

**Hon. Al Smith**  
President  
Governing Body

**Susan B. Thomas, PhD**  
Executive Director



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**MEMORANDUM**

**APPROVED 02/21/2013**

February 1, 2013

TO: MEMBERS OF THE TEXOMA COG GOVERNING BODY

FROM: Susan B. Thomas, PhD, Executive Director  
Terrell Culbertson, Finance Director

SUBJECT: Fiscal Year 2013-2014 Proposed Budget  
May 1, 2013, through April 30, 2014

Approval of Texoma COG's Proposed Fiscal Year Ending FYE 04/30/2014 Budget will be on the agenda for the Governing Body meeting scheduled for 5:30 p.m. on Thursday, February 21, 2013. A copy of the proposed FYE2014 budget is attached for review prior to the meeting.

**BUDGET HIGHLIGHTS**

- \$8.8 million in expected revenues which is an increase of \$337,324 from the prior year amount.
- \$2.5 million annual payroll for 58.9 full time equivalent (FTE) staff
- Overall 2.0% staff salary increase; elimination of 1 FTE vacant position
- Dual indirect cost allocation rate of 11.74% General & Administrative rate applied to all programs plus an additional 14.18% for on-site programs; prior year rates were 12.29% and 15.40%, respectively
- Central Service Information Technology allocation rate of 7.43% for all programs; prior year rate was 6.72%
- 56.0% employee benefit rate; prior year original rate was 53.9% increased to 57.0% effective 1/1/2013
- Local dues rate remains at \$0.1964 per capita, using 1/1/2010 State Data Center (SDC) population estimates for cities and counties, latest ISD and college enrollment
- 53.5% of \$8.8 million is for client service and other pass-through
- 7.4% of \$8.8 million is indirect and 2.5% is central service IT cost; prior year rates were 7.2% of \$8.5 million and 2.5%, respectively

Following is an overview of the proposed budget:

### Local Cash Reserves

As of January 31, 2013, TCOG has local unrestricted cash reserves available in the amount of \$377,992. Unrestricted local cash reserves at April 30, 2013, are projected to be \$407,551.81 (pages 6-7). FYE2014 projected Local Fund revenues are \$151,029; expenses are projected to be \$92,900 resulting in an increase of \$58,129.

After funding the requested activities, the local unrestricted cash reserve balance will be approximately \$464,681. Local unrestricted cash reserves are derived from membership dues, fee-for-service programs, the Enterprise Fund, and the Motor Pool Fund.

### Enterprise Fund

All available 4<sup>th</sup> floor office suites are currently under lease with lease terms expiring in 2014, 2016 and 2017. Expiring leases are expected to be renewed with changes in lease rates commensurate with CPI changes. FYE2014 projected Enterprise Fund revenues are \$129,641; expenses are projected to be \$104,858 resulting in a net increase to Enterprise Fund reserves of \$24,783 (page 8). Page 9 is a schedule of leased office space.

### Proposed Financing Plan

Pages 10 and 11 contain pie charts with a capsule view of TCOG's proposed FY2014 budget. The first chart shows the amount and percentage of revenues derived from each department. The second chart shows the total budget amount and percentage for expense categories. A third chart on page 12 depicts the \$1.9 million in Operating and Capital funds that TCOG manages through a contract with Texoma Housing Partners Public Housing Consortium. This amount is not included in TCOG's FYE2014 proposed budget.

Over 53% of the budget will be passed through to other governmental entities, non-profit organizations, private businesses, and individual businesses and landlords for the direct purchase of goods and services, utility and rental assistance payments, and other assistance payments on behalf of TCOG clients. Only 7.4% of TCOG's total budget will be used for indirect costs and 2.5% of TCOG's total budget will be used for central service information technology costs.

TCOG's proposed FY2014 budget was prepared with a conservative, yet reasonable, approach that characterizes sound budgetary responsibility and accountability. Revenues are conservatively estimated low, and expenses are projected high to allow the greatest flexibility to meet unanticipated expenditure requirements that occur during the fiscal year and assure that in the worst case scenario revenues are adequate to meet demand for service. Page 12 is the Proposed Financing Plan and contains a listing of the various grant programs at anticipated funding levels for FY2014. The total budget for FY2014 is

\$8,842,803, an increase of \$347,324 or 3.9% from the prior year budget. The FY2014 budget reflects current contract/grant amounts and all known or committed funding sources.

#### Proposed FTE and Salary Budget Authority

The proposed FTE and salary budget authority is summarized on page 13 and depicts positions and salaries that are based on currently approved and authorized individual grant budgets, and includes a 2.0% COLA as supported by current funding levels. Proposed salaries of \$2,544,039 are \$59,033 more (2.0%) than FY2013 salaries. The proposed salary schedule includes 58.9 regular full time equivalent (FTE) positions, 1 FTE less than FY2013. This reduction results from eliminating the position of Guardianship Manager in Aging Services due to the transition of the Guardianship Program back to the funding source. Page 14 depicts a comparison of proposed TCOG staff salaries with similar State of Texas positions. Preparation and submission of this comparison is a legislative requirement.

#### Statement of Proposed Indirect Costs and Central Service Information Technology Costs

The FY2014 Budget Proposal includes a two-tiered indirect cost allocation methodology originally adopted as part of the FYE2007 budget. The rates proposed for FY2014 are 11.74% for TCOG General and Administrative (G&A) and 14.18% for On-Site programs (page 15) to be applied to total direct personnel cost; the FY2013 rates were 12.29% and 15.40%, respectively. Proposed net indirect cost for FY2014 is \$657,081 compared to \$672,090 for FY2013.

Continuing the central service information technology (CIT) allocation methodology originally established during FYE2011 has afforded all TCOG-managed programs to sustain an acceptable and uniform level of information technology including scheduled hardware and software upgrade and replacement, fully compliant licensure, reliable data backup procedures, and share appropriately in the cost of this service. In early 2012, the final piece of this activity was implemented with the upgrade of all software licenses within the organization.

The last column on page 15 lists Proposed Central Service IT costs of \$221,172 for FY2014 and an allocation rate of 7.43% to be applied to total direct personnel cost. FY2013 amount was \$193,904 and the allocation rate was 6.72%.

Pages 16 through 18 provide an explanation for each line item in the proposed indirect cost allocation plan. Page 19 provides a comparison of FY2012 actual indirect expense, FY2013 budget, FY2013 expected expense, and FY2014 proposed budget.

#### Statement of Employee Benefit Programs

The proposed employee benefit rate for FY2014 is 56.0% (page 20); the FY2013 rate was 53.9% through December 31, 2012 and was increased to 57.0% effective January 1, 2013. The FY2014

budget reflects a 15% increase in group insurance costs effective January 1, 2014. Page 21 provides a comparison of FY2012 actual employee benefit expense, FY2013 budget, FY2013 expected expense, and FY2014 proposed budget.

The proposed holiday schedule for FY2014 is listed on page 22 and reflects eleven (11) paid holidays.

#### Proposed Dues Structure

Member dues (pages 23-24) were calculated at the rate of \$0.1964 per capita, which is the same per capita rate that has been used since the FY2007 budget. The City and County population figures for the dues calculation are the State Data Center figures released as of January 1, 2010. The school enrollment provided by the ISD's and Colleges as of January 2013 was used to calculate ISD dues. The enrollment amount for North Central Texas College is reflects the Cooke County campus only.

#### Cost Allocation Plan FYE2014

Pages 25-27 provide a summary of the line item revenues and expenses for each program at anticipated funding levels for FYE2014.

