

East Texas Council of Governments



Budget & Planning Guide
Fiscal Year 2020

Our Partners, Mission & Vision



It's Your Air, Take Care!



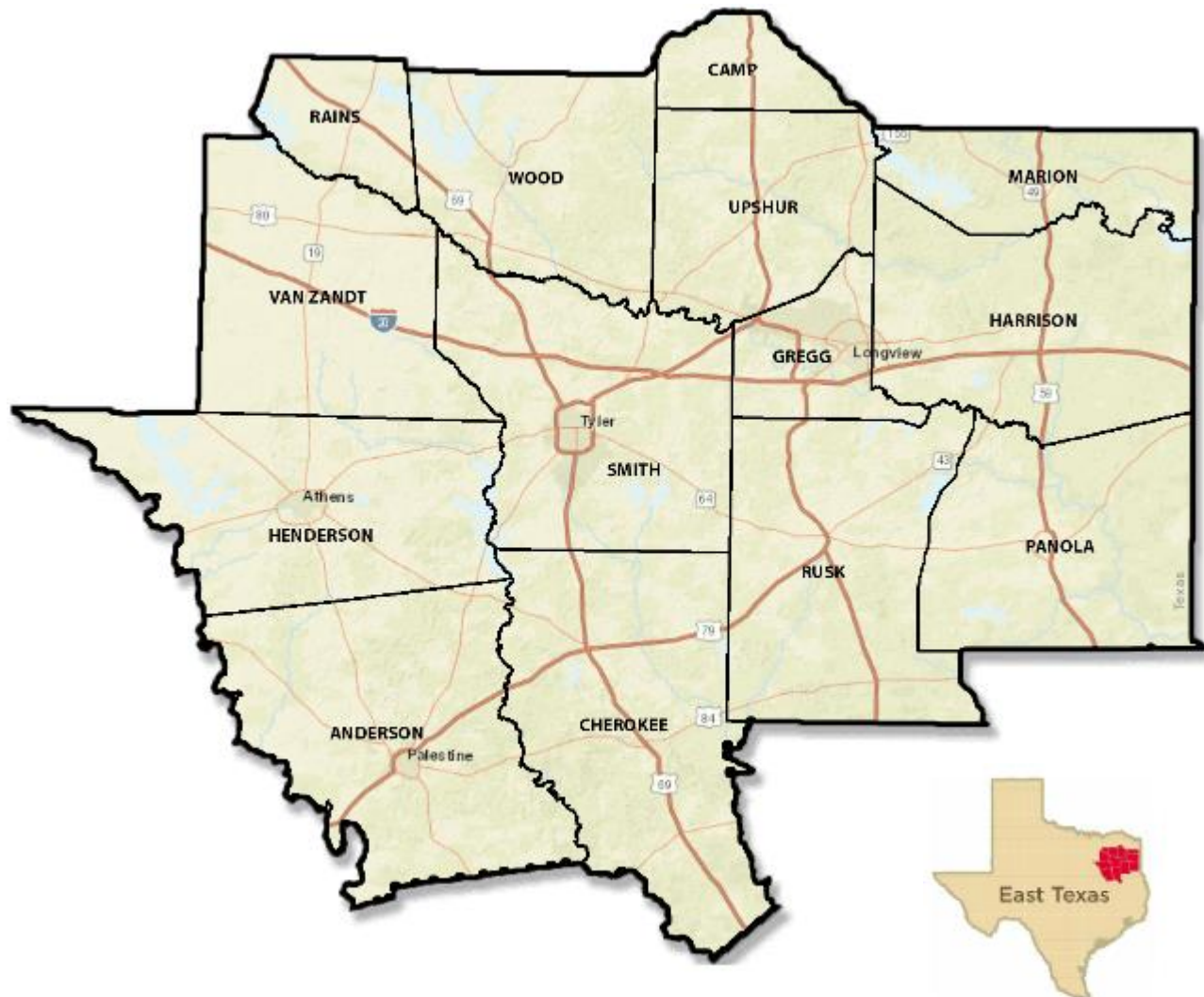
Vision Statement

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

Mission Statement

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

EAST TEXAS COUNCIL OF GOVERNMENTS



BUDGET & PLANNING GUIDE OCTOBER 1, 2019 THROUGH SEPTEMBER 30, 2020

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

**DAVID A. CLEVELAND
EXECUTIVE DIRECTOR**

**east Texas
council of
governments**

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

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**east Texas
council of
GOVERNMENTS**

The logo consists of the text "east Texas council of GOVERNMENTS" in a bold, black, sans-serif font. The words are arranged in four lines: "east Texas" on the top line, "council of" on the second line, "GOVERNMENTS" on the third line, and "GOVERNMENTS" on the fourth line. The text is partially obscured by three stylized evergreen trees. One tree is positioned behind the "T" in "Texas", another behind the "I" in "of", and a third behind the "T" in "GOVERNMENTS" on the bottom line. Each tree is a dark green triangle with horizontal black stripes.



Fireworks over Kilgore, Gregg County
Photo by Longview News Journal

Executive Summary

east Texas
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GOVERNMENTS



3800 STONE ROAD
KILGORE, TEXAS 75662
903/984-8641 · FAX 903/983-1440

SERVING A FOURTEEN COUNTY REGION

September 19, 2019

ETCOG Board of Directors:

Offered for your review and consideration is the Budget and Planning Guide for the East Texas Council of Governments operations for the fiscal year October 1, 2019 through September 30, 2020 (FY 2020 Budget).

ETCOG provides a forum for elected officials to come together and solve common problems. With local elected official guidance and consent, it also administers and manages the state and federal grant programs for which it receives funds. Through various grant funding mechanisms, ETCOG is able to administer grants for four major service areas, or Divisions, that include Workforce & Economic Development, Area Agency on Aging (AAA) and Housing, 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 2020 Budget is a balanced budget with revenue sources matching projected expenditures for all funds. The plan is controlled at the fund and project level with management authorized to make transfers of budgeted amounts between object class levels within a fund or project, within restrictions imposed by grantor agencies. Following are highlights and discussion of the key components of this Budget.

Revenues

The FY 2020 Budget, totaling \$57,478,077 reflects an overall increase of \$772,848 compared to the FY 2019 Budget. Most of this increase is reflected in the Transportation and Public Safety-911 programs due to additional funding received in FY2020 for capital equipment.

Fiscal Year Revenue Comparison

Funding Source	FY2017 Actual	FY2018 Actual	FY2019 Budget	FY2020 Budget	Budget Variance FY 2019 - 2020
Federal Award	\$ 27,148,083	\$ 29,472,891	\$ 39,504,410	\$ 39,409,870	\$ (94,540)
State Award	10,607,431	9,944,710	7,201,784	8,987,968	1,786,184
Local Match	595,355	1,356,773	1,022,173	1,327,306	305,133
Other/Carry-Over	302,193	768,745	8,819,443	7,627,934	(1,191,509)
In-kind Contributions	157,419	334,143	157,419	125,000	(32,419)
Totals	\$ 38,810,481	\$ 41,877,262	\$ 56,705,229	\$ 57,478,077	\$ 772,848

Revenues by Service Program

Funding Source	Area Agency on Aging	Public Safety	Transportation	Workforce & Economic Development	FY2020 Total
Federal Award	\$ 4,374,706	\$ 451,017	\$ 3,896,671	\$ 30,687,476	\$ 39,409,870
State Award	165,000	4,313,699	1,394,808	3,114,461	8,987,968
Local Match	90,000	-	1,136,972	100,334	1,327,306
Other/Carry-Over	28,200	99,674	377,107	7,122,953	7,627,934
In-kind Contributions	125,000	-	-	-	125,000
Totals	\$ 4,782,906	\$ 4,864,390	\$ 6,805,558	\$ 41,025,224	\$ 57,478,077

Expenditures

Since budgeted expenditures mirror available funding, the FY 2020 Budget provides for expenditures of \$57,478,077. Of course, one of the key budget preparation principles for this and nearly every ETCOG budget is to do everything we possibly can to at least retain existing service levels. As highlighted above, FY2020 funding increased by \$772,848 compared to FY2019 mainly due to an increase in funding for Capital Equipment in the Transportation division and the 911 Emergency Communications division.

Expenditures by Service Program

Expenditure by Category	Area Agency on Aging	Public Safety	Transportation	Workforce & Economic Development	FY2020 Total
Personnel	\$ 1,376,500	\$ 776,742	\$ 2,248,922	\$ 2,200,513	\$ 6,602,677
Other Direct Prgm Exp	202,791	385,196	2,342,422	6,643,197	9,573,606
Capital Equipment	4,700	1,532,647	1,397,596	25,855	2,960,798
Direct Internal Exp	169,641	156,373	324,881	475,844	1,126,739
Shared Costs	300,978	169,839	491,738	481,153	1,443,708
Community Services	2,728,295	1,843,593	-	31,198,663	35,770,553
Totals	\$ 4,782,906	\$ 4,864,390	\$ 6,805,558	\$ 41,025,224	\$ 57,478,077

The ETCOG FY 2020 Budget, will serve as the financial guide in meeting each respective Division's stated 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 discussed above, I wanted to provide an update on the many projects/initiatives ETCOG staff began (with the sole exception of Regional Broadband) in FY2019. Moreover, building on the success of 2019, during the new fiscal year your ETCOG staff will also be developing a new Regional Purchasing Cooperative, expanding our regional housing efforts and launching Executive Recruitment services for our jurisdictions. The progress report on the new initiatives introduced in FY2019 and details on the new aforementioned FY20 efforts are summarized below:

Piney Woods 9-1-1 District

Although our 9-1-1 program remains successful under the current State program, in 2017, ETCOG began the process of becoming its own Emergency Communications District. In order for the East Texas Region to form its own District, among other steps, ETCOG must secure a resolution of support from every jurisdiction we serve. As of this writing, this first task is nearly complete. Forming our own Regional Emergency Communications District would allow Local Elected Officials to set policy for the District instead of the State. It would also increase funding since ETCOG would receive 100% of the land line and wireless fees generated from our service area. Today, the State asks ETCOG to submit a budget request to receive a portion of the 9-1-1 fees generated in our region. Furthermore, there would be increased flexibility because there will most likely be fewer restrictions on the use of funds when the 9-1-1 regional system is under local elected official control.

Charter and Seasonal Services

ETCOG has been approved to and is now entering its second full year providing limited charter services to support specialized jurisdictional or other regional needs through GoBus. ETCOG GoBus is also entering its second year of providing special seasonal services as requested by our local jurisdictions.

Regional Broadband

Once again, this next year, staff will be investing substantial effort into moving our regional broadband efforts forward. The U.S. Department of Commerce, Economic Development Administrations has awarded a three-year \$536,000 regional Broadband Strategic Planning grant to the Council in response to our grant proposal. Our newly approved project will create a demonstration project which, if successful, will become a replicable model for other rural areas throughout Texas to follow. Our regional broadband plan will feature at least 56 projects that directly target business needs. This project will finally launch in FY20!

Regional Housing/Disaster Recovery

ETCOG has become an approved administrator of the Texas Department of Housing Community Affairs (TDHCA) HOME Disaster Relief Program, a long-term housing program designed to serve income eligible households impacted by disasters. This partnership was established to provide housing solutions for victims affected by the tornadoes that destroyed homes in Van Zandt, Rains and Henderson Counties on April 29, 2017. Subsequently, on April 13, 2019, two tornadoes struck the City of Alto in Cherokee County resulting in many residents losing their homes. In year two of this program, we hope to help as many storm victims as possible while adding the standard HOME Program into our available resource mix.

Executive/Personnel Recruitment Services

Due to the introduction of other programs during FY2019, Executive Recruitment Services was not launched in 2019 as originally planned. However, we should be able to introduce this new service sometime within the 2020 Fiscal Year.

Regional Technology Solutions

ETCOG introduced the new Information Technology (IT) Support services in FY2019 for our region's jurisdictions needing special project and/or daily operational support. We will continue to make this valuable service to the region in the programs second year and my expectation is the service will grow slowly and steadily from this point forward.

Building Plan Review Services

For those jurisdictions that find themselves falling behind with the approval of permits for new commercial or residential building construction and/or existing building renovations; often this is because the plan review process takes longer than expected or a backlog is developed due to high demand. ETCOG offered this new service for the first time in FY19 and will continue to do so once again in FY20. Through the Building Plan Review Services program, our member jurisdictions may access fast reliable, and affordable services for commercial and non-commercial building code reviews.

“Special Focus” Regional Purchasing Cooperative

The idea of developing and implementing a new Regional Purchasing Cooperative focused on the needs of our jurisdictions had been considered in years past. During FY20, we plan to move forward with the development of a new purchasing cooperative focusing more on services (instead of products) our jurisdictions need. Examples of some of the services being considered for the new co-op include aerial imagery, employee health and insurance benefits consulting services; custodial services, and real-estate consulting services.

