



2026 ANNUAL BUDGET & PLANNING GUIDE

Established: 1970
State Planning Region 6
Area: 10,022 square miles
Population: 867,823



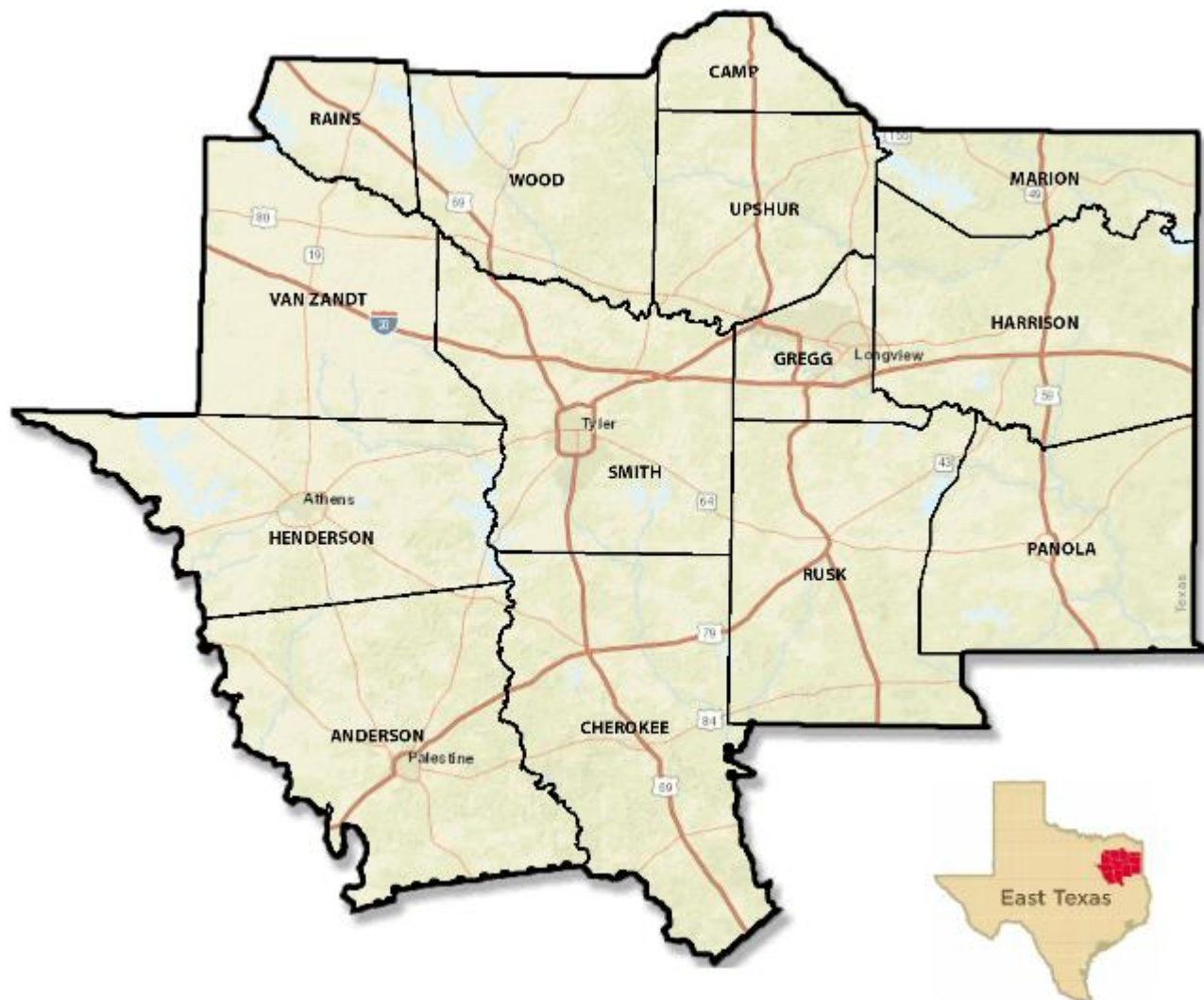
PROGRAM PARTNERS



ETCOG'S 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, 2025, THROUGH SEPTEMBER 30, 2026

**AS SUBMITTED TO
ETCOG BOARD OF DIRECTORS
ETCOG EXECUTIVE COMMITTEE**

**DAVID A. CLEVELAND
EXECUTIVE DIRECTOR**



TABLE OF CONTENTS

Executive Summary

Letter of Transmittal	8
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Budget Information

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

Budget Summaries

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

Service Programs

Area Agency on Aging Division	32
Public Safety	36
Transportation Division	40
Workforce and Economic Development Division.....	44
Local Funds	52
Regional Technology Services and Geographic Information Systems	53

Shared Services

Direct Internal Services	56
Shared Costs	57
Fringe Benefits.....	59
Detail Listing of Line-Item Expenditures by Cost Pool	60
Certificate of Indirect Costs.....	61

Miscellaneous Information and Glossary

Glossary of Terms and Grant Descriptions	63
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EXECUTIVE SUMMARY



ETCOG'S VISION STATEMENT

We are a trustworthy organization committed to providing leadership, education, and financial resources to our 14-county region.



September 18, 2025

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 FY 2026 Budget, which includes October 1, 2025, through September 30, 2026.

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 2026 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.

Revenues-The FY 2026 Budget, totaling \$86,053,366, reflects an overall increase of \$642,472 compared to the prior year. The increase is reflected in the childcare funding, with an increase of \$1,597,395 compared to the prior year. The childcare industry is essential to the success of the Texas economy, and the demand for childcare services has been rising, especially for low-income families and those with working parents. This increase in demand has led to a greater need for federal funding to support these services.

Expenditures- Since budgeted expenditures mirror available funding, the FY 2026 Budget provides for expenditures of \$86,053,366 in all funds. As highlighted above, total funding increased by \$642,472 compared to the prior year.

Revenue by All Funds

Funding Source	General Fund	Area Agency on Aging	Public Safety	Transportation	Workforce & Economic Development	GIS & Reg Tech Solutions	FY2026 Total
Federal Award		\$ 3,859,594	\$ 1,197,058	\$ 4,235,777	\$ 55,684,444	\$ -	\$ 64,976,873
State Award		345,700	3,090,966	1,413,969	3,540,167	-	8,390,802
Local & Prgm Income	-	80,759	-	917,500	79,556	215,000	1,292,815
Other/Carry-Over	275,584	565,577	75,369	4,549,007	5,199,459	64,824	10,729,820
In-kind Contributions		34,256	-	628,800	-	-	663,056
Totals	\$275,584	\$ 4,885,886	\$ 4,363,393	\$ 11,745,053	\$ 64,503,626	\$ 279,824	\$ 86,053,366

Fiscal Year Comparison of Revenue – All Funds

Funding Source	FY2023 Budget	FY2024 Budget	FY2025 Budget	FY2026 Budget	Budget Variance FY 2025-2026
Federal Award	\$ 61,176,073	\$ 62,705,245	\$ 65,429,430	\$ 64,976,873	\$ (452,557)
State Award	7,635,090	8,329,704	7,228,249	8,390,802	1,162,552
Local Assistance	1,087,270	1,079,713	1,037,716	1,292,815	255,099
Other/Carry-Over	11,007,058	10,849,557	11,216,637	10,729,820	(486,817)
In-kind Contributions	449,300	457,000	498,862	663,056	164,195
Totals	\$ 81,354,790	\$ 83,421,218	\$ 85,410,894	\$ 86,053,366	\$ 642,472

Expenditures by All Programs

Expenditure by Category	General Fund	Area Agency on Aging	Public Safety	GIS & Reg Tech Solutions	Transportation	Workforce & Economic Development	FY2026 Total
Personnel	\$ 40,462	\$ 1,467,830	\$ 1,085,258	\$ 84,218	\$ 3,645,305	\$ 3,524,450	\$ 9,847,522
Other Direct Prgm Exp	223,390	957,017	364,089	171,147	3,239,959	10,054,836	15,010,438
Capital Equipment	-	-	936,985	-	3,731,901	-	4,668,886
Direct Internal Exp	3,154	321,848	251,273	6,604	355,071	773,749	1,711,699
Shared Costs	8,578	311,185	230,079	17,854	772,818	747,196	2,087,711
Pass-through	-	1,828,006	1,495,709	-	-	49,403,394	52,727,110
Totals	\$275,584	\$4,885,886	\$4,363,393	\$279,824	\$ 11,745,053	\$ 64,503,626	\$ 86,053,366

The ETCOG FY-2026 Budget serves as the financial guide to help each Division meet its 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 update you on some of the new and continuing initiatives we are pursuing for your benefit. Our progress for these initiatives is summarized below:

Selected New & Continuing Initiatives Summary—FY2026**Veteran Friendly Community Designation**

ETCOG launched the Veteran-Friendly Community Designation Program initiative to honor and recognize communities within Texas that demonstrate a strong commitment to supporting our region's veterans. As part of our ongoing efforts to ensure veterans receive the recognition, resources, and respect they deserve, this program provides an opportunity for communities within our region to be formally acknowledged for their dedication to creating an environment where veterans and their families can thrive. Veterans have given so much in service to our country, and it is essential that our communities step up to support them as they transition back to civilian life. The Veteran-Friendly Community Designation serves as a badge of honor, signaling that a city and/or county is committed to providing the necessary resources, services, and opportunities to improve the quality of life for veterans. This program was developed in partnership with the Alamo Area Council of Governments, the University of Texas at Tyler, and the University of Texas, San Antonio. We believe this is a "first of its kind" program in Texas and possibly the United States.

Veterans Directed Care Program

As of this writing, we are only a matter of a few weeks away from launching an exciting new program for the benefit of all eligible East Texas Veterans! The new Veterans Directed Care (VDC) Program will be administered in partnership with the U.S. Veterans Administration hospitals in Dallas and Shreveport, with the case management services being delivered through trained ETCOG staff. Similar to the Case Management Services offered to East Texas's seniors through the ETCOG Area Agency on Aging, eligible East Texas Veterans of any age will receive the support services they need to remain independent in their own homes and communities through the VDC program!

Regional Purchasing Cooperative

COGWORKS Purchasing Cooperative is offered through the East Texas Council of Governments (ETCOG) to assist local governments in reducing costs through this multi-regional purchasing cooperative. This program is available to all ETCOG cities, counties, ISD's and special purpose districts through interlocal agreements to procure goods and services at competitive prices. ETCOG members may take advantage of cost savings through formal competitive multi-vendor award bids and select the services they need. COGWORKS' bid threshold is for procurements that are over \$50,000 and satisfy all bid law rules and regulations. The main goal of COGWORKS is to ensure direct cost savings by increasing estimated quantity sales and expenditures to participating vendors who, in turn, may offer products and services at competitive discount prices. Of course, as a member of COGWORKS, our jurisdictions and other members can secure more and more of the products and services they need at competitive prices much quicker because all the procurement work is complete.

Piney Woods 9-1-1 District

Continuing to work collaboratively with state and local authorities, ETCOG has sustained its role as the primary planning and coordinating entity for emergency 911 communications across 10 of the 14 East Texas Counties. While our 911 program has demonstrated success within the existing State framework, a pivotal development unfolded in 2017 as ETCOG initiated the process of establishing its own Emergency Communications District. Forming our own Regional Emergency Communications District will allow Local Elected Officials to set policy for the district, enhancing local control and decision-making. Additionally, this move will result in a 100% allocation of landline and wireless fees generated from our service area, leading to the potential for increased funding for 911 initiatives.

Regional Technology Solutions

ETCOG offers Information Technology (computer and telephone systems acquisition and support) and GIS Services to our members who need short-term or long-term assistance from highly qualified and experienced staff. As a member of ETCOG, you can receive a top-to-bottom IT systems health review from our staff FREE of charge. If you need short-term or long-term help with IT, GIS, or telephone or video conferencing acquisition or support services (at an extremely attractive price point), be sure to contact me or an ETCOG Regional Technology Services Team member for more details and information.

I-20 Corridor Intercity Passenger Rail Service Development

The Federal Railroad Administration has officially designated the I-20 Corridor Intercity Passenger Rail Service as one of the selected corridors under its Corridor Identification and Development Program. This designation signifies a significant step toward realizing the long-advocated rail connection between Dallas/Fort Worth and Atlanta, Georgia. The I-20 Corridor, with cities like Mineola, Longview, and Marshall, stands to benefit from reduced congestion on Interstate 20 and the establishment of a crucial passenger rail link connecting the East and West Coasts. This project is a collaborative effort of many years between the I-20 Corridor Council, ETCOG, and the North Central Texas Council of Governments.

Rural Transportation Services

ETCOG's GoBus rural transportation system provided over 150,000 trips in FY 2025 to ETCOG's 10,000 square mile 14-county region, providing access to jobs, medical appointments, social services, shopping, and more. This program is state and federally funded through the Texas Department of Transportation (TXDOT) and matched in part by the Area Agency on Aging. ETCOG is excited to announce that GoBus Transportation is now in the new facility, which serves as the home base for both GoBus administrative and maintenance teams. This strategic investment ensures GoBus can continue to grow and adapt while meeting the needs of our communities more effectively than ever.

The Rural Transportation agenda for FY 26 includes generating local revenue through strategic initiatives to reinforce financial sustainability. Additionally, we are actively developing a regional coordination plan to streamline services, enhance efficiency, and improve the overall transit experience for residents. These multifaceted strategic objectives underscore our commitment to enhancing public transportation in East Texas. By pursuing these initiatives, we are poised to drive substantial progress and create a positive impact on the lives of our residents.

East Texas Rural Transportation Planning Organization

Founded in 2009, the East Texas Rural Transportation Planning Organization (ETRTPO) policy board is comprised of the 14 County Judges from each of our counties, the Mayors of Tyler and Longview, the three District Engineers that serve our region (Atlanta District, Tyler District, and Paris District), and the Executive Director of the Northeast Texas Regional Mobility Authority. Under the leadership of Chairman Marion County Judge Leward Lafleur, in 2024, the ETRTPO was successful in securing a Safe Streets for All grant to fund multiple road safety projects throughout our region.

Grant Research

ETCOG plays a vital role in facilitating regional cooperation and addressing shared challenges across our diverse region. Through regional grants, we offer valuable funding opportunities that support a wide range of initiatives to promote public safety and economic development, enhance infrastructure, improve public health, protect the environment, and build resilient communities. ETCOG can assist its members with researching grant opportunities, writing grants, and post-award administration. In FY23, approximately \$9.9M was allocated in regional grants to East Texas communities. Our aim is to empower our members to explore and apply for available grant opportunities. Keep up with ETCOG grant opportunities and assistance with grant research on our website at www.etcog.org/grant-opportunities.

Brownfields

This program aims to revitalize and re-envision contaminated properties, fostering sustainable redevelopment across the 14-county ETCOG region. These sites, characterized by the presence or potential presence of hazardous substances, pollutants, or contaminants, often pose challenges to expansion, redevelopment, and reuse. ETCOG will help to address these challenges through environmental remediation and planning while creating opportunities for future economic growth. In FY 2024, \$7.4K was invested in Brownfield site environmental assessments.

Regional Workforce Centers Acquisition

Our County Judges who serve on the East Texas Chief Elected Officials/Rural Transportation Planning Organization Board, and the Workforce Solutions East Texas Board have made a priority for our Workforce Centers in our region's three largest cities, to become publicly owned and managed assets for all of East Texas. Toward that objective, we have closed on the purchase of the Marshall Workforce Center in FY 2025. We also own land at the future site of the Longview Workforce Center and are excited to announce that a suitable new location has been found for the Tyler Workforce Center. This build-to-suit facility will meet our needs in Tyler and the surrounding areas for many years. This exciting new development for the Tyler facility will also allow us to focus our efforts and energy on securing financing for a new Longview Workforce Center building.

Regional Multiple Employer Health Insurance Consortium

Employee Health Insurance is becoming more complex and expensive for employers and employees alike. It is time to look for innovative solutions that would benefit ALL of our jurisdictions! With the support of our elected officials, ETCOG has secured the services of an international benefits broker. Over this next year, we will be collaborating closely with them and all interested jurisdictions throughout our region to investigate and potentially pursue the formation of a region-wide multi-employer Health Insurance Consortium. This concept has worked in other parts of Texas and the Country, and it offers the promise of securing improved employee insurance coverage at reduced cost, with local control and input. Stay tuned for more about this exciting development very soon!

