

April 27, 2026

President Edwina Lane and Governing Board Members:

TCOG Management is pleased to present the proposed Annual Financing Plan for Fiscal Year Ending (FYE) 2027 covering the period beginning May 1, 2026 and ending April 30, 2027.

This plan is presented in accordance with rules and regulations governing the use of federal, state, and other funds, and is structured to promote the effective delivery of services, efficient program operations and a competitive workforce.

TCOG's financial goal is to encourage growth and stability in TCOG programs while operating within available fiscal resources which enables us to make measurable progress toward achieving our vision: Better Leaders Building Better Lives.

FYE 27 Plan Highlights

- \$23.14 million in estimated program revenue; a 3.20% drop from FYE 26
- Direct Services represent 75.83% of all expenses. Indirect costs as a percentage of total expenses is 4.89%
- Base salary authority of \$2,951,542 with an additional \$13,850 in longevity pay for eligible employees.
- A full-time equivalent (FTE) employee count of 50 (includes 2 part-time employees).
- A fixed carry-forward Indirect Cost Rate (ICR) of 34.91%.

Current Combined Annual Program Revenue and Proposed Financing Plan

TCOG's organizational revenue estimate is calculated using current combined and estimated future annual revenue for all programs by all funding sources. These revenue amounts may, and likely will, vary during TCOG's fiscal year, as most programs' fiscal year do not align with TCOG's. A breakdown of program revenue by source is attached.

Proposed FTE and Salary Authority

TCOG's staff complement and proposed salaries compared against State of Texas comparable positions is attached.

Indirect Cost Rate Calculation

TCOG is responsible for the administration and delivery of a variety of programs funded through federal and state grants, awards, and special funds. Both direct and indirect costs are incurred in the administration of these programs. Direct costs can be specifically identified with a program cost objective.

Indirect costs are costs necessary for the efficient operation of programs, that cannot be specifically identified with a program. In accordance with Generally Accepted Accounting Principles (GAAP), TCOG establishes an indirect cost rate (ICR) to recover indirect costs incurred. TCOG's fixed carry forward indirect cost rate is calculated according to 2 CFR 200 Appendix 7 section C.2 – Indirect Rate Formula. The formula is Total Indirect Expense divided by Direct Personnel Costs (Total Direct Salaries + Benefits).

better leaders building better lives™



Statement of Proposed Indirect Cost Allocation Rates

TCOG projected Indirect Cost Rate for FYE 2027 is 34.91%. The indirect rate is made up of three components: General & Administrative (G&A), On-Site, and Central Information Technology (CIT). Total indirect cost rate details are as follows:

- General & Administrative (G&A) Rate – 22.73%
- On-Site Rate – 8.44%
- Central Information Technology (CIT) Rate – 3.74%

Membership Dues Schedule

Management is not recommending any change in the membership rate. Currently, membership dues are set at a rate of \$0.26 per capita with a minimum membership for cities set at \$200 and for ISDs at \$150. Total estimated FYE 2027 county/city dues are \$62,369 while school district dues are \$6,801 for a total of \$69,171. A complete listing of the Membership Dues Schedule is attached.

Schedule of Holidays

The proposed holiday schedule is also attached.

Summary

The following actions are being requested:

1. Accept the FYE 2027 Salary Authority as proposed
2. Set the FYE 2027 Fixed Carry-forward Indirect Cost Rate as proposed
3. Accept the FYE 2027 Discretionary Funds budget as proposed
4. Approve the FYE 2027 Membership Dues Schedule as proposed
5. Approve the FYE 2027 Holiday Schedule as proposed

Should you desire additional information regarding the proposed FYE 2027 Financing Plan, please contact me at your convenience. I will be happy to meet with you to discuss in further detail.

Sincerely,

A handwritten signature in blue ink that reads "Eric M. Bridges".

Eric M. Bridges
Executive Director

	Revenues under Contract	Revenues Tied to a 12-month Period					Current Totals	Prior 12-months	% change
		Federal	State	Local	Other/ In-Kind				
AGING SERVICES									
AREA AGENCY ON AGING	1,971,256	1,157,164	155,979	601,529	56,584	1,971,256	3,696,945	-46.68%	
FOSTER GRANDPARENTS PROC	260,174	227,046	5,316	27,812	-	260,174	269,473	-3.45%	
AGING & DISABILITY RES CNTR	127,665	25,903	101,762	-	-	127,665	170,005	-24.91%	
RETIRED SENIOR VOL PROG	151,180	125,000	24,937	1,243	-	151,180	121,267	24.67%	
CLIENT SERVICES									
211	425,300	156,000	141,766	-	-	297,766	425,300	-29.99%	
SECTION 8 HOUSING	10,318,032	10,318,032	-	-	-	10,318,032	10,318,032	0.00%	
ENERGY SERVICES									
UTILITY ASSISTANCE	5,490,942	5,490,942	-	-	-	5,490,942	5,208,137	5.43%	
WEATHERIZATION	3,142,136	1,701,011	-	80,000	-	1,781,011	1,519,922	17.18%	
CSBG	242,515	242,515	-	-	-	242,515	305,489	-20.61%	
REGIONAL SERVICES									
EDA PLANNING	420,000	188,667	5,000	-	55,000	248,667	140,000	77.62%	
EDA PWEA	400,000	14,153	-	-	-	14,153	100,000	-85.85%	
TX REG. BROADBAND	321,000	-	107,000	-	-	107,000	-		
MUNICIPAL SOLID WASTE	230,000	-	115,000	-	-	115,000	115,000	0.00%	
911 ADDRESSING	129,600	-	-	129,600	-	129,600	129,600	0.00%	
TxCDBG	15,810	-	15,810	-	-	15,810	14,898	6.12%	
911	1,756,654	1,756,654	-	-	-	1,756,654	1,183,695	48.40%	
CRIMINAL JUSTICE DIVISION	81,809	-	81,809	-	-	81,809	94,540	-13.47%	
EMERGENCY PLANNING	31,019	-	31,019	-	-	31,019	93,242	-66.73%	
TOTAL	25,115,092	21,403,087	785,398	840,184	111,584	23,140,253	23,905,545	-3.20%	