#### Approve Re-authorization of Loan for Gallagher Building Purchase/Renovation

In accordance with legal requirements, staff recommends that the Governing Body authorize extension of the building loan at Prosperity Bank, Gainesville, at a monthly payment amount of approximately \$17,202. The original note in the amount of \$1,800,000 was issued 05/11/2001 at a fixed interest rate of 8% with interest only payments 07/01/01 through 02/01/02; and monthly payments thereafter of \$17,202.10 contingent on annual authorization of TCOG's Governing Body. Final payment is due 02/01/17. The loan balance at 02/01/2012 is \$704,410.

Summary

Staff recommends the following actions:

- a. Approve Proposed Financing Plan for FY2014
- b. Approve TCOG Unrestricted Fund FY2014 Proposed Uses
- c. Approve Proposed FTE and Salary Budget Authority for FYE2014 and State Salary Comparison
- d. Set Indirect Cost Allocation Rates at 11.74% for General and Administrative Expense and 14.18% for On-Site Programs using a base of appropriate Direct Personnel Costs for FY2014
- e. Set Central Service IT Cost Allocation Rate at 7.43% using a base of appropriate Direct Personnel Costs for FY2014
- f. Set Employee Benefit Rate at 56.0% for FY2014, adopt FY2014 holiday schedule as presented
- g. Approve dues structure for FY2014
- h. Approve extension of Gallagher Building loan payments for FY2014 approximately \$17,202 per month

If any additional information or explanation is desired regarding the proposed FYE2014 budget, please contact either Dr. Susan Thomas at [sthomas@texoma.cog.tx.us](mailto:sthomas@texoma.cog.tx.us) or direct phone 903, 813-3512 or Terrell Culbertson at [tculbertson@texoma.cog.tx.us](mailto:tculbertson@texoma.cog.tx.us) or direct phone 903, 813-3516 at your convenience. We will be pleased to meet with you individually to answer any questions.

**Local Funds Summary as of 01/31/2013**

**4/30/2012    1/31/2013**

Local Funds Account Balance 4/30/12	386,006.78	173,264.60
Local Funds in General Account 4/30/12	<u>44,725.48</u>	<u>204,727.21</u>
Local Funds Available as of 04/30/2012	430,732.26	377,991.81

<b>Expected Local Funds Revenue FYE2013</b>	<b>Budget</b>	<b>YTD</b>	<b>Anticipated Year End Revenue</b>
FYE 2013 Local Membership Dues	47,439.00	47,028.00	
Enterprise Fund	29,971.00	31,770.00	4,000.00
			YTD includes \$15K sale of 3
Motor Pool	38,575.48	48,937.00	4,000.00 vehicles
Sale of surplus IT eqpt		3,563.39	
2012 Annual Event Sponsorships	10,000.00	10,500.00	
Weatherization Funds		42,203.80	
Interest		109.16	100.00
THP Management Fee			29,000.00
<b>Total</b>	<b>125,985.48</b>	<b>184,111.35</b>	<b>37,100.00</b>

<b>Planned Expenses</b>	<b>Budget</b>	<b>YTD</b>	<b>Anticipated Year End Expense</b>
Annual Event	10,000.00	7,695.07	
Annual Report	3,600.00	1,657.87	
Dues (TARC, CTR, NADO) add \$500 for TML	14,384.00	14,208.48	150.00
EDA Cash Match	60,000.00	48,823.22	
DADS (Area Agency on Aging) Cash Match	28,333.00	28,333.00	
Program Development Fund	20,000.00	15,571.24	
Glass Block reseal (4 floors)	18,300.00	18,300.00	0.00
Parking Lot Reseal(French Drain)	15,181.00	16,114.24	0.00
Board Travel & Expense	5,000.00	1,373.13	2,500.00
Staff recognition, memorials, etc.	2,700.00	2,454.92	2,500.00
Interviewee expense		1,185.39	
Supplies		1,587.13	
Travel		100.11	
Lawsuit Expense		48,868.00	
Bank Fees		837.07	1,040.00
Equipment: Culpepper		5,169.83	
Computer (TC&MJ)		2,240.59	
Computer (McBrom)		1,456.00	
McKinney Security Syst		2,466.00	
Section 8 Exterior Door		1,933.00	
Foundation Repair			1,350.00
WAP Local Funds Expense		<u>16,477.51</u>	
<b>Total Expense</b>	<b>177,498.00</b>	<b>236,851.80</b>	<b>7,540.00</b>
<b>Balance Available</b>	<b><u>379,219.74</u></b>	<b><u>377,991.81</u></b>	<b><u>407,551.81</u></b>

## TCOG Local Funds Summary as of 04/30/2013

Local Funds Account Balance (anticipated)	\$ 407,551.81
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Expected Local Funds Revenue FYE2014

Local Member Dues (95%)	\$ 45,996.00
Motor Pool	\$ 15,000.00
Enterprise Fund	\$ 24,783.00
Weath ONCOR	\$ 26,250.00
2013 Annual Event Sponsors	\$ 10,000.00
THP Management Fee Assessment	<u>\$ 29,000.00</u>

Total Local Funds Expected Revenue	<u>\$ 151,029.00</u>
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Total Local Funds Available	<u><u>\$ 558,580.81</u></u>
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Expenses	Requested Budget
Annual Event	\$ 8,000.00
Annual Report	\$ 2,000.00
Dues	\$ 14,600.00
EDA Match	\$ 50,000.00
Board Travel & Expense	\$ 3,000.00
Staff recognition, memorials, etc.	\$ 3,700.00
Laptop replacement for Exec Dir	\$ 1,600.00
WAP Local Funds	\$ 10,000.00

Total Expense	<u><u>\$ 92,900.00</u></u>
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Expected Balance 04/30/2014	<u><u>\$ 465,680.81</u></u>
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**TEXOMA COUNCIL OF GOVERNMENTS**  
**ENTERPRISE FUND SUMMARY**

Revenue

Lease Revenue	\$78,602.00
Copy Center Reimbursement	<u>\$51,039.00</u>

Total Revenues	\$129,641.00
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Expenses

Cleaning Services	\$2,592.00
Building Operations	\$0.00
Depreciation	\$17,209.00
Insurance	
Fire & Property Damage	\$1,064.00
General Liability	\$136.00
Mortgage Interest	\$8,333.00
Building Repair & Maint	\$6,957.00
Copy Center Costs	\$40,400.00
Sanitation Services	\$270.00
Utilities	\$21,097.00
Property Taxes	<u>\$6,800.00</u>