Executive/Personnel Recruitment Services

As our jurisdictions know, Executive Recruitment services are expensive and time-consuming! In an effort to help our members, we introduced Executive Recruitment Services two years ago. Our goal is to provide our jurisdictions that need this service with high-end full-service recruitment support, offering nearly all the services of a recruiter at a much lower cost. To ensure you receive the very best service and support you need, our commitment to you is that we will only serve no more than two jurisdictions at one time. Please feel free to contact me if you have any questions about Executive Recruitment Services.

I remain grateful for your continuing support as we seek to become the organization you need and want us to be. As we are rapidly approaching 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

BUDGET INFORMATION

east Texas
council of
governments

GO BUS



FINANCIAL TRANSPARENCY IS IMPORTANT TO US

ETCOG administers over 100 funding streams, and nearly 75% of the funds we receive are reinvested directly in East Texas through grants, program administration, and services.

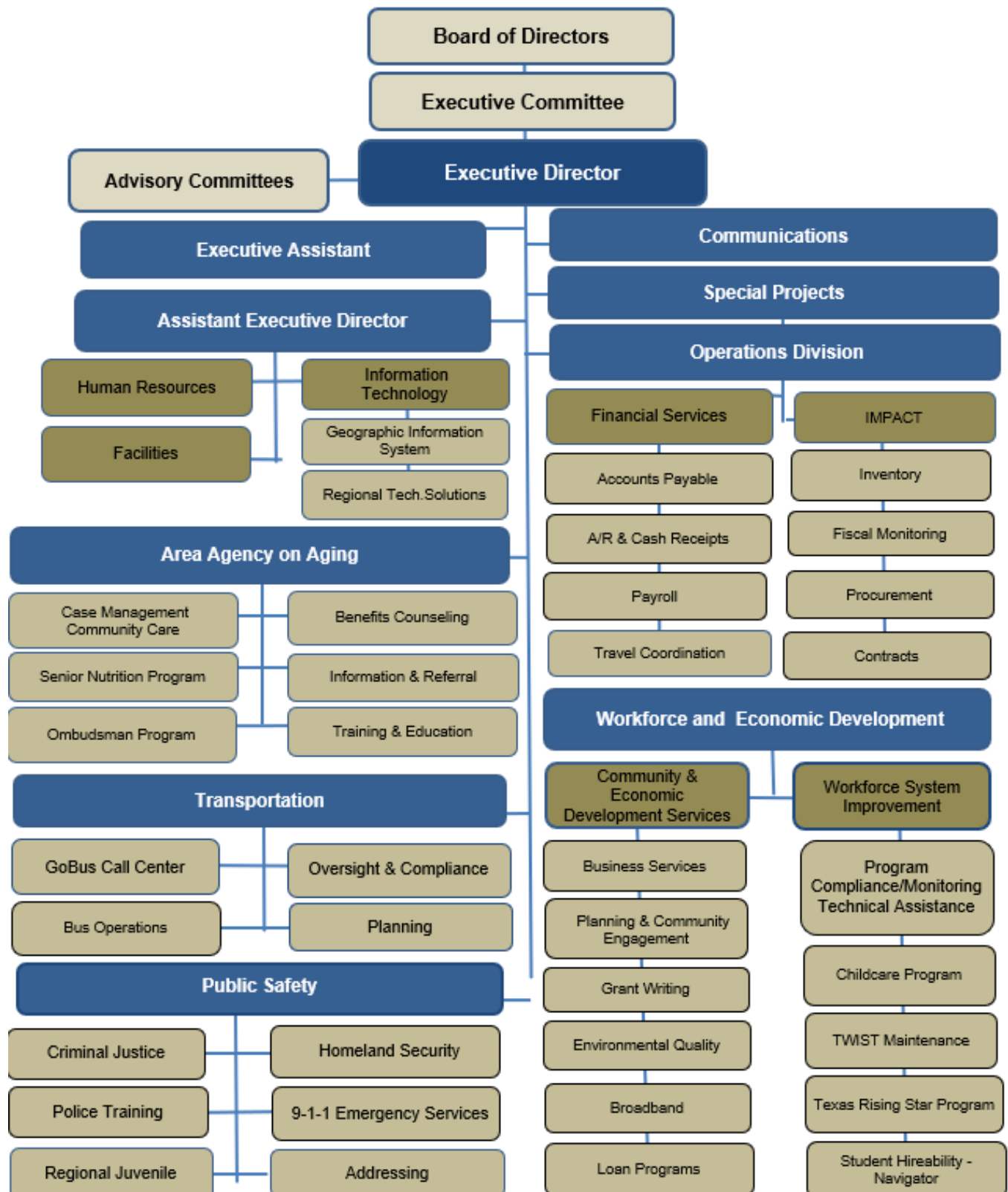
East Texas Council of Governments FY 2026 Budget Calendar

2025 JUNE							2025 JULY							2025 AUGUST							2025 SEPTEMBER							
SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	
1	2	3	4	5	6	7			1	2	3	4	5						1	2			1	2	3	4	5	6
8	9	10	11	12	13	14	6	7	8	9	10	11	12	3	4	5	6	7	8	9	7	8	9	10	11	12	13	
15	16	17	18	19	20	21	13	14	15	16	17	18	19	10	11	12	13	14	15	16	14	15	16	17	18	19	20	
22	23	24	25	26	27	28	20	21	22	23	24	25	26	17	18	19	20	21	22	23	21	22	23	24	25	26	27	
29	30						27	28	29	30	31			24	25	26	27	28	29	30	28	29	30					
														31														

Due DateItem Due

June 11	<ol style="list-style-type: none"> 1. List of staffing changes such as additional and vacant positions, promotions, etc. 2. Estimated total funding for each grant expected for FY2026 3. List of non-routine expenses anticipated such as equipment, hiring consultants, big ticket items
July 2	Operations Division will submit FY2026 budget templates to Division Directors
July 10	ETCOG Directors Budget Collaboration Meeting
Aug 1	Completed Budget templates due! – email the workbooks to Liz & Wendi
Aug 6	Budget narrative reflecting upcoming initiatives and plans for next fiscal year and a list of performance measures for 2024 Actual, 2025 Estimated, and 2026 Estimated
Aug 19	Operations Division to review draft version with Executive Director
Sep 3	Review and approval by the Workforce Finance & Audit Committee
Sept 4	Budget sub-committee review
Sept 4	Review and approval by ETCOG Executive Committee
Sept 10	Review and approval by the East Texas Workforce Board
Sept 18	Final Approval by the ETCOG Board of Directors

Organizational Chart



Member Governments

COUNTIES:

Anderson
Camp
Cherokee
Gregg
Harrison

Henderson
Marion
Panola
Rains
Rusk

Smith
Upshur
Van Zandt
Wood

CITIES:

Alba
Alto
Arp
Athens
Beckville
Berryville
Big Sandy
Brownsboro
Bullard
New Caney
Canton
Carthage
Chandler
Clarksville
Coffee City
East Mountain
East Tawakoni
Easton
Edgewood
Edom
Elkhart
Emory
Enchanted Oaks
Eustace
Frankston
Fruitvale

Gallatin
Gilmer
Gladewater
Grand Saline
Gun Barrel City
Hallsville
Hawkins
Henderson
Hideaway
Jacksonville
Jefferson
Kilgore
Lakeport
Lindale
Log Cabin
Longview
Mabank
Malakoff
Marshall
Mineola
Moore Station
Mt. Enterprise
Murchison
New London
New Summerfield
Noonday

Ore City
Overton
Palestine
Payne Springs
Pittsburg
Point
Quitman
Reklaw
Rusk
Seven Points
Star Harbor
Tatum
Tool
Trinidad
Troup
Tyler
Van
Warren City
Waskom
White Oak
Whitehouse
Wills Point
Winnsboro
Winona
Yantis

Member Governments

INDEPENDENT SCHOOL DISTRICTS:

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

SPECIAL PURPOSE DISTRICTS:

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

RIVER AUTHORITIES:

Sabine River Authority
Upper Neches River Municipal Water Authority

Budgetary Accounting Policies and Practices

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

Reporting in Conformity with GAAP:

The East Texas Council of Governments 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: Internal services are those responsibilities a government provides to support its own internal operations which play a crucial role in the financial management of governmental and non-profit organizations. These cost pools are designed to streamline operations by centralizing services, which can lead to increased efficiency and cost savings. Common examples of internal services include information technology, facilities/space costs, payroll, and human resources. The cost allocation plan for internal services accounts for a monthly allocation of certain services provided to other departments to provide a break-even result.

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

Basis of Accounting:

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

Budgetary Accounting Policies and Practices (continued)

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 full-time position for six months or more. For all funds, this liability reflects amounts attributable to cumulative employee services already rendered.

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 200% with an actuarial rate of 11.11%. The employees' 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, a 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.



BUDGET SUMMARIES



LOCAL EXPERTISE TO SOLVE REGIONAL CHALLENGES

We serve as the bridge between federal, state, and local governments, helping cities and counties solve challenges and impact the future regionally.

Summary of Revenues and Expenditures for All Funds

	General Fund	Special Revenue Funds	Internal Service Funds	Subtotal All Funds	Interlocal Eliminations	Total All Funds
<u>Revenues</u>						
Federal Award	\$ -	\$ 64,976,873	\$ -	\$ 64,976,873	\$ -	\$ 64,976,873
State Award	-	8,390,802	-	8,390,802	-	8,390,802
Local Match	-	1,292,815	-	1,292,815	-	1,292,815
Other Income & Carry-Over	275,584	10,454,236	1,711,699	12,441,519	(1,711,699)	10,729,820
In-kind Contributions	-	663,056	-	663,056	-	663,056
Total Revenues	\$275,584	\$85,777,782	\$1,711,699	\$87,765,065	\$ (1,711,699)	\$86,053,366
<u>Expenditures</u>						
Personnel						
Salaries	\$ 25,198	\$ 6,406,943	\$ -	\$ 6,432,141	\$ -	\$ 6,432,141
Fringe Benefits	15,264	3,400,117	-	3,415,381	-	3,415,381
Other Direct Program Expenses					-	
Travel	1,100	239,458	-	240,558	-	240,558
Professional Contract Services	30,000	2,161,337	-	2,191,337	-	2,191,337
Communications	3,800	236,803	-	240,603	-	240,603
Service Delivery	-	8,140,176	-	8,140,176	-	8,140,176
Other	188,490	4,009,274	-	4,197,764	-	4,197,764
Capital Equipment	-	4,668,886	-	4,668,886	-	4,668,886
Direct Internal Services	3,154	1,708,545	1,711,699	3,423,398	(1,711,699)	1,711,699
Shared Costs	8,578	2,079,133	-	2,087,711	-	2,087,711
Community Services	-	52,727,110	-	52,727,110	-	52,727,110
Total Expenditures	\$275,584	\$85,777,782	\$1,711,699	\$87,765,065	\$ (1,711,699)	\$86,053,366

Summary of Special Revenue Funds by Service Programs

	Area Agency on Aging	Public Safety	GIS & RTS	Transportation	Workforce & Economic Development	Total Special Revenue Funds
<u>Revenues</u>						
Federal Award	\$ 3,859,594	\$ 1,197,058	\$ -	\$ 4,235,777	\$55,684,444	\$ 64,976,873
State Award	345,700	3,090,966	-	1,413,969	3,540,167	8,390,802
Local & Program Income	80,759	-	215,000	917,500	79,556	1,292,815
Other & Carry-Over Funds	565,577	75,369	64,824	4,549,007	5,199,459	10,454,236
In-Kind	34,256	-	-	628,800	-	663,056
Total Revenues	\$ 4,885,886	\$ 4,363,393	\$ 279,824	\$ 11,745,053	\$64,503,626	\$ 85,777,782
<u>Expenditures</u>						
Personnel						
Salaries	\$ 949,196	\$ 685,894	\$ 52,761	\$ 2,481,077	\$ 2,238,015	\$ 6,406,943
Fringe Benefits	518,634	399,363	31,456	1,164,228	1,286,435	3,400,117
Other Direct Program Expenditures						
Travel	30,209	15,548	4,400	51,000	138,301	239,458
Professional Contract Services	7,270	171,043	-	1,276,730	706,294	2,161,337
Communications	27,792	6,275	100	166,151	36,485	236,803
Service Delivery	-	-	-	-	8,140,176	8,140,176
Other	891,745	171,223	166,647	1,746,078	1,033,580	4,009,274
Capital Equipment	-	936,985	-	3,731,901	-	4,668,886
Direct Internal Expenses	321,848	251,273	6,604	355,071	773,749	1,708,545
Shared Costs	311,185	230,079	17,854	772,818	747,196	2,079,133
Community Services	1,828,006	1,495,709	-	-	49,403,394	52,727,110
Total Expenditures	\$ 4,885,886	\$ 4,363,393	\$ 279,824	\$ 11,745,053	\$64,503,626	\$ 85,777,782

Summary Listing of Estimated Revenues by Funding Source Special Revenue Funds

Federal Awards

64,976,873

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

State Awards

8,390,802

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

Local Cash Match

1,292,815

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

Other Income

10,454,236

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

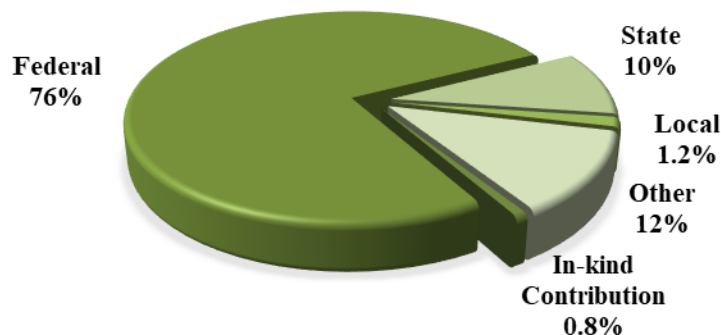
In-kind Contributions

663,056

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

Total \$85,777,782

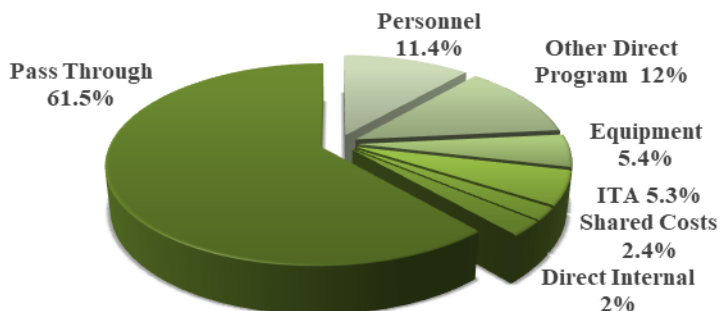
Percentage Breakdown of Estimated Revenue by Source



Summary Listing of Estimated Expenditures by Category Special Revenue Funds

<u>Personnel</u>	9,807,060
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.	
<u>Other Direct Program Expenditures</u>	10,263,564
Other direct expenditures include professional and contract services, travel, training, insurance and bonding, office supplies, membership dues, and workforce center expenses.	
<u>Individual Training Accounts (ITA)</u>	4,523,484
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.	
<u>Capital Equipment</u>	4,668,886
Capital equipment includes purchases of \$5,000 or more with a useful life of more than one year.	
<u>Direct Internal Expenditures</u>	1,708,545
Direct internal expenditures include costs of Human Resource Administration, Stone Road Facility costs, and Information Technology.	
<u>Shared Costs</u>	2,079,133
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.	
<u>Community Services (Pass-Through)</u>	52,727,110
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.	
Total	\$ 85,777,782