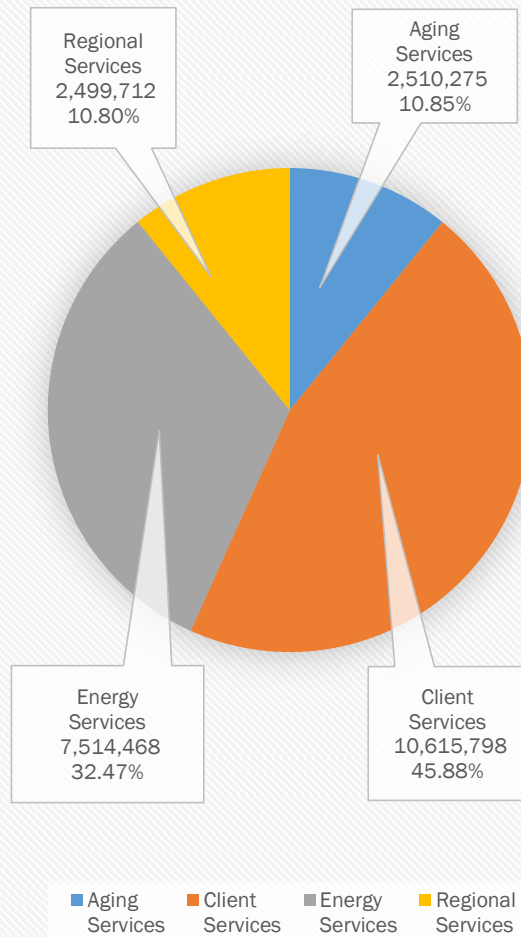
TCOG Revenue by Department

Aging Services	2,510,275	10.85%
Client Services	10,615,798	45.88%
Energy Services	7,514,468	32.47%
Regional Services	2,499,712	10.80%
Total	23,140,253	100%