I remain grateful for your continuing support as we seek to become the organization you need and want us to be. As we rapidly approach a new fiscal year, please accept this note as my personal invitation to share your thoughts, concerns and ideas concerning how we can serve you better. While we cannot meet every need, we will always strive to do our very 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

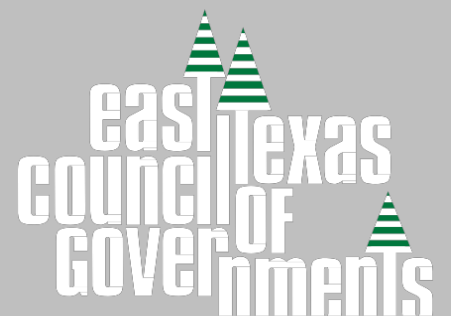


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Fireworks in Canton, Van Zandt County
Photo by visitcantontx.com

Budget Information



2019 JUNE						
SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

2019 JULY						
SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

2019 AUGUST						
SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

2019 SEPTEMBER						
SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

Due Date Item Due

- June 25 1. Estimated total funding for each grant expected for FY2020
 2. List of staffing changes such as additional and vacant positions, promotions, etc.
 3. List of non-routine expenses anticipated such as equipment, hiring consultants, big ticket items

- July 3 Operations Division will submit budget templates to directors to add FY2020 budget

- July 19 Completed Budget templates due back to Operations Division (email to Wendi & Liz)

- July 26 Budget narrative reflecting upcoming initiatives and plans for next fiscal year
 List of performance measures for 2018 Actual, 2019 estimated, and 2020 estimated

- Aug 14 Operations Division to review draft version with Executive Director

- Aug 27 Director’s Budget Collaboration meeting to review and discuss the budget together

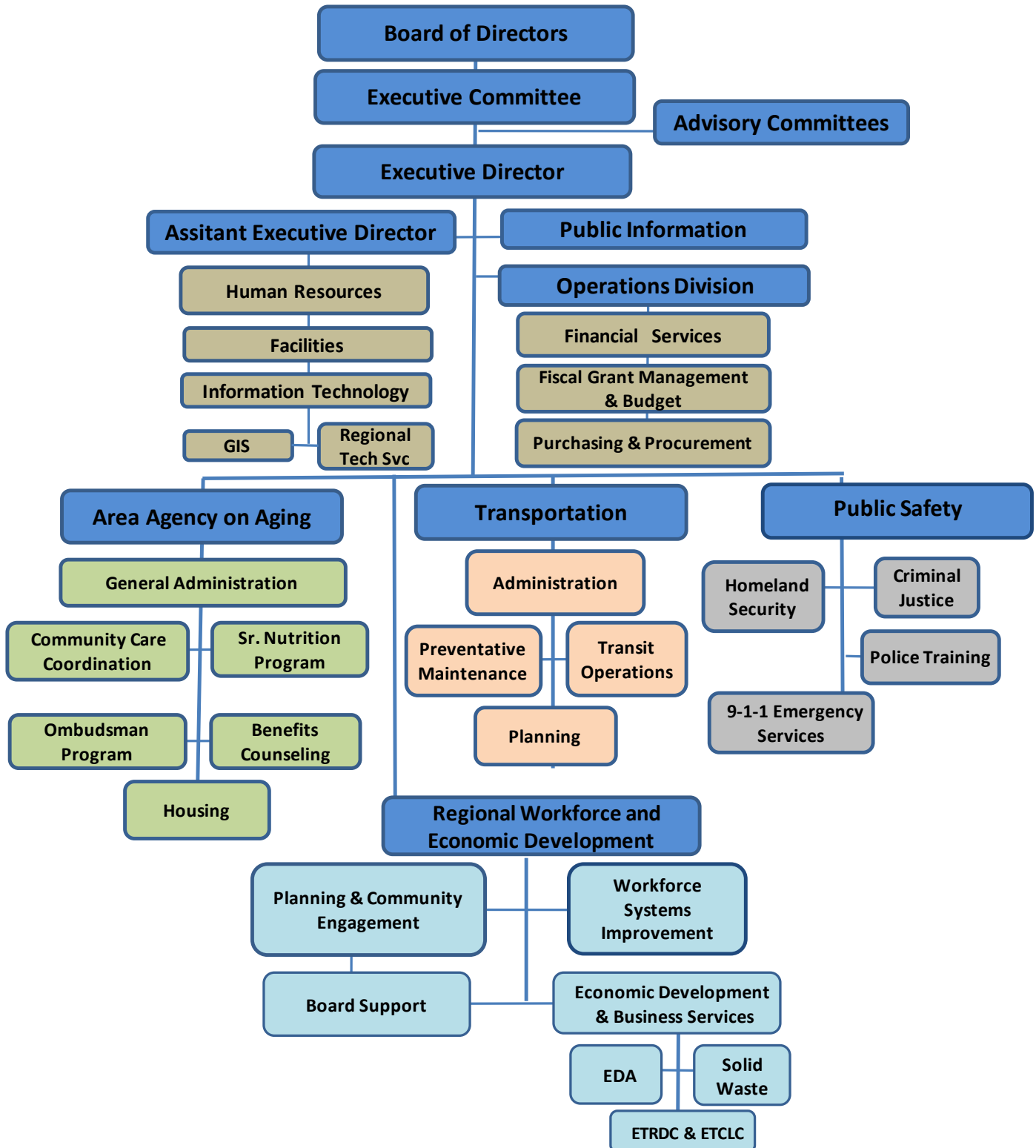
- Sep 5 Budget sub-committee review (morning prior to Executive Committee meeting)
- Sep 5 Review and approval by Executive Committee

- Sept 6 Workforce Finance & Audit Committee

- Sept 10 Submission of completed budget booklets for distribution to Board of Directors

- Sept 19 Approval by ETCOG Board of Directors

Organizational Chart



Member Governments

COUNTIES:

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

CITIES:

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

Member Governments

INDEPENDENT SCHOOL DISTRICTS:

Arp ISD	Harmony ISD	Overton ISD
Athens ISD	Kilgore ISD	Pittsburg ISD
Brownsboro ISD	Laveretts Chapel ISD	Rains ISD
Carthage ISD	Longview ISD	Trinidad ISD
Crossroads ISD	Malakoff ISD	Waskom ISD
Frankston ISD	Miller Grove ISD	Slocum ISD
Gilmer ISD	Mneola ISD	Troup ISD
Grand Saline ISD	Mt. Enterprise ISD	Wells ISD
Hallsville ISD	Neches ISD	White Oak ISD
Harleton ISD	New Diana ISD	Winona ISD
Hawkins ISD	Ore City ISD	

SPECIAL PURPOSE DISTRICTS:

9-1-1 Network of East Texas
Cherokee County SWCD
East Cedar Fresh Water Supply District
Harrison County SWCD
Kilgore College
Panola College
Smith County 911 District
Trinity Valley Community College
Upshur-Gregg SWCD #417
Wood County SWCD #444

RIVER AUTHORITIES:

Sabine River Authority
Upper Neches River Municipal Water Authority

Budgetary Accounting Policies and Practices

Reporting in Conformity with GAAP:

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

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

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

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

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

Basis of Accounting:

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

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

Budgetary Accounting Policies and Practices

Basis of Accounting continued:

Retirement Plan: Prior to November 16, 2013, ETCOG provided benefits for all full-time employees through a defined contribution plan. Responsibility for the plan administration is with ICMA Retirement Corporation. ETCOG contributes an amount equal to 12% of the employee's compensation each year and employees contribute an amount equal to 8% of their compensation each year for a total of 20% to the ICMA Plan. In November 2013, ETCOG allowed existing full-time employees the option of entering the Social Security Plan or remaining with ICMA and any new full-time employees could elect to enter the Social Security Plan only. ETCOG contributes a dollar for dollar match, up to 5%, for any full-time employees enrolled in the Social Security Plan.

Budgetary Information:

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

Indirect Costs:

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

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Photo by chestnutmtn.com

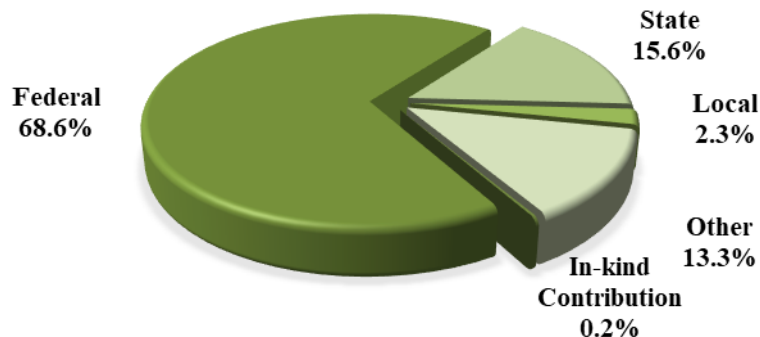
Budget Summaries

east Texas
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Governments

Summary Listing of Estimated Revenues by Funding Source

<p><u>Federal Awards</u></p> <p>Federal awards received from the federal government through the State of Texas are the largest source of funding received by the East Texas Council of Governments. Revenues are received from the U.S. Department of Labor, Agriculture, Health and Human Services, Commerce, Housing and Urban Development, Justice, Energy, Transportation, and the Department of Homeland Security.</p>	<p>39,409,870</p>
<p><u>State Awards</u></p> <p>State awards 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.</p>	<p>8,987,968</p>
<p><u>Local Cash Match</u></p> <p>Local membership dues are received from cities, counties, and special districts. Membership dues are utilized for general council expenditures and to match various federal and state programs. Local cash match is also provided by the counties for the Economic Development grant.</p>	<p>1,327,306</p>
<p><u>Other Income</u></p> <p>Other income includes revenues from Transportation Bus Fares, Geographic Information Systems (GIS) services, Program Income for the Area Agency on Aging, Investment income, ETRDC service fees, Chapman Revolving Loan fees, and match for Transportation operations provided by the Texas Department of Aging and Disability, and prior year carry-forward funds.</p>	<p>7,627,934</p>
<p><u>In-kind Contributions</u></p> <p>In-Kind contributions represent the provision of services to a program valued in monetary terms set forth by rules and guidelines provided by state and federal agencies.</p>	<p>125,000</p>
<p>Total</p>	<p>\$57,478,077</p>

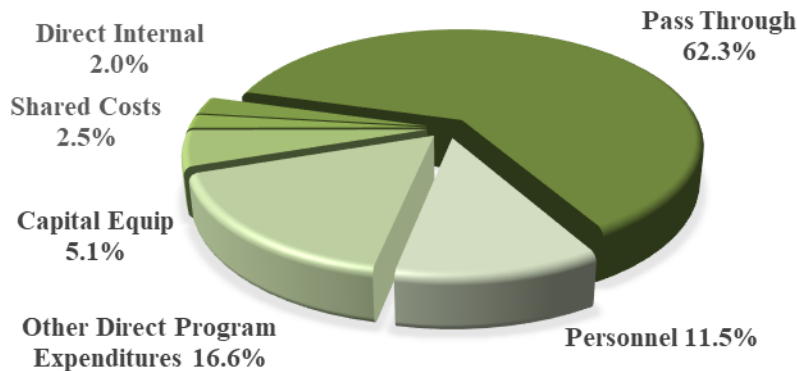
Percentage Breakdown of Estimated Revenue by Source



Summary Listing of Estimated Expenditures by Category

<p><u>Personnel</u> Personnel costs include salaries and benefits for one hundred three full-time employees and thirty five part-time employees. Benefits for full-time employees include paid leave (vacation, sick, holidays), longevity, disability, life insurance, pension, medical and dental.</p>	<p>6,633,556</p>
<p><u>Other Direct Program Expenditures</u> Other direct expenditures include professional and contract services, travel, training, insurance and bonding, office supplies, membership dues,</p>	<p>9,536,192</p>
<p><u>Capital Equipment</u> Capital equipment includes purchases of \$5,000 or more that have a useful life of more than one year.</p>	<p>2,958,837</p>
<p><u>Direct Internal Expenditures</u> Direct internal expenditures include costs of Human Resource Administration, Facility costs, and Information Technology.</p>	<p>1,130,609</p>
<p><u>Shared Costs</u> 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 indentified with a particular final cost objective without effort disproportionate to the results achieved.</p>	<p>1,448,806</p>
<p><u>Community Services (Pass-Thorough)</u> Pass through expenditures include funds which the ETCOG has oversight and monitoring responsibilities through contractual agreements with various sub-recipients for the deliver of service in the fourteen county region.</p>	<p>35,770,077</p>
<p>Total</p>	<p>\$ 57,478,077</p>

Percentage Breakdown by Estimated Expenditures by Category



Summary of Special Revenue Funds by Service Programs

	Area Agency on Aging	Public Safety & GIS	Transportation	Workforce & Economic Development	Total
Revenues					
Federal Award	\$ 4,374,706	\$ 451,017	\$ 3,896,671	\$30,687,476	\$39,409,870
State Award	165,000	4,313,699	1,394,808	3,114,461	8,987,968
Local Match	90,000	-	1,136,972	100,334	1,327,306
Other/Carry-Over	28,200	99,674	377,107	7,122,952	7,627,933
In-kind Contributions	125,000	-	-	-	125,000
Total Revenues	\$ 4,782,906	\$ 4,864,390	\$ 6,805,558	\$41,025,223	\$57,478,077
Expenditures					
Personnel					
Salaries	\$ 995,791	\$ 532,981	\$ 1,626,105	\$ 1,530,995	\$ 4,685,871
Fringe Benefits	383,575	249,960	628,163	685,987	1,947,685
Other Direct Program Expenditures					
Travel	43,300	24,297	3,200	92,395	163,192
Professional Contract Services	21,467	185,136	259,839	176,093	642,534
Communications	44,327	26,148	43,550	90,032	204,057
Service Delivery	-	-	-	3,314,440	3,314,440
Other	91,078	142,205	2,028,642	3,004,576	5,266,502
Capital Equipment	3,500	1,532,647	1,397,596	20,544	2,954,287
Direct Internal Expenses	170,313	156,855	326,117	477,324	1,130,609
Shared Costs	301,261	170,999	492,345	484,201	1,448,806
Community Services	2,728,295	1,843,163	-	31,148,636	35,720,094
Total Expenditures	\$ 4,782,906	\$ 4,864,390	\$ 6,805,558	\$41,025,223	\$57,478,077

Note: Portions of this schedule may reflect rounding differences.

Summary of Revenues and Expenditures for All Funds

	General Fund	Special Revenue Funds	Component Unit ETDRC	Internal Service Funds	Total All Funds	Interlocal Eliminations	Total
Revenues							
Federal Award	\$ -	\$ 39,409,870	\$ -	\$ -	\$ 39,409,870	\$ -	\$ 39,409,870
State Award	-	8,987,968	-	-	8,987,968	-	8,987,968
Local Match	188,524	1,327,306	-	-	1,515,830	-	1,515,830
Other/Carry-Over	20,827	7,461,776	166,157	1,130,609	8,945,526	(1,130,609)	7,814,917
In-kind Contributions	-	125,000	-	-	125,000	-	125,000
Total Revenues	\$ 209,351	\$ 57,311,920	\$ 166,157	\$ 1,130,609	\$ 58,818,037	\$ (1,130,609)	\$ 57,687,428
Expenditures							
Personnel							
Salaries	\$ 10,940	\$ 4,649,790	\$ 36,081	\$ -	\$ 4,696,811	\$ -	\$ 4,696,811
Fringe Benefits	5,454	1,930,226	17,459	-	1,953,139	-	1,953,139
Other Direct Program Expenses							
Travel	3,000	163,867	2,275	-	169,142	-	169,142
Professional Contract Services	19,000	627,484	15,350	-	661,834	-	661,834
Communications	3,000	207,707	4,500	-	215,207	-	215,207
Service Delivery	-	3,314,440	-	-	3,314,440	-	3,314,440
Other	164,376	5,135,602	64,966	-	5,364,945	-	5,364,945
Capital Equipment	-	2,958,837	-	-	2,958,837	-	2,958,837
Direct Internal Services	-	1,116,777	13,832	1,130,609	2,261,218	(1,130,609)	1,130,609
Shared Costs	3,581	1,437,113	11,693	-	1,452,387	-	1,452,387
Community Services	-	35,770,077	-	-	35,770,077	-	35,770,077
Total Expenditures	\$ 209,351	\$ 57,311,920	\$ 166,157	\$ 1,130,609	\$ 58,818,037	\$ (1,130,609)	\$ 57,687,428

Note: Portions of this schedule may reflect rounding differences.

