

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

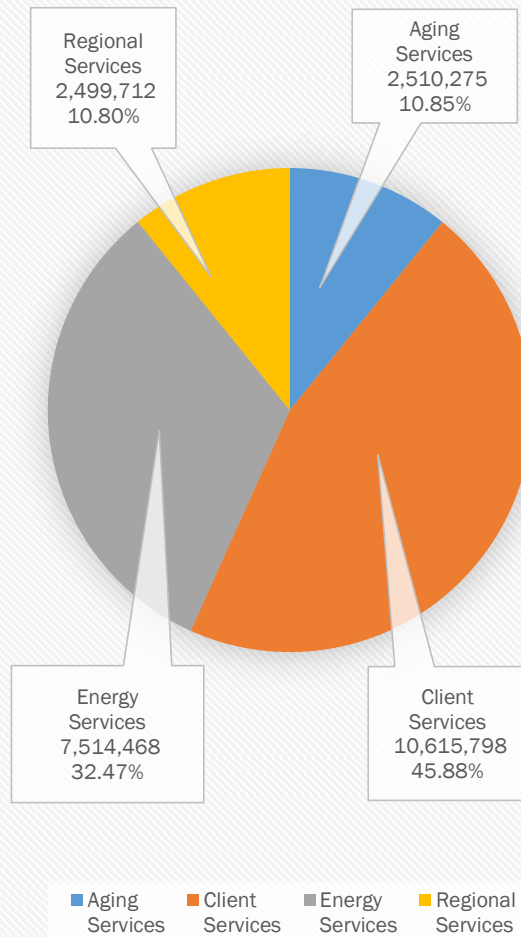
**TCOG Revenue by Department**

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

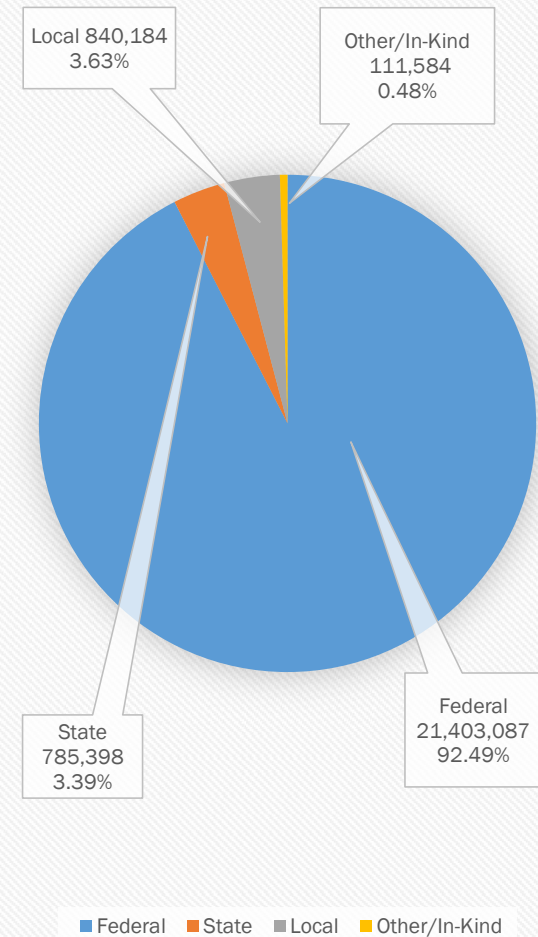
**TCOG Revenue by Source**

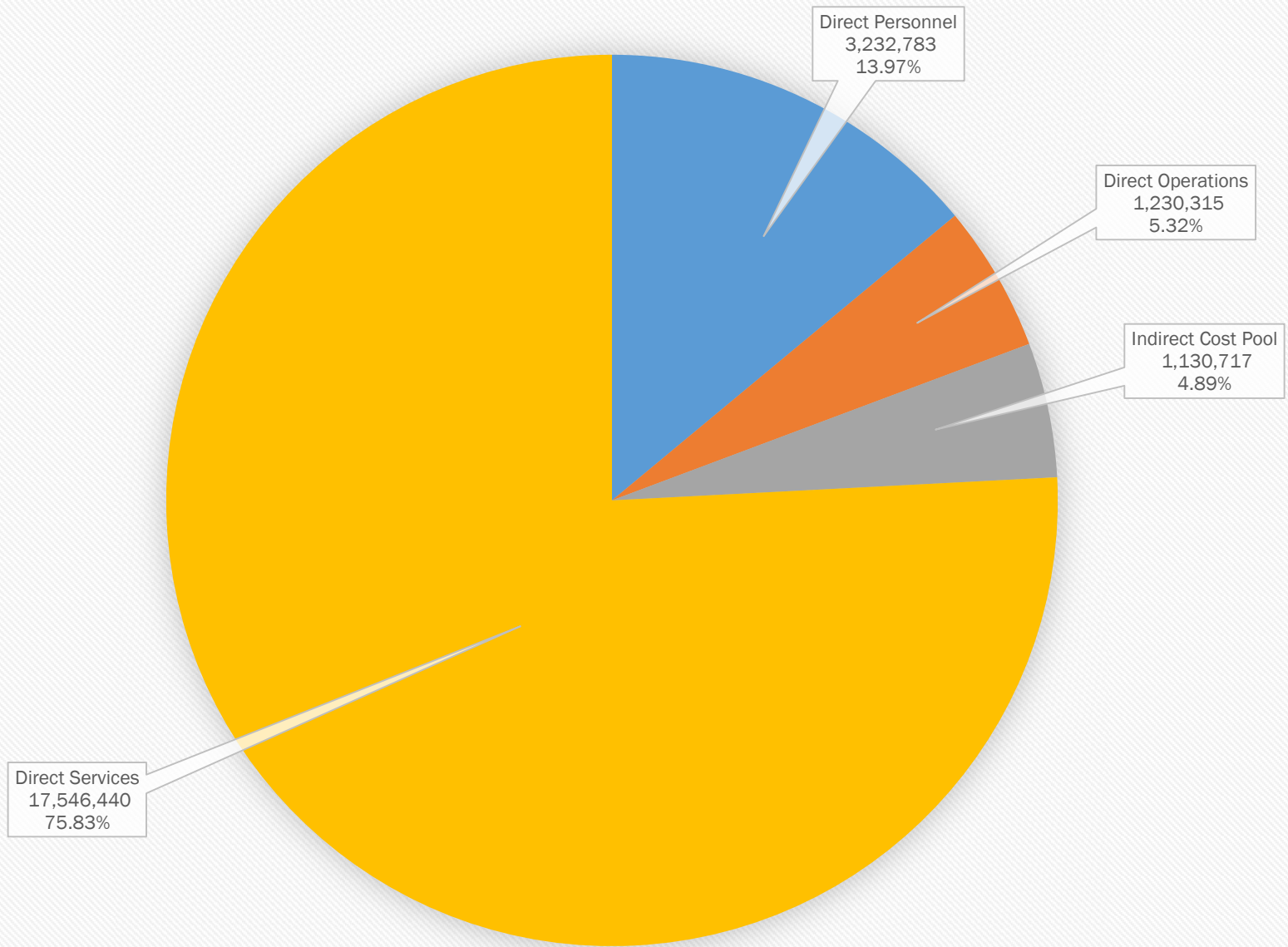
<b>Federal</b>	<b>21,403,087</b>	<b>92.49%</b>
<b>State</b>	<b>785,398</b>	<b>3.39%</b>
<b>Local</b>	<b>840,184</b>	<b>3.63%</b>
<b>Other/In-Kind</b>	<b>111,584</b>	<b>0.48%</b>
<b>Total</b>	<b>23,140,253</b>	<b>100%</b>

## 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
<b>Totals</b>	<b>2,881,320</b>	<b>0.858%</b>	<b>25,820.71</b>	<b>7.224%</b>	<b>44,401.37</b>	<b>2.5%</b>	<b>70,222</b>	<b>2,951,542</b>	<b>13,850</b>	<b>2,965,392</b>