Total Expenses	<u>\$104,858.00</u>
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Net Profit	<u><u>\$24,783.00</u></u>
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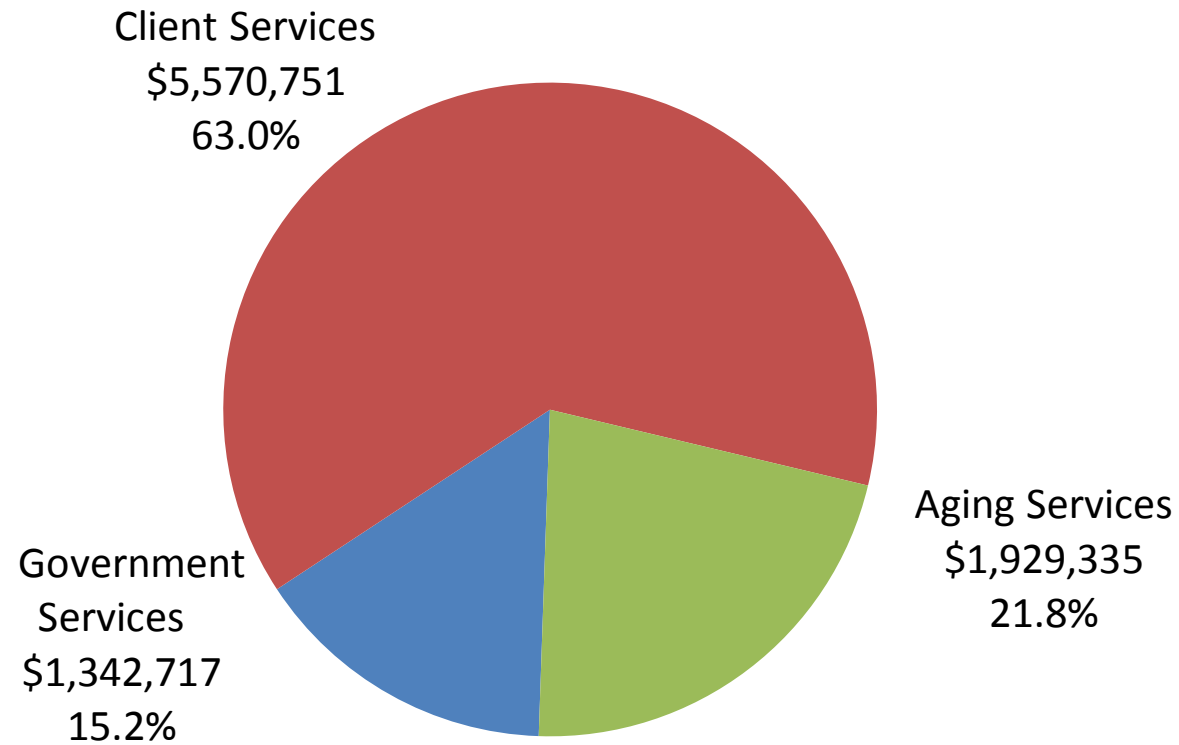


Updated 01/09/2013

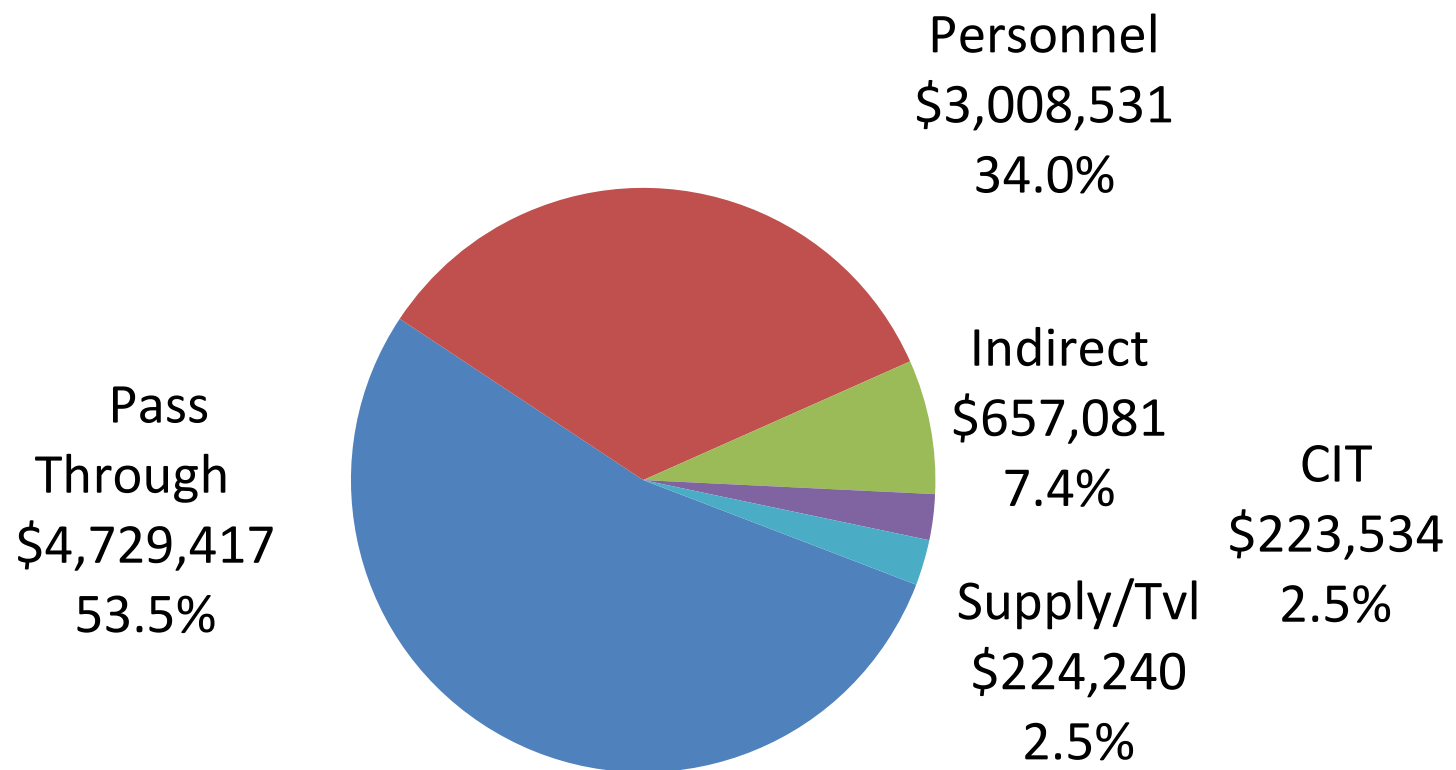
**TCOG LEASE SCHEDULE**

	<u>Monthly</u>	<u>Sq. Ft.</u>	<u>Sq. Ft.</u>	<u>On-Site Annual</u>	<u>Enterprise Annual</u>
Dr. Harris Suite 420, 992 sq ft & Suite 430, 896 sq ft thru 8/31/2016	\$3,461.00	1888	1888		\$41,532.00
Dr. Harris Parking thru 8/31/2016	\$75.00				\$900.00
Dr. Laing Suite 440, 1008 sq ft thru 7/31/2017	\$1,120.00	1008	1008		\$13,440.00
Dr, Laing Parking thru 7/31/2017	\$75.00				\$900.00
MARJEN, Suite 450, 860 sq ft price reduction in lieu of rent of \$14,172		860	860		\$0.00
Dr. Laing 2nd Parking space thru 7/31/2017	\$75.00				\$900.00
Dr. Bernath, Suite 460, 1227 sq ft thru 8/31/2016	\$1,744.20	1227	1227		\$20,930.00
Sr. Estes' rent thru 11/30/2014	\$450.00			\$5,400.00	
Copy Center Reimbursement					\$51,039.00
Totals	\$7,000.20	4983	4983	\$5,400.00	\$129,641.00