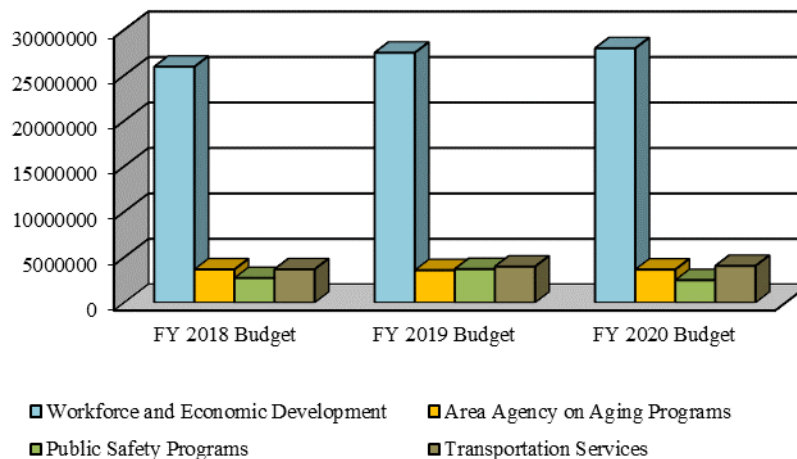
Summary of Special Revenue Funds by Grant

	FY 2018	FY 2019	FY 2020	Increase/ Decrease	
Workforce and Economic Development	Budget	Budget	Budget	over prior year	
Workforce Innovation & Opportunity Act (WIOA)	\$ 5,985,653	\$ 6,955,295	\$ 6,647,122	(308,173)	-4%
Child Care	20,185,450	30,975,951	29,029,675	(1,946,275)	-6%
Temporary Assistance for Needy Families (TANF)	1,967,088	2,004,056	1,812,854	(191,202)	-10%
Supplemental Nutrition Assistance Program (SNA)	572,060	605,867	718,063	112,196	19%
Employment Services	281,545	293,485	292,769	(716)	0%
VR, TII, HDJT, RAG, RESEA	951,000	648,288	636,900	(11,388)	-2%
Trade Act	2,639,843	1,480,449	375,403	(1,105,046)	-75%
Non Custodial Parent	486,598	490,806	474,433	(16,373)	-3%
Veterans & Leadership	49,690	47,635	47,635	-	0%
Infrastructure(ISS) & Wkfc Commision Init (WCI)	-	-	129,666	129,666	100%
Economic Development Assistance	120,000	145,667	145,667	0	0%
Broadband	-	-	178,667	178,667	100%
Solid Waste	162,278	162,278	165,563	3,285	2%
Air Quality	40,000	-	140,625	140,625	100%
TDA Community Development Block Grant	12,737	12,928	12,928	-	0%
Loan Program -CLP, CLC, USDA	678,032	53,770	51,096	(2,674)	-5%
East Texas Regional Development Co.	155,943	158,134	166,157	8,023	5%
Total Workforce and Economic Dev.	\$ 34,287,917	\$ 44,034,609	\$ 41,025,223	(3,009,386)	-7%
Area Agency on Aging Programs					
Home Delivered and Congregate Meals	\$ 1,845,364	\$ 1,876,763	\$ 2,097,708	220,945	12%
Ombudsman	291,515	335,686	249,668	(86,018)	-26%
Information Referral & Assistance	110,851	127,648	106,385	(21,263)	-17%
Care Coordination	121,822	140,281	128,325	(11,956)	-9%
Legal Assistance & Legal Awareness	276,333	318,204	303,750	(14,454)	-5%
Caregiver Support Coordination	125,953	145,038	153,073	8,035	6%
Caregiver Information Services	30,862	35,538	44,400	8,862	25%
Transportation Demand Response	222,240	239,070	200,000	(39,070)	-16%
Residential Repair	92,710	106,758	194,594	87,836	82%
Homemaker	72,424	83,398	80,120	(3,278)	-4%
Personal Assistance & Health Maintenance	72,592	83,591	207,826	124,235	149%
Nutrition Education	108	124	2,000	1,876	1513%
Emergency Response	8,038	9,256	17,270	8,014	87%
HICAP Outreach & Assistance	-	-	95,000	95,000	100%
Adult Day Care	15,431	17,769	-	(17,769)	-100%
Caregiver Respite Care	81,525	93,878	125,163	31,285	33%
Instruction & Training	41,999	48,363	99,110	50,747	105%
Senior Center Operations	2,057	2,368	10,000	7,632	322%
Evidence Based	84,949	66,606	92,720	26,114	39%
Housing Program	-	151,113	80,000	(71,113)	-47%
Data Management	61,456	87,613	82,613	(5,000)	-6%
Administration	355,384	403,846	413,181	9,335	2%
Total Area Agency on Aging	\$ 3,913,613	\$ 4,372,911	\$ 4,782,906	409,995	9%

Summary of Special Revenue Funds by Grant

	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	Increase/ Decrease over prior year	
Public Safety Programs					
9-1-1 Emergency Communications	2,537,891	2,584,185	4,076,247	1,492,062	58%
Homeland Security	104,290	198,467	200,465	1,998	1%
Criminal Justice Division	63,583	63,583	63,583	-	0%
Police Training	187,369	187,369	173,869	(13,500)	-7%
Regional Evaluation Services	46,952	46,953	50,552	3,599	8%
County & City Addressing	54,923	54,923	60,000	5,077	9%
Skimmer Consumer Awareness	-	-	200,000	200,000	100%
GIS Mapping	146,272	50,620	39,674	(10,946)	-22%
Total Public Safety	\$ 3,141,280	\$ 3,186,100	\$ 4,864,390	1,678,290	53%
Transportation Services					
Transportation Operations	1,471,898	2,720,950	2,961,864	240,914	109%
Preventative Maintenance	195,000	200,000	140,000	(60,000)	70%
Regional Coordination Planning	106,250	158,650	104,279	(54,371)	66%
Administration and Call Centers	1,488,902	764,239	769,218	4,979	101%
Capital/Vehicles	1,281,226	321,709	1,580,209	1,258,500	491%
Transportation Restricted	-	71,822	113,016	41,194	100%
Transportation Local Funds	805,631	874,240	1,136,972	262,732	130%
Total Transportation	\$ 5,348,907	\$ 5,111,610	\$ 6,805,558	1,693,948	33%
Grand Total Revenues by Grant	\$46,691,716	\$ 56,705,229	\$ 57,478,077	772,848	1%

Total Grant Revenues by Division



Detailed Line Item Expenditures by Division

	Indirect	Internal Services	General Fund	AAA	Public Safety	Transp.	GIS	Workforce & Economic Development	Total Special Revenue Funds	Total All Funds
Salaries	\$ 810,060	\$ 429,109	\$ 10,940	\$ 995,791	\$ 521,067	\$ 1,626,105	\$ 11,914	\$ 1,530,995	\$ 4,685,871	\$ 5,935,981
Fringe Benefits	132,929	73,429	1,872	129,919	84,318	182,726	2,039	261,673	660,675	868,905
Hospitalization	95,021	63,709	2,001	140,522	85,239	260,582	1,601	224,224	712,167	872,898
Pension	116,417	59,131	1,581	113,134	74,875	184,855	1,889	200,089	574,842	751,972
Total Personnel	1,154,427	625,378	16,394	1,379,365	765,498	2,254,269	17,443	2,216,981	6,633,556	8,429,756
Staff In-Region Travel	2,000	400	500	11,100	5,673	200	500	35,900	53,373	56,273
Staff out-of-Region Travel	23,000	8,000	2,000	27,200	16,394	3,000	500	36,500	83,594	116,594
Committee Travel	10,000	-	500	5,000	1,230	-	-	19,995	26,225	36,725
Total Travel Expenses	35,000	8,400	3,000	43,300	23,297	3,200	1,000	92,395	163,192	209,592
Contract Services	95,000	50,000	19,000	13,167	178,616	149,839	-	167,288	508,909	672,909
Insurance & Bonding	7,500	5,100	-	8,300	6,170	110,000	350	8,805	133,625	146,225
Total Professional Services	102,500	55,100	19,000	21,467	184,786	259,839	350	176,093	642,534	819,134
Public Education	3,000	1,300	-	4,875	2,207	2,500	-	44,202	53,784	58,084
Communications	14,000	44,730	500	31,965	21,430	41,000	1,500	10,430	106,325	165,555
Meetings & Conferences	11,000	500	2,500	7,487	1,011	50	-	35,400	43,947	57,947
Total Communications Expenses	28,000	46,530	3,000	44,327	24,648	43,550	1,500	90,032	204,057	281,587
Supplies & Minor Office Equip	51,000	21,300	21,000	16,228	23,015	49,274	4,792	117,548	210,857	304,157
Copier Costs	16,000	500	-	5,350	800	2,000	-	16,500	24,650	41,150
Training Costs	24,000	14,000	1,500	9,800	97,958	7,000	1,000	25,114	140,872	180,372
Membership Dues	25,000	1,000	6,000	4,950	3,540	4,000	-	14,925	27,415	59,415
Remote Space/Storage Costs	360	-	-	33,064	-	15,000	-	-	48,064	48,424
Computer Maint.,Repairs & Software	10,600	68,560	-	3,700	3,300	150,113	2,000	3,640	162,753	241,913
Repairs, Maintenance & Utilities	5,500	78,000	-	5,350	3,200	75,000	-	350	83,900	167,400
Fuel -Transportation	-	700	-	9,000	2,600	340,000	-	2,000	353,600	354,300
Employee Uniforms	-	-	-	-	-	10,000	-	-	10,000	10,000
Tags/Keys	-	-	-	-	-	1,250	-	2,830	4,080	4,080
Inspection - Transportation	-	-	-	26	-	500	-	1,000	1,526	1,526
Vehicle Supplies/Bus Wash	-	-	-	485	-	10,000	-	-	10,485	10,485
Towing - Transportation	-	-	-	250	-	6,000	-	-	6,250	6,250
Tires - Transportation	-	-	-	1,325	-	25,000	-	-	26,325	26,325
Brakes - Transportation	-	-	-	1,100	-	6,000	-	-	7,100	7,100
Oil - Transportation	-	-	-	450	-	18,000	-	-	18,450	18,450
Depreciation Expenses	-	34,641	-	-	-	-	-	-	-	34,641
Match, reserve and fund balance	-	-	135,876	-	-	1,309,506	-	948,673	2,258,179	2,394,055
Workforce Individual Training Accts	-	-	-	-	-	-	-	1,951,391	1,951,391	1,951,391
Workforce Centers Operations	-	-	-	-	-	-	-	8,229	8,229	8,229
Workforce Special projects	-	-	-	-	-	-	-	1,354,820	1,354,820	1,354,820
Workforce Centers Office Lease	-	-	-	-	-	-	-	561,682	561,682	561,682
Workforce Centers Maint., & Supplies	-	-	-	-	-	-	-	209,747	209,747	209,747
Workforce Centers Utilities	-	-	-	-	-	-	-	105,381	105,381	105,381
Workforce Centers Security	-	-	-	-	-	-	-	131,850	131,850	131,850
Workforce Public Education/Marketing	-	-	-	-	-	-	-	24,999	24,999	24,999
Workforce Centers Office Supplies	-	-	-	-	-	-	-	73,647	73,647	73,647
Workforce Centers Postage	-	-	-	-	-	-	-	37,953	37,953	37,953
Workforce Centers Communications	-	-	-	-	-	-	-	172,616	172,616	172,616
Workforce Centers Internet Service	-	-	-	-	-	-	-	6,799	6,799	6,799
Workforce Centers Information Tech.	-	-	-	-	-	-	-	246,502	246,502	246,502
Workforce Centers Equip Maint./Rental	-	-	-	-	-	-	-	93,318	93,318	93,318
Workforce Centers Equip Purchase	-	-	-	-	-	-	-	207,502	207,502	207,502
Capital Equipment	-	176,500	-	3,500	1,532,647	1,397,596	-	20,544	2,954,287	3,130,787
Total Other Direct Prog. Expenses	132,460	395,201	164,376	94,578	1,667,060	3,426,238	7,792	6,339,560	11,535,229	12,227,266
Human Resource Cost Pool	-	-	-	61,641	30,530	147,756	1,438	99,727	341,092	341,092
Information Technology	-	-	-	108,671	53,823	67,953	2,535	175,816	408,798	408,798
Facilities	-	-	-	-	64,722	110,409	3,807	201,781	380,719	380,719
Total Direct Internal Expenses	-	-	-	170,313	149,076	326,117	7,780	477,324	1,130,609	1,130,609
Shared Costs	-	-	3,581	301,261	167,189	492,345	3,810	484,201	1,448,806	1,452,387
Community Services (Pass Through)	-	-	-	2,728,295	1,843,163	-	-	31,148,636	35,720,094	35,720,094
Costs Allocated	(1,452,387)	(1,130,609)	-	-	-	-	-	-	-	(2,582,996)
TOTAL BUDGETED EXPENDITURES			\$ 209,351	\$ 4,782,906	\$ 4,824,716	\$ 6,805,558	\$ 39,674	\$ 41,025,224	\$ 57,478,077	\$ 57,687,429