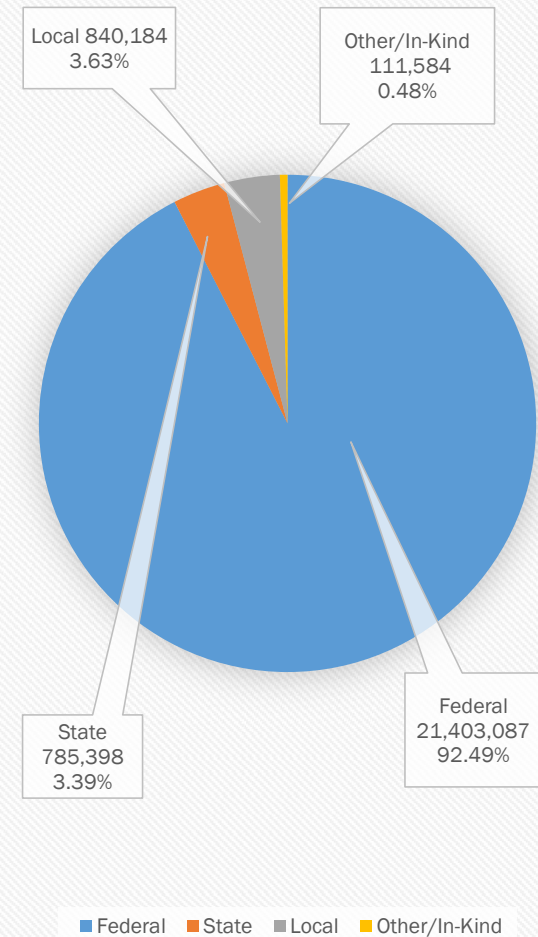
TCOG Revenue by Source

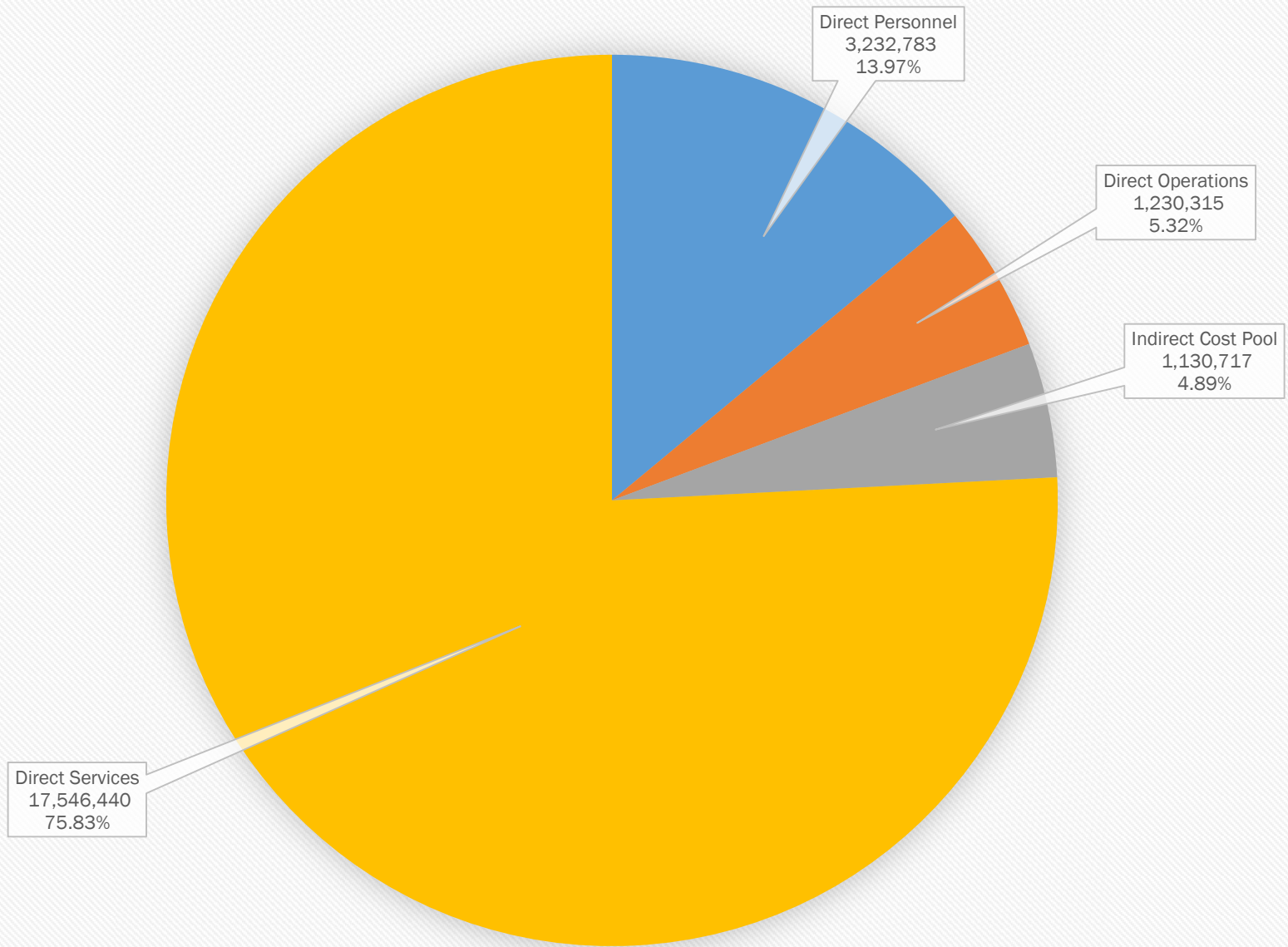
Federal	21,403,087	92.49%
State	785,398	3.39%
Local	840,184	3.63%
Other/In-Kind	111,584	0.48%
Total	23,140,253	100%

