources	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
GIS Income	49,582	38,742	72,178
Total Resources	\$ 49,582	\$ 38,742	\$ 72,178



Expenditures	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Personnel	\$ 32,286	\$ 18,291	\$ 45,681
Other Direct Program	5,337	7,968	7,500
Capital Equipment	-	-	-
Direct Internal	5,343	8,600	9,250
Shared	6,616	3,884	9,747
Community Services	-	-	-
Total Department	\$ 49,582	\$ 38,742	\$ 72,178



FTE	0.20	0.20	0.40
------------	-------------	-------------	-------------



**east Texas
council of
GOVERNMENTS**

The logo consists of the text "east Texas council of GOVERNMENTS" in a bold, black, sans-serif font. The words are arranged in four lines: "east Texas" on the top line, "council of" on the second line, "GOVERNMENTS" on the third line, and "GOVERNMENTS" on the fourth line. The word "GOVERNMENTS" is split, with "GOVERN" on the left and "MENTS" on the right. Three stylized evergreen trees, each with green and black horizontal stripes, are integrated into the design. One tree is positioned behind the "T" in "Texas", another behind the "I" in "council", and a third behind the "M" in "MENTS".



Wood County summer fun
Photo by woodcountymonitor.com

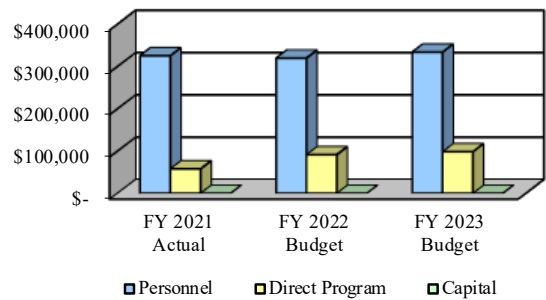
Direct Internal & Shared Costs

Direct Internal Services

The East Texas Council of Governments (ETCOG) has developed an internal services 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.

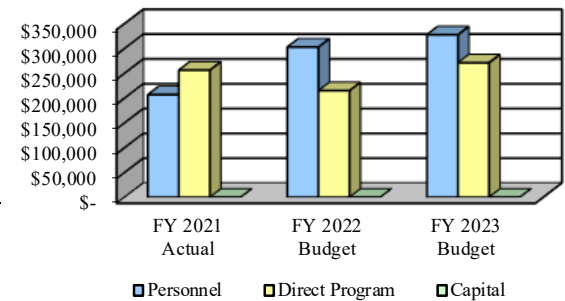
Human Resources Division administers all ETCOG personnel management policies, procedures, and fringe benefits. Costs pooled here include any cost incurred in a human resource or payroll related function such as cost for salary and benefits for human resources and the payroll administrator, costs of processing payroll checks and other related expenses. The method of allocation is based on FTE.

	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Human Resources Division			
Personnel	\$ 325,320	\$ 319,728	\$ 333,888
Direct Program	57,862	91,360	98,360
Capital	-	-	-
Total Department	\$ 383,182	\$ 411,088	\$ 432,248
FTE	3.66	3.66	3.66



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.

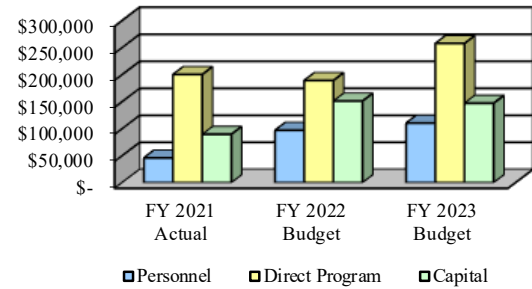
	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
ETCOG ICT Pool			
Personnel	\$ 206,557	\$ 302,653	\$ 327,394
Direct Program	256,049	214,700	270,939
Capital	-	-	-
Total Department	\$ 462,606	\$ 517,353	\$ 598,333
FTE	2.57	2.82	2.72



Direct Internal Services (continued)

Facilities 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 facilities.