# Budgeted Revenue FYE2014 \$8.8M

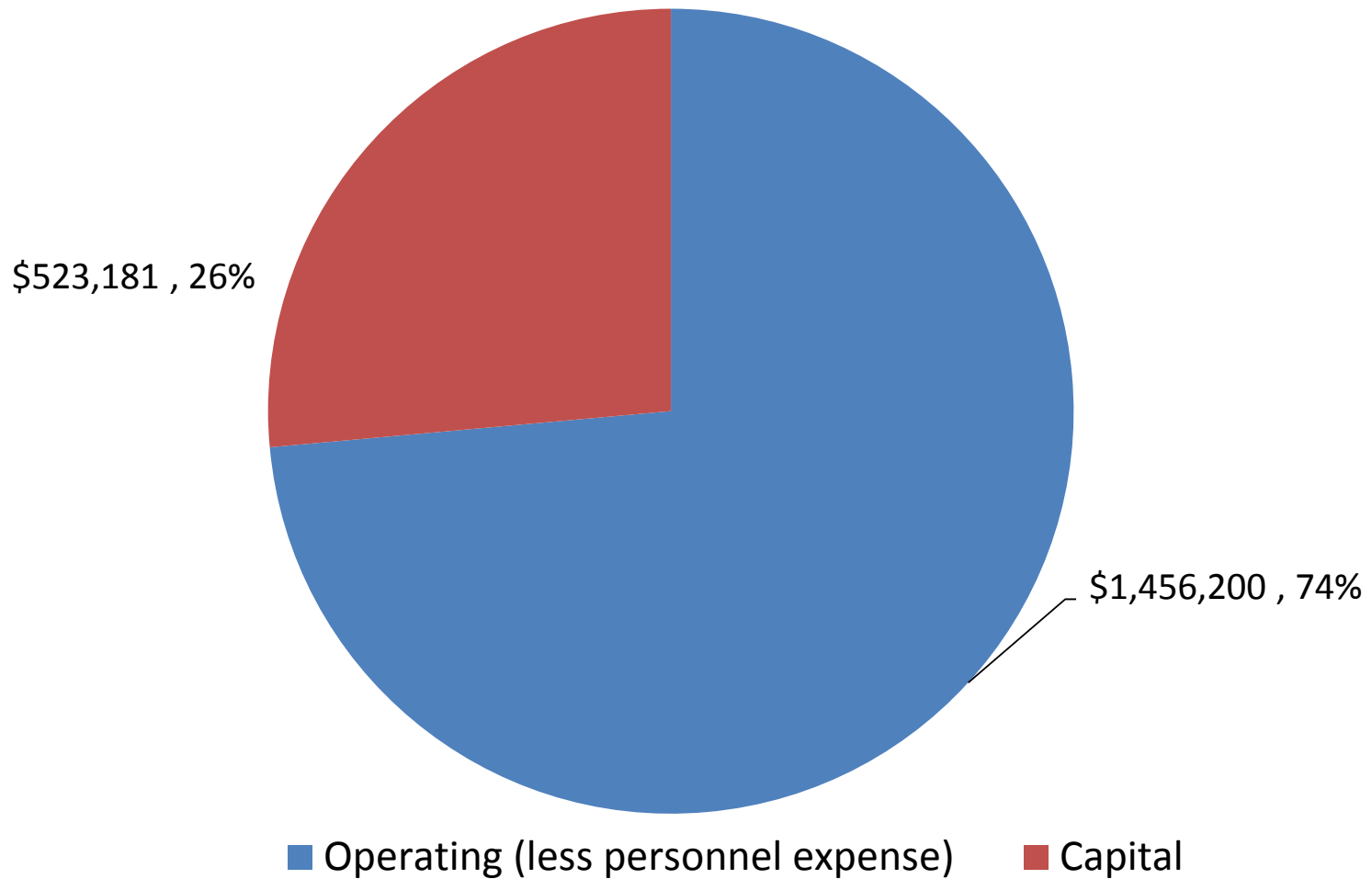


## Budgeted Expenses FYE2014 \$8.8M



## 2014 THP Operating & Capital Budget \$1.98 M

Managed by TCOG through an Administrative Contract



# **TEXOMA COUNCIL OF GOVERNMENTS PROPOSED FINANCING PLAN 5/1/2013 THROUGH 4/30/2014**

Program Activity	TCOG Local	Other Local	In-Kind	State Funds	Federal Funds	Proposed FYE2014 Budget	FYE2013 Budget	Difference	Remarks
1 Economic Development	50,000	10,000			60,000	120,000	122,666	-2,666	Reduced in-kind match
2 Community & Economic Devp Asst					10,076	10,076	10,076	0	
3 Municipal Solid Waste Planning				166,809		166,809	127,594	39,215	Included funding for HHW for 2nd yr of Biennium
4 911 Planning				659,365		659,365	746,430	-87,065	Funding decreased from FY13 budget
5 Geographic Information Services		240,700				240,700	217,492	23,208	Additional funding partners
6 Criminal Justice Programs				42,873		42,873	49,388	-6,515	State funding reduced
7 Homeland Security					102,894	102,894	102,894	0	
8 Community Services Block Grant					222,453	222,453	233,000	-10,547	Funding decrease from FY13 budget
9 Comprehensive Energy Assistance					698,064	698,064	610,992	87,072	Funding increase from FY13 budget
10 Weatherization		175,000			800,000	975,000	839,947	135,053	Increased non-federal revenues
11 Emergency Homeless		96,750				96,750	0	96,750	New funding; not in FY13 budgt
12 Section 8 Housing					2,145,612	2,145,612	2,145,612	0	
13 Public Housing		1,042,177				1,042,177	1,040,226	1,951	Slight funding reduction
14 211 TIRN				390,695		390,695	390,695	0	
15 Aging Programs		221,020	75,000	117,994	1,025,077	1,439,091	1,439,091	0	
16 Livengood/Sr. Foundation		135,000				135,000	0	135,000	New funding
17 DADS Guardianship						0	54,456	-54,456	Program transferred to DADS
18 Foster Grandparent		24,825	17,797	5,000	197,608	245,230	254,906	-9,676	Federal funding reduced
19 RSVP		19,919	12,000	24,621	43,109	99,649	99,649	0	
20 Immunization Program				10,365		10,365	10,365	0	
21 Totals	50,000	1,965,391	104,797	1,417,722	5,304,893	8,842,803	8,495,479	347,324	0.039

## PROPOSED FTE AND SALARY BUDGET AUTHORITY FOR FYE 2014

	Current FTE Count	Current Bdgt Authority	Proposed FTE Count	FTE Count Change	Salary Budget Authority	Proposed \$ Change	Proposed % Change
<b>ADMINISTRATION &amp; FINANCE DEPARTMENT</b>							
Executive Administration	2.0	136,999	2.0	0.0	139,739	2,740	2.0%
Finance & Accounting	3.0	177,164	3.0	0.0	180,933	3,769	2.0%
<b>Department Totals</b>	<b>5.0</b>	<b>314,163</b>	<b>5.0</b>	<b>0.0</b>	<b>320,672</b>	<b>6,509</b>	<b>2.0%</b>
<b>AGING SERVICES DEPARTMENT</b>							
Department Administration	2.0	113,478	2.0	0.0	115,736	2,258	2.0%
Area Agency on Aging	9.8	327,446	9.3	(0.5)	334,806	7,360	2.0%
SeniorCorps	2.0	58,810	1.8	(0.2)	59,974	1,164	2.0%
<b>Department Totals</b>	<b>13.8</b>	<b>499,734</b>	<b>13.1</b>	<b>(0.7)</b>	<b>510,516</b>	<b>10,782</b>	<b>2.0%</b>
<b>CLIENT SERVICES DEPARTMENT</b>							
Department Administration	1.0	77,750	1.0	0.0	79,293	1,543	2.0%
211 Texoma	6.0	195,050	6.0	0.0	199,452	4,402	2.0%
Energy Services	7.0	278,611	7.0	0.0	284,148	5,537	2.0%
Public Housing	15.0	574,501	15.0	0.0	586,441	11,940	2.0%
Section 8	4.0	165,863	4.0	0.0	171,396	5,533	3.0%
<b>Department Totals</b>	<b>33.0</b>	<b>1,291,775</b>	<b>33.0</b>	<b>0.0</b>	<b>1,320,730</b>	<b>28,955</b>	<b>2.0%</b>
<b>GOVERNMENT SERVICES DEPARTMENT</b>							
Department Administration	1.0	70,000	1.0	0.0	71,400	1,400	2.0%
Emergency Services	3.0	139,150	2.8	(0.2)	143,031	3,881	3.0%
GIS	2.0	89,996	2.0	0.0	91,996	2,000	2.0%
Community & Economic Development	1.0	35,700	1.0	0.0	39,716	4,016	11.0%
Municipal Solid Waste	1.0	44,488	1.0	0.0	45,978	1,490	3.0%
<b>Department Totals</b>	<b>8.0</b>	<b>379,334</b>	<b>7.8</b>	<b>(0.2)</b>	<b>392,121</b>	<b>12,787</b>	<b>3.0%</b>
<b>ORGANIZATION TOTALS</b>	<b>59.8</b>	<b>2,485,006</b>	<b>58.9</b>	<b>(0.9)</b>	<b>2,544,039</b>	<b>59,033</b>	<b>2.0%</b>