Special Revenue Funds Compared to Prior Years

Budget Category	FY 2017 Actual	FY 2018 Actual	FY 2019 Original Budget	FY 2020 Proposed Budget	Budget Variance
Federal Award	27,148,083	31,900,168	39,504,410	39,409,870	(94,540)
State Award	10,607,431	7,110,297	7,201,784	8,987,968	1,786,185
Local Match	595,355	579,549	1,022,173	1,327,306	305,133
Other Income	302,193	6,930,300	8,819,444	7,627,933	(1,191,511)
In-Kind Contributions	157,419	171,403	157,419	125,000	(32,419)
Total Revenues	38,810,481	46,691,717	56,705,229	57,478,077	772,847
Salaries	3,467,310	3,896,240	4,189,661	4,685,871	496,210
Fringe Benefits	502,753	577,231	584,778	660,675	75,897
Hospitalization	505,414	664,120	735,050	712,167	(22,883)
Pension	402,126	477,843	509,079	574,842	65,763
Total Personnel	4,877,603	5,615,434	6,018,569	6,633,556	614,987
Staff In-Region Travel	52,318	89,142	96,850	54,173	(42,677)
Staff out-of-Region Travel	99,494	154,413	150,207	85,744	(64,463)
Committee Travel	39,763	62,900	68,918	26,225	(42,693)
Total Travel Expenses	191,575	306,455	315,975	166,142	(149,833)
Contract Services	116,480	198,325	234,126	508,909	274,783
Insurance & Bonding	111,368	144,295	128,914	133,925	5,011
Total Professional Services	227,848	342,620	363,040	642,834	279,794
Public Education	59,559	48,320	40,250	53,884	13,634
Communications	95,156	110,039	110,406	106,375	(4,031)
Meetings & Conferences	46,633	19,056	55,947	51,947	(4,000)
Total Communications Expenses	201,348	177,415	206,603	212,207	5,604
Supplies	157,879	198,150	236,368	225,654	(10,714)
Copier costs	35,998	29,718	52,939	24,650	(28,289)
Training costs	149,644	153,587	183,038	141,872	(41,166)
Membership Dues	36,547	25,321	44,661	27,415	(17,246)
Remote space & storage costs	31,372	40,300	39,450	48,064	8,614
Computer Maintenance & Repairs and Software	72,579	112,304	159,960	162,753	2,793
Repairs & Maintenance	16,957	11,609	24,850	8,900	(15,950)
Fuel/Fleet/Vehicle Usage Fee	295,792	388,964	403,575	353,600	(49,975)
Maintenance - Transportation	284,633	115,500	120,500	75,000	(45,500)
Vehicle Supplies/Wash - Transportation	10,396	10,000	16,800	15,065	(1,735)
Inspection - Transportation	329	500	615	1,526	911
Towing - Transportation	16,165	9,500	10,250	6,250	(4,000)
Tires - Transportation	41,256	25,000	29,515	26,325	(3,190)
Brakes - Transportation	20,386	15,000	18,150	7,100	(11,050)
Oil - Transportation	22,031	20,000	21,500	18,450	(3,050)
Workforce Individual Training Accounts	1,986,784	3,479,605	5,230,953	3,314,440	(1,916,512)
Workforce Operations	2,006,018	3,346,185	2,670,763	4,057,945	1,387,181
Capital Equipment	263,624	1,516,789	328,728	2,958,837	2,630,109
Other Direct Program Expenses	5,448,390	9,498,032	9,592,615	11,473,846	1,881,231
Human Resource Cost Center	262,454	304,862	302,839	341,092	38,254
Information Technology	314,758	299,710	341,019	408,798	67,779
Facilities	183,657	208,382	294,756	380,719	85,963
Total Direct Internal Expenses	760,869	812,954	938,614	1,130,609	191,996
Shared Costs	1,153,190	1,218,220	1,282,941	1,448,806	165,865
Community Services (Pass Through)	25,949,658	28,720,587	37,986,872	35,770,077	(2,216,794)
Total Program Operating Expenditure	38,810,481	46,691,717	56,705,229	57,478,077	772,847
FUNDED FTE POSITIONS	122.48	122.00	122.00	129.50	7.50

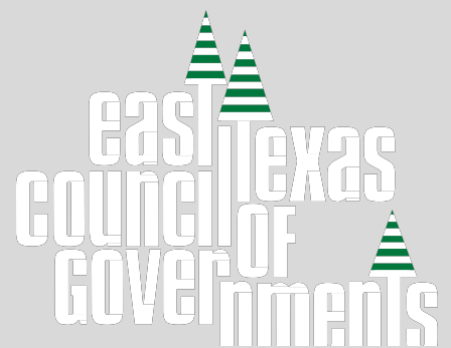
**east Texas
council of
GOVERNMENTS**

The logo for the East Texas Council of Governments is centered on the page. It features the organization's name in a bold, black, sans-serif font, arranged in three lines: "east Texas" on the top line, "council of" on the middle line, and "GOVERNMENTS" on the bottom line. The word "east" is positioned to the left of "Texas", "council" is to the left of "of", and "GOVERNMENTS" is to the left of "nments". Three stylized evergreen trees, each with horizontal green and black stripes, are integrated into the design. One tree is positioned behind the letter 'T' in "Texas", another is behind the letter 'f' in "of", and a third is behind the letter 'n' in "nments".



Fireworks Bella Vista Lake Palestine in Tyler
photo by eguidemagazine.com

Service Programs





**east Texas
council of
governments**

Area Agency on Aging Division

The Area Agency on Aging of East Texas (AAA) is funded by the Texas Health and Human Services Commission (HHSC) in accordance with the Older American Act of 1965, as amended. The AAA is a provider of services to the senior population and recipients of Medicare throughout the 14 counties in the East Texas region (Anderson, Camp, Cherokee, Gregg, Harrison, Henderson, Marion, Panola, Rains, Rusk, Smith, Upshur, Van Zandt and Wood). The AAA's mission is to serve as the region's leader



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

Although final performance measures have not yet been determined for FY 2019, the AAA's goal is to achieve above and beyond prior year measures. During fiscal year 2018, the AAA provided individual client services to approximately 10,044 East Texas seniors. With the exception of transportation (provided by ETCOG), these services were provided directly by agency personnel and our network of providers and contractors. Ombudsman staff resolved 94 percent of the 778 investigated complaints in 145 facilities and made 1,203 visits to facilities; Case management served 2,255 clients; Benefits Counselors conducted 61 Medicare/Medicaid Information counseling and advocacy events and served 745 individuals; Nutrition Program served a total of 3,180 clients (853 congregate and 2,327 home delivered clients) and provided a total of 427,017 meals (69,050 congregate and 357,967 home delivered meals); Residential Repair program modified and repaired 10 homes; and Transportation provided 22,632 trips for the seniors.

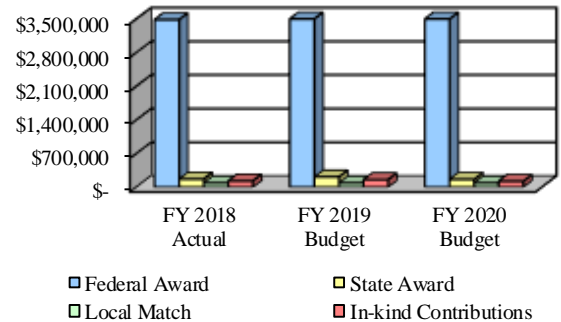
The landscape of the aging network is ever evolving. The AAA's healthy living workshops, Long Term Care Symposium, the Caregiver Conference and REACH Conference are educational networking opportunities to stay abreast of the changing aging landscape and provide information to our community partners and professionals. The AAA is continuing to build upon current efforts to promote wellness, develop capacity building and partnerships as well as continue to provide information to the seniors in the 14 counties we serve.

With the increasing demands for healthy living and evidence-based programs; benefits counseling, accessing financial eligibility, long term services and outreach; new state data system; expansion of public private partnerships; VISTA program; and in the nutrition program, the AAA strives to meet the needs of the seniors in the East Texas Region - "Serving One Senior at a Time".

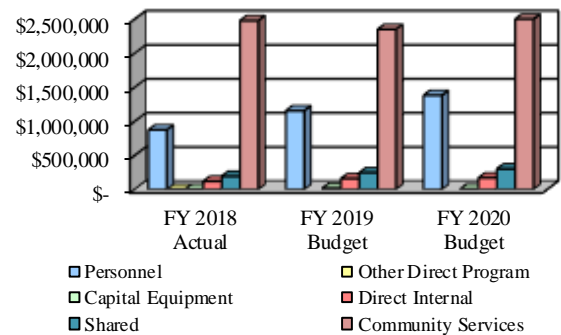
In FY 2020 the AAA priorities are to expand on the performance measures achieved in FY 2019 and to enhance the quality of life for senior population to "AGE WELL, LIVE WELL", by providing better choices, better health, and better nutrition with community involvement and continued improvements in services provided.

Area Agency on Aging Division

	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
Funding Sources			
Federal Award	\$ 3,485,615	\$ 3,881,660	\$ 4,374,706
State Award	171,036	214,536	165,000
Local Match	86,846	88,846	90,000
Other Income	38,678	30,450	28,200
In-kind Contributions	131,438	157,419	125,000
Total Resources	\$ 3,913,613	\$ 4,372,911	\$ 4,782,906

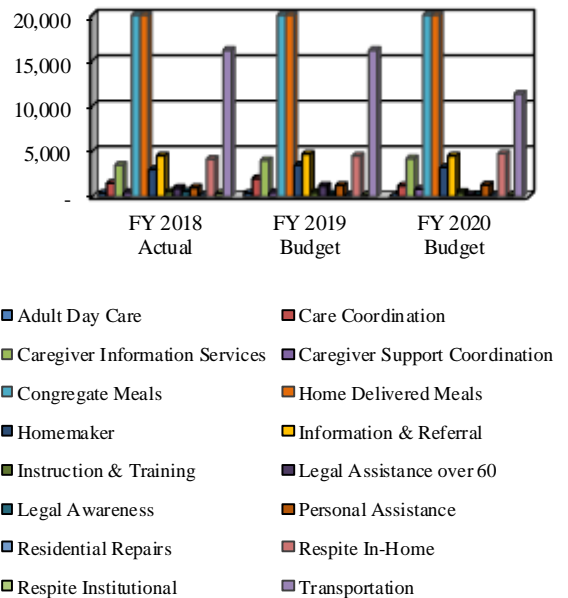


	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
Expenditures			
Personnel	\$ 874,283	\$ 1,154,891	\$ 1,379,365
Other Direct Program	247,498	445,601	200,172
Capital Equipment	-	18,632	3,500
Direct Internal	121,137	157,880	170,313
Shared	192,801	246,181	301,261
Community Services	2,477,894	2,349,726	2,728,295
Total Department	\$ 3,913,613	\$ 4,372,911	\$ 4,782,906



FTE	20.80	19.80	20.30
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	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
Performance Measures			
Adult Day Care	375	375	-
Care Coordination	1,500	2,000	1,200
Caregiver Information Services	3,500	4,000	4,200
Caregiver Support Coordination	500	500	850
Congregate Meals	70,974	73,103	66,000
Home Delivered Meals	260,975	268,803	278,000
Homemaker	3,000	3,500	3,250
Information & Referral	4,515	4,700	4,500
Instruction & Training	550	500	500
Legal Assistance over 60	950	1,200	200
Legal Awareness	575	300	250
Personal Assistance	1,000	1,250	1,300
Residential Repairs	60	75	50
Respite In-Home	4,150	4,500	4,750
Respite Institutional	380	100	100
Transportation	16,129	16,129	11,319



ETCOG Division Summary												
											Division Name	Area Agency on Aging
											All Programs	Grant Detail
BUDGET CATEGORY	G/L CODE	Admin	IIIB	IIID	VII OAG VII EAP	IIIC1 - IIIC2 Data Mgmt	IIIE	CMS	MIPPA	HOUSING	Total Composite	
Federal Award		323,181	881,778	77,720	133,570	2,104,821	662,636	95,000	16,000	80,000	4,374,706	
State Award		-	130,892	-	34,108	-	-	-	-	-	165,000	
Local Award		90,000	-	-	-	-	-	-	-	-	90,000	
Other Income		-	25,000	1,500	-	1,500	200	-	-	-	28,200	
In-kind Contributions		-	125,000	-	-	-	-	-	-	-	125,000	
TOTAL SOURCE OF FUNDS		413,181	1,162,670	79,220	167,678	2,106,321	662,836	95,000	16,000	80,000	4,782,906	
Salaries	5510	186,567	425,061	37,282	90,608	47,437	122,835	44,819	7,903	33,280	995,791	
Fringe Benefits	5120	30,235	47,906	6,380	3,769	8,117	21,019	7,669	1,352	3,470	129,919	
Hospitalization	5071	24,080	57,227	6,299	4,727	9,457	22,981	10,002	1,746	4,002	140,522	
Pension	5080	27,935	42,985	5,076	7,399	6,077	13,813	5,607	963	3,280	113,134	
TOTAL SALARIES AND FRINGE		268,817	573,179	55,037	106,503	71,088	180,648	68,098	11,964	44,032	1,379,365	
Staff In-Region Travel	5310	2,000	2,000	100	1,500	2,500	-	-	-	3,000	11,100	
Staff out-of-Region Travel	5309	18,000	2,000	200	1,000	3,000	-	1,000	-	2,000	27,200	
Committee Travel	5311	1,000	2,000	-	1,000	-	-	-	-	1,000	5,000	
TOTAL TRAVEL EXPENSES		21,000	6,000	300	3,500	5,500	-	1,000	-	6,000	43,300	
Contract Services	5291	2,500	2,000	-	667	500	200	-	-	7,300	13,167	
Insurance & Bonding	5711	4,000	2,500	-	300	200	300	-	-	1,000	8,300	
TOTAL PROFESSIONAL SERVICES		6,500	4,500	-	967	700	500	-	-	8,300	21,467	
Public Education	5512	500	1,075	200	100	500	1,000	500	-	1,000	4,875	
Communications	5761	5,000	10,000	1,000	4,000	8,000	1,000	1,000	-	800	30,800	
Postage	5762	500	15	-	-	250	-	-	-	400	1,165	
Meetings & Conferences	5763	500	5,000	1,687	300	-	-	-	-	-	7,487	
TOTAL COMMUNICATION EXPENSES		6,500	16,090	2,887	4,400	8,750	2,000	1,500	-	2,200	44,327	
Supplies	5510	1,034	3,000	1,000	4,000	3,522	2,442	500	72	659	16,228	
Copier costs	5620	1,900	1,000	500	200	-	500	500	-	750	5,350	
Training costs	5781	3,000	500	300	5,000	-	-	-	-	1,000	9,800	
Membership Dues	5766	2,200	1,000	300	250	200	500	-	-	500	4,950	
Space Costs & Storage	5650	5,000	5,000	200	1,000	20,000	1,000	864	-	-	33,064	
Computer Maint. and Software	5292	1,500	1,300	100	100	200	-	-	-	500	3,700	
Repairs & Maintenance	5725	2,110	1,375	-	200	4,391	660	-	-	250	8,986	
Fuel - Transportation	5880	1,500	1,000	200	800	5,000	-	-	-	500	9,000	
Capital Equipment	5810	1,500	-	-	2,000	-	-	-	-	-	3,500	
OTHER PROGRAM EXPENSES		19,744	14,175	2,600	13,550	33,313	5,102	1,864	72	4,159	94,578	
Total Community Services	7000	-	350,841	-	-	1,963,331	414,123	-	-	-	2,728,295	
TOTAL DIRECT PROGRAM EXPENSES		322,561	964,785	60,823	128,920	2,082,682	602,373	72,462	12,035	64,691	4,311,332	
Human Resource Cost Pool	5903	11,549	26,312	2,308	5,609	2,936	7,604	2,774	489	2,060	61,641	
Information Technology	5905	20,360	46,387	4,069	9,888	5,177	13,405	4,891	862	3,632	108,671	
Facilities	5902	-	-	-	-	-	-	-	-	-	-	
TOTAL DIRECT INTERNAL SERVICES		31,909	72,699	6,376	15,497	8,113	21,009	7,665	1,352	5,692	170,313	
Total Shared Costs	5901	58,711	125,186	12,020	23,261	15,526	39,455	14,873	2,613	9,617	301,261	
TOTAL PROGRAM EXPENSES		413,181	1,162,670	79,220	167,678	2,106,321	662,836	95,000	16,000	80,000	4,782,906	
FTE POSITIONS		2.88	8.67	0.73	2.20	1.10	2.75	1.15	0.20	0.63	20.30	

**east Texas
council of
governments**

The logo for the East Texas Council of Governments features the organization's name in a bold, black, sans-serif font. The text is arranged in four lines: "east", "Texas", "council of", and "governments". The words "east" and "governments" are on the left, while "Texas" and "of" are on the right. Three stylized Christmas trees, composed of horizontal green and black stripes, are integrated into the design. One tree is positioned behind the letter 'T' in "Texas", another is behind the letter 'o' in "of", and a third is behind the letter 'n' in "governments".