Percentage Breakdown of Estimated Expenditures by Category



Summary of Special Revenue Funds by Grant

	FY 2024	FY 2025	FY 2026	Increase/ Decrease	
Workforce Programs	Budget	Budget	Budget	over prior year	
Workforce Innovation & Opportunity Act (WIOA)	\$ 7,200,831	\$ 8,325,749	\$ 8,045,133	(280,616)	-3%
Child Care	46,990,481	47,278,181	48,875,576	1,597,395	3%
Temporary Assistance for Needy Families (TANF)	2,347,492	2,302,263	2,159,733	(142,530)	-6%
Supplemental Nutrition Assistance Program (SNAP)	443,289	485,382	370,310	(115,072)	-24%
Employment Services/ RESEA	742,942	1,010,357	1,349,985	339,628	34%
VR & HDJT	793,000	718,000	1,123,000	405,000	56%
Trade Act	144,000	27,000	9,000	(18,000)	-67%
Non Custodial Parent	474,433	474,433	474,433	-	0%
Veterans & Leadership	25,445	36,500	42,515	6,015	16%
Infrastructure(ISS) & Wkfc Commission Init (WCI)	215,876	231,141	264,867	33,726	15%
Total Workforce Programs	\$ 59,377,789	\$ 60,889,006	\$ 62,714,552	1,825,546	3%

Economic Development & Loan Programs

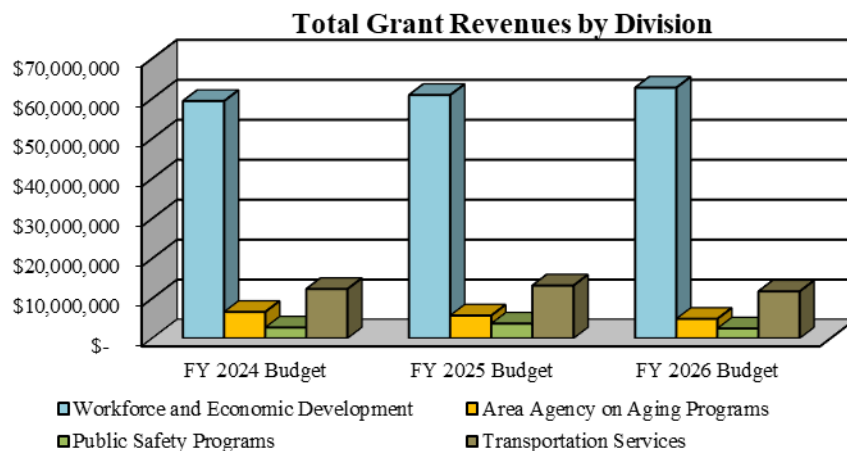
Economic Development Assistance Planning	113,143	121,329	122,000	671	1%
EDA - Broadband	-	-	110,000	110,000	0%
SWIFR - TCEQ	-	125,000	-	(125,000)	-100%
Solid Waste - TCEQ	165,158	181,073	174,437	(6,636)	-4%
Air Quality - TCEQ	217,233	253,269	270,553	17,284	7%
Air Quality PM 2.5 - TCEQ	-	103,267	153,823	50,556	49%
Brownfields - EPA	54,000	61,300	681,293	619,993	1011%
TDA Community Development Block Grant	10,360	10,360	16,120	5,760	56%
Loan Program -CLP, CLC, USDA	124,379	-	-	-	0%
East Texas Regional Development Co.	144,201	194,213	260,848	66,635	34%
Total Economic Dev. & Loan Programs	\$ 828,474	\$ 1,049,811	\$ 1,789,074	739,263	70%

Area Agency on Aging Programs

C1, C2 & NSIP Meals	\$ 2,979,498	\$ 2,728,943	\$ 2,337,364	(391,579)	-14%
Title III-B	1,161,799	1,474,983	1,143,797	(331,186)	-22%
Title III-D	61,936	62,786	109,263	46,477	74%
Title VII-OAG & VII-EAP & SGR ALF	188,149	149,506	164,420	14,914	10%
Title III-E Caregiver	442,774	506,649	358,422	(148,227)	-29%
SGR HDM Rate Increase	79,394	100,933	119,658	18,725	19%
HICAP	148,697	148,697	171,810	23,113	16%
MIPPA	30,447	30,447	43,101	12,654	42%
ARP III-B	294,006	-	-	-	0%
ARP III-C1 & III-C2 Meals	510,463	-	-	-	0%
ARP III-D	34,933	-	-	-	0%
ARP-III-E	93,668	-	-	-	0%
ARP-OM	10,003	-	-	-	0%
ARP SGR	57,479	-	-	-	0%
Administration	522,722	510,975	438,051	(72,924)	-14%
Total Area Agency on Aging	\$ 6,615,968	\$ 5,713,918	\$ 4,885,886	(828,032)	-14%

Summary of Special Revenue Funds by Grant (continued)

	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget	Increase/ Decrease over prior year	
Public Safety					
9-1-1 Emergency Communications	3,252,165	2,705,772	2,818,603	112,831	4%
Homeland Security	192,514	186,678	178,675	(8,003)	-4%
Criminal Justice Division	60,320	60,320	60,319	(1)	0%
Police Training	187,369	187,369	187,369	-	0%
Regional Evaluation Services	47,800	47,136	43,058	(4,078)	-9%
County & City Addressing	63,525	41,810	75,369	33,559	80%
SERI	-	875,000	1,000,000	125,000	0%
Total Public Safety	\$ 3,803,693	\$ 4,104,085	\$ 4,363,393	259,308	6%
Transportation Services					
Transportation Operations	4,704,777	4,734,843	4,855,380	120,537	3%
Preventative Maintenance	244,000	300,000	443,011	143,011	48%
Regional Coordination Planning	40,000	40,000	204,000	164,000	410%
Administration	997,974	997,974	1,145,133	147,159	15%
Capital/Vehicles	3,123,891	4,081,450	3,796,380	(285,070)	-7%
Mobility Management	150,000	187,731	120,000	(67,731)	-36%
Contract Services	553,960	557,068	350,000	(207,068)	-37%
Transportation Restricted	127,078	20,000	25,250	5,250	26%
Transportation Local Funds	2,400,666	2,295,052	805,900	(1,489,152)	-65%
Total Transportation	\$ 12,342,346	\$ 13,214,118	\$ 11,745,053	(1,469,064)	-11%
GIS Mapping	58,375	50,000	64,824	14,824	30%
Regional Technology Solutions (RTS)	29,849	116,152	215,000	98,848	85%
Grand Total Special Revenue Funds	\$ 83,056,494	\$ 85,137,089	\$ 85,777,782	640,693	1%



Detailed Line Item Expenditures by Division

	Indirect	Internal Services	General Fund	AAA	Public Safety	Transp.	GIS	RTS	Workforce	Economic Development	Total Special Revenue Funds	Total All Funds
Salaries	\$ 1,145,353	\$ 603,547	\$ 25,198	\$ 949,196	\$ 685,894	\$ 2,481,077	\$ 28,578	\$ 24,183	\$ 1,976,954	\$ 261,061	\$ 6,406,943	\$ 8,181,042
Fringe Benefits	208,063	110,394	4,669	151,783	121,342	281,931	5,295	4,481	363,394	48,373	976,600	1,299,725
Hospitalization	161,587	99,034	5,010	163,169	128,946	368,770	3,896	6,123	332,369	48,672	1,051,946	1,317,578
Pension	252,596	133,811	5,585	203,682	149,075	513,528	6,393	5,268	436,689	56,937	1,371,571	1,763,564
Total Personnel	1,767,600	946,786	40,462	1,467,830	1,085,258	3,645,305	44,163	40,055	3,109,406	415,044	9,807,060	12,561,908
Staff In-Region Travel	3,200	600	200	20,882	3,302	-	-	3,000	27,912	7,314	62,410	66,410
Staff out-of-Region Travel	42,000	10,000	200	8,027	11,436	51,000	1,400	-	68,310	7,665	147,838	200,038
Committee Travel	10,000	-	700	1,300	810	-	-	-	26,900	200	29,210	39,910
Total Travel Expenses	55,200	10,600	1,100	30,209	15,548	51,000	1,400	3,000	123,122	15,179	239,458	306,358
Contract Services	71,000	97,600	30,000	225	164,893	1,114,730	-	-	5,750	671,586	1,957,183	2,155,783
Insurance & Bonding	10,000	10,740	-	7,045	6,150	162,000	-	-	28,025	933	204,153	224,893
Total Professional Services	81,000	108,340	30,000	7,270	171,043	1,276,730	-	-	33,775	672,519	2,161,337	2,380,677
Public Education	3,000	600	1,300	5,676	1,000	70,051	-	100	3,850	10,965	91,641	96,541
Communications	14,500	91,630	-	21,767	4,475	81,100	-	-	2,895	4,800	115,037	221,167
Meetings & Conferences	15,000	-	2,500	350	800	15,000	-	-	12,975	1,000	30,125	47,625
Total Communications Expenses	32,500	92,230	3,800	27,792	6,275	166,151	-	100	19,720	16,765	236,803	365,333
Supplies & Minor Office Equip	37,000	94,700	13,000	59,974	41,027	16,500	900	-	55,114	4,406	177,921	322,621
Copier Costs	4,000	-	-	150	-	-	-	-	300	-	450	4,450
Training Costs	22,000	43,000	2,000	1,400	82,310	38,300	650	-	21,800	1,000	145,460	212,460
Membership Dues	18,000	1,200	2,500	8,180	105	17,000	-	-	12,500	1,490	39,275	60,975
Purchased Program Services	-	-	-	417,934	-	-	-	-	-	-	417,934	417,934
Meal Site Supplies	-	-	-	277,444	-	-	-	-	-	-	277,444	277,444
Remote Facility Costs	-	-	-	72,234	-	20,000	-	-	200	900	93,334	93,334
Utilities	-	48,439	-	-	-	-	-	-	-	-	-	48,439
Computer Maint & Software	60,000	98,400	-	5,100	200	66,000	400	7,000	27,655	26,275	132,630	291,030
Repairs, Maintenance	4,500	111,600	-	40,840	500	135,000	-	-	-	-	176,340	292,440
Fuel, Fleet, Vehicle Usage Fee	50	1,800	100	8,489	3,000	450,000	4,371	500	3,455	4,967	474,782	476,732
Employee Uniforms	-	-	-	-	-	7,500	-	-	-	-	7,500	7,500
Graphics	-	-	-	-	-	20,000	-	-	-	-	20,000	20,000
Tags/Keys	-	-	-	-	-	1,800	-	-	-	-	1,800	1,800
Inspection - Transportation	-	-	-	-	-	350	-	-	-	-	350	350
Vehicle Supplies/Bus Wash	-	-	-	-	-	8,000	-	-	-	-	8,000	8,000
Towing - Transportation	-	-	-	-	-	19,500	-	-	-	-	19,500	19,500
Tires - Transportation	-	-	-	-	-	50,000	-	-	-	-	50,000	50,000
Brakes - Transportation	-	-	-	-	-	15,000	-	-	-	-	15,000	15,000
Oil - Transportation	-	-	-	-	-	25,000	-	-	-	-	25,000	25,000
Depreciation Expenses	5,862	9,604	-	-	-	-	-	-	-	-	-	15,466
Match, reserve and fund balance	-	-	170,890	-	44,081	856,129	-	152,826	873,519	-	1,926,555	2,097,445
Workforce Participant Training	-	-	-	-	-	-	-	-	4,523,484	-	4,523,484	4,523,484
Workforce Centers Operations	-	-	-	-	-	-	-	-	3,475,704	-	3,475,704	3,475,704
Workforce Special projects	-	-	-	-	-	-	-	-	140,989	-	140,989	140,989
Capital Equipment	-	145,000	-	-	936,985	3,731,901	-	-	-	-	4,668,886	4,813,886
Total Other Direct Prog. Expenses	151,412	553,743	188,490	891,745	1,108,208	5,477,979	6,321	160,326	9,134,719	39,038	16,818,337	17,711,981
Human Resource Cost Pool	-	-	515	74,188	57,757	228,273	584	494	151,178	13,199	525,674	526,189
Information Technology	-	-	1,003	131,231	112,522	126,798	1,138	963	279,930	25,714	678,295	679,298
Facilities	-	-	1,636	116,429	80,994	-	1,856	1,570	273,355	30,373	504,576	506,212
Total Direct Internal Expenses	-	-	3,154	321,848	251,273	355,071	3,577	3,027	704,463	69,286	1,708,545	1,711,699
Shared Costs	-	-	8,578	311,185	230,079	772,818	9,363	8,492	659,206	87,991	2,079,133	2,087,711
Community Services (Pass Through)	-	-	-	1,828,006	1,495,709	-	-	-	48,930,141	473,253	52,727,110	52,727,110
Costs Allocated	(2,087,712)	(1,711,699)										(3,799,411)
TOTAL BUDGETED EXPENDITURES			\$ 275,584	\$ 4,885,886	\$ 4,363,393	\$ 11,745,053	\$ 64,824	\$ 215,000	\$ 62,714,552	\$ 1,789,074	\$ 85,777,782	\$ 86,053,366
FULL-TIME EQUIVALENT (FTE)	14.81	8.32	4.95	17.30	12.55	51.80	0.35	0.55	31.29	4.10		146.00

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

Budget Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Prior Year Budget	FY 2026 Proposed Budget	Budget Variance
Federal Award	50,934,167	61,523,722	65,429,430	64,976,873	(452,557)
State Award	10,547,849	9,099,485	9,237,249	8,390,802	(846,448)
Local Match	291,338	513,630	1,037,716	1,292,815	255,099
Other Income / carryover funds	864,421	1,299,654	8,933,832	10,454,236	1,520,404
Total Revenues	62,637,774	72,436,491	85,137,089	85,777,782	640,693
Salaries (Special Revenue Funds)	5,446,940	5,700,884	6,249,953	6,406,943	156,990
Fringe Benefits	824,080	818,453	901,408	976,600	75,192
Hospitalization	968,925	744,327	993,292	1,051,946	58,654
Pension	873,153	1,050,314	1,301,282	1,371,571	70,289
Total Personnel	8,113,098	8,313,978	9,445,936	9,807,060	361,124
Staff In-Region Travel	127,653	52,291	35,417	62,410	26,993
Staff out-of-Region Travel	36,847	113,755	73,946	147,838	73,892
Committee Travel	17,530	19,926	18,590	29,210	10,620
Total Travel Expenses	182,030	185,972	127,953	239,458	111,505
Contract Services	942,676	1,281,001	1,226,086	1,957,183	731,098
Insurance & Bonding	146,500	194,576	211,385	204,153	(7,232)
Total Professional Services	1,089,176	1,475,577	1,437,471	2,161,337	723,866
Public Education	182,285	45,029	56,590	91,641	35,051
Communications	143,359	114,837	143,525	115,037	(28,488)
Meetings & Conferences	24,348	38,918	30,110	30,125	15
Total Communications Expenses	349,992	198,784	230,224	236,803	6,578
Supplies	368,740	114,393	114,788	185,421	70,633
Copier costs	169	269	215	450	235
Training costs	120,302	88,153	162,533	145,460	(17,073)
Membership Dues	28,822	34,968	38,896	39,275	379
Purchased Program Services	676,498	779,396	820,598	417,934	(402,664)
Meal Site Expenses	1,007,437	1,042,298	795,748	277,444	(518,304)
Office Lease/Remote Space Costs	31,060	35,529	49,458	93,334	43,877
Utilities	44,526	40,240	42,098	-	(42,098)
Computer Maintenance & Repairs and Software	263,522	201,345	155,254	132,630	(22,624)
Repairs & Maintenance	316,789	225,334	45,340	41,340	(4,000)
Fuel/Fleet/Vehicle Usage Fee	449,628	403,760	435,299	474,782	39,483
Maintenance - Transportation	191,339	163,748	321,300	274,650	(46,650)
Workforce Individual Training Accounts	2,411,920	2,472,766	4,541,023	4,523,484	(17,539)
Workforce Operations	2,556,753	2,508,288	2,940,908	3,616,692	675,785
Capital Equipment	655,416	2,266,288	4,195,950	4,668,886	472,936
Other Direct Program Expenses	9,122,921	10,376,775	17,737,049	16,818,337	(918,712)
Human Resource Cost Center	446,772	484,078	500,267	525,674	25,407
Information Technology	566,861	618,384	735,991	678,295	(57,696)
Facilities	279,425	441,204	505,477	504,576	(901)
Total Direct Internal Expenses	1,293,058	1,543,666	1,741,735	1,708,545	(33,190)
Shared Costs	1,700,648	1,743,445	2,068,626	2,079,133	10,507
Community Services (Pass Through)	40,786,852	48,598,294	52,348,095	52,727,110	379,014
Total Program Operating Expenditures	62,637,774	72,436,491	85,137,089	85,777,782	640,693
FUNDED FTE POSITIONS	148.00	146.00	147.00	146.00	(1.00)



SERVICE PROGRAMS



REGIONAL SOLUTIONS

ETCOG delivers regional solutions in disaster recovery, economic development, environmental programs, GIS and IT services, public safety, senior services, transportation, and workforce development partnered with child care services.