TCOG Revenue by Department



TCOG Revenue by Source





■ Direct Personnel ■ Direct Operations ■ Indirect Cost Pool ■ Direct Services

Title	Base Salary	COLA %	COLA \$	Market %	Market \$	Total % Increase	Total \$ Increase	Adjusted Base Salary	+ Longevity	Total
Executive Director	150,991.10	1.000%	1,509.91	-	-	1.00%	1,509.91	152,501.01	600.00	153,101.01
Grants Manager	122,616.00	1.000%	1,226.16	-	-	1.00%	1,226.16	123,842.16	600.00	124,442.16
Finance Specialist	62,879.96	1.000%	628.80	-	-	1.00%	628.80	63,508.76		63,508.76
Human Resources Specialist	67,613.00	1.000%	676.13	3.437%	2,323.86	4.44%	2,999.99	70,612.99	600.00	71,212.99
Aging Services Director	86,678.02	1.000%	866.78	-	-	1.00%	866.78	87,544.80	500.00	88,044.80
AAA Financial Manager	76,560.12	1.000%	765.60	-	-	1.00%	765.60	77,325.72	600.00	77,925.72
Information & Referral Spec.	61,062.04	1.000%	610.62	-	-	1.00%	610.62	61,672.66	600.00	62,272.66
Managing Local Ombudsman	52,749.06	1.000%	527.49	-	-	1.00%	527.49	53,276.55	300.00	53,576.55
Ombudsman Specialist (pt)	17,215.12	1.000%	172.15	-	-	1.00%	172.15	17,387.27		17,387.27
Care Coordination Specialist	55,949.92	1.000%	559.50	-	-	1.00%	559.50	56,509.42	600.00	57,109.42
Care Coordination Specialist	56,929.08	1.000%	569.29	-	-	1.00%	569.29	57,498.37	600.00	58,098.37
Benefits Counselor	47,450.00	1.000%	474.50	-	-	1.00%	474.50	47,924.50	600.00	48,524.50
Benefits Counselor	46,336.94	1.000%	463.37	-	-	1.00%	463.37	46,800.31	400.00	47,200.31
ADRC Program Specialist	42,455.92	1.000%	424.56	-	-	1.00%	424.56	42,880.48		42,880.48
RSVP Supervisor	51,628.98	1.000%	516.29	3.937%	2,032.63	4.94%	2,548.92	54,177.90	600.00	54,777.90
FGP Program Supervisor	48,244.04	1.000%	482.44	-	-	1.00%	482.44	48,726.48		48,726.48
211 Program Manager	67,174.90	1.000%	671.75	-	-	1.00%	671.75	67,846.65	600.00	68,446.65
211 Database Administrator	60,965.06	1.000%	609.65	-	-	1.00%	609.65	61,574.71	600.00	62,174.71
211 Specialist	47,972.08	1.000%	479.72	-	-	1.00%	479.72	48,451.80	600.00	49,051.80
211 Specialist	40,082.84	1.000%	400.83	-	-	1.00%	400.83	40,483.67		40,483.67
Section 8 Program Manager	85,868.90	1.000%	858.69	-	-	1.00%	858.69	86,727.59	600.00	87,327.59
Housing Finance Manager	67,000.00	1.000%	670.00	-	-	1.00%	670.00	67,670.00	600.00	68,270.00
Housing Ops & Training Super	52,000.00	1.000%	520.00	-	-	1.00%	520.00	52,520.00		52,520.00
Lead PBV Coordinator	46,445.88	1.000%	464.46	-	-	1.00%	464.46	46,910.34		46,910.34
Occupancy Specialist	38,644.06	1.000%	386.44	3.568%	1,378.82	4.57%	1,765.26	40,409.32		40,409.32
Housing Specialist	38,534.86	1.000%	385.35	2.908%	1,120.59	3.91%	1,505.94	40,040.80		40,040.80
Special Projects Specialist	51,080.38	1.000%	510.80	-	-	1.00%	510.80	51,591.18	600.00	52,191.18
PBV Specialist	38,535.00	0.000%	-	-	-	0.00%	-	38,535.00		38,535.00
FSS Specialist	42,494.40	0.142%	60.54	-	-	0.14%	60.54	42,554.94		42,554.94
Energy Services Director	92,862.90	1.000%	928.63	6.631%	6,157.74	7.63%	7,086.37	99,949.27	600.00	100,549.27
CEAP Manager	66,947.92	1.000%	669.48	11.420%	7,645.45	12.42%	8,314.93	75,262.85	600.00	75,862.85
Energy Specialist	41,584.92	1.000%	415.85	-	-	1.00%	415.85	42,000.77		42,000.77
Energy Specialist	41,769.00	1.000%	417.69	-	-	1.00%	417.69	42,186.69	50.00	42,236.69
Energy Specialist	41,584.92	1.000%	415.85	-	-	1.00%	415.85	42,000.77		42,000.77
Energy Specialist	44,476.12	1.000%	444.76	-	-	1.00%	444.76	44,920.88	600.00	45,520.88
Customer Services Specialist (pt)	27,814.02	1.000%	278.14	-	-	1.00%	278.14	28,092.16		28,092.16
Customer Services Specialist	36,428.08	1.000%	364.28	-	-	1.00%	364.28	36,792.36		36,792.36
WAP Manager	61,184.00	0.000%	-	-	-	0.00%	-	61,184.00	-	61,184.00
Weatherization Inspector	42,103.10	1.000%	421.03	12.667%	5,333.20	13.67%	5,754.23	47,857.33		47,857.33
Weatherization Inspector	40,705.60	0.230%	93.68	11.829%	4,815.07	12.06%	4,908.74	45,614.34		45,614.34
Weatherization Inspector	45,605.04	1.000%	456.05	7.654%	3,490.61	8.65%	3,946.66	49,551.70		49,551.70
Weatherizaion Inspector	40,705.60	0.181%	73.60	11.829%	4,815.07	12.01%	4,888.67	45,594.27		45,594.27
Weatherization Specialist	43,935.06	1.000%	439.35	-	-	1.00%	439.35	44,374.41		44,374.41
CSBG Case Manager	39,865.02	1.000%	398.65	2.714%	1,081.94	3.71%	1,480.59	41,345.61		41,345.61
Economic Dev Specialist	65,000.00	1.000%	650.00	-	-	1.00%	650.00	65,650.00		65,650.00
Economic Dev Planner	54,000.00	0.047%	25.15	-	-	0.05%	25.15	54,025.15		54,025.15
Regional Dev Specialist	48,244.00	0.027%	13.22	-	-	0.03%	13.22	48,257.22		48,257.22
911 Addressing Specialist	51,950.08	1.000%	519.50	8.097%	4,206.40	9.10%	4,725.90	56,675.98		56,675.98
CJ/EP Program Supervisor	66,025.96	1.000%	660.26	-	-	1.00%	660.26	66,686.22	600.00	67,286.22
911 Program Manager	83,814.90	1.000%	838.15	-	-	1.00%	838.15	84,653.05	600.00	85,253.05
GIS Specialist	80,556.06	1.000%	805.56	-	-	1.00%	805.56	81,361.62	600.00	81,961.62
Totals	2,881,320	0.858%	25,820.71	7.224%	44,401.37	2.5%	70,222	2,951,542	13,850	2,965,392