TEXOMA COUNCIL OF GOVERNMENTS

COMPARISON WITH STATE OF TEXAS SALARY SCHEDULE

FY 2014 TCOG Functional Job Title	State Class Title	Approved Annualized Salary	State Class Code	State Salary Sched	State Salary Group	State Min	State Mid	State Max	% Min	% Mid	% Max
<b>ADMINISTRATION</b>											
Executive Director		98,539	Exmpt	Exmpt	Exmpt						
Executive Assistant	Executive Assistant I	42,000	0160	B	B17	35,651	45,454	55,258	117.8%	92.4%	76.0%
Finance Director	Director I	86,816	1110	B	B26	67,380	89,278	111,176	128.8%	97.2%	78.1%
Accounting Specialist/Facility Manager	Financial Analyst I	56,648	1080	B	B19	40,816	53,061	65,306	138.8%	106.8%	86.7%
Accounting Specialist	Administrative Assistant III	36,019	0152	A	A11	25,132	32,043	38,955	143.3%	112.4%	92.5%
<b>AGING SERVICES</b>											
Aging Services Director	Director I	74,285	1620	B	B26	67,380	89,278	111,176	110.2%	83.2%	66.8%
AAA Data Manager	Program Specialist IV	52,680	1573	B	B20	43,673	56,775	69,878	120.6%	92.8%	75.4%
AAA Benefits Couns Prog Mgr	Case Manager III	33,251	5228	B	B15	31,729	40,454	49,180	104.8%	82.2%	67.6%
AAA Information & Referral Specialist	Customer Service Rep III	40,851	0134	A	A13	28,239	36,005	43,770	144.7%	113.5%	93.3%
AAA Case Management Specialist	Case Manager II	39,847	5227	B	B13	28,239	36,005	43,770	141.1%	110.7%	91.0%
AAA Elder Watch Specialist	Case Manager II	41,865	5227	B	B13	28,239	36,005	43,770	148.3%	116.3%	95.6%
AAA Case Management Specialist	Case Manager II	32,644	5227	B	B13	28,239	36,005	43,770	115.6%	90.7%	74.6%
AAA Elder Rights Specialist	Case Manager II	36,422	5227	B	B13	28,239	36,005	43,770	129.0%	101.2%	83.2%
AAA Program Specialist	Ombudsman I	31,200	3660	B	B17	35,651	45,454	55,258	87.5%	68.6%	56.5%
AAA Elder Rights/Caregiver Program Manager	Case Manager IV	39,356	5229	B	B17	35,651	45,454	55,258	110.4%	86.6%	71.2%
AAA Money Mgmt Specialist	Case Manager II	20,765	5227	B	B13	28,239	36,005	43,770	73.5%	57.7%	47.4%
AAA Client Services Specialist - Cooke County	Case Manager II	30,600	5227	B	B13	28,239	36,005	43,770	108.4%	85.0%	69.9%
AAA Elder Rights Assistant - Fannin County	Case Manager II	24,484	5227	B	B13	28,239	36,005	43,770	86.7%	68.0%	55.9%
Senior Corps Program Manager	Program Specialist III	30,243	1572	B	B18	38,146	49,590	61,034	79.3%	61.0%	49.6%
Senior Corps Program Specialist RSVP	Program Specialist II	29,131	1571	B	B11	25,132	32,043	38,955	115.9%	90.9%	74.8%
<b>CLIENT SERVICES</b>											
Client Services Department Director	Director I	78,693	1620	B	B26	67,380	89,278	111,176	116.8%	88.1%	70.8%
Energy Services Program Manager	Manager I	62,424	1600	B	B22	50,002	65,002	80,003	124.8%	96.0%	78.0%
Energy Services Specialist	Program Specialist I	36,456	1570	B	B17	35,651	45,454	55,258	102.3%	80.2%	66.0%
Energy Services Specialist	Program Specialist I	35,577	1570	B	B17	35,651	45,454	55,258	99.8%	78.3%	64.4%
Energy Services Specialist	Program Specialist I	32,640	1570	B	B17	35,651	45,454	55,258	91.6%	71.8%	59.1%
Energy Services Inspector	Inspector IV	43,697	1323	B	B15	31,729	40,454	49,180	137.7%	108.0%	88.9%
Energy Services Inspector	Inspector IV	38,914	1323	B	B15	31,729	40,454	49,180	122.6%	96.2%	79.1%
Energy Services Specialist	Program Specialist I	32,640	1570	B	B17	35,651	45,454	55,258	91.6%	71.8%	59.1%
PHA Program Manager	Manager I	61,384	1600	B	B22	50,002	65,002	80,003	122.8%	94.4%	76.7%
PHA Housing Specialist	Program Specialist I	43,394	1570	B	B17	35,651	45,454	55,258	121.7%	95.5%	78.5%
PHA Social Services Coord	Social Worker II	41,616	5402	B	B17	35,652	45,454	55,258	116.7%	91.6%	75.3%
PHA Housing Specialist	Program Specialist I	36,720	1570	B	B17	35,651	45,454	55,258	103.0%	80.8%	66.5%
PHA Housing Specialist	Program Specialist I	37,728	1570	B	B17	35,651	45,454	55,258	105.8%	83.0%	68.3%
PHA Housing Specialist	Program Specialist I	37,104	1570	B	B17	35,651	45,454	55,258	104.1%	81.6%	67.1%
PHA Maintenance Manager	Maintenance Supervisor V	56,100	9056	A	A19	40,816	53,061	65,306	137.4%	105.7%	85.9%
PHA Maintenance Mechanic Lead	Maintenance Specialist V	40,800	9045	A	A15	31,729	40,454	49,180	128.6%	100.9%	83.0%
PHA Maintenance Mechanic	Maintenance Specialist IV	35,320	9044	A	A13	28,239	36,005	43,770	125.1%	98.1%	80.7%
PHA Maintenance Mechanic	Maintenance Specialist IV	35,083	9044	A	A13	28,239	36,005	43,770	124.2%	97.4%	80.2%
PHA Maintenance Mechanic	Maintenance Specialist IV	33,428	9044	A	A13	28,239	36,005	43,770	118.4%	92.8%	76.4%
PHA Maintenance Mechanic	Maintenance Specialist IV	33,428	9044	A	A13	28,239	36,005	43,770	118.4%	92.8%	76.4%
PHA Maintenance Mechanic	Maintenance Specialist IV	33,428	9044	A	A13	28,239	36,005	43,770	118.4%	92.8%	76.4%
PHA Maintenance Mechanic	Maintenance Specialist IV	33,428	9044	A	A13	28,239	36,005	43,770	118.4%	92.8%	76.4%
PHA Maintenance Mechanic Aide	Maintenance Assistant	24,480	9004	A	A6	19,506	23,895	28,284	125.5%	102.4%	86.6%
2-1-1 Program Manager	Manager I	51,965	1600	B	B22	50,002	65,002	80,003	103.9%	79.9%	65.0%
2-1-1 Data Management Specialist	DataBase Administrator I	38,088	210	B	B18	38,146	49,590	61,034	99.8%	76.8%	62.4%
2-1-1 I & R Specialist	Customer Service Representative II	28,770	0132	A	A11	25,132	32,043	38,955	114.5%	89.8%	73.9%
2-1-1 I & R Specialist	Customer Service Representative II	27,398	0132	A	A11	25,132	32,043	38,955	109.0%	85.5%	70.3%
2-1-1 I & R Specialist	Customer Service Representative II	26,010	0132	A	A11	25,132	32,043	38,955	103.5%	81.2%	66.8%
2-1-1 I & R Specialist	Customer Service Representative II	25,496	0132	A	A11	25,132	32,043	38,955	101.4%	79.6%	65.4%
Section 8 Program Manager	Manager I	60,616	1600	B	B22	50,002	65,002	80,003	121.2%	93.3%	75.8%
Section 8 Specialist	Program Specialist I	35,130	1570	B	B17	35,651	45,454	55,258	98.5%	77.3%	63.6%
Section 8 Specialist	Program Specialist I	33,050	1570	B	B17	35,651	45,454	55,258	92.7%	72.7%	59.8%
FSS Specialist	Social Worker II	40,800	5402	B	B17	35,652	45,454	55,258	114.4%	89.8%	73.8%
<b>GOVERNMENT SERVICES</b>											
Government Services Director	Director I	71,400	1620	B	B26	67,380	89,278	111,176	106.0%	80.0%	64.2%
Emergency Services Program Manager	Manager I	61,626	1600	B	B22	50,002	65,002	80,003	123.2%	94.8%	77.0%
911 Program Specialist	Program Specialist III	42,765	1572	B	B19	40,816	53,061	65,306	104.8%	80.6%	65.5%
Public Safety Program Specialist	Program Specialist III	46,800	1572	B	B19	40,816	53,061	65,306	114.7%	88.2%	71.7%
Environmental Manager	Program Specialist III	45,378	1572	B	B19	40,816	53,061	65,306	111.2%	85.5%	69.5%
GIS Program Manager	Manager I	51,000	1600	B	B22	50,002	65,002	80,003	102.0%	78.5%	63.7%
GIS Mapping Specialist	Geographic Information Specialist III	40,796	0272	B	B22	50,002	65,002	80,003	81.6%	62.8%	51.0%
Government Services Planner	Planner II	39,716	0517	B	B19	40,816	53,061	65,306	97.3%	74.8%	60.8%