Area Agency on Aging Division



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

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

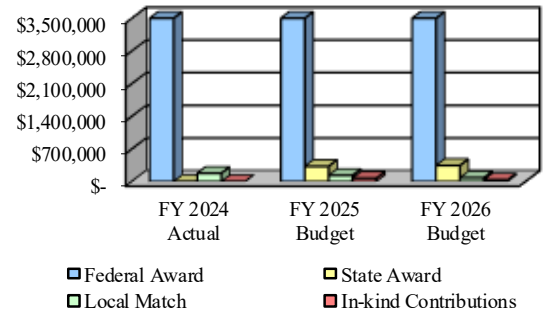
In FY 2025, the AAA focused its efforts to develop a robust outreach plan for target program areas (congregate meal, benefits counseling, and evidence-based classes). The AAA, in FY 2025, secured two new nutrition providers for the Home Delivered Meal Program for most of the counties that were operated by the AAA. These new nutrition providers significantly reduced the administrative cost of the HDM program budget. Due to new budget realities caused by the expiration of temporary pandemic funding, the in-home and respite programs were realigned to pre-pandemic levels, allowing the AAA to continue baseline client services without staff reductions.

The FY 2026 budget is consistent with the pre-pandemic (FY 2019) funding level. The AAA will continue to strive to meet the ever-increasing needs and demands of the seniors in the East Texas Region. The AAA will continue to provide program services to support the independent sustainability of our seniors, work to expand and enhance public- private partnerships, collaborate with our intra- agency partners through information sharing, and continue outreach and marketing efforts throughout the East Texas region.

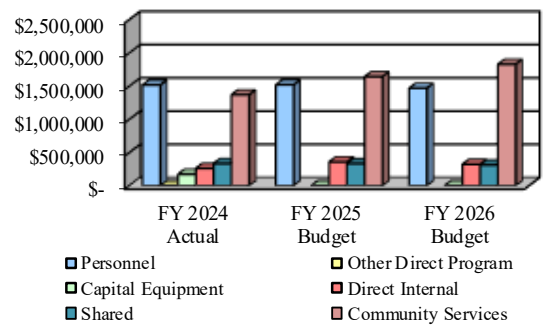
The AAA is expanding our case management and service delivery to include veterans and their families with introduction of the Veteran's Directed Care Program. This program will provide valuable support services to a growing veteran's adult population within East Texas. We are excited to be able to introduce this new program in cooperation with the U.S. Vetern's Administration during the coming year!

Area Agency on Aging Summary

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Funding Sources			
Federal Award	\$ 5,609,439	\$ 3,891,156	\$ 3,859,594
State Award	-	326,196	345,700
Local Match	176,586	129,653	80,759
Other Income	-	1,295,552	565,577
In-kind Contributions	-	71,362	34,256
Total Resources	\$ 5,786,025	\$ 5,713,918	\$ 4,885,886

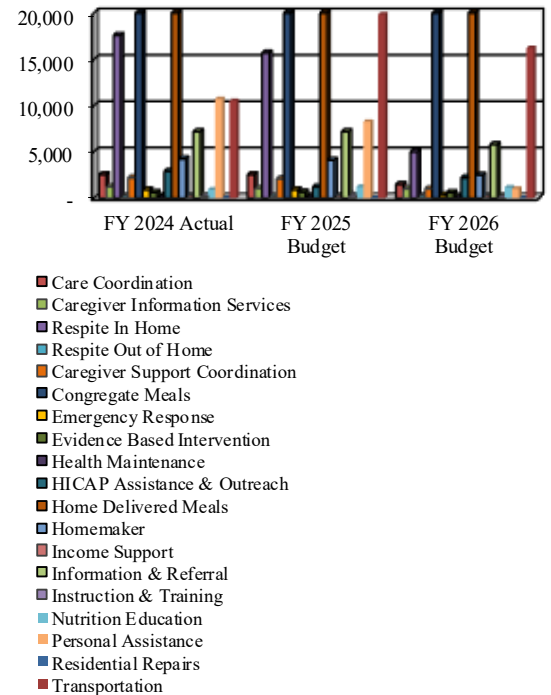


	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Expenditures			
Personnel	\$ 1,516,200	\$ 1,518,699	\$ 1,467,830
Other Direct Program	2,134,206	1,861,478	957,017
Capital Equipment	172,262	-	-
Direct Internal	260,720	359,120	321,848
Shared	333,943	332,590	311,185
Community Services	1,368,694	1,642,032	1,828,006
Total Department	\$ 5,786,025	\$ 5,713,918	\$ 4,885,886



FTE	20.50	18.80	17.30
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	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Performance Measures			
Care Coordination	2,550	2,550	1,500
Caregiver Information Services	1,237	1,052	1,000
Respite In Home	17,591	15,694	5,000
Respite Out of Home	60	110	50
Caregiver Support Coordination	2,200	2,095	1,000
Congregate Meals	68,400	68,400	66,000
Emergency Response	900	900	324
Evidence Based Intervention	630	660	600
Health Maintenance	38	15	-
HICAP Assistance & Outreach	2,901	1,203	2,200
Home Delivered Meals	350,000	403,000	268,000
Homemaker	4,250	4,100	2,500
Income Support	3	10	-
Information & Referral	7,200	7,200	5,800
Instruction & Training	249	300	-
Nutrition Education	900	1,218	1,144
Personal Assistance	10,700	8,250	1,000
Residential Repairs	40	10	5
Transportation	10,500	19,848	16,200



Area Agency on Aging Line-Item Detail by Grant

ETCOG Division Summary										Division Name All Programs	Area Agency on Aging Grant Detail			
BUDGET CATEGORY	G/L CODE	Admin	IIIB	IIIC1	IIIC2	IIID	IIIE	VII-EAP	VII-OMB	HICAP	MIPPA	NSIP	SGR	Total Composite
Federal Award		323,036	757,867	598,699	1,206,897	59,263	358,422	8,987	74,744	146,810	43,101	281,768	-	3,859,594
State Award		-	-	-	119,658	-	-	-	-	-	-	-	226,042	345,700
Local Asst & Prgm Inc		80,759	-	-	-	-	-	-	-	-	-	-	-	80,759
Carry-Over		-	240,577	150,000	100,000	50,000	-	-	-	25,000	-	-	-	565,577
Local Cash Contributions		34,256	-	-	-	-	-	-	-	-	-	-	-	34,256
TOTAL SOURCE OF FUNDS		438,051	998,444	748,699	1,426,555	109,263	358,422	8,987	74,744	171,810	43,101	281,768	226,042	4,885,886
Salaries	5510	187,528	277,287	123,747	903	39,525	105,958	3,520	37,928	59,302	17,896	-	95,601	949,196
Fringe Benefits	5120	30,647	41,989	22,930	167	7,324	19,633	652	1,739	10,988	3,316	-	12,397	151,783
Hospitalization	5071	20,484	53,725	20,039	111	8,079	25,291	668	1,781	13,366	3,979	-	15,645	163,169
Pension	5080	40,852	58,484	27,498	200	8,766	23,580	780	6,842	13,150	3,968	-	19,560	203,682
TOTAL SALARIES AND FRINGE		279,511	431,485	194,214	1,382	63,694	174,463	5,620	48,291	96,807	29,160	-	143,205	1,467,830
Staff In-Region Travel	5310	2,551	10,774	200	500	300	25	982	-	-	-	-	5,551	20,882
Staff out-of-Region Travel	5309	8,027	-	-	-	-	-	-	-	-	-	-	-	8,027
Committee Travel	5311	1,300	-	-	-	-	-	-	-	-	-	-	-	1,300
TOTAL TRAVEL EXPENSES		11,878	10,774	200	500	300	25	982	-	-	-	-	5,551	30,209
Contract Services	5291	175	-	50	-	-	-	-	-	-	-	-	-	225
Insurance & Bonding	5711	1,535	2,335	300	175	-	1,800	-	-	300	-	-	600	7,045
TOTAL PROFESSIONAL SERVICES		1,710	2,335	350	175	-	1,800	-	-	300	-	-	600	7,270
Public Education	5512	1,400	1,500	100	-	200	175	-	-	500	-	-	1,801	5,676
Communications	5761	3,484	3,490	4,000	2,942	175	2,450	-	-	100	1,691	-	1,875	20,207
Postage	5762	450	600	100	10	200	200	-	-	-	-	-	-	1,560
Meetings & Conferences	5763	-	150	-	-	50	-	-	-	-	-	-	150	350
TOTAL COMMUNICATION EXPENSES		5,334	5,740	4,200	2,952	625	2,825	-	-	600	1,691	-	3,826	27,792
Supplies	5510	10,251	15,791	500	616	3,855	535	-	-	23,820	-	-	4,606	59,974
Copier costs	5620	50	100	-	-	-	-	-	-	-	-	-	-	150
Training costs	5781	-	1,400	-	-	-	-	-	-	-	-	-	-	1,400
Membership Dues	5766	720	3,048	-	-	1,682	500	-	-	-	-	-	2,230	8,180
Purchased Program Services	5720	-	311,000	10,000	-	-	96,934	-	-	-	-	-	-	417,934
Meal Site Supplies	5722	-	-	197,444	80,000	-	-	-	-	-	-	-	-	277,444
Office Lease/Remote Space Costs	5630	2,000	19,841	-	-	8,000	500	-	3,355	7,752	-	-	948	42,396
Remote Utility Costs	5651	1,000	-	6,500	12,200	3,012	6,126	-	-	1,000	-	-	-	29,838
Computer Maint. and Software	5292	100	5,000	-	-	-	-	-	-	-	-	-	-	5,100
Repairs & Maint./Vehicle Maint.	5725	2,554	5,170	11,300	17,000	615	1,800	-	-	500	-	-	1,901	40,840
Fuel/Fleet/Vehicle Usage Fee	5880	100	1,264	750	5,000	575	-	-	-	400	-	-	400	8,489
OTHER PROGRAM EXPENSES		16,775	362,613	226,494	114,816	17,739	106,395	-	3,355	33,472	-	-	10,085	891,745
Total Community Services	7000	-	-	240,108	1,306,130	-	-	-	-	-	-	281,768	-	1,828,006
TOTAL DIRECT PROGRAM EXPENSES		315,208	812,947	665,565	1,425,956	82,358	285,508	6,602	51,646	#####	30,851	#####	163,266	4,252,853
Human Resource Cost Pool	5903	14,657	21,672	9,672	71	3,089	8,282	275	2,964	4,635	1,399	-	7,472	74,188
Information Technology	5905	25,927	38,336	17,109	125	5,465	14,649	487	5,244	8,199	2,474	-	13,217	131,231
Stone Road Facilities	5902	23,002	34,012	15,179	111	4,848	12,997	432	4,652	7,274	2,195	-	11,727	116,429
TOTAL INTERNAL SERVICES		63,586	94,021	41,960	306	13,402	35,928	1,193	12,861	20,108	6,068	-	32,416	321,848
Total Shared Costs	5901	59,257	91,476	41,174	293	13,503	36,987	1,192	10,238	20,523	6,182	-	30,360	311,185
TOTAL PROGRAM EXPENSES		438,051	998,444	748,699	1,426,555	109,263	358,422	8,987	74,744	171,810	43,101	281,768	226,042	4,885,886
FTE POSITIONS		2.34	5.84	1.80	0.01	0.69	2.27	0.06	0.82	1.09	0.32	-	2.07	17.30



Public Safety Division

The Public Safety Division oversees the Criminal Justice (CJ), Homeland Security (HS) and 911 Emergency Services (911) programs within the ETCOG region. The Criminal Justice and Homeland Security programs cover all fourteen counties, while the 911 Emergency Services Program serves ten counties directly (Anderson, Camp, Cherokee, Gregg, Marion, Panola, Rains, Upshur, Van Zandt, and Wood). The remaining four counties (Harrison, Henderson, Rusk, and Smith) and two cities (Kilgore and Longview) are served by local 911 districts.



Specifically, CJ staff responsibilities include - long and short-term planning, technical assistance for current and new grantees applying for funding through the Office of the Governor, Public Safety Office, 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.

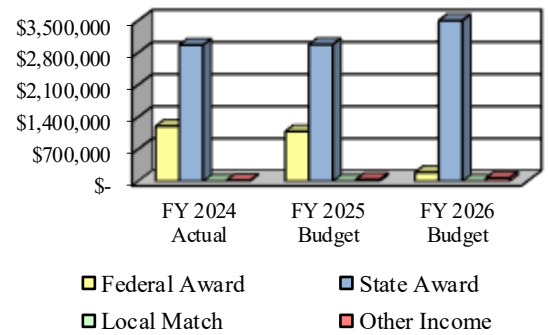
HS staff responsibilities include - long and short term planning; technical assistance for current and new grantees applying for funding through the Office of the Governor, Public Safety Office, facilitation of grant application workshops, regional training of varying types/sizes of Disaster Exercises for First Responders, online support in eGrants, funding allocation meetings, program reporting, assisting agencies with Emergency Management Plan updates, 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.

The 911 staff responsibilities include long and short-term planning, design, implementation, monitoring, training, maintenance of equipment, network, database, and financial responsibilities for eighteen Public Safety Answering Points (PSAP). We also provide database maintenance (911 Addressing) for twelve counties and thirty-nine cities within the ETCOG region.

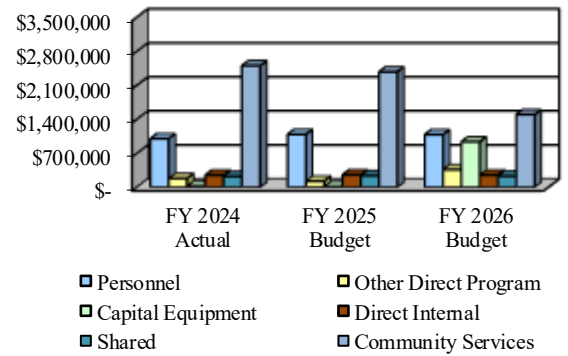
Currently, our Public Safety initiatives involve (1) installing a 9-1-1 backup network, (2) replacing all UPS batteries in our PSAPs, (3) preparing for full equipment replacement next year and (4) progressing towards establishment of the Piney Woods 9-1-1 district.