Public Safety Division

The Public Safety Division encompasses the Criminal Justice (CJ), Homeland Security (HLS) and 911 Emergency Services (911) programs. The Criminal Justice and Homeland Security programs serve all 14-counties within the ETCOG region while the 911 Emergency Services Program serves 10-counties (Anderson, Camp, Cherokee, Gregg, Marion, Panola, Rains, Upshur, Van Zandt and Wood). Local 911 districts serve the remaining 4 counties (Harrison, Henderson, Rusk and Smith) and 2 cities (Kilgore and Longview) within the ETCOG region.



CJ staff duties include: long and short term planning, technical assistance for current and new grantees applying for funding through the Office of the Governor, Criminal Justice Division, facilitation of grant application workshops, online support in eGrants, priority hearings, program reporting, administration of the region's State Fund 421 grant which helps fund Continuing Education for Law Enforcement, administration of the region's Regional Juvenile Services grant which helps fund psychiatric and psychological evaluations, counseling services and substance abuse testing for youth referred to juvenile probation departments within the ETCOG region, development and maintenance of the Regional Criminal Justice Strategic Plan and facilitation of materials needed for review and approval by the Criminal Justice Advisory Committee and Executive Committee.

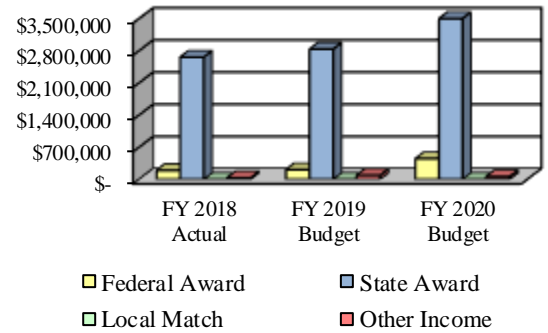
HLS staff duties include: long and short term planning; technical assistance for current and new grantees applying for funding through the Office of the Governor, Homeland Security Grants Division, facilitation of grant application workshops, regional training of varying types/sizes of Disaster Exercises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

911 staff duties include: long and short-term planning for eighteen Public Safety Answering Points (PSAP), 911 educational efforts which promote citizen awareness, maintenance of PSAP equipment, network, database, telecommunicator training, addressing/mapping for 8 counties and 25 cities within the ETCOG region, and facilitation of materials needed for review and approval by the 911 Advisory Committee and Executive Committee.

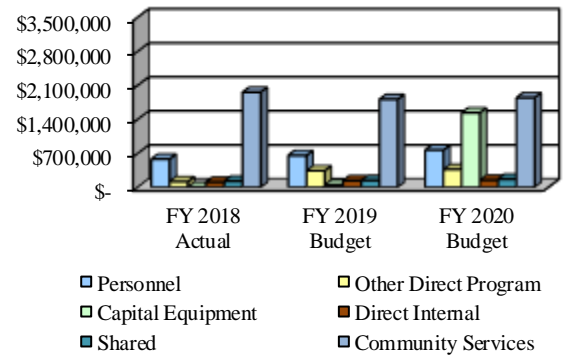
Additionally, our current Public Safety initiatives are to (1) complete a full equipment replacement at all of our 9-1-1 PSAPs including our call-taking equipment, dispatch software, computers and monitors; (2) complete our final conversion to GeoMSAG with Intrado in order to bundle selective routing, automatic location information and EGDMS (converting GIS information into a single database for police, fire & medical); and (3) onboard with the Next Generation Service Offerings (NSO) via the statewide ESInet.

Public Safety Division

	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
Funding Sources			
Federal Award	\$ 195,506	\$ 211,130	\$ 451,017
State Award	2,658,682	2,835,137	4,313,699
Local Match	-	-	-
Other Income	33,827	89,213	60,000
Total Resources	\$ 2,888,015	\$ 3,135,480	\$ 4,824,716

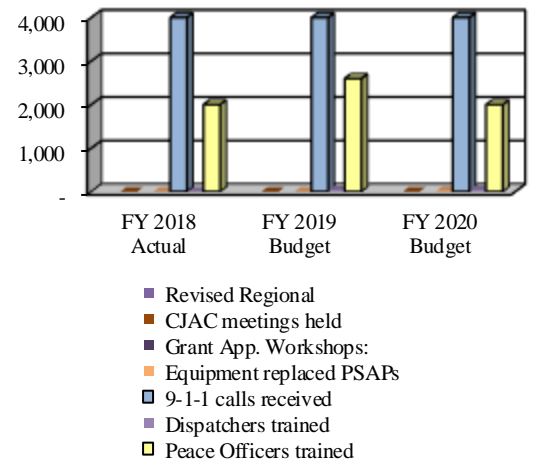


	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
Expenditures			
Personnel	\$ 579,734	\$ 655,907	\$ 765,498
Other Direct Program	117,834	341,041	367,143
Capital Equipment	-	50,000	1,532,647
Direct Internal	105,878	138,427	149,076
Shared	125,997	139,816	167,189
Community Services	1,958,572	1,810,289	1,843,163
Total Department	\$ 2,888,015	\$ 3,135,480	\$ 4,824,716



FTE	11.20	10.83	11.77
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	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
Performance Measures			
9-1-1 calls received	280,000	150,000	187,000
Dispatchers trained	10	30	34
Revised Regional CJ Strategic Plan	1	1	1
CJAC meetings held	2	2	2
HSAC meetings held	-	-	2
FirstNet meetings held	-	-	-
Grant App. Workshops:			
Criminal Justice	4	4	4
Homeland Security	-	2	5
Equipment replaced PSAPs	3	3	18
Peace Officers trained	2,000	2,600	2,000



Division Name Public Safety Division										
All Programs Grant Detail										
ETCOG DIVISION SUMMARY										
BUDGET CATEGORY	G/L CODE	9-1-1 Admin	9-1-1 Operations & Network	Addressing & Skimmer	Homeland Security Admin	Homeland Security Program	Police Training	Criminal Justice	Regional Juvenile	Total Composite
Federal Award		-	-	200,000	34,290	166,175	-	-	50,552	451,017
State Award		343,448	3,732,799	-	-	-	173,869	63,583	-	4,313,699
Local Award		-	-	-	-	-	-	-	-	-
Other Income		-	-	60,000	-	-	-	-	-	60,000
TOTAL SOURCE OF FUNDS		343,448	3,732,799	260,000	34,290	166,175	173,869	63,583	50,552	4,824,716
Salaries	5110	36,402	369,305	28,132	8,189	31,980	16,199	29,427	1,432	521,067
Fringe Benefits	5120	6,229	63,195	4,814	1,401	1,401	2,445	4,831	-	84,318
Hospitalization	5071	6,594	64,165	4,002	1,201	1,201	2,801	5,275	-	85,239
Pension	5080	5,437	54,065	4,104	1,221	3,041	2,393	4,504	110	74,875
TOTAL SALARIES AND FRINGE		54,662	550,731	41,052	12,012	37,623	23,839	44,038	1,542	765,498
Staff In-Region Travel	5310	-	3,878	445	500	550	-	300	-	5,673
Staff out-of-Region Travel	5309	-	10,500	1,200	1,594	2,800	-	300	-	16,394
Committee Travel	5311	-	200	300	200	330	-	200	-	1,230
TOTAL TRAVEL EXPENSES		-	14,578	1,945	2,294	3,680	-	800	-	23,297
Contract Services	5291	132,395	-	10,850	13,371	22,000	-	-	-	178,616
Workers Comp	5061	600	1,800	200	200	500	20	100	-	3,420
Insurance & Bonding	5711	-	1,800	350	150	400	-	50	-	2,750
TOTAL PROFESSIONAL SERVICES		132,995	3,600	11,400	13,721	22,900	20	150	-	184,786
Public Education	5512	-	-	2,000	207	-	-	-	-	2,207
Communications	5761	1,500	5,300	14,000	300	300	-	30	-	21,430
Meetings & Conferences	5763	-	-	300	-	600	-	111	-	1,011
TOTAL COMMUNICATION EXPENSES		1,500	5,300	16,300	507	900	-	141	-	24,648
Supplies	5510	5,000	3,515	11,500	-	3,000	-	-	-	23,015
Copier costs	5620	-	300	300	200	-	-	-	-	800
Training costs	5781	-	5,000	450	50	85,123	7,335	-	-	97,958
Membership Dues	5766	-	3,100	-	60	350	-	30	-	3,540
Space Costs & Storage	5650	-	-	-	-	-	-	-	-	-
Computer Maint. and Software	5292	600	2,300	-	400	-	-	-	-	3,300
Repairs & Maintenance	5725	3,200	-	-	-	-	-	-	-	3,200
Fuel/Vehicle Usage Fee	5890	2,500	-	-	-	-	-	100	-	2,600
Capital Equipment	5810	-	1,532,647	-	-	-	-	-	-	1,532,647
OTHER PROGRAM EXPENSES		11,300	1,546,862	12,250	710	88,473	7,335	130	-	1,667,060
Total Community Services	7000	-	1,502,472	159,765	-	-	132,676	-	48,250	1,843,163
TOTAL DIRECT PROGRAM EXPENSES		200,457	3,623,543	242,712	29,244	153,575	163,870	45,259	49,792	4,508,451
Human Resource Cost Pool	5903	2,133	21,638	1,648	480	1,874	949	1,724	84	30,530
Information Technology	5905	3,921	39,781	3,030	882	1,139	1,745	3,170	154	53,823
Facilities	5902	4,715	47,837	3,644	1,061	1,370	2,098	3,812	186	64,722
TOTAL DIRECT INTERNAL SERVICES		10,769	109,256	8,322	2,423	4,383	4,792	8,706	424	149,076
Total Shared Costs	5901	132,221	-	8,966	2,623	8,217	5,207	9,618	337	167,189
TOTAL PROGRAM EXPENSES		343,448	3,732,799	260,000	34,290	166,175	173,869	63,583	50,552	4,824,716
FTE POSITIONS		0.78	8.55	0.50	0.15	0.70	0.39	0.67	0.03	11.77



**east Texas
council of
governments**

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

Transportation Division

The Federal Transit Administration's Non-Urbanized Transportation program (Section 5311) has provided the framework for rural public transportation since 1990. ETCOG's service was provided through a subcontract until September 2007, when ETCOG brought transportation operations in-house. The majority of matching funds required by the federal program are provided by TxDOT state funds, with additional support through contracts with the Area Agency on Aging and the City of Marshall. For the first time in many years GoBus has been able to control cost through being more lean and efficient.



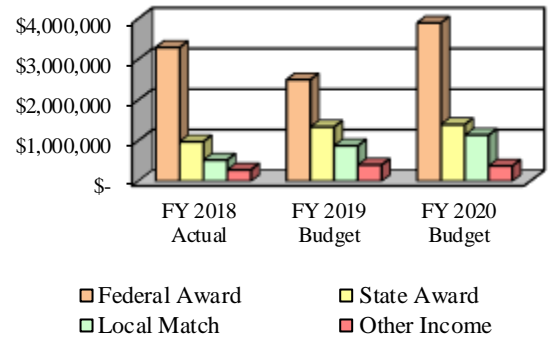
GoBus demand response rural transportation service, in all fourteen counties plus one flex route in the City of Marshall, provides an average of 7,000 trips a month. To track this information, GoBus uses RouteMatch, a specialized dispatch software, to more efficiently and effectively schedule trips across our 14-county region, store customer information, and track transit performance.

While ETCOG's transportation focus has been providing rural public transportation, it established the East Texas Rural Planning Organization ("RPO") in 2011. The RPO's charge is to work on the coordination efforts for all modes of transportation for the fourteen-county region. In FY 18 the RPO began the process of using a tool called Decision Lens to rank priority projects. Decision Lens is a cloud based tool used to prioritize and rank projects based on local input. Once the ranking is complete, projects can then be loaded into the tool which produces a report with ranked projects based on local criteria. This list of priority projects will be seen as a unified front when seeking future funding options. The RPO has been instrumental in assisting TxDOT and the region in the search for funding to complete important transportation infrastructure projects.

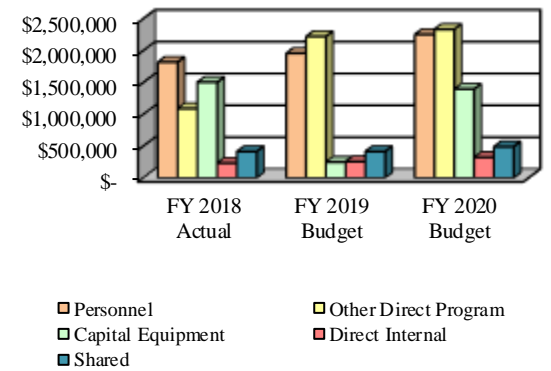
Objectives for FY 2019 include: Improve the image of the GoBus Brand through Safe, Reliable and Friendly Public Transit; concentrate of developing new business through charters, nursing homes, health and human service agencies, private clinics, veteran's programs, ICB connections, Medicaid, and community support services to increase ridership; continue to ensure effective public transportation services throughout the region by evaluating routes; increase funding through more grants; continue to support EasTexConnects as its lead agency and work with stakeholders and potential customers to facilitate coordination of public transit services by exploring partnerships for seamless travel among intercity bus, Amtrak, local urban bus systems, and other providers in both the public and private sectors; work to increase local financial support of ETCOG's transportation services, both cash and in-kind match; continue to explore marketing ideas to increase ridership to Overton Brooks VA Hospital; eliminate overtime and increase productivity; work to implement 20% of the forty-five recommendations from the 5-year Regional Coordination Plan Update completed in 2016 which addresses interlinking regional trips, more frequent connections between rural and urban areas, filling regional gaps, and increases service between counties; incorporating a safety program using technology and program awareness to cut down on accidents; providing customer service training to employees to ensure we exceed customer expectations; and promote the use of the GoPass through Square to continue to work towards a cashless system.