**TEXOMA COUNCIL OF GOVERNMENTS STATEMENT OF PROPOSED INDIRECT AND CENTRAL SERVICE IT COST**

<u>MAY 1, 2012 TO APRIL 30, 2013</u>	<i>FYE2014</i> <b>Proposed Total Budget</b>	<i>FYE2014</i> <b>Proposed General &amp; Admin</b>	<i>FYE2014</i> <b>Proposed On- Site</b>	<i>FYE2014</i> <b>Proposed Enterprise Fund</b>	<i>FYE2014</i> <b>Proposed Central Serv IT Cost</b>
1 Indirect Salaries	\$237,349	\$237,349			
2 Release Time & Benefit Program	<u>\$132,915</u>	<u>\$132,915</u>			
3 Total Personnel Cost	\$370,264	\$370,264			
4 Advertising	\$1,000	\$1,000			
5 Audit Services	\$25,775	\$25,775			
6 Data Processing Services	\$9,400	\$9,400			
7 Contracted Services	\$190,008	\$0	\$11,808	\$2,592	\$175,608
8 Depreciation Expense	\$137,177	\$0	\$119,968	\$17,209	
9 Insurance & Bonding - General	\$7,353	\$0	\$6,153	\$1,200	
10 Legal Services	\$2,500	\$2,500			
11 Postage	\$5,354	\$5,354			
12 Printing	\$2,600	\$2,600			
13 Interest on Mortgage Payment	\$46,296		\$37,963	\$8,333	
14 Repair & Maintenance	\$63,651		\$31,694	\$6,957	\$25,000
15 Copy Center Costs	\$44,900	\$4,500		\$40,400	
16 Sanitation Services	\$1,500		\$1,230	\$270	
17 Supplies, Office	\$13,000	\$8,000			\$5,000
18 Telephone Service	\$29,364	\$13,800			\$15,564
19 Travel, Indirect Staff	\$25,400	\$25,400			
20 Utilities	\$117,204		\$96,107	\$21,097	
21 Property Taxes	\$6,840		\$0	\$6,840	
22 Gross Indirect Costs	\$1,099,586	\$468,593	\$304,923	\$104,898	\$221,172
23 Less Reimbursements:					
24 Senator Estes Rent @ \$450.00	-\$5,160		-\$5,160		
25 Total Reimbursements	-\$5,160	\$0	-\$5,160	\$0	
26 Indirect Costs Proposed - Net	\$1,094,426	\$468,593	\$299,763	\$104,898	\$221,172
27 Less over applied Indirect Cost from prior periods	-\$118,882	-\$118,882			
28 Net Indirect Costs from Roll Forward Method	\$975,544	\$349,711	\$299,763	\$104,898	\$221,172
29 Basis for Allocation of Indirect Costs					
30 Direct Salary Costs	\$1,928,545	\$1,928,545	\$1,374,539		\$1,928,545
31 Less Management Adjustment: -1.0%	-\$19,285	-\$19,285	-\$19,285		-\$19,285
32 Release Time & Benefit Program	\$1,069,186	\$1,069,186	\$758,942		\$1,069,186
33 Total Direct Personnel Costs	\$2,978,446	\$2,978,446	\$2,114,196		\$2,978,446
34 Indirect Cost Rate (Line 30/Line35)		11.74%	14.18%		7.43%
35 Prior Year Rates		12.29%	15.40%		6.72%
36 Change from Prior Year		-0.55%	-1.22%		0.71%



**TEXOMA COUNCIL OF GOVERNMENTS**

**EXPLANATION OF PROPOSED INDIRECT COSTS**

**MAY 1, 2013, THROUGH APRIL 30, 2014**

(Number at left refers to line number on Statement of Proposed Indirect Costs)

**1. INDIRECT PERSONNEL COSTS**

The positions proposed for the FY2014 Indirect Cost Pool are:

Executive Director  
Executive Assistant  
Finance Director  
General Ledger Bookkeeper (salary shared with THP & CSBG)  
Accounts Payable Bookkeeper/Receptionist (salary shared with CSBG)

Office cleaning to be provided as contract service. This option saves \$3-10K/yr.