TCOG Title	Base Salary	Class Code	Salary Group	RANGE MIN	RANGE MID	RANGE MAX	% MIN	% MID	% MAX
Executive Director	152,501	EXEMPT	5	126,175	164,756	203,337	121%	93%	75%
Grants Manager	123,842	1024	B26	76,530	102,980	129,430	162%	120%	96%
Finance Specialist	63,509	1018	B20	51,158	66,255	81,351	124%	96%	78%
Human Resources Specialist	70,613	1737	B24	65,104	85,869	106,634	108%	82%	66%
Aging Services Director	87,545	1621	B27	84,182	113,278	142,374	104%	77%	61%
AAA Financial Manager	77,326	1020	B22	57,614	75,376	93,138	134%	103%	83%
Information & Referral Spec.	61,673	1571	B18	45,521	58,288	71,055	135%	106%	87%
Managing Local Ombudsman	53,277	3662	B19	48,244	62,136	76,028	110%	86%	70%
Ombudsman Specialist (pt)	17,387	3660	B17	21,488	26,862	32,235	81%	65%	54%
Care Coordination Specialist	56,509	1572	B19	48,244	62,136	76,028	117%	91%	74%
Care Coordination Specialist	57,498	1572	B19	48,244	62,136	76,028	119%	93%	76%
Benefits Counselor	47,925	5706	B17	42,976	53,723	64,469	112%	89%	74%
Benefits Counselor	46,800	5706	B17	42,976	53,723	64,469	109%	87%	73%
ADRC Program Specialist	42,880	5702	B13	35,439	43,914	52,388	121%	98%	82%
RSVP Supervisor.	54,178	1582	B19	48,244	62,136	76,028	112%	87%	71%
FGP Program Supervisor	48,726	1582	B19	48,244	62,136	76,028	101%	78%	64%
211 Program Manager	67,847	1600	B22	57,614	75,376	93,138	118%	90%	73%
211 Database Administrator	61,575	1574	B21	54,278	70,662	87,046	113%	87%	71%
211 Specialist	48,452	5702	B13	35,439	43,914	52,388	137%	110%	92%
211 Specialist	40,484	5702	B13	35,439	43,914	52,388	114%	92%	77%
Section 8 Program Manager	86,728	1589	B26	76,530	102,980	129,430	113%	84%	67%
Housing Finance Manager	67,670	1020	B22	57,614	75,376	93,138	117%	90%	73%
Housing Ops & Training Super	52,520	1583	B20	51,158	66,255	81,351	103%	79%	65%
Lead PBV Coordinator	46,910	5704	B15	38,976	48,511	58,045	120%	97%	81%
Occupancy Specialist	40,409	5704	B15	38,976	48,511	58,045	104%	83%	70%
Housing Specialist	40,041	5704	B15	38,976	48,511	58,045	103%	83%	69%
Special Projects Specialist	51,591	5704	B15	38,976	48,511	58,045	132%	106%	89%
PBV Specialist	38,535	5704	B15	38,976	48,511	58,045	99%	79%	66%
FSS Specialist	42,555	1570	B17	42,976	53,723	64,469	99%	79%	66%
Energy Services Director	99,949	1621	B27	84,182	113,278	142,374	119%	88%	70%
CEAP Manager	75,263	1601	B23	61,184	80,421	99,658	123%	94%	76%
Energy Specialist	42,001	0136	A15	38,976	48,511	58,045	108%	87%	72%
Energy Specialist	42,187	0136	A15	38,976	48,511	58,045	108%	87%	73%
Energy Specialist	42,001	0136	A15	38,976	48,511	58,045	108%	87%	72%
Energy Specialist	44,921	0136	A15	38,976	48,511	58,045	115%	93%	77%
Customer Services Specialist (pt)	28,092	0134	A11	24,249	29,883	35,516	116%	94%	79%
Customer Services Specialist	36,792	0134	A11	32,332	39,844	47,355	114%	92%	78%
WAP Manager	61,184	0154	B23	61,184	80,421	99,658	100%	76%	61%
Weatherization Inspector	47,857	1601	A18	45,521	58,288	71,055	105%	82%	67%
Weatherization Inspector	45,614	2124	A18	45,521	58,288	71,055	100%	78%	64%
Weatherization Inspector	49,552	2124	A18	45,521	58,288	71,055	109%	85%	70%
Weatherizaion Inspector	45,594	2124	A18	45,521	58,288	71,055	100%	78%	64%
Weatherization Specialist	44,374	0154	A13	35,439	43,914	52,388	125%	101%	85%
CSBG Case Manager	41,346	5227	B15	38,976	48,511	58,045	106%	85%	71%
Economic Dev Specialist	65,650	0518	B22	57,614	75,376	93,138	114%	87%	70%
Economic Dev Planner	54,025	0517	B20	51,158	66,255	81,351	106%	82%	66%
Regional Dev Specialist	48,257	1572	B19	48,244	62,136	76,028	100%	78%	63%
911 Addressing Specialist	56,676	0271	B20	51,158	66,255	81,351	111%	86%	70%
CJ/EP Program Supervisor	66,686	1583	B20	51,158	66,255	81,351	130%	101%	82%
911 Program Manager	84,653	1588	B25	69,572	91,836	114,099	122%	92%	74%
GIS Specialist	81,362	0272	B22	57,614	75,376	93,138	141%	108%	87%