Transportation Division

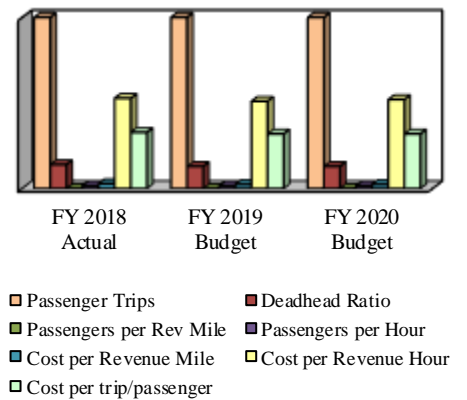
	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
Funding Sources			
Federal Award	\$ 3,293,052	\$ 2,497,115	\$ 3,896,671
State Award	973,325	1,338,433	1,394,808
Local Match	521,843	874,240	1,136,972
Other Income	280,176	401,822	377,107
Total Resources	\$ 5,068,396	\$ 5,111,610	\$ 6,805,558



	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
Expenditures			
Personnel	\$ 1,819,641	\$ 1,959,335	\$ 2,254,269
Other Direct Program	1,092,634	2,223,101	2,335,231
Capital Equipment	1,504,055	251,596	1,397,596
Direct Internal	234,655	259,918	326,117
Shared	417,411	417,659	492,345
Total Department	\$ 5,068,396	\$ 5,111,610	\$ 6,805,558
FTE	43.00	42.00	46.30



	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
Performance Measures			
Passenger Trips	96,427	97,000	108,000
Deadhead Ratio	14.00	13.00	13.00
Passengers per Rev Mile	0.09	0.09	0.10
Passengers per Hour	1.68	1.68	1.70
Cost per Revenue Mile	2.87	2.50	2.50
Cost per Revenue Hour	52.77	51.00	52.00
Cost per trip/passenger	32.89	32.00	32.00



ETCOG Division Summary		Division Name					Transportation Division	
		All Programs					Grant Detail	
BUDGET CATEGORY	G/L CODE	Admin	Operating	PVM	RCTP	Capital	Restricted & Local Funds	Composite
Federal Award		492,424	1,579,759	140,000	104,279	1,580,209	-	3,896,671
State Award		276,794	1,118,014	-	-	-	-	1,394,808
Local Award		-	-	-	-	-	1,136,972	1,136,972
Other Income/Restricted		-	264,091	-	-	-	113,016	377,107
TOTAL SOURCE OF FUNDS		769,218	2,961,864	140,000	104,279	1,580,209	1,249,988	6,805,558
Salaries	5110	251,387	1,335,446	-	39,272	-	-	1,626,105
Fringe Benefits	5120	43,019	132,988	-	6,720	-	-	182,726
Hospitalization	5071	32,117	221,845	-	6,620	-	-	260,582
Pension	5080	37,517	141,214	-	6,124	-	-	184,855
TOTAL SALARIES AND FRINGE		364,040	1,831,493	-	58,736	-	-	2,254,269
Staff In-Region Travel	5310	200	-	-	-	-	-	200
Staff out-of-Region Travel	5309	3,000	-	-	-	-	-	3,000
Committee Travel	5311	-	-	-	-	-	-	-
TOTAL TRAVEL EXPENSES		3,200	-	-	-	-	-	3,200
Contract Services	5291	5,000	120,000	-	24,839	-	-	149,839
Workers Compensation	5061	30,000	40,000	-	-	-	-	70,000
Insurance & Bonding	5711	40,000	-	-	-	-	-	40,000
TOTAL PROFESSIONAL SERVICES		75,000	160,000	-	24,839	-	-	259,839
Public Education	5512	2,500	-	-	-	-	-	2,500
Communications	5761	38,000	3,000	-	-	-	-	41,000
Meetings & Conferences	5763	50	-	-	-	-	-	50
TOTAL COMMUNICATION EXPENSES		40,550	3,000	-	-	-	-	43,550
Supplies	5510	1,274	3,000	-	-	45,000	-	49,274
Copier costs	5620	2,000	-	-	-	-	-	2,000
Training costs	5781	2,000	5,000	-	-	-	-	7,000
Membership Dues	5766	4,000	-	-	-	-	-	4,000
Remote Space Costs & Storage	5650	-	15,000	-	-	-	-	15,000
Computer Maint & Repairs and Software	5292	-	50,000	-	-	100,113	-	150,113
Repairs & Maintenance	5725	-	-	75,000	-	-	-	75,000
Capital Equipment	5810	-	-	-	-	1,397,596	-	1,397,596
Employee Uniforms	5869	-	10,000	-	-	-	-	10,000
Fare Media	5879	-	-	-	-	-	-	-
Fuel - Transportation	5880	-	340,000	-	-	-	-	340,000
Tags/Keys	5882	750	500	-	-	-	-	1,250
Inspection - Transportation	5883	-	500	-	-	-	-	500
Vehicle Supplies/Wash	5884	-	-	10,000	-	-	-	10,000
Towing - Transportation	5885	-	-	6,000	-	-	-	6,000
Tires - Transportation	5886	-	-	25,000	-	-	-	25,000
Brakes - Transportation	5887	-	-	6,000	-	-	-	6,000
Oil - Transportation	5888	-	-	18,000	-	-	-	18,000
Reserved	9999	-	22,018	-	-	37,500	1,249,988	1,309,506
OTHER PROGRAM EXPENSES		10,024	446,018	140,000	-	1,580,209	1,249,988	3,426,238
Total Pass Through	7000	-	-	-	-	-	-	-
TOTAL DIRECT PROGRAM EXPENSES		492,813	2,440,511	140,000	83,575	1,580,209	1,249,988	5,987,096
Human Resource Cost Pool	5903	22,842	121,345	-	3,568	-	-	147,756
Information Technology	5905	66,312	-	-	1,641	-	-	67,953
Facilities	5902	107,742	-	-	2,666	-	-	110,409
TOTAL DIRECT INTERNAL SERVICES		196,896	121,345	-	7,876	-	-	326,117
Total Shared Costs	5901	79,508	400,008	-	12,828	-	-	492,345
TOTAL PROGRAM EXPENSES		769,218	2,961,864	140,000	104,279	1,580,209	1,249,988	6,805,558
FTE POSITIONS		3.65	41.85	-	0.80	-	-	46.30

Workforce and Economic Development Division

As responsible stewards of public funds, ETCOG is charged to balance the needs of the community against legal fiscal requirements. Within the Workforce & Economic Development Division (DWED), we aren't looking for the biggest bang for the buck. We provide the *right assistance*, including the *right resources*, to the *right participants*, at the *right time*, to positively impact their employment success and assist in the creation of productive, self-sufficient East Texans. We can't provide funding for every desired outcome, but use limited available funds judiciously. We continue to reach for *the best bang for the buck*.



In this role, staff serves as the Workforce grant recipient and administrative agent for the Chief Elected Officials. We operate under the guidance of the Workforce Solutions East Texas Board's mission and vision; *promote active economic development with a premier workforce*. In partnership with community leaders, we attract and support primary businesses and industries. We improve the regional quality of life through economic development by providing a first-class workforce for present and future businesses.

The first priority of prospective employers is *a qualified workforce, ready to produce upon hire*. We build job-seekers prepared to meet the challenges of the evolving employment market with demonstrated skill sets earned through assessments and training. If our participants need additional experience or training, staff assists job-seekers in gaining knowledge, skills, and abilities through targeted training. We remove barriers to training through subsidized Child Care Services (CCS), Temporary Assistance to Needy Families (TANF), and Education & Training assistance under the Supplemental Nutrition Assistance Program (SNAP E&T).

Because our customers are evolving technologically, we must as well. The WSETB directed staff to onboard a Workforce Services provider focused on meeting employers' and participants' 21st century requirements. Supplementing our traditional brick & mortar Workforce Centers, we're boosting our presence region-wide through associate sites, web-based services, a full-service call center, and mobile services to provide a cost-effective, fully-encompassing framework.

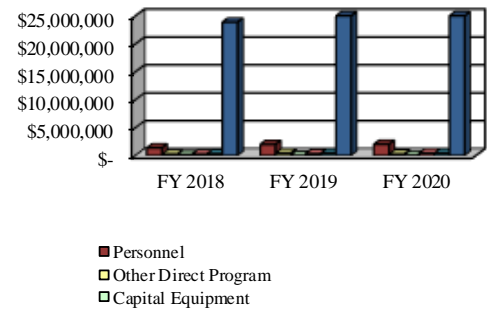
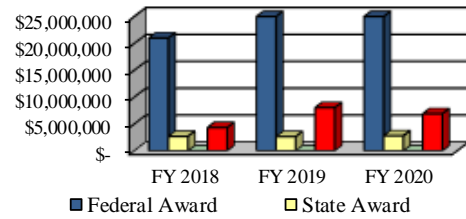
We encourage start-up efforts and the expansion of existing businesses through the East Texas Regional Development Company. We secure small business loans for entrepreneurs and, with our Community Loan Center of East Texas, help workers defray the exorbitant costs of commercial payday lenders.

Educational opportunities include 2- and 4-yr college programs, technical and vocational training, Adult Basic Education, youth and rehabilitative services programs. WSETB's Texas Rising Star program in early childhood education lays a solid foundation for the region's next generation of the workforce. Our TRS Mentors recognize *child care providers are businesses* and help them become more professional. Our Child Development Associate (CDA) training provides a launch point for frontline child care staff on career paths as full-fledged educators.

Equally important, economic development demands a clean, fresh, and safe physical environment in which employers are able to operate, and workers desire to live. We work responsively with our member governments on environmental services programs to constantly improve air quality, reduce solid waste, prepare for and provide relief from natural disasters.

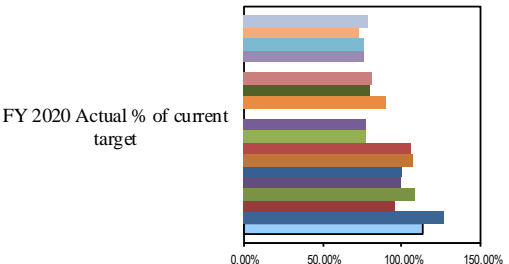
Workforce and Economic Development Division

Workforce:	FY 2018	FY 2019	FY 2020
Funding Sources	Actual	Budget	Budget
Federal Award	\$ 21,010,718	\$ 32,802,577	\$ 30,450,548
State Award	2,709,000	2,651,400	2,808,273
Local Match	-	-	-
Other Income	4,338,901	8,047,855	6,905,700
Total Resources	\$28,058,619	\$43,501,832	\$40,164,521
Expenditures			
Personnel	\$ 1,360,229	\$ 1,976,708	\$ 1,999,804
Other Direct Program	235,801	425,373	246,373
Capital Equipment	154,019	8,500	20,544
Internal Services	237,417	328,962	421,098
Participant Assistance	1,750,330	3,012,019	1,951,391
Workforce Center Facilities	115,887	2,218,935	1,880,225
Special Projects & Board Ops	-	1,400,807	2,277,904
Shared Costs	317,381	421,363	436,769
Community Services (Pass Through)	23,887,555	33,709,165	30,930,414
Total Expenditures	\$28,058,619	\$43,501,832	\$40,164,521
FTE	24.12	27.12	26.47



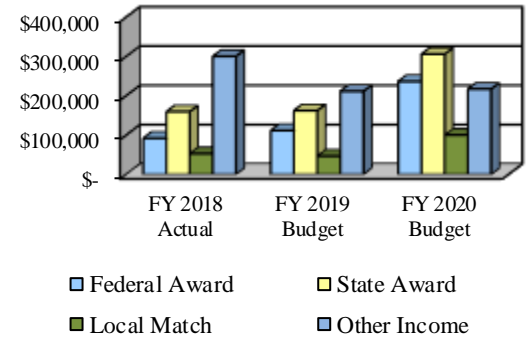
Performance Measures	FY 2018	FY 2019	FY 2020
	Actual % of current target	Actual % of current target	Actual % of current target
Claimant Reemployment with 10 weeks	107.07%	106.91%	112.62%
# of Employers Receiving Workforce Choices Full Work Rate - All Family Total	122.85%	133.78%	125.92%
Avg # Children Served Per Day - Discretionary	103.42%	93.78%	95.60%
Employed/Enrolled Q2 Post Exit - C&T Participants	n/a	100.74%	107.70%
Employed/Enrolled Q2-Q4 Post Exit - C&T Participants	110.30%	109.38%	98.93%
Median Earnings Q2 Post Exit - C&T Participants	105.1	103.58%	100.27%
Credential Rate - C&T Participants	112.8	112.78%	107.10%
Employed Q2 Post Exit - Adult	114.83	112.78%	107.10%
Employed Q4 Post Exit - Adult	112.8	112.78%	107.10%
Median Earnings Q2 Post Exit - Adult	114.83	143.63%	105.35%
Credential Rate - Adult	97.87%	96.14%	77.40%
Employed Q2 Post Exit - DW	89.92	90.11%	77.80%
Employed Q4 Post Exit - DW	89.92	90.11%	77.80%
Median Earnings Q2 Post Exit - DW	100.8	113.48%	n/a
Credential Rate - DW	142.7	194.92%	89.40%
Employed Q2 Post Exit - Youth	97.92%	96.35%	79.20%
Employed Q4 Post Exit - Youth	102.58	99.13%	80.50%
Median Earnings Q2 Post Exit - Youth	99.99	104.94%	n/a
Credential Rate - Youth	101.74	101.41%	76.00%
Employed/Enrolled Q2 Post Exit - Youth	91.68%	105.45%	75.80%
Employed/Enrolled Q4 Post Exit - Youth	101.11	99.34%	72.20%
Credential Rate - Youth	114.21	126.42%	78.80%