	FY2013 <u>Budget</u>	Proposed FY2014 <u>Budget</u>	Proposed FY2014 <u>G&amp;A</u>
4. ADVERTISING - includes expense of legal ads for soliciting bids for supplies, printing, position vacancies, cleaning services, copy paper, lawn maintenance, and other goods and services.	\$1,000.00	\$1,000.00	\$1,000.00

	FY2012 <u>Budget</u>	Proposed FY2013 <u>Budget</u>	Proposed FY2013 <u>G&amp;A</u>
5. AUDIT SERVICES - 1st yr quote from new audit firm	\$46,600.00	\$29,450.00	\$29,450.00
Section 8 Program Reimbursement	-\$2,875.00	-\$2,875.00	-\$2,875.00
Weatherization Program Reimbursement	-\$800.00	-\$800.00	-\$800.00

Total	\$42,925.00	\$25,775.00	\$25,775.00
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**6. DATA PROCESSING SERVICES**

	FY2013 <u>Budget</u>	Proposed FY2014 <u>Budget</u>	Proposed FY2014 <u>G&amp;A</u>
Special Projects as needed	\$1,000.00	\$1,000.00	\$1,000.00
MIP Accounting Software Upgrade (accounting balance sheet mod)		\$3,200.00	\$3,200.00
MIP Accounting Software Maintenance	\$3,996.00	\$5,200.00	\$5,200.00

Total	\$4,996.00	\$9,400.00	\$9,400.00
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**7. CONTRACTED SERVICES**

	FY2013 <u>Budget</u>	Proposed FY2014 <u>Budget</u>	Proposed FY2014 <u>G&amp;A</u>	HDQ <u>On-Site</u>	Enterprise <u>Fund</u>
Cleaning Services @ \$1200/mo	\$13,200.00	\$14,400.00	\$0.00	\$11,808.00	\$2,592.00
Total	\$13,200.00	\$14,400.00	\$0.00	\$11,808.00	\$2,592.00

**8. DEPRECIATION - depreciation is proposed at comparable level to FY2013 and includes depreciation for building improvements.**

	FY2013 <u>Budget</u>	Proposed FY2014 <u>Budget</u>	Proposed FY2014 <u>G&amp;A</u>	HDQ <u>On-Site</u>	Enterprise <u>Fund</u>
Depreciation for equipment purchased with local funds	\$36,004.00	\$36,004.00		\$36,004.00	
Modular Furniture \$65,154/15 yrs	\$5,568.00	\$5,568.00		\$5,568.00	
Gallagher Building \$1,550,000 @ 39 yrs	\$39,744.00	\$39,744.00		\$32,590.00	\$7,154.00
Gallagher Building Renovations \$535,926 @ 15 yrs	\$35,728.00	\$35,728.00		\$29,297.00	\$6,431.00
Gallagher Building 2011 Renovations \$225,000 @ 15 yrs	\$15,000.00	\$15,000.00		\$12,300.00	\$2,700.00
Gallagher Building 2011 Window Repair \$77,000 @ 15 yrs	\$5,133.00	\$5,133.00		\$4,209.00	\$924.00
Total Depreciation	\$137,177.00	\$137,177.00	\$0.00	\$119,968.00	\$17,209.00

**9. INSURANCE AND BONDING - GENERAL**

	FY2013 <u>Budget</u>	Proposed FY2014 <u>Budget</u>	Proposed FY2014 <u>G&amp;A</u>	HDQ <u>On-Site</u>	Enterprise <u>Fund</u>
Public Official Liability	\$1,029.00	\$681.00		\$1,029.00	
Fire & Property Damage	\$5,911.00	\$5,618.00		\$4,554.00	\$1,064.00
General Liability	\$756.00	\$442.00		\$306.00	\$136.00
Crime Coverage	\$293.00	\$264.00		\$264.00	
Total	\$7,989.00	\$7,005.00	\$0.00	\$6,153.00	\$1,200.00

	FY2013 <u>Budget</u>	Proposed FY2014 <u>Budget</u>	Proposed FY2014 <u>G&amp;A</u>
10. LEGAL SERVICES - \$2,500 budgeted for routine letters, etc. based on rate c \$175.00 per hour (14 hrs budgeted)	\$1,400.00	\$2,500.00	\$2,500.00

11. POSTAGE - based on FY2013 projected actual.					
	FY2013	Proposed FY2014	Proposed FY2014		
	<u>Budget</u>	<u>Budget</u>	<u>G&amp;A</u>		
\$663/month average	\$5,220.00	\$5,304.00	\$5,304.00		\$662.50
Business Reply	\$50.00	\$50.00	\$50.00		
	-----	-----	-----		
Total	\$5,270.00	\$5,354.00	\$5,354.00		
	=====	=====	=====		
12. PRINTING - based on historical usage/cost					
	FY2013	Proposed FY2014	Proposed FY2014		
	<u>Budget</u>	<u>Budget</u>	<u>G&amp;A</u>		
Audit Report	\$680.00	\$250.00	\$250.00		
General Account Checks	\$500.00	\$600.00	\$600.00		
Envelopes (letterhead)	\$1,000.00	\$1,000.00	\$1,000.00		
Envelopes (window)	\$655.00	\$600.00	\$600.00		
Misc. (1099's, labels, bus cards)	\$130.00	\$150.00	\$150.00		
	-----	-----	-----		
Total	\$2,965.00	\$2,600.00	\$2,600.00		
	=====	=====	=====		
13. INTEREST ON MORTGAGE PAYMENT					
From amortization schedule.	FY2013	Proposed FY2014	Proposed FY2014	HDQ	Enterprise
	<u>Budget</u>	<u>Budget</u>	<u>G&amp;A</u>	<u>On-Site</u>	<u>Fund</u>
	\$58,568.00	\$46,296.00	\$0.00	\$37,963.00	\$8,333.00
	-----	-----	-----	-----	-----
14. REPAIR & MAINTENANCE BUILDING - Includes fire extinguisher					
annual service; periodic pest control services; plumbing, electrical, elevator service	FY2013	Proposed FY2014	Proposed FY2014	HDQ	Enterprise
door lock service/repairs, security monitoring fee, required inspections	<u>Budget</u>	<u>Budget</u>	<u>G&amp;A</u>	<u>On-Site</u>	<u>Fund</u>
Lawn Maintenance Contract @ \$300/mo	\$3,600.00	\$3,600.00			
Bagby Elevator Services @ \$288/mo	\$3,456.00	\$3,456.00			
Exterminating @ \$50/mo	\$600.00	\$600.00			
Grayson Pro Tech @ \$35/mo	\$420.00	\$420.00			
HVAC Repair & Maint Culpepper	\$17,500.00	\$15,000.00			
HVAC Repair & Maint Johnson Controls	\$4,000.00	\$0.00			
Texoma Fire Equipment	\$125.00	\$125.00			
Replace light bulbs, balasts, plumbing repairs, etc.	\$1,200.00	\$1,200.00			
Elevator inspection, accessibility inspection, boiler inspection	\$2,250.00	\$2,250.00			
Generator Maint/Repair/Fuel	\$2,500.00	\$0.00			18% of total
Maintenance Services	\$12,000.00	\$12,000.00			
	-----	-----	-----	-----	-----
	\$47,651.00	\$38,651.00	\$0.00	\$31,694.00	\$6,957.00
	=====	=====	=====	=====	=====
15. COPY CENTER COSTS					
	FY2013	Proposed FY2014	Proposed FY2014	HDQ	Enterprise
	<u>Budget</u>	<u>Budget</u>	<u>G&amp;A</u>	<u>On-Site</u>	<u>Fund</u>
o Copier lease ground floor \$348 May-Nov	\$2,436.00				\$0.00
o Copier maintenance charge \$100/mo x 12 mos - ground floor	\$1,200.00				\$0.00
o Copier maintenance charge \$100/mo x 12 mos - 2nd floor	\$1,200.00				\$0.00
o Copier maintenance charge \$300/mo x 12 mos - 3rd floor	\$3,600.00				\$0.00
o Copy paper (250 case @ \$24.00)	\$6,000.00				\$0.00
o Indirect Cost Pool Copies	\$4,500.00		\$4,500.00	\$0.00	
o Multifunction copier solution	\$40,400.00	\$40,400.00			\$40,400.00
	-----	-----	-----	-----	-----
Total	\$59,336.00	\$40,400.00	\$4,500.00	\$0.00	\$40,400.00
	=====	=====	=====	=====	=====
16. SANITATION SERVICES - 2 times/wk					
\$125/month x 12 mos (City of Sherman)	FY2013	Proposed FY2014	Proposed FY2014	HDQ	Enterprise
	<u>Budget</u>	<u>Budget</u>	<u>G&amp;A</u>	<u>On-Site</u>	<u>Fund</u>
	\$1,500.00	\$1,500.00		\$1,230.00	\$270.00
	-----	-----	-----	-----	-----
17. SUPPLIES, OFFICE - The indirect pool provides office supplies for					
indirect staff members only. Based on FY2013 projected actual:	FY2013	Proposed FY2014	Proposed FY2014		
	<u>Budget</u>	<u>Budget</u>	<u>G&amp;A</u>		
	\$6,000.00	\$8,000.00	\$8,000.00		
	-----	-----	-----		
18. TELEPHONE SERVICE					
	FY2013	Proposed FY2014	Proposed FY2014		
	<u>Budget</u>	<u>Budget</u>	<u>G&amp;A</u>		
Verizon Basic Monthly Service (\$933/mo) Line Charges	\$12,660.00	\$11,196.00	\$12,660.00		
Verizon Long Distance (\$25/month)	\$300.00	\$300.00	\$300.00		
AT&T Wireless (\$70/mo x 2 + \$52/mo)	\$840.00	\$2,304.00	\$840.00		
	-----	-----	-----		
Total	\$13,800.00	\$13,800.00	\$13,800.00		
	=====	=====	=====		