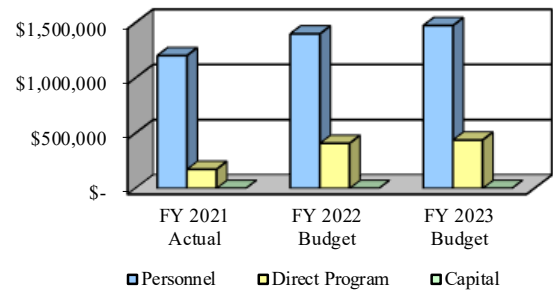
	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
ETCOG Facilities			
Personnel	\$ 45,733	\$ 97,011	\$ 110,241
Direct Program	200,140	188,991	257,591
Capital	89,471	151,000	147,000
Total Department	\$ 335,344	\$ 437,002	\$ 514,832
FTE	0.67	1.27	1.44



Shared Costs

Indirect Internal Services are also referred to as “Shared Costs.” These are expenses incurred for joint, or common, purposes and may not be directly charged to a specific grant. Generally, shared costs benefit all programs while direct costs benefit programs specifically, 2CFR Part 225, Cost Principles for State and Local Governments, allows for the charging of shared costs not readily assignable to the cost objective specifically benefited without effort that is disproportionate to the results achieved.

	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
Shared Costs			
Personnel	\$ 1,203,155	\$ 1,400,700	\$ 1,475,440
Direct Program	173,535	408,724	438,724
Capital	-	-	-
Total Department	\$ 1,376,690	\$ 1,809,424	\$ 1,914,164
FTE	13.39	14.91	14.61
Indirect Cost Rate	21.961%	21.233%	21.337%



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 (continued)

Shared Costs Comparison to Allowable Expenditures

Indirect, or shared, costs can be allocated in many different ways by entities that are very similar, such as regional planning commissions or councils of governments. Based on the unique programs of each entity and whether services are provided within the entity, or subcontracted, the basis for allocation may vary using different methodologies. One method is not preferable from another. The test is whether the methodology properly allocates the costs incurred fairly and equitably among the programs benefited. As a comparison to entities that may distribute indirect costs based on total allowable expenditures, ETCOG presents this percentage for analysis.

Shared Costs as a Percent of Total Expenditures (less capital equipment) FY 2023

ETCOG Division	Shared Costs	Personnel Costs	Allocation as Percent of Personnel	Total Costs Less Capital Outlay	Shared Costs as Percentage of Total Costs
Workforce	\$ 568,457	\$ 2,664,243	21.337%	\$ 57,889,762	0.98%
Economic Development	73,870	346,214	21.337%	917,354	8.05%
Area Agency on Aging	347,478	1,628,561	21.337%	6,865,678	5.06%
Public Safety	216,361	1,014,041	21.337%	2,758,027	7.84%
Transportation	698,250	3,272,558	21.337%	9,580,859	7.29%
GIS	9,747	45,681	21.337%	72,178	13.5%
TOTAL	\$ 1,914,164	\$ 8,971,297	21.337%	\$ 78,083,858	2.45%

Shared Costs as Percentage of Allowable Expenditures Compared to Prior Year

ETCOG Division	Total Percentage FY 2022	Total Percentage FY 2023	Total Percentage Difference
Workforce	0.81%	0.98%	0.17%
Economic Development	5.58%	8.05%	2.47%
Area Agency on Aging	5.68%	5.06%	-0.62%
Public Safety	7.04%	7.84%	0.81%
Transportation	6.48%	7.29%	0.81%
GIS & General Fund	10.01%	13.50%	3.49%
TOTAL	2.19%	2.45%	0.26%

Fringe Benefits

Fringe benefits are allowances and services provided by the East Texas Council of Governments to its employees as compensation in addition 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 generally 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:

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

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 for FY 2023.