Public Safety Division Summary

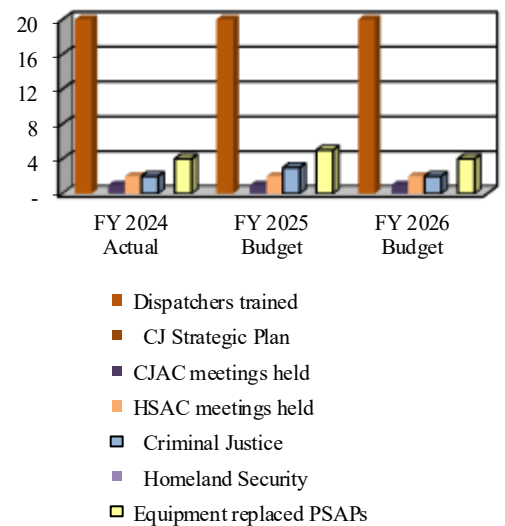
	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Funding Sources			
Federal Award	\$ 1,199,151	\$ 1,084,139	\$ 197,058
State Award	2,966,361	2,978,136	4,090,966
Local Match	-	-	-
Other Income	18,262	41,810	75,369
Total Resources	\$ 4,183,774	\$ 4,104,085	\$ 4,363,393



	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Expenditures			
Personnel	\$ 1,001,696	\$ 1,090,016	\$ 1,085,258
Other Direct Program	181,551	127,465	364,089
Capital Equipment	24,176	14,000	936,985
Direct Internal	249,661	255,776	251,273
Shared	223,532	238,710	230,079
Community Services	2,503,158	2,378,119	1,495,709
Total Department	\$ 4,183,774	\$ 4,104,085	\$ 4,363,393
FTE	13.15	13.05	12.55



	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Performance Measures			
9-1-1 calls received	235,000	180,000	235,000
Dispatchers trained	40	39	40
Revised Regional			
CJ Strategic Plan	1	1	1
CJAC meetings held	2	2	2
HSAC meetings held	2	3	2
Grant App. Workshops:			
Criminal Justice	4	5	4
Homeland Security	4	4	4
Equipment replaced PSAPs	18	-	8
Peace Officers trained	1,550	2,190	1,500



Public Safety Line-Item Detail by Grant

ETCOG DIVISION SUMMARY											
Division Name Public Safety Division											
All Programs Grant Detail											
BUDGET CATEGORY	G/L CODE	9-1-1 Admin	9-1-1 Operations & Network	Address	SERI	Homeland Security Admin	Homeland Security Program	Police Training	Criminal Justice	Regional Juvenile	Total Composite
Federal Award		-	-	-	1,000,000	-	154,000	-	-	43,058	1,197,058
State Award		331,478	2,487,125	-	-	24,675	-	187,369	60,319	-	3,090,966
Other Income		-	-	75,369	-	-	-	-	-	-	75,369
TOTAL SOURCE OF FUNDS		331,478	2,487,125	75,369	1,000,000	24,675	154,000	187,369	60,319	43,058	4,363,393
Salaries	5110	17,930	582,588	12,248	-	10,689	21,852	14,608	20,449	5,531	685,894
Fringe Benefits	5120	3,322	107,951	2,269	-	1,511	-	2,355	3,261	673	121,342
Hospitalization	5071	2,783	123,078	1,670	-	1,153	-	-	262	-	128,946
Pension	5080	3,805	128,441	2,740	-	2,295	4,100	2,740	3,916	1,038	149,075
TOTAL SALARIES AND FRINGE		27,841	942,057	18,927	-	15,649	25,952	19,703	27,888	7,241	1,085,258
Staff In-Region Travel	5310	-	3,126	-	-	126	-	-	50	-	3,302
Staff out-of-Region Travel	5309	-	9,855	-	-	1,181	-	-	400	-	11,436
Committee Travel	5311	-	-	-	-	60	-	-	750	-	810
TOTAL TRAVEL EXPENSES		-	12,981	-	-	1,367	-	-	1,200	-	15,548
Contract Services	5291	90,201	40,000	-	-	351	34,341	-	-	-	164,893
Workers Comp	5061	200	2,100	-	-	25	200	25	75	-	2,625
Insurance & Bonding	5711	20	3,480	-	-	25	-	-	-	-	3,525
TOTAL PROFESSIONAL SERVICES		90,421	45,580	-	-	401	34,541	25	75	-	171,043
Public Education	5512	-	1,000	-	-	-	-	-	-	-	1,000
Communications	5761	475	4,000	-	-	-	-	-	-	-	4,475
Meetings & Conferences	5763	-	-	300	-	-	-	-	500	-	800
TOTAL COMMUNICATION EXPENSES		475	5,000	300	-	-	-	-	500	-	6,275
Supplies	5510	-	24,505	-	-	-	-	-	16,522	-	41,027
Training costs	5781	-	1,610	-	-	-	80,000	-	700	-	82,310
Membership Dues	5766	50	-	-	-	25	-	-	30	-	105
Computer Maint. and Software	5292	-	200	-	-	-	-	-	-	-	200
Repairs & Maintenance	5725	-	500	-	-	-	-	-	-	-	500
Fuel/Vehicle Usage Fee	5890	500	2,500	-	-	-	-	-	-	-	3,000
County Addressing Reserves	1000	-	-	44,081	-	-	-	-	-	-	44,081
Capital Equipment	5810	-	936,985	-	-	-	-	-	-	-	936,985
OTHER PROGRAM EXPENSES		550	966,300	44,081	-	25	80,000	-	17,252	-	1,108,208
Total Community Services	7000	-	301,780	-	1,000,000	-	-	158,112	-	35,817	1,495,709
TOTAL DIRECT PROGRAM EXPENSES		119,287	2,273,698	63,308	1,000,000	17,442	140,493	177,840	46,915	43,058	3,882,041
Human Resource Cost Pool	5903	1,510	49,058	1,497	-	900	1,840	1,230	1,722	-	57,757
Information Technology	5905	2,941	95,574	2,917	-	1,754	3,585	2,396	3,355	-	112,522
Facilities	5902	2,117	68,795	2,099	-	1,262	2,580	1,725	2,415	-	80,994
TOTAL DIRECT INTERNAL SERVICES		6,569	213,427	6,513	-	3,916	8,005	5,352	7,491	-	251,273
Total Shared Costs	5901	205,622	-	5,548	-	3,318	5,502	4,177	5,912	-	230,079
TOTAL PROGRAM EXPENSES		331,478	2,487,125	75,369	1,000,000	24,675	154,000	187,369	60,319	43,058	4,363,393
FTE POSITIONS		0.32	10.88	0.15	-	0.14	0.50	0.21	0.28	0.08	12.55



Transportation Division



Since 1990, ETCOG has served as the East Texas Rural Transit District under the Federal Transit Administration's Section 5311 program, a cornerstone of rural public transportation. TxDOT state funds continue to provide the primary match for this federal program, supplemented by contracts with non-emergency medical transportation brokers, governmental entities, the Area Agency on Aging, and other local partners.

GoBus provides rural, demand-response transportation across a fourteen-county region, offering more than 150,000 passenger trips and covering over 1.5 million miles each year. In addition to core demand-response services, GoBus operates specialized offerings, including a flex route in Marshall, a seasonal flex route in Palestine, and the GoNow microtransit service recently launched in Palestine to meet real-time, app-based transit needs.

To ensure our system remains reliable and rider-focused, GoBus continues to invest in advanced internal systems and on-board technologies. These tools support efficient operations, safeguard customer information, and allow real-time performance monitoring. Our data-driven approach enables us to adapt to rider needs and ensure consistent access to essential destinations such as healthcare facilities, workplaces, grocery stores, and social services.

Looking ahead to FY2026, our focus is on strengthening regional mobility through strategic service enhancements and operational expansion. Building on the early success of GoNow, we plan to scale flexible microtransit models, expand service for elderly and disabled residents, and improve rural-to-urban connectivity. These improvements are designed to meet growing demand while continuing to provide equitable, accessible transportation options.

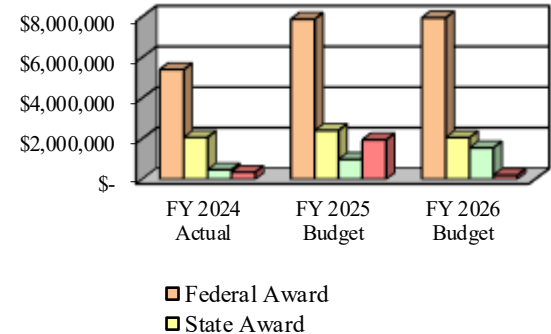
At the same time, the GoBus team continues efforts to increase ridership by reaching underserved areas and supporting a stable, well-trained workforce through competitive pay and benefits for bus operators. These initiatives align with a broader strategy to generate local revenue, improve long-term financial sustainability, and implement a regional coordination plan to streamline operations and enhance rider experience.

Supporting these service improvements are key infrastructure investments guided by the GoBus Strategic Plan. Construction of our new eastern maintenance facility is nearing completion, while the western facility has been successfully acquired and is now fully operational. Both facilities are integral to our five-year strategy to optimize maintenance operations, reduce service interruptions, and extend fleet longevity. With continued support from the EasTexConnects Committee, these developments will directly improve service quality across the region.

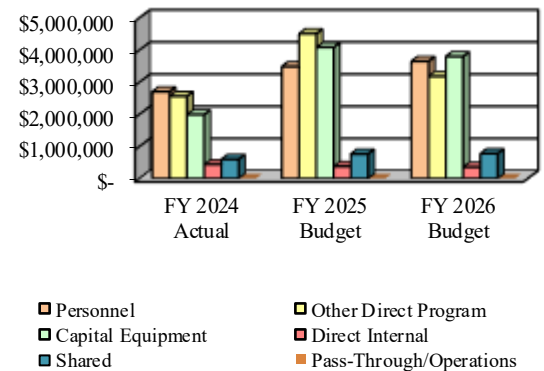
Through these initiatives, ETCOG remains committed to advancing public transportation in East Texas. Our strategic priorities reflect not only the evolving needs of our riders but also our long-term vision of building a more connected, resilient, and inclusive transit system for the region.

Transportation Division Summary

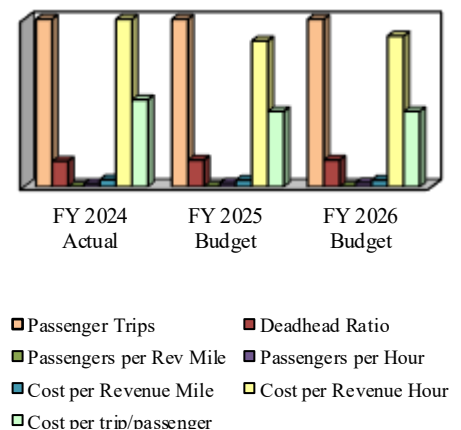
	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Funding Sources			
Federal Award	\$ 5,401,165	\$ 7,882,526	\$ 7,942,428
State Award	2,062,125	2,406,309	2,051,075
Other Income & In-Kind	469,155	978,700	1,551,550
Local Funds	344,442	1,946,583	200,000
Total Resources	\$ 8,276,887	\$ 13,214,118	\$ 11,745,053



	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Expenditures			
Personnel	\$ 2,700,316	\$ 3,483,440	\$ 3,645,305
Other Direct Program	2,557,103	4,505,697	3,175,480
Capital Equipment	1,988,683	4,081,450	3,796,380
Direct Internal	435,644	380,670	355,071
Shared	595,141	762,861	772,818
Total Department	\$ 8,276,887	\$ 13,214,118	\$ 11,745,053
FTE	51.70	51.80	51.80



	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Performance Measures			
Passenger Trips	128,276	130,000	155,000
Deadhead Ratio	15.30	16.00	16.00
Passengers per Rev Mile	0.08	0.10	0.10
Passengers per Hour	1.97	2.20	2.40
Cost per Revenue Mile	4.31	4.00	4.00
Cost per Revenue Hour	102.31	87.00	90.00
Cost per trip/passenger	51.92	45.00	45.00



ETCOG Division Summary											
						Division Name		Transportation Division			
						All Programs		Grant Detail			
BUDGET CATEGORY	G/L CODE	Admin	Operating	PVM	Planning	Capital	Mobility Mgmt	Contract Services	Restricted	Local Funds	Composite
Federal Award		674,628	2,359,300	438,121	204,000	3,796,380	120,000	350,000		-	7,942,428
State Award		339,859	1,691,217	-	-	-	-	-		-	2,031,075
Other Income & In-Kind		130,646	804,864	4,890	-	-	-	-	25,250	-	965,650
Local Funds		-	-	-	-	-	-	-		805,900	805,900
TOTAL SOURCE OF FUNDS		1,145,133	4,855,380	443,011	204,000	3,796,380	120,000	350,000	25,250	805,900	11,745,053
Salaries	5110	377,668	1,969,084	111,984	22,341	-	-	-		-	2,481,077
Fringe Benefits	5120	65,131	191,910	20,750	4,140	-	-	-		-	281,931
Hospitalization	5071	41,547	289,556	33,399	4,268	-	-	-		-	368,770
Pension	5080	85,325	398,805	24,378	5,020	-	-	-		-	513,528
TOTAL SALARIES AND FRINGE		569,670	2,849,355	190,511	35,769	-	-	-	-	-	3,645,305
Staff In-Region Travel	5310	-	-	-	-	-	-	-		-	-
Staff out-of-Region Travel	5309	49,000	-	-	-	-	-	-		2,000	51,000
TOTAL TRAVEL EXPENSES		49,000	-	-	-	-	-	-	-	2,000	51,000
Contract Services	5291	40,898	503,832	-	100,000	-	120,000	350,000		-	1,114,730
Workers Compensation	5061	14,000	50,000	-	-	-	-	-		-	64,000
Insurance & Bonding	5711	98,000	-	-	-	-	-	-		-	98,000
TOTAL PROFESSIONAL SERVICES		152,898	553,832	-	100,000	-	120,000	350,000	-	-	1,276,730
Public Education	5512	2,600	-	-	57,451	-	-	-		10,000	70,051
Communications	5761	1,100	80,000	-	-	-	-	-		-	81,100
Meetings & Conferences	5763	-	-	-	-	-	-	-		15,000	15,000
TOTAL COMMUNICATION EXPENSES		3,700	80,000	-	57,451	-	-	-	-	25,000	166,151
Supplies	5510	3,000	12,000	-	-	-	-	-		1,500	16,500
Training costs	5781	8,300	30,000	-	-	-	-	-		-	38,300
Membership Dues	5766	16,000	-	-	-	-	-	-		1,000	17,000
Transportation Facility Costs	5650	20,000	-	-	-	-	-	-		-	20,000
Computer Maint & Repairs and Software	5292	1,000	65,000	-	-	-	-	-		-	66,000
Repairs & Maintenance	5725	-	-	135,000	-	-	-	-		-	135,000
Capital Equipment	5810	-	-	-	-	3,706,651	-	-	25,250	-	3,731,901
Employee Uniforms	5869	-	7,500	-	-	-	-	-		-	7,500
Graphics/Fare Media	5878	-	10,000	-	-	-	-	-		10,000	20,000
Fuel - Transportation	5880	-	450,000	-	-	-	-	-		-	450,000
Tags/Keys	5882	-	1,800	-	-	-	-	-		-	1,800
Inspection - Transportation	5883	-	350	-	-	-	-	-		-	350
Vehicle Supplies/Wash	5884	-	-	8,000	-	-	-	-		-	8,000
Towing - Transportation	5885	-	-	19,500	-	-	-	-		-	19,500
Tires - Transportation	5886	-	-	50,000	-	-	-	-		-	50,000
Brakes - Transportation	5887	-	-	15,000	-	-	-	-		-	15,000
Oil - Transportation	5888	-	-	25,000	-	-	-	-		-	25,000
Local & Reserved Funds	9999	-	-	-	-	89,729	-	-	-	766,400	856,129
OTHER PROGRAM EXPENSES		48,300	576,650	252,500	-	3,796,380	-	-	25,250	778,900	5,477,979
Purchased Program Services		-	-	-	-	-	-	-		-	-
TOTAL DIRECT PROGRAM EXPENSES		823,568	4,059,836	443,011	193,220	3,796,380	120,000	350,000	25,250	805,900	10,617,165
Human Resource Cost Pool	5903	34,748	191,470	-	2,055	-	-	-		-	228,273
Information Technology	5905	125,656	-	-	1,142	-	-	-		-	126,798
Facilities	5902	-	-	-	-	-	-	-		-	-
TOTAL DIRECT INTERNAL SERVICES		160,403	191,470	-	3,197	-	-	-	-	-	355,071
Total Shared Costs	5901	161,161	604,074	-	7,583	-	-	-		-	772,818
TOTAL PROGRAM EXPENSES		1,145,133	4,855,380	443,011	204,000	3,796,380	120,000	350,000	25,250	805,900	11,745,053
FTE POSITIONS		4.00	44.47	3.00	0.33	-	-	-	-	-	51.80



Workforce and Economic Development Division

Targeting East Texas' quality of life, employers need tomorrow's workers. Workers deliver value; solid results in exchange for increased incomes. Workforce Solutions East Texas delivers workers and the resources to train them.