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	2124	A18	45,521	58,288	71,055	97%	76%	62%
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
<b>BENEFITS PROGRAM</b>				
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%)
<b>TOTAL BENEFITS PROGRAM</b>	<b>967,012</b>	<b>923,026</b>	<b>(43,986)</b>	<b>(4.55%)</b>



## 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 %
<b>PERSONNEL EXPENSES</b>						
Salaries	428,977	412,265	-	412,265	(16,712)	(3.90%)
Employee Benefits	103,603	96,560	-	96,560	(7,043)	(6.80%)
<b>TOTAL PERSONNEL</b>	<b>532,580</b>	<b>508,825</b>	<b>-</b>	<b>508,825</b>	<b>(23,755)</b>	<b>(4.46%)</b>
<b>OPERATIONAL EXPENSES</b>						
Janitorial	15,836	-	16,638	-	16,638	802
Lawn Service	3,466	-	3,570	-	3,570	104
Pest Control	1,689	-	1,740	-	1,740	51
Audit Services	52,500	60,000	-	-	60,000	7,500
Financial Consultant	23,000	23,000	-	-	23,000	-
Legal Services	5,000	5,000	-	-	5,000	-
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
Natural Gas	24,000	-	21,350	-	21,350	(2,650)
Sanitation	1,720	-	1,700	-	1,700	(20)
Water & Sewer	3,400	-	3,600	-	3,600	200
Training & Travel	4,700	4,700	-	-	4,700	-
Advertising	1,000	-	-	-	-	(1,000)
Shredding	-	500	-	-	500	500
Bank Fee	-	6,000	-	-	6,000	6,000
Copier Expense	2,500	2,200	-	-	2,200	(300)
Depreciation	119,840	-	119,056	-	119,056	(784)
Dues/Subscriptions	12,300	12,500	-	-	12,500	200
Insurance	14,000	15,500	-	-	15,500	1,500
Equipment Lease	1,764	1,800	-	-	1,800	36
Postage	500	400	-	-	400	(100)
Printed Material	-	-	-	-	-	-
Building Maintenance	32,800	-	36,000	-	36,000	3,200
Elevator	7,100	-	7,600	-	7,600	500
HVAC Loan Interest	11,396	-	11,396	-	11,396	-
ED Travel Stipend	8,400	5,009	-	-	5,009	(3,391)
Telephone	2,320	2,320	-	-	2,320	-
Supplies	13,000	13,000	-	-	13,000	-
<b>TOTAL OPERATIONS</b>	<b>524,495</b>	<b>151,929</b>	<b>272,749</b>	<b>120,981</b>	<b>545,659</b>	<b>21,164</b>
<b>TOTAL INDIRECT EXPENSES</b>	<b>1,057,075</b>	<b>660,754</b>	<b>272,749</b>	<b>120,981</b>	<b>1,054,484</b>	<b>(2,591)</b>

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

### 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)			
<b>SUBTOTAL DIRECT SALARIES</b>	<b>2,406,317</b>			
Plus Allocable Direct Employee Benefits	826,466			
<b>Indirect Cost Rate Base</b>	<b>3,232,783</b>			
	General & Admin	On-Site	Central Service IT	<b>TOTAL RATE</b>
<b>INDIRECT COST RATE</b>	<b>22.73%</b>	<b>8.44%</b>	<b>3.74%</b>	<b>34.91%</b>
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%

## Carry Forward Analysis

FYE 2027

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



## Unassigned General Funds

FYE 2027

	FYE 2026	Enterprise	Local	GIS Services	Texpool	FYE 2027	+/-
<b>REVENUES</b>							
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)
<b>TOTAL REVENUES</b>	<b>333,588</b>	<b>106,477</b>	<b>75,171</b>	<b>129,200</b>	<b>15,882</b>	<b>326,729</b>	<b>(6,859)</b>
<b>EXPENSES</b>							
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
<b>TOTAL EXPENSES</b>	<b>379,796</b>	<b>64,408</b>	<b>96,645</b>	<b>125,339</b>	<b>-</b>	<b>312,526</b>	<b>(67,098)</b>
<b>Net Change by Fund</b>	<b>(46,208)</b>	<b>42,069</b>	<b>(21,474)</b>	<b>3,861</b>	<b>15,882</b>	<b>40,338</b>	