Calculation of Employee Accrued Leave Rate

Annual Cost of Release Time:		
Annual Leave		\$ 399,293
Holidays		335,916
Sick Leave		252,135
Other Release Time		<u>33,750</u>
	Subtotal	\$ 1,021,094
Insurance:		
Unemployment Insurance		41,553
Life Ins. & AD&D		<u>27,927</u>
	Subtotal	\$ 69,480
	Total Release Time & Misc. Benefi	(a) <u>\$ 1,090,574</u>
	Total Gross Salaries	\$ 8,564,881
	Less Released Time	(1,021,094)
	Less Part-time Employees	<u>(1,281,630)</u>
	Chargeable time (b)	<u>\$ 6,262,157</u>
Employee Accrued Leave Rate	(a - b)	17.42%

Detail Listing of Line-Item Expenditures by Cost Pool

Direct Internal Services Detailed Listing of Line Item Expenditures	HUMAN RESOURCES			ETCOG ICT COST POOL			STONE RD. FACILITY			SHARED COSTS (Indirect)		
	2021	2022	2023	2021	2022	2023	2021	2022	2023	2021	2022	2023
	Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget	Budget
Salaries and Benefits												
Salaries	210,902	212,253	217,904	142,549	204,648	218,422	31,108	63,297	72,634	863,899	963,953	978,585
Fringe Benefits	38,076	37,019	37,949	25,737	35,693	38,039	5,212	11,040	11,457	154,294	164,797	166,970
Health	45,122	37,694	39,278	18,271	32,316	32,610	6,202	13,080	13,629	59,270	153,437	156,706
Pension	31,220	32,761	38,757	20,000	29,997	38,323	3,211	9,594	12,521	125,692	118,513	173,179
Subtotal	325,320	319,728	333,888	206,557	302,653	327,394	45,733	97,011	110,241	1,203,155	1,400,700	1,475,440
TRAVEL												
Staff Travel In-Region	60	200	200	274	100	100	-	300	300	1,279	2,000	3,000
Staff Travel Out of Region	-	4,000	4,000	1,033	2,000	2,000	538	-	-	6,080	40,000	44,000
Committee Travel	-	-	-	-	-	-	-	-	-	3,060	12,000	12,000
Subtotal	60	4,200	4,200	1,308	2,100	2,100	538	300	300	10,419	54,000	59,000
Professional Services												
Contract Services	53,304	60,000	70,000	-	7,000	7,000	1,137	37,800	40,000	62,335	98,000	118,000
Insurance & Bonding	464	800	800	458	1,100	1,100	3,540	4,500	4,500	8,163	12,000	12,000
Subtotal	53,767	60,800	70,800	458	8,100	8,100	4,677	42,300	44,500	70,498	110,000	130,000
Communications												
Public Education	408	100	100	-	-	-	-	500	500	3,128	3,000	4,000
Communications	-	200	200	78,527	45,600	79,239	863	500	500	2,701	5,000	5,000
Postage	-	60	60	-	-	-	-	-	-	9,979	13,000	13,000
Meetings	-	600	600	-	-	-	-	-	-	4,123	11,500	11,500
Subtotal	408	960	960	78,527	45,600	79,239	863	1,000	1,000	19,931	32,500	33,500
Other Direct Expenses												
Office Supplies/Facility Supplies	2,756	2,000	3,000	6,007	15,000	6,000	34,535	8,600	35,000	17,139	30,000	30,000
Copier Costs	79	1,200	1,200	35,681	25,000	25,000	136	700	700	3,747	15,000	15,000
Regist. & Training Conferences	227	19,000	15,000	6,202	10,000	10,000	-	-	-	8,578	31,000	31,000
Membership Dues	566	600	600	175	200	200	-	-	-	22,157	26,500	26,500
Off-site Storage	-	-	-	-	-	-	1,448	1,000	1,000	-	-	-
Utilities	-	-	-	-	-	-	31,294	40,000	40,000	-	-	-
Repairs & Maintenance	-	-	-	2,350	1,000	2,000	88,869	50,000	90,000	2,072	5,000	5,000
Fleet/Fuel/Vehicle Usage Fee	-	100	100	36	100	100	3	50	50	182	-	1,000
Software - Maint. and License	-	1,000	1,000	118,220	75,000	94,700	-	400	400	9,513	25,000	28,000
Employee Recruiting & Moving	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation Expense	-	-	-	-	-	-	34,641	44,641	44,641	5,862	11,724	11,724
Minor Office Equip/Supplies	-	1,500	1,500	7,085	32,600	43,500	3,135	-	-	3,435	68,000	68,000
Capital Equipment	-	-	-	-	-	-	89,471	151,000	147,000	-	-	-
Subtotal	3,627	25,400	22,400	175,756	158,900	181,500	283,533	296,391	358,791	72,686	212,224	216,224
TOTAL OTHER EXPENSES	57,862	91,360	98,360	256,049	214,700	270,939	289,611	339,991	404,591	173,535	408,724	438,724
TOTAL INTERNAL SERVICES	383,182	411,088	432,248	462,606	517,353	598,333	335,344	437,002	514,832	1,376,690	1,809,424	1,914,164