East Texas, like the rest of the nation, must adjust daily operations to reflect priorities of a new Federal Administration while, at the same time, remain focused on our region's strengths and weaknesses, resources and leaderships' vision. COVID is behind us. Economic prosperity is rounding the corner. How we respond to East Texas' requirements and opportunities will define the next several years' economic development.

Employers continue to need educated, skilled, and credentialed workers to produce the highest quality goods and services, both for local consumption and for export across the state, nation, and internationally. Economist Ray Perryman projects a 1.5% population growth rate, outpacing the nation, suggesting core industries such as energy, life sciences, data centers, AI applications, and other high-tech engines will likely be looking to our area. The one common requirement for all these industries is a ready workforce.

The Administration's focus is on bringing America's workers back into the office, the industries, and the community. Working remotely in isolation served as a temporary stopgap but is not sufficient to grow the economy. Workers need to be onsite, engaged, and qualified for new work. Our region's Economic Development Corporations need to be able to highlight a ready workforce.

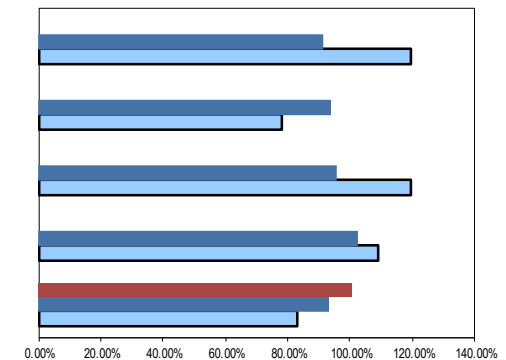
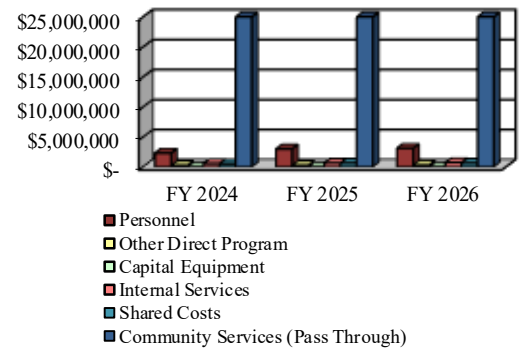
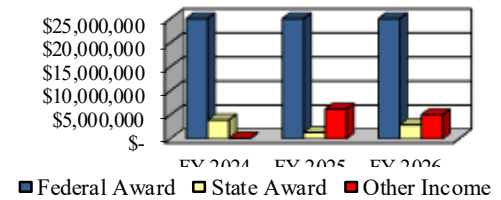
Workforce capability begins in Education. Primary, secondary, and post-secondary provide the foundation. But beyond a foundation basis, employers need specialized skills and abilities to open their doors. They need certified and credentialed workers and, in response to the constantly changing economic environment, they need them fast. Workforce fills the gap.

Once a worker is on the job, keeping and growing them becomes Job #1. We use child care services and incumbent worker training as key resources to assist our employers as they build and retain staff. We collaborate with member governments and partners to win various grants. We build East Texas' technological foundations and improve environmental bases. We support educators and trainers to provide "just in time" training and businesses and entrepreneurs to secure Small Business Administration and other generous loans options.

Workforce Solutions East Texas is proud to partner with our communities, educators, and business leaders to set the stage for our neighbors and our children to grow and prosper for themselves and their families.

Workforce Summary

	FY 2024	FY 2025	FY 2026
	Actual	Budget	Budget
Funding Sources			
Federal Award	\$ 49,744,168	\$ 53,289,119	\$ 54,785,031
State Award	3,945,344	1,380,000	2,941,354
Other Income	136,534	6,219,887	4,988,167
Total Resources	\$53,826,046	\$60,889,006	\$62,714,552
Expenditures			
Personnel	\$ 2,307,979	\$ 3,004,458	\$ 3,109,406
Other Direct Program	253,094	254,596	297,642
Capital Equipment	-	-	-
Internal Services	543,346	653,530	704,463
Participant Assistance	2,472,767	4,541,023	4,523,484
Workforce Center Facilities	2,588,910	2,785,203	3,475,704
Special Projects & Board Ops	-	1,069,165	1,014,507
Shared Costs	526,213	657,966	659,206
Community Services (Pass Through)	45,133,737	47,923,064	48,930,141
Total Expenditures	\$53,826,046	\$60,889,006	\$62,714,552
FTE	30.02	30.99	31.29
Performance Measures	FY 2024	FY 2025	FY 2026
	Actual % of	Actual % of	Budget % of
	current target	current target	current target
Claimant Reemployment with 10 weeks	111.57%	106.57%	107.20%
# of Employers Receiving Workforce Choices Full Work Rate - All Family	105.84%	104.50%	87.15%
Total	103.14%	100.68%	N/A
Avg # Children Served Per Day - Discretionary	n/a	100.01%	99.83%
Employed/Enrolled Q2 Post Exit - C&T Participants	103.33%	98.00%	94.35%
Employed/Enrolled Q2-Q4 Post Exit - C&T Participants	103.90%	102.12%	99.22%
Median Earnings Q2 Post Exit - C&T Participants	n/a	91.23%	N/A
Credential Rate - C&T Participants	97.05%	97.05%	65.18%
Employed Q2 Post Exit - Adult	97.46%	99.34%	94.35%
Employed Q4 Post Exit - Adult	98.56%	96.18%	99.22%
Median Earnings Q2 Post Exit - Adult	116.30%	83.29%	91.31%
Measurable Skills Gains - Adult	113.31%	94.25%	90.09%
Credential Rate - Adult	103.15%	95.64%	84.48%
Employed Q2 Post Exit - DW	101.99%	97.26%	98.94%
Employed Q4 Post Exit - DW	93.33%	103.15%	101.01%
Median Earnings Q2 Post Exit - DW	97.20%	94.63%	88.70%
Measurable Skills Gains - DW	84.96%	110.51%	97.44%
Credential Rate - DW	83.29%	93.37%	100.97%
Employed/Enrolled Q2 Post Exit - Youth	108.84%	102.55%	N/A
Employed/Enrolled Q4 Post Exit - Youth	119.83%	95.82%	N/A
Measurable Skills Gains - Youth	78.37%	93.67%	N/A
Credential Rate - Youth	119.50%	91.24%	N/A



■ FY 2026 Budget % of current target 107.20% 87.15% N/A 99.83% 94.35% 99.22% N/A 65.18% 94.35% 99.22% 91.31% 90.09% 84.48% 98.94% 101.01% 88.70%

■ FY 2025 Actual % of current target 106.57% 104.50% 100.68% 100.01% 98.00% 102.12% 91.23% 97.05% 99.34% 96.18% 83.29% 94.25% 95.64% 97.26% 103.15% 94.63%

■ FY 2024 Actual % of current target 111.57% 105.84% 103.14% n/a 103.33% 103.90% n/a 97.05% 97.46% 98.56% 116.30% 113.31% 103.15% 101.99% 93.33% 97.20%

Workforce Administrative Line-Item Detail by Grant

ETCOG DIVISION SUMMARY

EAST TEXAS COUNCIL OF GOVERNMENTS

FY 2026

Workforce Division

Administrative - FY2026

BUDGET CATEGORY	G/L CODE	WIOA-A ADMIN	WIOA-Y ADMIN	WIOA-DW ADMIN	TANF ADMIN	SNAP ADMIN	TRADE ADMIN	VETS ADMIN
Federal Award		129,644	200,191	210,690	195,973	32,031	450	-
State Award		-	-	-	10,000	-	-	3,977
Other Income		75,000	168,000	25,000	-	-	-	-
TOTAL SOURCE OF FUNDS		204,644	368,191	235,690	205,973	32,031	450	3,977
Salaries	5110	80,780	108,796	91,559	77,139	11,259	-	596
Fringe Benefits	5120	14,968	20,159	16,965	14,294	2,086	-	110
Hospitalization	5071	13,151	18,773	14,884	12,208	1,833	-	111
Pension	5080	17,893	24,087	20,286	17,134	2,489	-	129
TOTAL SALARIES AND FRINGE		126,792	171,816	143,694	120,776	17,668	-	947
Staff In-Region Travel	5310	500	400	550	300	100	-	-
Staff out-of-Region Travel	5309	3,000	3,000	3,500	3,700	1,000	-	-
Committee Travel	5311	800	1,200	1,600	900	100	-	-
TOTAL DIRECT TRAVEL EXPENSES		4,300	4,600	5,650	4,900	1,200	-	-
Contract Services	5291	600	300	400	300	100	-	-
Workman's Compensation	5061	700	550	300	200	50	-	-
Insurance & Bonding	5711	1,200	900	500	600	100	-	-
TOTAL DIRECT PROFESSIONAL SERVICES		2,500	1,750	1,200	1,100	250	-	-
Public Education	5512	200	-	100	300	50	-	-
Communications	5761	100	250	300	200	20	-	-
Postage	5762	-	-	-	-	-	-	-
Youth Committee	5767	-	-	-	-	60	-	-
Meetings & Conferences	5763	200	200	300	125	40	-	-
TOTAL DIRECT COMMUNICATION EXPENSES		500	450	700	625	170	-	-
Supplies	5510	200	100	100	292	50	450	-
Copier costs	5620	-	-	-	-	300	-	-
Training costs	5781	2,500	1,300	1,200	900	100	-	-
Membership Dues	5766	1,600	700	600	400	100	-	-
Remote Space & Storage Costs	5650	-	-	-	-	200	-	-
Computer Maint. and Software	5292	100	100	200	500	200	-	-
Minor Office Equipment	5811	100	-	-	300	-	-	-
Capital Equipment	5,810	-	-	-	-	-	-	-
Special Projects (Board-level; not Pass-Thru)		10,287	-	-	-	-	-	50
<i>Temporary Board Ops Reserve</i>		-	14,056	19,177	22,938	4,036	-	2,567
Fuel, Fleet, Vehicle Usage Fee		100	125	80	150	-	-	-
OTHER DIRECT PROGRAM EXPENSES		14,887	16,381	21,357	25,480	4,986	450	2,617
Total Community Services (Pass Through)	7000	-	98,000	-	-	-	-	-
TOTAL DIRECT PROGRAM EXPENSES		148,979	292,997	172,601	152,881	24,273	450	3,564
Human Resource Cost Pool	5903	6,177	8,320	7,002	5,899	861	-	46
Information Technology	5905	11,438	15,405	12,964	10,923	1,594	-	84
Facilities	5902	11,170	15,043	12,660	10,666	1,557	-	82
TOTAL DIRECT INTERNAL SERVICES		28,785	38,768	32,626	27,488	4,012	-	212
Total Shared Costs	5901	26,880	36,426	30,464	25,605	3,746	-	201
TOTAL PROGRAM OPERATION EXPENSES		204,644	368,191	235,690	205,973	32,031	450	3,977
FTE POSITIONS		1.16	1.66	1.32	1.08	0.16	-	0.01

Workforce Administrative Line-Item Detail by Grant (continued)

ETCOG DIVISION SUMMARY

Continued

Workforce Division
Administrative - FY2026

ES ADMIN	NCP ADMIN	CCDF ADMIN	DFPS ADMIN	RESEA ADMIN	VR-SEAL ADMIN	VR-NAV ADMIN	VR-WSWE ADMIN	ISS ADMIN	HDJT ADMIN	ALL WKFC ADMIN COMPOSITE
20,600	-	1,844,196	-	34,956	-	-	-	-	-	2,668,731
-	47,443	-	34,500	-	11,200	1,130	37,500	10,070	-	155,820
9,000	-	-	-	54,000	-	-	-	-	15,690	346,690
29,600	47,443	1,844,196	34,500	88,956	11,200	1,130	37,500	10,070	15,690	3,171,242
13,082	14,361	606,421	13,495	39,539	4,483	-	16,104	2,952	4,597	1,085,162
2,380	2,661	111,341	2,501	7,326	831	-	2,984	547	852	200,005
2,019	2,537	95,855	2,480	5,326	779	-	2,950	550	946	174,404
2,887	3,169	133,755	2,959	8,769	988	-	3,573	651	1,019	239,788
20,368	22,728	947,372	21,435	60,960	7,081	-	25,611	4,699	7,413	1,699,360
-	3,000	1,700	100	983	100	25	-	-	-	7,758
-	-	22,400	250	-	-	-	-	-	-	36,850
-	-	18,300	200	-	-	-	-	-	-	23,100
-	3,000	42,400	550	983	100	25	-	-	-	67,708
-	-	4,000	50	-	-	-	-	-	-	5,750
-	-	6,600	115	-	-	-	-	-	-	8,515
-	-	16,000	210	-	-	-	-	-	-	19,510
-	-	26,600	375	-	-	-	-	-	-	33,775
-	-	1,700	-	-	-	-	-	-	-	2,350
-	-	1,000	50	-	-	-	-	-	-	1,920
-	-	400	-	-	-	-	-	-	-	400
-	-	-	-	-	-	-	-	-	-	60
-	-	2,600	50	-	-	-	-	-	-	3,515
-	-	5,700	100	-	-	-	-	-	-	8,245
-	-	1,200	200	-	-	1,105	-	-	-	3,697
-	-	-	-	-	-	-	-	-	-	300
-	-	14,000	200	-	-	-	-	-	-	20,200
-	-	4,300	100	-	-	-	-	-	-	7,800
-	-	-	-	-	-	-	-	-	-	200
-	100	4,500	25	-	-	-	-	-	-	5,725
-	-	5,000	-	-	-	-	-	-	-	5,400
-	-	-	-	-	-	-	-	-	-	-
-	-	250	-	-	-	-	-	-	-	10,587
252	11,680	374,137	2,162	-	920	-	721	3,323	5,067	461,035
-	-	1,800	-	-	-	-	-	-	-	2,255
252	11,780	405,187	2,687	-	920	1,105	721	3,323	5,067	517,199
-	-	-	-	-	-	-	-	-	-	98,000
20,620	37,508	1,427,259	25,147	61,943	8,101	1,130	26,332	8,022	12,480	2,424,287
1,000	1,098	46,373	1,032	3,024	343	-	1,231	226	351	82,983
1,852	2,033	85,867	1,911	5,599	635	-	2,280	418	651	153,655
1,809	1,986	83,850	1,866	5,467	620	-	2,227	408	636	150,046
4,661	5,117	216,091	4,809	14,089	1,598	-	5,739	1,052	1,638	386,684
4,318	4,818	200,846	4,544	12,924	1,501	-	5,430	996	1,572	360,271
29,600	47,443	1,844,196	34,500	88,956	11,200	1,130	37,500	10,070	15,690	3,171,242
0.18	0.23	9.29	0.25	0.46	0.07	-	0.27	0.04	0.09	16.24