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

<b>FYE 2026 YEAR END PROJECTIONS</b>							
	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		
<b>FYE 2026 PROJECTED ENDING BALANCE</b>	<b>17,799</b>	<b>94,931</b>	<b>7,135</b>	<b>529,396</b>	<b>649,261</b>	<b>(34,421)</b>	

<b>FYE 2027 PROJECTIONS</b>							
	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	-	-	-	-	-		
<b>FYE 2027 PROJECTED ENDING BALANCE</b>	<b>59,868</b>	<b>73,457</b>	<b>10,996</b>	<b>545,278</b>	<b>689,599</b>	<b>40,338</b>	

## Estimated Impact of Indirect Rate on Programs

Based on Current and Projected Program Revenue

	AAA	FGP	RSVP	ADRC	Utility Assistance	Weatherization	CSBG	211	SECTION 8
<b>REVENUE</b>									
Federal	1,157,164	227,046	125,000	25,903	5,490,942	1,701,011	242,515	156,000	10,318,032
State	155,979	5,316	24,937	101,762	-	-	-	141,766	-
Local	601,529	27,812	1,243	-	-	80,000	-	-	-
Other/In-Kind	56,584	-	-	-	-	-	-	-	-
<b>TOTAL \$ REVENUE</b>	<b>1,971,256</b>	<b>260,174</b>	<b>151,181</b>	<b>127,665</b>	<b>5,490,942</b>	<b>1,781,011</b>	<b>242,515</b>	<b>297,766</b>	<b>10,318,032</b>
<b>EXPENDITURES</b>									
<b>PERSONNEL</b>									
Direct Salaries	455,081	48,726	54,778	56,662	345,185	326,855	76,538	161,614	421,758
Direct Employee Benefits	140,559	18,465	19,335	21,576	123,272	108,818	26,525	53,175	168,538
<b>TOTAL PERSONNEL</b>	<b>595,640</b>	<b>67,192</b>	<b>74,113</b>	<b>78,238</b>	<b>468,457</b>	<b>435,673</b>	<b>103,063</b>	<b>214,789</b>	<b>590,296</b>
<b>PROGRAM</b>									
Indirect	208,335	23,501	25,922	27,365	163,850	152,383	36,048	75,126	206,465
Travel	9,581	3,860	11,037	8,398	23,792	79,618	270	1,131	37,744
Supplies/Printing/Other Misc. Ops	29,390	6,434	4,048	4,229	132,400	42,973	439	6,425	105,134
Contracted Services	20,300	53	-	500	15,000	6,000	-	3,600	-
Operations IT Direct	24,249	2,979	2,979	5,299	20,919	22,453	1,986	6,326	17,804
Equipment	-	-	-	-	-	-	-	-	50,107
Other Direct Services	1,044,973	120,518	34,490	9,360	4,415,270	1,026,209	85,643	-	9,286,548
In-Kind Services	28,251	-	-	-	-	-	-	-	-
<b>TOTAL \$ PROGRAM</b>	<b>1,365,079</b>	<b>157,346</b>	<b>78,477</b>	<b>55,150</b>	<b>4,771,231</b>	<b>1,329,636</b>	<b>124,385</b>	<b>92,608</b>	<b>9,703,801</b>
<b>TOTAL \$ EXPENDITURES</b>	<b>1,960,719</b>	<b>224,538</b>	<b>152,590</b>	<b>133,388</b>	<b>5,239,688</b>	<b>1,765,309</b>	<b>227,448</b>	<b>307,397</b>	<b>10,294,098</b>