Benefits Expenses

FYE 2027

	FYE 2026 Approved	FYE 2027 Proposed	Increase (Decrease)	% change
BENEFITS PROGRAM				
Medical	369,786	390,966	21,180	5.73%
HSA/HRA/FSA	105,725	63,155	(42,570)	(40.27%)
COBRA, FSA/HSA/HRA Fees	3,631	3,285	(346)	(9.53%)
Dental	19,651	18,395	(1,256)	(6.39%)
Life Insurance	3,730	3,545	(185)	(4.97%)
Fraud Hotline	764	739	(25)	(3.22%)
Retirement	209,810	199,643	(10,167)	(4.85%)
FICA	234,780	220,219	(14,561)	(6.20%)
Unemployment Insurance	3,477	8,478	5,001	143.82%
Workers Comp Insurance	15,658	14,553	(1,105)	(7.06%)
TOTAL BENEFITS PROGRAM	967,012	923,026	(43,986)	(4.55%)

HSA/HRA/FSA decrease predominantly attributable to the elimination of the HSA benefit for FYE 2027.

UI increase factors are primarily attributable to:

- 1. Recent claims history*
- 2. State trust fund solvency adjustments*



Proposed Indirect and CIT Expenses

FYE 2027

FYE 2026	FYE 2027 Proposed General & Admin	FYE 2027 Proposed On-Site	FYE 2027 Proposed CIT	FYE 2027 Indirect Total	Change \$	Change %	
PERSONNEL EXPENSES							
Salaries	428,977	412,265	-	412,265	(16,712)	(3.90%)	
Employee Benefits	103,603	96,560	-	96,560	(7,043)	(6.80%)	
TOTAL PERSONNEL	532,580	508,825	-	508,825	(23,755)	(4.46%)	
OPERATIONAL EXPENSES							
Janitorial	15,836	-	16,638	16,638	802	5.06%	
Lawn Service	3,466	-	3,570	3,570	104	3.00%	
Pest Control	1,689	-	1,740	1,740	51	3.00%	
Audit Services	52,500	60,000	-	60,000	7,500	14.29%	
Financial Consultant	23,000	23,000	-	23,000	-	0.00%	
Legal Services	5,000	5,000	-	5,000	-	0.00%	
IT - Network Services	83,737	-	-	85,237	1,500	1.79%	
IT - Voice & Data Services	9,840	-	-	9,720	(120)	(1.22%)	
IT - Software Licensing & Maint.	22,187	-	-	22,524	337	1.52%	
IT - Hardware	3,000	-	-	3,500	500	100.00%	
Electricity	43,500	-	50,100	50,100	6,600	15.17%	
Natural Gas	24,000	-	21,350	21,350	(2,650)	(11.04%)	
Sanitation	1,720	-	1,700	1,700	(20)	(1.16%)	
Water & Sewer	3,400	-	3,600	3,600	200	5.88%	
Training & Travel	4,700	4,700	-	4,700	-	0.00%	
Advertising	1,000	-	-	-	(1,000)	(100.00%)	
Shredding	-	500	-	500	500		
Bank Fee	-	6,000	-	6,000	6,000		
Copier Expense	2,500	2,200	-	2,200	(300)	(12.00%)	
Depreciation	119,840	-	119,056	119,056	(784)	(0.65%)	
Dues/Subscriptions	12,300	12,500	-	12,500	200	1.63%	
Insurance	14,000	15,500	-	15,500	1,500	10.71%	
Equipment Lease	1,764	1,800	-	1,800	36	2.04%	
Postage	500	400	-	400	(100)	(20.00%)	
Printed Material	-	-	-	-	-		
Building Maintenance	32,800	-	36,000	36,000	3,200	9.76%	
Elevator	7,100	-	7,600	7,600	500	7.04%	
HVAC Loan Interest	11,396	-	11,396	11,396	-	0.00%	
ED Travel Stipend	8,400	5,009	-	5,009	(3,391)	(40.37%)	
Telephone	2,320	2,320	-	2,320	-	0.00%	
Supplies	13,000	13,000	-	13,000	-	0.00%	
TOTAL OPERATIONS	524,495	151,929	272,749	120,981	545,659	21,164	4.04%
TOTAL INDIRECT EXPENSES	1,057,075	660,754	272,749	120,981	1,054,484	(2,591)	(0.25%)

	FYE 2027 Proposed General & Admin	FYE 2027 Proposed On-Site	FYE 2027 Proposed CIT	FYE 2027 Proposed Indirect Total
Roll Forward Method				
Total Indirect Costs	660,754	272,749	120,981	1,054,484
Under (Over) Applied Indirect Cost from Prior Period	73,925	-	-	73,925
Net Indirect Costs	734,679	272,749	120,981	1,128,410