Workforce Program Line-Item Detail

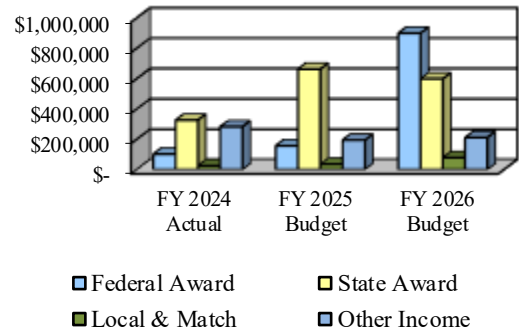
ETCOG DIVISION SUMMARY						Workforce Division					
EAST TEXAS COUNCIL OF GOVERNMENTS						Program - FY 2026					
FY 2026											
BUDGET CATEGORY	G/L CODE	WIOA-A PRGM	WIOA-Y PRGM	WIOA-DW PRGM	WIOA-RR PRGM	TANF PRGM	SNAP PRGM	TRADE PRGM	VETS PRGM	ES PRGM	WCI PRGM
Federal Award		1,994,366	1,801,717	1,896,213	31,312	1,763,760	338,279	8,550	-	185,400	63,461
State Award		-	-	-	-	190,000	-	-	38,539	-	-
Other Income		95,000	317,000	1,101,000	-	-	-	-	-	81,000	-
TOTAL SOURCE OF FUNDS		2,089,366	2,118,717	2,997,213	31,312	1,953,760	338,279	8,550	38,539	266,400	63,461
Salaries	5510	75,130	104,275	175,395	4,659	111,328	4,548	-	-	-	-
Fringe Benefits	5120	13,659	18,929	32,063	863	19,974	821	-	-	-	-
Hospitalization	5071	12,163	16,954	26,642	891	17,386	678	-	-	-	-
Pension	5080	16,588	22,991	38,763	1,040	24,509	1,005	-	-	-	-
TOTAL SALARIES AND FRINGE		117,540	163,149	272,864	7,453	173,197	7,051	-	-	-	-
Staff In-Region Travel	5310	350	400	300	272	500	200	-	-	14,000	-
Staff out-of-Region Travel	5309	3,000	5,000	6,000	-	6,000	1,000	-	-	3,000	1,960
Committee Travel	5311	-	-	1,500	-	2,000	300	-	-	-	-
TOTAL DIRECT TRAVEL EXPENSES		3,350	5,400	7,800	272	8,500	1,500	-	-	17,000	1,960
Contract Services	5291	-	-	-	-	-	-	-	-	-	-
Workman's Compensation	5061	-	-	-	-	-	-	-	-	-	-
Insurance & Bonding	5711	-	-	-	-	-	-	-	-	-	-
TOTAL DIRECT PROFESSIONAL SERVICES		-	-	-	-	-	-	-	-	-	-
Public Education	5512	300	100	650	-	400	50	-	-	-	-
Communications	5761	100	150	150	-	125	50	-	-	-	-
Meetings & Conferences	5763	100	100	100	-	100	-	-	-	-	9,000
TOTAL DIRECT COMMUNICATION EXPENSES		500	350	900	-	625	100	-	-	-	9,000
Supplies	5510	1,000	2,400	1,400	-	1,000	917	-	-	-	35,000
Training costs	5781	-	100	100	-	100	-	-	-	-	-
Membership Dues	5766	1,000	2,200	1,500	-	-	-	-	-	-	-
Computer Maint. & Repairs & Software	5292	6,255	3,800	4,000	-	3,000	500	-	-	4,375	-
Repairs & Maintenance	5725	-	-	-	-	-	-	-	-	-	-
Minor Office Equipment	5811	500	1,500	900	-	1,000	400	-	-	-	-
Capital Equipment	5810	-	-	-	-	-	-	-	-	-	-
Special Projects Board-level		-	-	-	-	-	-	-	-	-	-
<i>Temporary Board Ops Reserve</i>		-	3,632	36,898	-	17,480	-	-	-	71,000	-
Fuel, Fleet, Vehicle Usage Fee	5880	200	200	300	50	300	150	-	-	-	-
Workforce Training Accounts		295,531	570,162	479,000	-	82,000	26,000	8,550	-	-	-
Workforce Centers Operations	6299	497,694	267,292	533,682	1,597	357,481	70,806	-	38,539	174,025	17,501
CCDF Quality Improvement	5860	-	-	-	-	-	-	-	-	-	-
CC Training	6140	-	-	-	-	-	-	-	-	-	-
OTHER DIRECT PROGRAM EXPENSES		802,180	851,286	1,057,780	1,647	462,361	98,773	8,550	38,539	249,400	52,501
Total Community Services (Pass Through)	7000	1,114,106	1,026,787	1,537,520	18,700	1,232,688	227,739	-	-	-	-
TOTAL DIRECT PROGRAM EXPENSES		2,037,676	2,046,972	2,876,865	28,072	1,877,371	335,164	8,550	38,539	266,400	63,461
Human Resource Cost Pool	5903	5,745	7,974	13,413	356	8,513	348	-	-	-	-
Information Technology	5905	10,638	14,765	24,835	660	15,764	644	-	-	-	-
Facilities	5902	10,388	14,418	24,252	644	15,393	629	-	-	-	-
TOTAL DIRECT INTERNAL SERVICES		26,772	37,157	62,500	1,660	39,671	1,621	-	-	-	-
Total Shared Costs	5901	24,919	34,588	57,848	1,580	36,718	1,495	-	-	-	-
TOTAL PROGRAM OPERATION EXPENSES		2,089,366	2,118,717	2,997,213	31,312	1,953,760	338,279	8,550	38,539	266,400	63,461
FTE POSITIONS		1.13	1.59	2.39	0.08	1.64	0.07	-	-	-	-

Workforce Program Line-Item Detail (continued)

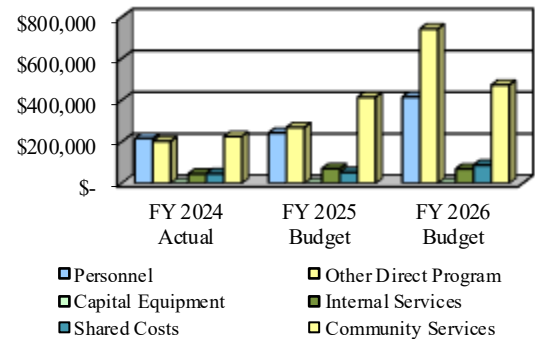
ETCOG DIVISION SUMMARY									Workforce Division				
Continued									Program - FY 2026				
NCP PRGM	CCDF PRGM	CC Match PRGM	DFPS PRGM	CCQ PRGM	CQI PRGM	RESEA PRGM	VR-SEAL PRGM	VR-NAV PRGM	VR-WSWE PRGM	ISS PRGM	HDJT PRGM	RECOUP PRGM	ALL WKFC PRGM/SVC DEL COMPOSITE
-	37,124,100	2,435,318	-	1,819,247	1,752,313	902,264	-	-	-	-	-	-	52,116,300
426,990	-	-	1,345,500	-	-	-	268,800	111,870	212,500	191,336	-	-	2,785,534
-	-	2,100,000	-	290,000	-	62,765	-	-	-	-	464,310	130,402	4,641,477
426,990	37,124,100	4,535,318	1,345,500	2,109,247	1,752,313	965,029	268,800	111,870	212,500	191,336	464,310	130,402	59,543,311
10,212	-	-	-	324,231	-	33,228	3,813	44,972	-	-	-	-	891,791
1,805	-	-	-	60,078	-	6,157	706	8,333	-	-	-	-	163,389
1,467	-	-	-	66,796	-	5,638	445	8,906	-	-	-	-	157,966
2,253	-	-	-	71,579	-	7,356	842	9,974	-	-	-	-	196,900
15,737	-	-	-	522,685	-	52,379	5,807	72,185	-	-	-	-	1,410,046
2,933	-	-	-	-	-	200	-	1,000	-	-	-	-	20,154
-	-	-	-	-	-	4,500	-	1,000	-	-	-	-	31,460
-	-	-	-	-	-	-	-	-	-	-	-	-	3,800
2,933	-	-	-	-	-	4,700	-	2,000	-	-	-	-	55,414
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	1,500
-	-	-	-	-	-	-	-	-	-	-	-	-	575
-	-	-	-	-	-	-	-	-	-	-	-	-	9,400
-	-	-	-	-	-	-	-	-	-	-	-	-	11,475
-	-	-	-	-	-	-	-	-	-	-	-	-	41,717
-	-	-	-	-	-	-	-	1,300	-	-	-	-	1,600
-	-	-	-	-	-	-	-	-	-	-	-	-	4,700
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	21,930
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	4,300
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	130,402	130,402
-	-	-	-	275,788	-	114	-	5,056	-	2,515	-	-	412,483
-	-	-	-	-	-	-	-	-	-	-	-	-	1,200
13,000	-	-	-	-	-	-	-	-	212,500	-	-	-	1,686,743
72,345	975,985	-	-	-	-	279,936	-	-	-	188,821	-	-	3,475,704
-	-	-	-	1,080,928	1,752,313	-	-	-	-	-	-	-	2,833,241
-	-	-	-	3,500	-	-	-	-	-	-	-	-	3,500
85,345	975,985	-	-	1,360,216	1,752,313	280,050	-	6,356	212,500	191,336	-	130,402	8,617,520
316,000	36,148,115	4,535,318	1,345,500	-	-	604,955	260,403	-	-	-	464,310	-	48,832,141
420,014	37,124,100	4,535,318	1,345,500	1,882,900	1,752,313	942,084	266,210	80,541	212,500	191,336	464,310	130,402	58,926,597
781	-	-	-	24,794	-	2,541	292	3,439	-	-	-	-	68,196
1,446	-	-	-	45,910	-	4,705	540	6,368	-	-	-	-	126,275
1,412	-	-	-	44,832	-	4,594	527	6,218	-	-	-	-	123,309
3,639	-	-	-	115,536	-	11,840	1,359	16,025	-	-	-	-	317,779
3,336	-	-	-	110,811	-	11,105	1,231	15,303	-	-	-	-	298,935
426,990	37,124,100	4,535,318	1,345,500	2,109,247	1,752,313	965,029	268,800	111,870	212,500	191,336	464,310	130,402	59,543,311
0.15	-	-	-	7.00	-	0.51	0.04	0.80	-	-	-	-	15.05

Economic Development

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Funding Sources			
Federal Award	\$ 102,514	\$ 157,490	\$ 899,413
State Award	326,253	662,609	598,813
Local & Match	26,498	35,499	79,556
Other Income	282,417	194,213	211,292
Total Resources	\$ 737,682	\$ 1,049,811	\$ 1,789,074

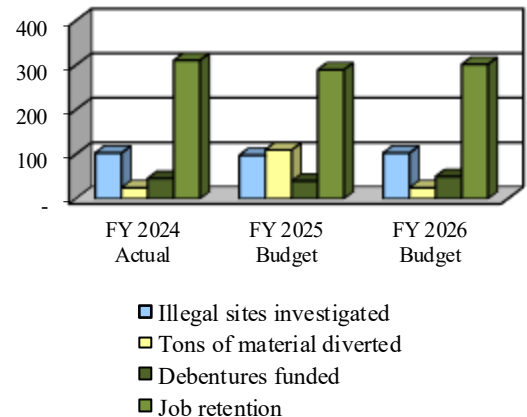


	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Expenditures			
Personnel	\$ 216,843	\$ 242,210	\$ 415,044
Other Direct Program	202,533	268,911	743,500
Capital Equipment	-	-	-
Internal Services	45,815	71,356	69,286
Shared Costs	47,087	53,043	87,991
Community Services	225,404	414,290	473,253
Total Expenditures	\$ 737,682	\$ 1,049,811	\$ 1,789,074



FTE	2.77	2.80	4.10
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	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Performance Measures			
Illegal sites investigated	103	98	103
Illegal dump sites cleaned up	93	94	94
Pounds of waste collected	879,100	875,000	879,000
Tires collected	3,936	3,800	3,900
Tons of material diverted	25	110	25
Debentures funded	46	40	50
Job retention	311	290	302
from funded debentures			



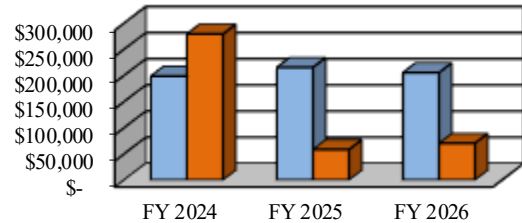
Economic Development Line-Item Detail

ETCOG DIVISION SUMMARY					Division		Economic Development			
					All Programs		Grant Detail			
BUDGET CATEGORY	G/L CODE	EDA	TDA CDBG	TCEQ Solid Waste	TCEQ Air Quality	TCEQ AQ PM 2.5	EPA Brown-fields	ETRDC	Broadband	Total Composite
Federal Award		92,000	16,120	-	-	-	681,293	-	110,000	899,413
State Award		-	-	174,437	270,553	153,823	-	-	-	598,813
Local Assistance		30,000	-	-	-	-	-	49,556	-	79,556
Other Income		-	-	-	-	-	-	211,292	-	211,292
TOTAL SOURCE OF FUNDS		122,000	16,120	174,437	270,553	153,823	681,293	260,848	110,000	1,789,074
Salaries	5110	41,120	6,829	30,619	11,872	6,574	25,224	105,933	32,891	261,061
Fringe Benefits	5120	7,619	1,265	5,674	2,200	1,218	4,674	19,629	6,095	48,373
Hospitalization	5071	7,765	1,447	7,014	2,761	1,449	4,159	17,692	6,386	48,672
Pension	5080	9,050	1,491	6,651	2,583	1,435	5,587	22,962	7,178	56,937
TOTAL SALARIES AND FRINGE		65,554	11,033	49,957	19,415	10,676	39,644	166,215	52,550	415,044
Staff In-Region Travel	5310	1,500	-	2,556	-	-	2,958	300	-	7,314
Staff out-of-Region Travel	5309	3,965	-	500	-	-	2,000	1,200	-	7,665
Committee Travel	5311	-	-	200	-	-	-	-	-	200
TOTAL TRAVEL EXPENSES		5,465	-	3,256	-	-	4,958	1,500	-	15,179
Contract Services	5291	-	-	1,275	-	-	621,593	11,138	37,580	671,586
Workers Compensation	5061	200	-	60	30	-	-	150	-	440
Insurance & Bonding	5711	50	-	50	343	-	-	50	-	493
TOTAL PROFESSIONAL SERVICES		250	-	1,385	373	-	621,593	11,338	37,580	672,519
Public Education	5512	200	935	9,132	-	698	-	-	-	10,965
Communications	5761	2,600	-	-	-	-	-	2,200	-	4,800
Meetings & Conferences	5763	500	-	200	-	-	-	300	-	1,000
TOTAL COMMUNICATION EXPENSES		3,300	935	9,332	-	698	-	2,500	-	16,765
Supplies	5510	3,206	-	-	-	-	-	1,200	-	4,406
Training costs	5781	1,000	-	-	-	-	-	-	-	1,000
Membership Dues	5766	465	-	25	-	-	-	1,000	-	1,490
Space Costs & Storage	5650	450	-	450	-	-	-	-	-	900
Computer Maint & Repairs and Software	5292	17,500	-	-	-	-	-	8,775	-	26,275
Fuel, Fleet, Vehicle Usage Fee	5880	-	-	-	-	-	-	4,967	-	4,967
Capital Equipment	5810	-	-	-	-	-	-	-	-	-
OTHER PROGRAM EXPENSES		22,621	-	475	-	-	-	15,942	-	39,038
Total Community Services	7000	-	-	91,315	243,498	138,441	-	-	-	473,253
TOTAL DIRECT PROGRAM EXPENSES		97,189	11,968	155,720	263,286	149,815	666,194	197,495	90,130	1,631,797
Human Resource Cost Pool	5903	2,079	345	1,548	600	332	1,275	5,356	1,663	13,199
Information Technology	5905	4,050	673	3,016	1,169	648	2,484	10,434	3,240	25,714
Facilities	5902	4,784	795	3,562	1,381	765	2,935	12,325	3,827	30,373
TOTAL DIRECT INTERNAL SERVICES		10,913	1,812	8,126	3,151	1,745	6,694	28,115	8,729	69,286
Total Shared Costs	5901	13,898	2,339	10,591	4,116	2,263	8,405	35,238	11,141	87,991
TOTAL PROGRAM EXPENSES		122,000	16,120	174,437	270,553	153,823	681,293	260,848	110,000	1,789,074
FTE POSITIONS		0.66	0.13	0.63	0.22	0.12	0.37	1.50	0.48	4.10

Local Funds

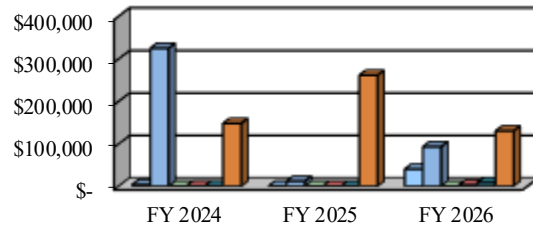
Local revenue comes mainly from membership dues and interest income on idle ETCOG (Local) cash/investments. These funds are essentially unrestricted but are used from time to time to help support programs and provide local matching to grant funds. Local funds are also referred to as the General Fund.