Certificate of Indirect Costs

I have reviewed the indirect cost proposal dated October 1, 2022 and certify that to the best of my knowledge and belief:


- (1) All costs included in this proposal submitted on October 1, 2022 to establish provisional, final, or fixed indirect cost rates for the period October 1, 2022 through September 30, 2023 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):

- 2CFR Part 225 (OMB Circular A-87) Cost Principles for State, Local and Federally recognized Indian Tribal Governments.
- 2 CFR Part 230 (OMB Circular A-122) 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: 10-1-2022



**east Texas
council of
GOVERNMENTS**

The logo consists of the text "east Texas council of GOVERNMENTS" in a bold, sans-serif font. The text is arranged in four lines: "east Texas" on the top line, "council of" on the second line, "GOVERNMENTS" on the third line, and "GOVERNMENTS" on the fourth line. The word "GOVERNMENTS" is split across the third and fourth lines. Three stylized evergreen trees, each with green and black horizontal stripes, are integrated into the design. One tree is positioned behind the letter 'T' in "Texas", another is behind the letter 'I' in "of", and a third is behind the letter 'M' in "GOVERNMENTS".



Upshur County East Texas Yamboree
Photo by longview news-journal.com

Miscellaneous & Glossary





**east Texas
council of
governments**

The logo consists of the text "east Texas council of governments" in a bold, black, sans-serif font. The words are arranged in four lines: "east" and "Texas" on the first line, "council" and "of" on the second line, and "governments" on the third line. The word "of" is smaller and positioned between "council" and "governments". Three stylized trees, represented by green triangles with horizontal black stripes, are integrated into the design: one behind the "T" in "Texas", one behind the "o" in "of", and one behind the "n" in "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.

American Rescue Plan (ARP) - Provides critical and unprecedented support to children, families, and communities in response to the COVID-19 pandemic and resulting economic downturn. ARP is one of the largest stimulus packages in U.S. history.

Appropriation - A legal authorization to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in 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 \$5,000 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.

CARES ACT - In March 2020, U.S. lawmakers agreed to pass a \$2 trillion stimulus bill called the CARES (Coronavirus Aid, Relief, and Economic Security) Act to blunt the impact of an economic downturn set in motion by the global coronavirus pandemic.

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.

CLP (Chapman Loan Program) – The CLP began as a grant from the federal government to create a revolving loan fund in East Texas. This grant was made possible by the hard work of then congressman, Jim Chapman. The CLP is designed to provide long-term financing to eligible businesses. Loan proceeds can be used for fixed assets, new construction, renovations, leased property, equipment, inventory and working capital. CLP funds can even be used in some instances to provide equity injections.

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 generally recognized governmental services provided.

Generally Accepted Accounting Principles (GAAP) - Uniform standards and guidelines for financial accounting and reporting. GAAP provide 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). The 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 ahead 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 & CLC 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, sick, 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 specific purposes. GAAP only require 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 into 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-CDBG) - 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 and organic brain dysfunction; and counseling regarding social services and follow-up health services.

Title III Part E - To assist States, 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 foreign 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 maintain 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 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.