## Estimated Impact of Indirect Rate on Programs

Based on Current and Projected Program Revenue

	EDA Planning	EDA PWEA	TRBP	TxCDBG	MSW	GIS	CJD	911	Emergency Planning	<b>TOTAL TCOG</b>
<b>REVENUE</b>										
Federal	188,667	14,153	-	-	-	-	-	-	-	<b>19,646,433</b>
State	5,000	-	107,000	9,654	115,000		71,427	1,756,654	18,375	<b>2,512,872</b>
Local		-	-	-	-	129,600	-	-	-	<b>840,184</b>
Other/In-Kind	55,000	-	-	6,156	-	-	10,382	-	12,644	<b>140,766</b>
<b>TOTAL REVENUE</b>	<b>248,667</b>	<b>14,153</b>	<b>107,000</b>	<b>15,810</b>	<b>115,000</b>	<b>129,600</b>	<b>81,809</b>	<b>1,756,654</b>	<b>31,019</b>	<b>23,140,254</b>
<b>EXPENDITURES</b>										
<b>PERSONNEL</b>										
Direct Salaries	93,364	-	33,783	3,726	37,070	56,676	26,914	200,858	6,729	<b>2,406,317</b>
Direct Employee Benefits	32,019	-	11,205	1,305	13,438	19,663	8,487	57,962	2,122	<b>826,466</b>
<b>TOTAL PERSONNEL</b>	<b>125,383</b>	<b>-</b>	<b>44,988</b>	<b>5,031</b>	<b>50,508</b>	<b>76,339</b>	<b>35,402</b>	<b>258,820</b>	<b>8,850</b>	<b>3,232,783</b>
<b>PROGRAM</b>										
Indirect	43,855	-	15,735	1,760	17,666	26,701	12,382	90,526	3,096	<b>1,130,717</b>
Travel	5,869	547	-	1,000	2,260	2,300	12,979	21,147	1,785	<b>223,317</b>
Supplies/Printing/Other Misc	453	5,064	-	2,084	3,104	13,000	2,164	17,114	823	<b>375,276</b>
Contracted Services	12,297	-	-	1,000	-	-	-	-	-	<b>58,750</b>
Operations IT Direct	2,698	-	1,042	-	1,165	7,004	-	-	-	<b>116,904</b>
Equipment	-	-	-	-	-	-	500	402,961	2,500	<b>456,068</b>
Other Direct Services	-	-	-	1,387	26,967	-	7,340	932,024	179	<b>16,990,907</b>
In-Kind Services	55,000	-	-	-	-	-	-	-	-	<b>83,251</b>
<b>TOTAL PROGRAM</b>	<b>120,172</b>	<b>5,611</b>	<b>16,778</b>	<b>7,230</b>	<b>51,162</b>	<b>49,004</b>	<b>35,365</b>	<b>1,463,772</b>	<b>8,382</b>	<b>19,907,471</b>
<b>TOTAL EXPENDITURES</b>	<b>245,555</b>	<b>5,611</b>	<b>61,765</b>	<b>12,262</b>	<b>101,670</b>	<b>125,343</b>	<b>70,767</b>	<b>1,722,592</b>	<b>17,232</b>	<b>23,140,254</b>



# Membership Fee Schedule

FYE 2027

Member Name <sup>1</sup>	Current Member Dues	Proposed Member Dues	Difference
<b>COOKE COUNTY</b>	<b>\$ 5,473.12</b>	<b>\$ 5,702.24</b>	<b>\$ 229.12</b>
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	\$ -
<b>GRAYSON COUNTY</b>	<b>\$ 11,602.65</b>	<b>\$ 12,543.84</b>	<b>\$ 941.19</b>
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
<b>FANNIN COUNTY</b>	<b>\$ 5,043.49</b>	<b>\$ 5,442.69</b>	<b>\$ 399.20</b>
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	\$ -
<b>TOTAL</b>	<b>\$ 60,898.01</b>	<b>\$ 62,369.49</b>	<b>\$ 1,471.48</b>

Member Name <sup>2</sup>	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	\$ -
<b>TOTAL</b>	<b>\$ 6,801.29</b>	<b>\$ 6,801.29</b>	<b>\$ 1,111.62</b>
<b>GRAND TOTAL</b>	<b>\$ 67,699.30</b>	<b>\$ 69,170.78</b>	<b>\$ 1,471.48</b>

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

<sup>2</sup> School district enrollments as defined by the Texas Education Agency  
<https://rptsvr1.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