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
General Fund			
Funding Sources			
Local Revenue	\$ 198,647	\$ 215,422	\$ 205,333
Other Income	279,196	58,383	70,251
Total Resources	\$ 477,843	\$ 273,805	\$ 275,584



Local Revenue Other Income

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
General Fund			
Expenditures			
Personnel	\$ 3,577	\$ -	\$ 40,462
Other Direct Program	324,816	12,328	93,075
Capital Equipment	-	-	-
Direct Internal	644	-	3,154
Shared	758	-	8,578
Assistance to Programs & Match	148,048	261,477	130,315
Total Department	\$ 477,843	\$ 273,805	\$ 275,584



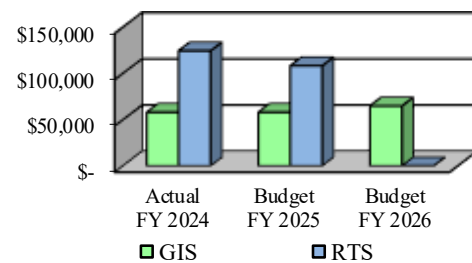
Personnel
Other Direct Program
Capital Equipment
Direct Internal

FTE	0.50	-	0.45
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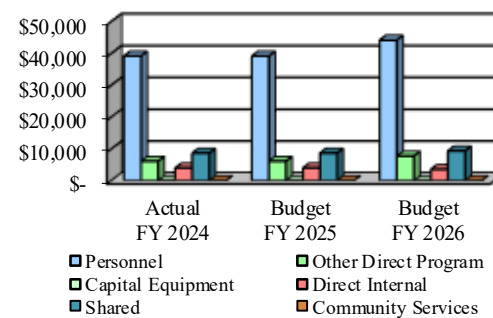
Regional Technology Services Geographic Information System (GIS)

ETCOG offers Information Technology (computer and telephone systems acquisition and support) and GIS Services to our members who need short-term or long-term assistance from highly qualified and experienced staff. As a member of ETCOG, you can receive a top-to-bottom IT systems health review from our staff FREE of charge. GIS is a spatial database system that provides powerful decision-making tools for 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, and much more.

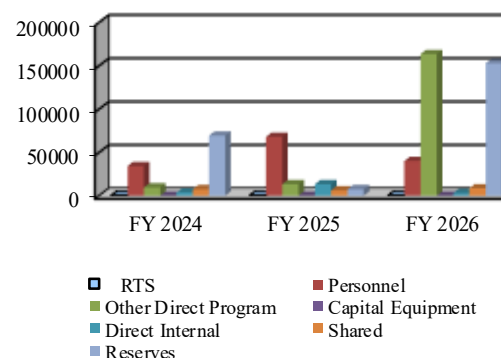
	FY 2024	FY 2025	FY 2026
Funding Sources	Actual	Budget	Budget
GIS	\$ 57,958	\$ 57,958	\$ 64,824
RTS	124,326	108,194	-
Total Resources	\$ 182,284	\$ 166,152	\$ 64,824



GIS	FY 2024	FY 2025	FY 2026
Expenditures	Actual	Budget	Budget
Personnel	\$ 39,154	\$ 39,154	\$ 44,163
Other Direct Program	6,139	6,139	7,721
Capital Equipment	-	-	-
Direct Internal	4,000	4,000	3,577
Shared	8,665	8,665	9,363
Community Services	-	-	-
Total Department	\$ 57,958	\$ 57,958	\$ 64,824
FTE	0.30	0.35	0.35



RTS	FY 2024	FY 2025	FY 2026
Expenditures	Actual	Budget	Budget
Personnel	\$ 34,124	\$ 67,959	\$ 40,055
Other Direct Program	9,553	13,300	163,426
Capital Equipment	-	-	-
Direct Internal	3,739	13,283	3,027
Shared	7,608	6,128	8,492
Reserves	69,302	7,525	152,826
Total Department	\$ 124,326	\$ 108,194	\$ 367,826
FTE	0.20	1.05	0.55





SHARED SERVICES



DIRECT INTERNAL SERVICES

ETCOG's Operations Division manages a plan to share the cost of internal services across programs. These costs are grouped together and divided among the grants each month.

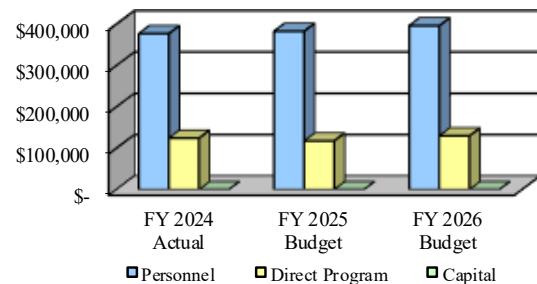
Direct Internal Services

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

The 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.

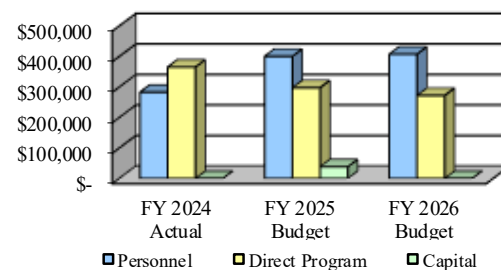
	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Human Resources Division			
Personnel	\$ 377,086	\$ 382,667	\$ 396,289
Direct Program	124,311	117,600	129,900
Capital	-	-	-
Total Department	\$ 501,397	\$ 500,267	\$ 526,189
FTE	3.66	3.66	3.68



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.

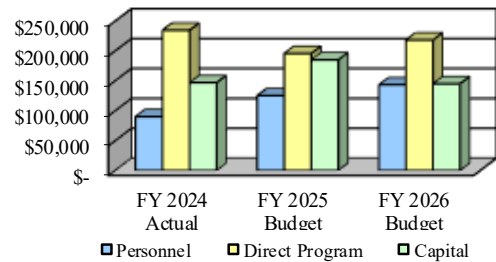
	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
ETCOG ICT Pool			
Personnel	\$ 282,626	\$ 400,091	\$ 407,389
Direct Program	364,959	297,400	271,909
Capital	-	38,500	-
Total Department	\$ 647,585	\$ 735,991	\$ 679,298
FTE	2.72	2.97	2.95



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 Stone Road facility.

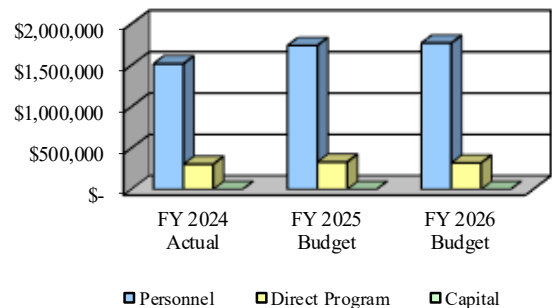
	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
ETCOG Facilities			
Personnel	\$ 89,987	\$ 124,928	\$ 143,108
Direct Program	234,323	195,549	218,104
Capital	146,705	185,000	145,000
Total Department	\$ 471,015	\$ 505,477	\$ 506,212
FTE	1.44	1.44	1.69



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. 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. All costs included in this budget are allowable in accordance with the requirements of the Federal award(s) to which they apply and OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (codified at 2 C.F.R. Part 200)

	FY 2024 Actual	FY 2025 Budget	FY 2026 Budget
Shared Costs			
Personnel	\$ 1,517,602	\$ 1,738,102	\$ 1,767,600
Direct Program	304,713	330,524	320,112
Capital	-	-	-
Total Department	\$ 1,822,315	\$ 2,068,626	\$ 2,087,712
FTE	14.61	15.11	14.81
Indirect Cost Rate	21.337%	21.900%	21.200%



Calculation of Provisional Shared Cost Rate

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

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

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

ETCOG Division	Shared Costs	Personnel Costs	Allocation as Percent of Personnel	Total Costs Less Capital Outlay	Shared Costs as Percentage of Total Costs
Workforce	\$ 659,206	\$ 3,109,406	21.20%	\$ 62,714,552	1.05%
Economic Development	87,991	415,044	21.20%	1,789,074	4.92%
Area Agency on Aging	311,185	1,467,830	21.20%	4,885,886	6.37%
Public Safety	230,079	1,085,258	21.20%	3,426,408	6.71%
Transportation	772,818	3,645,305	21.20%	7,948,674	9.72%
GIS/RTS/GF	26,433	124,680	21.20%	152,826	17.3%
TOTAL	\$ 2,087,711	\$ 9,847,522	21.20%	\$ 80,917,420	2.58%

Shared Costs as Percentage of Non-Capital Expenditures Compared to Prior Year

ETCOG Division	Total Percentage FY 2025	Total Percentage FY 2026	Total Percentage Difference
Workforce	1.08%	1.05%	-0.03%
Economic Development	5.05%	4.92%	-0.13%
Area Agency on Aging	5.82%	6.37%	0.55%
Public Safety	5.84%	6.71%	0.88%
Transportation	8.35%	9.72%	1.37%
GIS/RTS/GF	14.12%	17.30%	3.18%
TOTAL	2.55%	2.58%	0.03%

Fringe Benefits

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

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

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

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	\$	453,035
Holidays		416,689
Sick Leave		352,583
Other Release Time		39,546
Subtotal	\$	1,261,853
Insurance:		
Unemployment Insurance		11,529
Life Ins. & AD&D		26,343
Subtotal	\$	37,872
Total Release Time & Misc. Benefit:	(a)	\$ 1,299,725
Total Gross Salaries	\$	9,442,894
Less Released Time		(1,261,853)
Less Part-time Employees		(1,166,683)
Chargeable time (b)	\$	7,014,358
Employee Accrued Leave Rate	(a - b)	18.53%

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)		
	2024	2025	2026	2024	2025	2026	2024	2025	2026	2024	2025	2026
	Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget	Budget
Salaries and Benefits												
Salaries	244,243	244,560	250,333	190,740	262,073	263,659	59,548	80,204	89,555	1,027,800	1,138,815	1,145,353
Fringe Benefits	43,577	44,092	46,385	34,048	47,250	48,855	9,780	13,020	15,153	180,799	201,345	208,063
Health	43,078	40,993	43,647	22,371	34,709	36,416	9,967	14,840	18,972	109,873	152,442	161,587
Pension	46,188	53,022	55,924	35,467	56,059	58,460	10,692	16,865	19,428	199,130	245,500	252,596
Subtotal	377,086	382,667	396,289	282,626	400,091	407,389	89,987	124,928	143,108	1,517,602	1,738,102	1,767,600
TRAVEL												
Staff Travel In-Region	110	200	100	251	300	500	18	-	-	2,642	3,200	3,200
Staff Travel Out of Region	5,362	5,000	5,000	3,589	5,000	5,000	-	-	-	31,063	42,000	42,000
Committee Travel	-	-	-	-	-	-	-	-	-	10,523	9,000	10,000
Subtotal	5,472	5,200	5,100	3,840	5,300	5,500	18	-	-	44,228	54,200	55,200
Professional Services												
Contract Services	71,243	70,000	84,500	977	1,000	13,000	81	100	100	70,927	78,100	71,000
Insurance & Bonding	1,310	2,000	1,300	2,441	1,000	2,440	6,928	7,000	7,000	7,119	10,000	10,000
Subtotal	72,553	72,000	85,800	3,418	2,000	15,440	7,009	7,100	7,100	78,046	88,100	81,000
Communications												
Public Education	147	1,000	200	-	-	-	422	400	400	2,834	4,000	3,000
Communications	456	500	500	89,729	87,100	89,800	1,158	1,200	1,200	2,581	2,300	2,500
Postage	114	-	100	30	-	30	-	-	-	12,567	10,000	12,000
Meetings	-	-	-	-	-	-	-	-	-	15,600	12,000	15,000
Subtotal	717	1,500	800	89,759	87,100	89,830	1,580	1,600	1,600	33,582	28,300	32,500
Other Direct Expenses												
Office Supplies/Facility Supplies	2,186	2,800	2,000	11,929	11,000	10,000	24,620	23,295	24,000	31,379	25,000	22,000
Copier Costs	-	-	-	47,301	48,000	-	-	-	-	-	4,000	4,000
Regist. & Training Conferences	36,418	28,000	32,000	4,259	10,000	8,000	2,249	7,000	3,000	14,198	23,000	22,000
Membership Dues	983	1,100	1,000	175	200	200	-	-	-	14,086	22,000	18,000
Off-site Storage	-	-	-	-	-	-	5,980	1,250	-	-	-	-
Utilities	-	-	-	1,606	1,500	7,439	40,804	50,000	41,000	-	-	-
Repairs & Maintenance	-	-	-	-	200	200	1,598	200	1,600	7,851	4,000	4,500
Fleet/Fuel/Vehicle Usage Fee	-	-	-	-	200	200	-	200	200	-	200	50
Software - Maint. and License	140	1,000	200	167,058	96,400	98,000	207	500	200	59,843	60,000	60,000
Depreciation Expense	-	-	-	35,614	35,700	35,700	21,225	9,604	9,604	11,724	11,724	5,862
Minor Office Equip/Supplies	5,842	6,000	3,000	-	38,500	-	16,091	-	20,000	9,776	10,000	15,000
Capital Equipment	-	-	-	-	-	-	146,705	185,000	145,000	-	-	-
Subtotal	45,569	38,900	38,200	267,942	241,500	161,139	372,421	371,849	354,404	148,857	159,924	151,412
TOTAL OTHER EXPENSES												
	124,311	117,600	129,900	364,959	335,900	271,909	381,028	380,549	363,104	304,713	330,524	320,112
TOTAL INTERNAL SERVICES												
	501,397	500,267	526,189	647,585	735,991	679,298	471,015	505,477	506,212	1,822,315	2,068,626	2,087,712

Certificate of Indirect Costs

I have reviewed the indirect cost proposal dated October 1, 2025 and certify that to the best of my knowledge and belief:

- (1) All costs included in this proposal submitted on October 1, 2025 to establish provisional, final, or fixed indirect cost rates for the period October 1, 2025 through September 30, 2026 are allowable in accordance with the requirements of grants/contracts to which they apply and with the Federal cost principles; (please check those applicable cost principles):

 X 2 CFR Part 225 Cost Principles for State, Local and Federally recognized Indian Tribal Governments.

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

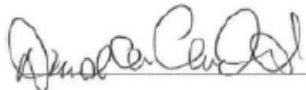
 Federal Acquisition Regulation (FAR), Subpart 31.2, Cost Principles for Commercial Organizations.

- (2) This proposal does not include any costs which are unallowable under applicable Federal cost principles. For example: advertising, contributions and donations, bad debts, entertainment costs, fines and penalties, general government expenses, and defense of fraud proceedings.
- (3) All costs included in this proposal are properly allocable to Federal awards and to the U.S. Department of Labor grants/contracts on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable Federal cost principles.

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

Grantee/Contractor: East Texas Council of Governments

Signature:



Name of Authorized Official:

David A. Cleveland

Title:

Executive Director

Date:

10-1-2025



MISCELLANEOUS INFORMATION & GLOSSARY



TERMS AND ACRONYMS

See an acronym you don't recognize? Here's a quick guide to help you navigate the budget.



Glossary of Terms and Grant Descriptions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Government Accounting Standards Board (GASB) - Established in 1984, GASB is the independent, private-sector organization that establishes accounting and financial reporting standards for U.S. state and local governments that follow Generally Accepted Accounting Principles (GAAP). The GASB standards are recognized as authoritative by state and local governments, state Boards of Accountancy, and the American Institute of CPAs (AICPA). 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 for Long-Term Care needs.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Personnel (Expenses) – Personnel costs include salaries and benefits for employees. Full time employees receive benefits which include paid leave (vacation, 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 requires the use of special revenue funds when legally mandated. Each ETCOG Grant Fund is a Special Revenue Fund and is used to account for all grant related financial activity (Divisional budgets).

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

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

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

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

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

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

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

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

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

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

Trade Adjustment Assistance Services - The Trade Adjustment Assistance (TAA) provides training and job search/relocation assistance to individuals who lose their manufacturing jobs due to 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 maintaining public and mass transportation projects and to administer funds appropriated for public transportation under Transportation Code, Chapter 456. The Texas Department of Transportation has been designated to receive federal funds under the Rural Public Transportation Grant Program, to administer a statewide Rural Public Transportation Grant Program, and to provide state funds to match federal funds.

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

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

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

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

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