PROPOSED INDIRECT & CIT RATE CALCULATION				
BASIS FOR ALLOCATION OF INDIRECT COSTS - TOTAL DIRECT PERSONNEL COSTS METHOD				
Total Allocable Salaries	2,818,582			
Less Indirect Salaries	(412,265)			
SUBTOTAL DIRECT SALARIES	2,406,317			
Plus Allocable Direct Employee Benefits	826,466			
Indirect Cost Rate Base	3,232,783			
	General & Admin	On-Site	Central Service IT	TOTAL RATE
INDIRECT COST RATE	22.73%	8.44%	3.74%	34.91%
Prior Period Rate	27.44%	0.00%	3.44%	30.88%
Change from Prior Year (Percentage Points)	-4.71	0.00	0.30	-4.41
* Rate with No Carry Forward	20.44%	0.00%	3.74%	24.18%

- Decrease in ED Travel stipend offsets increase in HR Specialist market adjustment on Proposed Salaries sheet

TCOG's fixed carry forward indirect cost rate is calculated according to 2 CFR 200 Appendix 7 section C.2 - Indirect Rate Formula. The formula is Total Indirect Expense divided by Direct Personnel Costs (Total Direct Salaries + Benefits)

Carry Forward Analysis

FYE 2027

	Indirect	CIT	Total
CARRY FORWARD ANALYSIS			
Under (Over) Applied Costs at FYE 2025	49,983	0	49,983
Projected Allocated Costs as of FYE 2026	(899,061)	(120,120)	(1,019,181)
Projected Expenditures as of FYE 2026	922,255	120,868	1,043,123
Projected Under (Over) as of FYE 2026	23,194	748	23,942
Projected Carry Forward for FYE 2027			73,925



Unassigned General Funds

FYE 2027

	FYE 2026	Enterprise	Local	GIS Services	Texpool	FYE 2027	+/-
REVENUES							
Copy Center Reimbursement	14,500	13,000	-	-	-	13,000	(1,500)
Rent	112,588	93,477	-	-	-	93,477	(19,111)
Interest	-	-	-	-	15,882	15,882	15,882
Interlocal Agreements	129,600	-	-	129,200	-	129,200	(400)
Membership Dues	67,700	-	69,171	-	-	69,171	1,471
Other	9,200	-	6,000	-	-	6,000	(3,200)
TOTAL REVENUES	333,588	106,477	75,171	129,200	15,882	326,729	(6,859)
EXPENSES							
Cash Match	43,333	-	28,333	-	-	28,333	(15,000)
Board Travel & Expense	300	-	300	-	-	300	-
Copier Lease	18,000	-	19,000	-	-	19,000	1,000
Depreciation	26,306	26,134	-	-	-	26,134	(172)
Equipment Lease	396	-	400	-	-	400	4
Insurance and Bonding	3,000	3,200	-	-	-	3,200	200
Janitorial	3,476	3,580	-	-	-	3,580	104
Lawn Care / Landscaping	763	786	-	-	-	786	23
Pest Control	371	382	-	-	-	382	11
Mortgage Interest	889	-	-	-	-	-	(889)
Mortgage Note	56,489	-	-	-	-	-	(56,489)
HVAC Loan Interest	2,700	2,502	-	-	-	2,502	(198)
HVAC Loan Principle	54,825	10,067	45,862	-	-	55,929	1,104
Building Maintenance	7,200	7,902	-	-	-	7,902	702
Elevator Maintenance	1,500	1,668	-	-	-	1,668	168
Capital Expense	-	-	-	-	-	-	-
Supplies	3,000	2,500	-	-	-	2,500	(500)
Property Taxes	15,500	15,000	-	-	-	15,000	(500)
GIS Operations	122,848	-	-	125,339	-	125,339	2,491
Staff Recognition	2,750	-	2,750	-	-	2,750	-
Utilities	16,150	16,820	-	-	-	16,820	670
TOTAL EXPENSES	379,796	64,408	96,645	125,339	-	312,526	(67,098)
Net Change by Fund	(46,208)	42,069	(21,474)	3,861	15,882	40,338	

	FYE 2024	FYE 2025	Change from PY
Audited General Fund Balance	693,762	683,682	(10,080)

FYE 2026 YEAR END PROJECTIONS							
	Enterprise	Local	GIS	Texpool	Total	Change from PY	
FYE 2026 BEGINNING BALANCE	42,249	492,278	66,631	82,524	683,682		
Revenue	120,884	100,448	129,838	-	351,170		
Expenses	(108,334)	(173,883)	(117,333)	-	(399,550)		
Earned Interest	-	-	-	13,959	13,959		
Transfers	(37,000)	(323,913)	(72,000)	432,913	0		
FYE 2026 PROJECTED ENDING BALANCE	17,799	94,931	7,135	529,396	649,261	(34,421)	

FYE 2027 PROJECTIONS							
	Enterprise	Local	GIS	Texpool	Total	Change from PY	
FYE 2027 PROJECTED BEGINNING BALANCE	17,799	94,931	7,135	529,396	649,261		
Revenue	106,477	75,171	129,200	-	310,848		
Expenses	(64,408)	(96,645)	(125,339)	-	(286,392)		
Earned Interest	-	-	-	15,882	15,882		
Transfers	-	-	-	-	-		
FYE 2027 PROJECTED ENDING BALANCE	59,868	73,457	10,996	545,278	689,599	40,338	