- Credential Rate - Youth 114.21 126.42%
- Employed/Enrolled Q4 Post Exit - Youth 101.11 99.34%
- Employed/Enrolled Q2 Post Exit - Youth 91.68% 105.45%
- Credential Rate - DW 101.74 101.41%
- Median Earnings Q2 Post Exit - DW 99.99 104.94%
- Employed Q4 Post Exit - DW 102.58 99.13%
- Employed Q2 Post Exit - DW 97.92% 96.35%
- Credential Rate - Adult 142.7 194.92%
- Median Earnings Q2 Post Exit - Adult 100.8 113.48%
- Employed Q4 Post Exit - Adult 89.92 90.11%
- Employed Q2 Post Exit - Adult 97.87% 96.14%
- Credential Rate - C&T Participants 114.83 143.63%
- Median Earnings Q2 Post Exit - C&T Participants 112.8 112.78%
- Employed/Enrolled Q2-Q4 Post Exit - C&T Participants 105.1 103.58%
- Employed/Enrolled Q2 Post Exit - C&T Participants 110.30% 109.38%
- Avg # Children Served Per Day - Discretionary n/a 100.74%
- Choices Full Work Rate - All Family Total 103.42% 93.78%

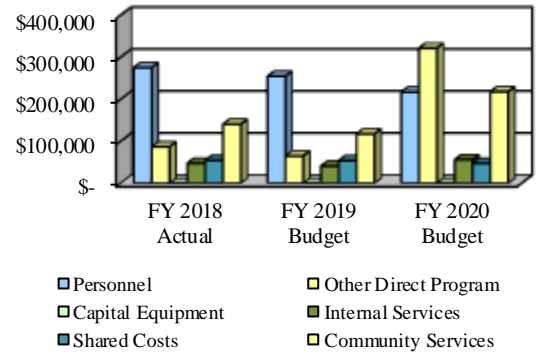


Economic Development

	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
Funding Sources			
Federal Award	\$ 92,178	\$ 111,928	\$ 236,928
State Award	159,706	162,278	306,188
Local Match	52,962	46,667	100,334
Other Income	300,512	211,904	217,253
Total Resources	\$ 605,358	\$ 532,777	\$ 860,702

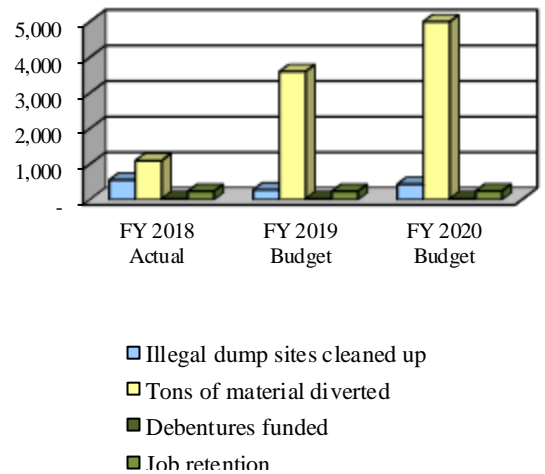


	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
Expenditures			
Personnel	\$ 275,437	\$ 254,832	\$ 217,177
Other Direct Program	86,906	65,012	321,644
Capital Equipment	-	-	-
Internal Services	47,689	40,921	56,226
Shared Costs	54,653	54,321	47,433
Community Services	140,673	117,691	218,222
Total Expenditures	\$ 605,358	\$ 532,777	\$ 860,702



FTE	3.33	3.45	2.80
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	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
Performance Measures			
Illegal dump sites cleaned up	556	280	440
Illegal sites investigated	790	812	981
Number of violators identified	705	705	755
Number of fines issued	92	100	115
Tons of material diverted	1,100	3,600	5,000
Debentures funded	33	33	33
Job retention from funded debentures	240	240	250

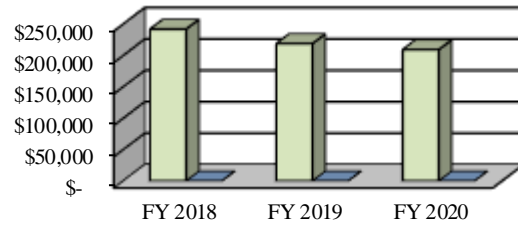


ETCOG DIVISION SUMMARY											
									Division Economic Development		
									All Programs Grant Detail		
BUDGET CATEGORY	G/L CODE	EDA	Broadband	TDA CDBG	Solid Waste	Air Quality	ETRDC	USDA	Chapman Loan Prgm CLP	Community Loan Center CLC	Total Composite
Federal Award		99,000	125,000	12,928	-	-	-	-	-	-	236,928
State Award		-	-	-	165,563	140,625	-	-	-	-	306,188
Local Award		46,667	53,667	-	-	-	-	-	-	-	100,334
Other Income		-	-	-	-	-	166,157	470	24,321	26,305	217,253
TOTAL SOURCE OF FUNDS		145,667	178,667	12,928	165,563	140,625	166,157	470	24,321	26,305	860,702
Salaries	5110	39,571	29,400	5,538	17,367	7,453	36,081	-	11,253	-	146,663
Fringe Benefits	5120	6,771	5,031	948	2,972	1,275	6,174	-	1,926	-	25,097
Hospitalization	5071	6,045	4,837	851	2,691	1,273	7,128	-	1,601	-	24,427
Pension	5080	6,053	4,483	871	2,669	1,116	4,156	-	1,642	-	20,990
TOTAL SALARIES AND FRINGE		58,441	43,752	8,207	25,699	11,117	53,540	-	16,421	-	217,177
Staff In-Region Travel	5310	300	6,000	-	1,300	-	200	-	-	500	8,300
Staff out-of-Region Travel	5309	700	2,000	-	-	-	2,000	400	-	-	5,100
Committee Travel	5311	300	-	220	400	-	75	-	-	-	995
TOTAL TRAVEL EXPENSES		1,300	8,000	220	1,700	-	2,275	400	-	500	14,395
Contract Services	5291	500	99,288	-	-	23,700	15,000	-	-	-	138,488
Workers Compensation	5061	200	200	-	125	-	300	-	-	20	845
Insurance & Bonding	5711	10	100	-	25	-	50	-	-	-	185
TOTAL PROFESSIONAL SERVICES		710	99,588	-	150	23,700	15,350	-	-	20	139,518
Public Education	5512	40,102	500	-	500	-	500	-	-	-	41,602
Communications	5761	2,280	500	-	1,900	100	500	-	-	20	5,300
Meetings & Conferences	5763	5,000	-	-	-	-	3,500	-	-	-	8,500
TOTAL COMMUNICATION EXPENSES		47,382	1,000	-	2,400	100	4,500	-	-	20	55,402
Supplies	5510	5,000	3,000	585	4,518	200	61,416	70	-	175	74,964
Copier costs	5620	600	500	-	800	-	50	-	-	-	1,950
Training costs	5781	2,000	1,000	-	-	-	1,500	-	-	-	4,500
Membership Dues	5766	2,300	-	-	25	-	2,000	-	-	-	4,325
Computer Maint & Repairs and Software	5292	-	1,000	-	-	-	-	-	-	-	1,000
CLC Loan Fees	5830	-	-	-	-	-	-	-	-	25,590	25,590
Capital Equipment	5810	-	-	-	-	-	-	-	-	-	-
OTHER PROGRAM EXPENSES		9,900	5,500	585	5,343	200	64,966	70	-	25,765	112,329
Total Community Services (Pass Through)	7000	-	-	-	118,000	100,222	-	-	-	-	218,222
TOTAL DIRECT PROGRAM EXPENSES		117,733	157,840	9,012	153,292	135,340	140,631	470	16,421	26,305	757,044
Human Resource Cost Pool	5903	3,632	2,698	508	1,594	684	3,311	-	1,033	-	13,460
Information Technology	5905	6,403	4,757	896	2,810	1,206	5,838	-	1,821	-	23,730
Facilities	5902	5,136	3,816	719	2,254	967	4,683	-	1,461	-	19,036
TOTAL DIRECT INTERNAL SERVICES		15,170	11,271	2,123	6,658	2,857	13,832	-	4,314	-	56,226
Total Shared Costs	5901	12,764	9,556	1,793	5,613	2,428	11,693	-	3,586	-	47,433
TOTAL PROGRAM EXPENSES		145,667	178,667	12,928	165,563	140,625	166,157	470	24,321	26,305	860,702
FTE POSITIONS		0.70	0.55	0.09	0.31	0.15	0.80	-	0.20	-	2.80

Local Funds

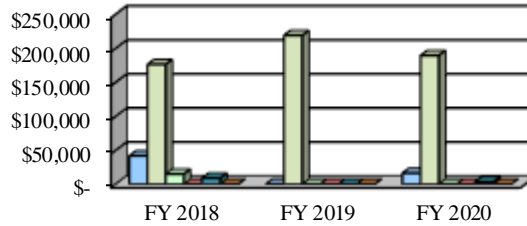
Local revenue comes from membership dues, interest income on idle ETCOG (Local) cash/investments and from rebates from credit card purchases. These funds are essentially unrestricted but are used from time to time to help support programs and provide local matching to grant funds. Local funds are also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

	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
Funding Sources			
Local Revenue	\$ 241,950	\$ 218,853	\$ 209,351
Other Income	-	-	-
Total Resources	\$ 241,950	\$ 218,853	\$ 209,351



Local Revenue Other Income

	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
Expenditures			
Personnel	\$ 41,724	\$ -	\$ 16,394
Other Direct Program	176,197	218,853	189,376
Capital Equipment	15,000	-	-
Direct Internal	-	-	-
Shared	9,029	-	3,581
Community Services	-	-	-
Total Department	\$ 241,950	\$ 218,853	\$ 209,351



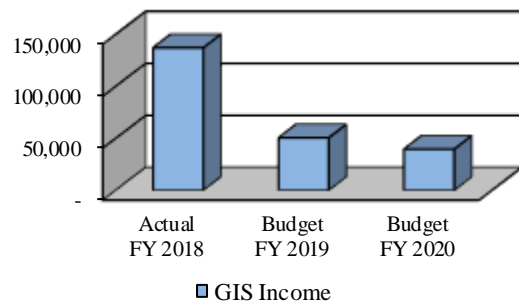
Personnel Other Direct Program
Capital Equipment Direct Internal
Shared Community Services

FTE - - 0.25

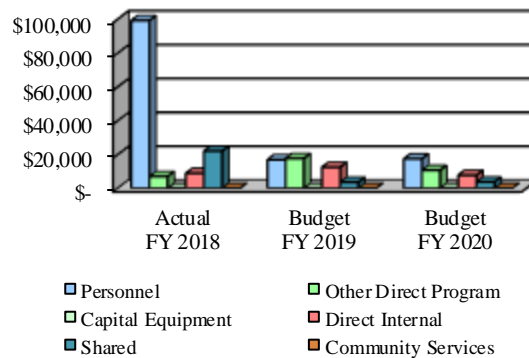
Regional Technology Services Geographic Information System (GIS)

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

Funding Sources	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
GIS Income	137,143	50,620	39,674
Total Resources	\$ 137,143	\$ 50,620	\$ 39,674



Expenditures	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
Personnel	\$ 99,194	\$ 16,896	\$ 17,443
Other Direct Program	7,063	17,617	10,642
Capital Equipment	-	-	-
Direct Internal	8,877	12,505	7,780
Shared	22,009	3,602	3,810
Community Services	-	-	-
Total Department	\$ 137,143	\$ 50,620	\$ 39,674



FTE	1.10	0.20	0.20
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**east Texas
council of
governments**

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



Photo provided by KLTV digital media staff

Direct Internal & Shared Costs

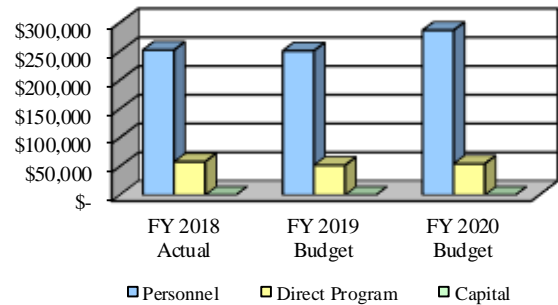


Direct Internal Services

The East Texas Council of Governments (ETCOG) has developed an internal services allocation plan under the guidelines of 2 CFR 200 -Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, whereby costs of the following services can be charged to the various programs on a reasonable and consistent basis. Direct Internal Service expenses are charged to a cost pool and then allocated directly to the grants on a monthly basis.

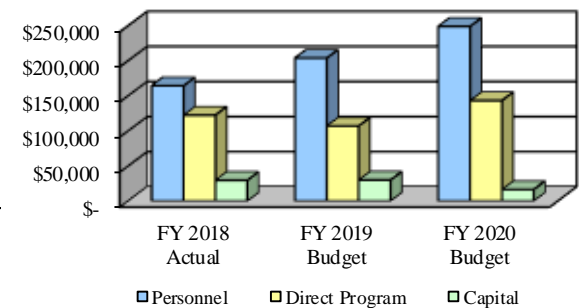
Human Resources Division administers all ETCOG personnel management policies, procedures and fringe benefits. Costs pooled here include any cost incurred in a human resource or payroll related function such as cost for salary and benefits for human resources and the payroll administrator, costs of processing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

	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
Human Resources Division			
Personnel	\$ 252,374	\$ 250,929	\$ 286,662
Direct Program	58,065	51,910	54,430
Capital	-	-	-
Total Department	\$ 310,439	\$ 302,839	\$ 341,092
FTE	3.15	3.21	3.51



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.

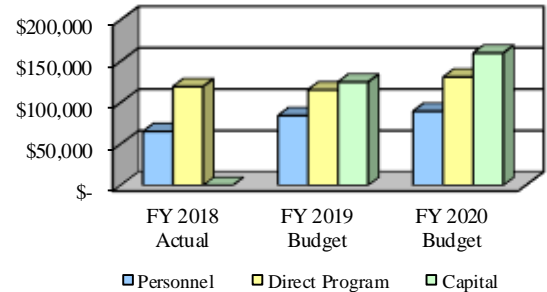
	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
ETCOG ICT Pool			
Personnel	\$ 164,434	\$ 203,919	\$ 249,038
Direct Program	122,520	107,100	143,260
Capital	29,728	30,000	16,500
Total Department	\$ 316,682	\$ 341,019	\$ 408,798
FTE	2.50	2.29	2.54



Direct Internal Services (continued)

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

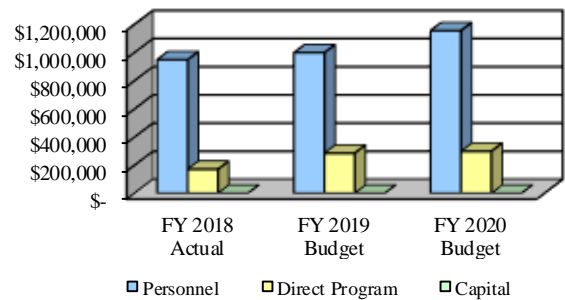
	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
ETCOG Facilities			
Personnel	\$ 65,284	\$ 84,286	\$ 89,678
Direct Program	119,428	115,471	131,041
Capital	-	125,000	160,000
Total Department	\$ 184,712	\$ 324,756	\$ 380,719
FTE	1.35	1.47	1.52



Shared Costs

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

	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
Shared Costs			
Personnel	\$ 948,560	\$ 998,341	\$ 1,154,427
Direct Program	170,866	284,600	297,960
Capital	-	-	-
Total Department	\$ 1,119,426	\$ 1,282,941	\$ 1,452,387
FTE	11.51	11.64	13.84



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 Costs (both reflected in the following chart), provides the Provisional Shared Cost Rate. For FY 2020, the Provisional Shared Cost Rate is:

$$\frac{\text{Total Shared Program Budget Costs } (\$1,452,387)}{\text{Total Direct Labor and Benefits (Personnel Costs } (\$6,649,951))} = 21.841\%$$

Shared Costs (continued)

Shared Costs Comparison to Allowable Expenditures

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

ETCOG Division	Shared Costs	Personnel Costs	Allocation as Percent of Personnel	Allowable Costs Less Capital Outlay	Shared Costs as a Percentage of Total Costs
Workforce & Economic Development	\$ 484,201	\$ 2,216,981	21.84%	\$ 40,797,178	1.43%
Area Agency on Aging	301,261	1,379,365	21.84%	4,779,406	8.22%
Public Safety	167,189	765,498	21.84%	3,292,069	5.95%
Transportation	492,345	2,254,269	21.84%	5,407,962	14.14%
GIS	7,390	33,837	21.84%	249,025	5.75%
TOTAL	\$ 1,452,387	\$ 6,649,951	21.84%	\$ 54,525,640	2.66%

Fringe Benefits

Fringe benefits are allowances and services provided by the East Texas Council of Governments to its employees as compensation in addition to regular salaries and wages. Fringe benefits include, but are not limited to the cost of vacation, holidays, sick leave, administrative leave, unemployment insurance and disability insurance. The cost of fringe benefits are generally allowable to the extent that the benefits are reasonable and are required by law, governmental unit-employee agreement, or an established policy of the governmental unit. Calculation of the Employee Accrued Leave Rate is shown in the following formula:

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

The total annual release time for each employee is calculated and multiplied by his/her hourly rate to get annual costs for each full-time employee. The cost of miscellaneous benefits which include unemployment and life insurance are also calculated. These costs are totaled to arrive at a total annual cost of release time and miscellaneous benefits for all Employees. Chargeable Time is then calculated by subtracting total released time salaries and part-time employee salaries from total salaries. The Employee Accrued Leave Rate, *i.e.* the rate used to distribute Fringe Benefit Costs to Federal and State Awards is derived from dividing Total Released Time costs plus Benefit costs by Chargeable Time for full-time employees. The following table shows the calculations used to determine the Employee Accrued Leave Rate for FY 2020.

Calculation of Employee Accrued Leave Rate

Annual Cost of Release Time:		
Annual Leave		\$ 317,310
Holidays		273,318
Sick Leave		205,191
Other Release Time		<u>36,318</u>
	Subtotal	\$ 832,137
Insurance:		
Unemployment Insurance		11,430
Life Ins. & AD&D		<u>25,337</u>
	Subtotal	\$ 36,767
	Total Release Time & Misc. Benefit:	(a) <u>\$ 868,904</u>
	Total Gross Salaries	\$ 6,768,115
	Less Released Time	(832,137)
	Less Part-time Employees	<u>(858,220)</u>
	Chargeable time (b)	<u>\$ 5,077,758</u>
	Employee Accrued Leave Rate	(a - b) 17.11%

Detail Listing of Line Item Expenditures by Cost Pool

Direct Internal Services Detailed Listing of Line Item Expenditures	Human Resources			ETCOG ICT Cost Pool			ETCOG Facility Costs			Shared Costs (Indirect)		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
	Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget	Budget
Salaries and Benefits												
Salaries	172,229	172,038	195,027	114,663	142,134	175,435	44,144	55,847	58,648	664,924	701,722	810,060
Fringe Benefits	34,216	28,864	33,373	22,465	23,847	30,020	7,060	9,370	10,036	127,620	112,473	132,929
Health	21,363	24,506	29,269	12,298	19,376	22,245	8,253	10,732	12,195	60,195	81,516	95,021
Pension	24,566	25,521	28,994	15,018	18,562	21,338	5,827	8,337	8,799	95,821	102,631	116,417
Subtotal	252,374	250,929	286,662	164,434	203,919	249,038	65,284	84,286	89,678	948,560	998,341	1,154,427
TRAVEL												
Staff Travel In-Region	203	200	200	107	2,000	100	42	50	100	1,599	3,000	2,000
Staff Travel Out of Region	2,323	5,000	4,000	3,918	6,000	4,000	-	500	-	23,255	20,000	23,000
Committee Travel	-	-	-	-	-	-	-	-	-	6,762	13,000	10,000
Subtotal	2,526	5,200	4,200	4,025	8,000	4,100	42	550	100	31,616	36,000	35,000
Professional Services												
Contract Services	49,098	35,000	40,000	328	10,000	10,000	-	-	-	41,557	83,000	95,000
Insurance & Bonding	-	-	-	-	-	1,100	3,623	4,000	4,000	4,773	7,500	7,500
Subtotal	49,098	35,000	40,000	328	10,000	11,100	3,623	4,000	4,000	46,330	90,500	102,500
Communications												
Public Education	318	400	300	1,046	100	1,000	80	-	-	1,927	3,000	3,000
Communications	-	-	-	44,288	43,000	44,500	-	200	200	*	-	-
Postage	31	20	30	-	-	-	-	-	-	10,563	14,000	14,000
Meetings	312	-	500	-	-	-	-	-	-	11,281	6,700	11,000
Subtotal	661	420	830	45,334	43,100	45,500	80	200	200	23,771	23,700	28,000
Other Direct Expenses												
Office Supplies	1,211	1,200	1,200	4,876	4,000	5,000	6,657	8,600	8,600	14,693	28,000	25,000
Copier Costs	-	-	-	-	-	-	-	-	500	13,605	17,000	16,000
Regist. & Training Conferences	400	6,000	4,000	10,510	10,000	10,000	-	800	-	10,633	24,000	24,000
Membership Dues	620	500	500	-	500	500	-	-	-	22,297	25,000	25,000
Off-site Storage	-	-	-	-	-	-	-	-	-	360	-	360
Utilities	-	-	-	-	-	-	38,907	34,000	38,000	-	-	5,500
Repairs & Maintenance	-	-	-	134	-	-	31,319	27,680	40,000	1,377	5,800	-
Fleet/Fuel/Vehicle Usage Fee	171	200	200	172	-	500	234	-	-	1,210	10,600	10,600
Software - Maint. and License	2,178	2,090	2,000	34,719	31,500	66,560	-	-	-	1,556	-	-
Employee Recruiting & Moving	-	-	-	12,854	-	-	-	-	-	-	-	-
Depreciation Expense	-	-	-	-	-	-	34,641	34,641	34,641	-	-	-
Minor Office Equip/Supplies	1,200	1,500	1,500	9,568	-	-	3,925	5,000	5,000	3,418	24,000	26,000
Capital Equipment	-	-	-	29,728	30,000	16,500	-	125,000	160,000	-	-	-
Subtotal	5,780	11,290	9,400	102,561	76,000	99,060	115,683	235,721	286,741	69,149	134,400	132,460
TOTAL OTHER EXPENSES	58,065	51,910	54,430	152,248	137,100	159,760	119,428	240,471	291,041	170,866	284,600	297,960
TOTAL DIRECT INTERNAL EX	310,439	302,839	341,092	316,682	341,019	408,798	184,712	324,756	380,719	1,119,426	1,282,941	1,452,387

Certificate of Indirect Costs

I have reviewed the indirect cost proposal dated October 1, 2019 and certify that to the best of my knowledge and belief:

- (1) All costs included in this proposal submitted on October 1, 2019 to establish provisional, final, or fixed indirect cost rates for the period October 1, 2019 through September 30, 2020 are allowable in accordance with the requirements of grants/contracts to which they apply and with the Federal cost principles; (please check those applicable cost principles):

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

2 CFR Part 230 (OMB Circular A-122) Cost Principles for Non-Profit Organizations.

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

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

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

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

Grantee/Contractor: East Texas Council of Governments

Signature: 

Name of Authorized Official: David A. Cleveland
 Title: Executive Director
 Date: 10-1-2019



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Miscellaneous & Glossary



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Glossary of Terms and Grant Descriptions

AAA (Area Agency on Aging) - The Area Agency on Aging of East Texas is designated by the Texas Department of Aging and Disability Services to coordinate services for persons in East Texas who are 60 or older, with particular attention to low-income minority older individuals, older individuals with limited English proficiency, and older individuals residing in rural areas.

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 in the amount and as to the time when it may be expended.

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

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 for the fiscal year end in which it was adopted.

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 chief executive and financial officer (if not the chief executive).

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.

Capital Equipment (Assets) - Resources having a value of \$5,000 or more and a useful life of more than one year. Capital assets are also called fixed assets.

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

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 child care to public assistance recipients and low-income parents who are employed or attending school.

CDBG (Community Development Block Grant) - 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”.

CLP (Chapman Loan Program) – is designed to provide long term financing to East Texas Business in a 14-county area. Loan proceeds can be used for a variety of purposes including inventory, working capital and equity injections.

CMS (Centers for Medicare & Medicaid Services) Basic - The Centers for Medicare & Medicaid Services (CMS) conducts research, demonstrations, and evaluations in support of CMS' key role as a beneficiary-centered purchaser of high-quality health care at a reasonable cost. These grants awarded are in the form of research grants and cooperative agreements; Hispanic health services grants; historically black colleges and university grants. CMS research, demonstrations and evaluations will focus on expanding agency efforts to improve the efficiency of payment, delivery, access and quality of our health care programs that serve millions of beneficiaries.

CPI - The Consumer Price Index published by the Bureau of Labor Statistics for the State of Texas.

DADS (Texas Department of Aging and Disability Services) - 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.

Direct Internal Expenses – Direct internal expenses include costs of Human Resource Administration; Facility costs, and Information Communication Technology expenses.

EDA (U.S. Department of Commerce -Economic Development Administration) - provides planning assistance to provide support to Planning Organizations (as defined in 13 CFR 303.2) for the development, implementation, revision, or replacement of a Comprehensive Economic Development Strategy (CEDS), short-term 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.

Encumbrances - Commitments related to unperformed (executory) contracts for goods and services.

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

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

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

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

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

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

GIS (Geographic Information System) - A spatial database system that provides powerful decision-making tools for every facet of public governance from producing simple hard copy maps to analyzing complex crime patterns. GIS tools are used by emergency responders to respond to accidents, housing specialists to analyze the quality and condition of housing, environmentalists to identify the location of hazardous waste sites, social service workers to identify the location of elderly and disabled, waste management officials to route vehicles, police to analyze crime patterns, public works crew to maintain road inventory, etc.

GIS plays a key role in meeting emergency mapping needs of counties and cities within the East Texas region.

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.

ICT (Information and Communications Technology) – refers to technologies that provide access to information through telecommunications. It is similar to Information Technology (IT), but focuses primarily on communication technologies. This includes the Internet, wireless networks, cell phones, and other communication mediums.

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 serve basis.

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

JARC (Job Access and Reverse Commute) – Provides transportation assistance to low income workers and job seekers to enable them to commute from rural areas into urban centers and from urban areas to employers located in rural areas.

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).

Marshall Flex Route and Kilgore College Services - Both the City of Marshall and Wiley College contribute financially to the success of the Marshall Flex Routes. GoBus also operates a flex route service connecting Kilgore College campuses in Longview and Kilgore. Together the City of Marshall, Wiley and Kilgore Colleges make a significant contribution to the total costs of these programs.

MIPPA - To provide outreach to eligible Medicare beneficiaries regarding the benefits available under title XVIII of the Social Security Act, including the Medicare prescription drug benefit under Part D of title XVIII of the Social Security Act and under the Medicare Savings Program, 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, e.g. 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.

NEG (National Emergency Grant)- The National Emergency Grant focuses on long-term workforce development strategies and provides training to dislocated workers in occupational areas of projected growth.

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. Commodities available from the USDA may not be sold, exchanged, or otherwise disposed of (authorized distribution excepted) without prior, specific approval of USDA.

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, 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 Texas Department of Aging and Disability.

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 ninety-two full-time employees and forty-one part-time employees. Benefits for full-time employees include paid leave (vacation, sick, holidays), longevity, workers compensation, disability, pension and hospitalization.

Revenues - The term designates an increase to a fund's assets which:

- DOES NOT increase a liability (e.g. proceeds from a loan);
- DOES NOT represent a repayment of an expenditure already made;
- DOES NOT represent a cancellation of certain liabilities; and
- DOES NOT represent an increase in contributed capital.

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.

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

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

TAA (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.

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.

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 insures that elders receive the services they need to remain independent.

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

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

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

Title VII EAP - To support activities to develop, strengthen, and carry out 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 good care practices.

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

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

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

WIA (Workforce Investment Act) - The purpose of WIA as stated in Section 106 of the Act is "to provide workforce investment activities, through statewide and local workforce investment systems that increase the employment, retention, and earnings of participants and increase occupational skill attainment by participants, and, as a result, improve the quality of the workforce, reduce welfare dependency, and enhance the productivity and competitiveness of the Nation." Services for job seekers are accessed through a tiered system consisting of core, intensive, and training services.

TWC (Texas Workforce Commission) - Texas Workforce Commission (TWC) is 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, TWC gives Texas the competitive edge necessary to draw business to the state.

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) - The public workforce system in the 14-county East Texas region, providing help to employers in meeting human resource needs and area residents build careers, so both can better compete in the global economy.

Customized services help employers find qualified applicants for specific jobs. We assist with recruiting, screening, referring and testing of job applicants to help simplify the hiring process. Workforce Solutions will also help employers strengthen their current workforce as well as get advice on human resource issues and concerns.

Workforce Solutions East Texas partners with businesses, educational institutions, civic organizations and community leaders to find solutions to labor needs of industries vital to the region and its economy.

As part of the statewide Texas Workforce Solutions network, WSET partners with the Texas Workforce Commission and other workforce boards in the largest job-matching database in the state.

Workforce Solutions is funded by state and federal tax dollars, which are redirected back into the East Texas region for employment and job training. Services are offered at no cost to our customer.