Membership Fee Schedule

FYE 2027

Member Name ¹	Current Member Dues	Proposed Member Dues	Difference
COOKE COUNTY	\$ 5,473.12	\$ 5,702.24	\$ 229.12
Callisburg	\$ 200.00	\$ 200.00	\$ -
Gainesville	\$ 4,604.50	\$ 4,641.68	\$ 37.18
Lindsay	\$ 319.88	\$ 313.90	\$ (5.98)
Muenster	\$ 426.51	\$ 432.75	\$ 6.24
Oak Ridge	\$ 200.00	\$ 200.00	\$ -
Road Runner	\$ 210.39	\$ 209.87	\$ (0.52)
Valley View	\$ 200.00	\$ 200.00	\$ -
GRAYSON COUNTY	\$ 11,602.65	\$ 12,543.84	\$ 941.19
Bells	\$ 404.14	\$ 375.54	\$ (28.60)
Collinsville	\$ 528.72	\$ 537.82	\$ 9.10
Denison	\$ 6,994.00	\$ 6,542.00	\$ (452.00)
Gunter	\$ 642.37	\$ 668.63	\$ 26.26
Knollwood	\$ 224.70	\$ 230.94	\$ 6.24
Pottsboro	\$ 730.53	\$ 738.33	\$ 7.80
Sadler	\$ 200.00	\$ 200.00	\$ -
Sherman	\$ 12,541.50	\$ 12,842.39	\$ 300.89
Southmayd	\$ 271.51	\$ 280.61	\$ 9.10
Tioga	\$ 349.79	\$ 324.30	\$ (25.49)
Tom Bean	\$ 236.66	\$ 245.50	\$ 8.84
Van Alstyne	\$ 1,856.36	\$ 1,846.48	\$ (9.88)
Whitesboro	\$ 1,106.07	\$ 1,004.17	\$ (101.90)
Whitewright	\$ 459.02	\$ 462.92	\$ 3.90
Howe	\$ 902.95	\$ 937.54	\$ 34.59
FANNIN COUNTY	\$ 5,043.49	\$ 5,442.69	\$ 399.20
Bonham	\$ 2,771.54	\$ 2,823.81	\$ 52.27
Dodd City	\$ 200.00	\$ 200.00	\$ -
Ector	\$ 200.00	\$ 200.00	\$ -
Honey Grove	\$ 450.96	\$ 457.20	\$ 6.24
Ladonia	\$ 200.00	\$ 200.00	\$ -
Ravenna	\$ 200.00	\$ 200.00	\$ -
Trenton	\$ 211.17	\$ 222.88	\$ 11.71
Windom	\$ 200.00	\$ 200.00	\$ -
Leonard	\$ 535.48	\$ 541.46	\$ 5.98
Savoy	\$ 200.00	\$ 200.00	\$ -
TOTAL	\$ 60,898.01	\$ 62,369.49	\$ 1,471.48

Member Name ²	Current Member Dues	Proposed Member Dues	Difference
Bells ISD	\$ 256.95	\$ 256.95	\$ -
Bonham ISD	\$ 513.37	\$ 513.37	\$ -
Denison ISD	\$ 1,284.73	\$ 1,284.73	\$ -
Dodd City ISD	\$ 150.00	\$ 150.00	\$ -
Fannindel ISD	\$ 150.00	\$ 150.00	\$ -
Grayson College	\$ 1,029.85	\$ 1,029.85	\$ -
Honey Grove ISD	\$ 160.72	\$ 160.72	\$ -
NCTC	\$ 541.20	\$ 541.20	\$ -
Pottsboro ISD	\$ 374.76	\$ 374.76	\$ -
Sam Rayburn ISD	\$ 150.00	\$ 150.00	\$ -
Savoy ISD	\$ 150.00	\$ 150.00	\$ -
Sherman ISD	\$ 2,039.71	\$ 2,039.71	\$ -
TOTAL	\$ 6,801.29	\$ 6,801.29	\$ 1,111.62
GRAND TOTAL	\$ 67,699.30	\$ 69,170.78	\$ 1,471.48

Management is not recommending any change in the membership rate. Currently, membership dues are set at a rate of \$0.26 per capita with a minimum membership for cities set at \$200 and for ISDs at \$150.

¹ County and City population estimates taken from "Total Populations of Counties and Places in Texas", Texas Demographic Center (January 2025)

² School district enrollments as defined by the Texas Education Agency
<https://rptsrv1.tea.texas.gov/adhocrpt/adste.html>

Proposed Employee Holidays

FYE 2027

Memorial Day Monday, May 25, 2026

Juneteenth Day Friday, June 19, 2026

Independence Day Friday, July 3, 2026

Labor Day Monday, September 7, 2026

Columbus Day Monday, October 12, 2026

Veterans Day Wednesday, November 11, 2026

Thanksgiving Day Thursday, November 26, 2026

Day After Thanksgiving Friday, November 27, 2026

Christmas Eve Thursday, December 24, 2026

Christmas Day Friday, December 25, 2026

New Years Day Friday, January 1, 2027

Martin Luther King Jr. Day Monday, January 18, 2027

President's Day Monday, February 15, 2027

Personal Day Eligible After One (1) Year of Service