19. TRAVEL-STAFF - Amount budgeted for Executive Director and other TCOG Indirect Staff to attend and participate in state and national conferences and meetings. Car allowance of \$700/mo for TCOG Exec Dir Organization wide training	FY2013 <u>Budget</u>	Proposed FY2014 <u>Budget</u>	Proposed FY2014 <u>G&amp;A</u>		
	\$9,000.00	\$9,000.00	\$9,000.00		
	\$8,400.00	\$8,400.00	\$8,400.00		
		\$8,000.00	\$8,000.00		
	-----				
Total	\$17,400	\$25,400	\$25,400		
=====					
20. UTILITIES - Includes	FY2013 <u>Budget</u>	Proposed FY2014 <u>Budget</u>	Proposed FY2014 <u>G&amp;A</u>	HDQ <u>On-Site</u>	Enterprise <u>Fund</u>
	Electricity @ \$6,667/mo \$85,108.00	\$80,000.00		\$65,600.00	\$14,400.00
	Gas @ \$2667/mo \$27,000.00	\$32,000.00		\$26,240.00	\$5,760.00
	Water @ \$417/mo \$5,000.00	\$5,000.00		\$4,100.00	\$900.00
	Recycle @ \$16.60/month \$204.00	\$204.00		\$167.00	\$37.00
	-----				
Total	\$117,312.00	\$117,204.00	\$0.00	\$96,107.00	\$21,097.00
=====					
21. Property Taxes (18% of total space) 2012Budget/12INDEXPL	\$9,500.00			\$0.00	\$6,800.00
	=====				

**TEXOMA COUNCIL OF GOVERNMENTS STATEMENT OF PROPOSED INDIRECT COST COMPARISON**

	<b>FYE 2012</b>	<b>FYE2013</b>	<b>FYE2013</b>	<b>FYE2014</b>
	<b>Actual</b>	<b>Total</b>	<b>Expected</b>	<b>Proposed</b>
<b><u>MAY 1, TO APRIL 30,</u></b>	<b><u>Indirect</u></b>	<b><u>Budget</u></b>	<b><u>Indirect</u></b>	<b><u>Indirect</u></b>
	<b><u>Expense</u></b>		<b><u>Expense</u></b>	<b><u>Budget</u></b>
1 Indirect Salaries	\$253,567	\$237,304	\$249,951	\$237,349
2 Release Time & Benefit Program	<u>\$103,202</u>	<u>\$127,907</u>	<u>\$134,671</u>	<u>\$132,915</u>
3 Total Personnel Cost	\$356,769	\$365,211	\$384,622	\$370,264
4 Advertising	\$0	\$1,000	\$0	\$1,000
5 Audit Services	\$39,025	\$42,925	\$43,925	\$25,775
6 Data Processing Services	\$5,735	\$4,996	\$6,000	\$9,400
7 Contracted Services	\$10,285	\$173,824	\$11,986	\$11,808
8 Depreciation Expense	\$107,047	\$137,177	\$119,968	\$119,968
9 Insurance & Bonding - General	\$7,344	\$7,353	\$5,384	\$6,153
10 Legal Services	\$2,201	\$1,400	\$4,771	\$2,500
11 Postage	\$5,003	\$3,550	\$7,268	\$5,354
12 Printing	\$3,357	\$2,965	\$1,874	\$2,600
13 Interest on Mortgage Payment	\$43,697	\$58,568	\$47,892	\$37,963
14 Repair & Maintenance - Building	\$34,902	\$72,651	\$36,707	\$31,694
15 Copy Center Costs	\$2,575	\$47,336	\$2,914	\$4,500
16 Sanitation Services	\$1,398	\$1,500	\$1,161	\$1,230
17 Supplies, Office	\$6,940	\$10,980	\$6,008	\$8,000
18 Telephone Service	\$20,354	\$18,300	\$17,469	\$13,800
19 Travel, Indirect Staff	\$17,237	\$17,400	\$11,018	\$17,400
20 Utilities	\$123,131	\$117,312	\$85,356	\$96,107
21 Property Taxes		\$9,500	\$0	\$0
<hr/>				
22 Gross Indirect Costs	\$787,000	\$1,093,948	\$794,323	\$765,516
23 Less Reimbursements:				
24 Senator Estes Rent @ \$450.00	-\$5,700	-\$5,160	-\$5,160	-\$5,160
25 4th Floor Rental & Copy Center Income	<u>\$0</u>		<u>\$0</u>	
26 Total Reimbursements	-\$5,700	-\$5,160	-\$5,160	-\$5,160
<hr/>				
27 Indirect Costs Proposed - Net	\$781,300	\$1,088,788	\$789,163	\$760,356
28 Less underapplied Indirect Cost from prior periods		-\$108,952	-\$108,952	-\$118,882
<hr/>				
29 Net Indirect Costs from Roll Forward Method	\$781,300	\$979,836	\$680,211	\$641,474
	=====	=====	=====	=====

TEXOMA COUNCIL OF GOVERNMENTS STATEMENT OF EMPLOYEE BENEFIT PROGRAMS

	FYE 2013 Total Budget	FYE2014 Proposed Budget	
<u>MAY 1, 2012 TO APRIL 30, 2013</u>			
1 Release Time:			
2 Annual Leave - calculated amount	\$127,794	\$124,521	Calc less \$17K
3 Holidays - 4.23% of Gross Salaries* (11 days)	\$105,842	\$107,632	\$9,785 =cost of each day
4 Sick Leave - 3.0% of Gross Salaries*	\$62,543	\$76,321	Increase from 2.5 to 3.0% =.006%
5 Admin Leave - .2% of Gross Salaries*	\$5,003	\$5,088	
6 Funeral Leave	\$4,000	\$4,000	
7	-----	-----	
8 Total Release Time	\$305,182	\$317,562	
9 Benefit Program:			
10 FICA - 7.65% X Payroll	\$191,381	\$194,619	
11 Retirement Plan Contr - 7.0% of Eligible Payroll	\$147,850	\$150,374	
11a Retirement Plan Forfeitures	-\$30,000	-\$20,000	Actual forfeiture \$18K
12 Group Medical Insurance (Avg \$530/mo x 58)+15% incr	\$346,608	\$368,333	Less \$1737 x 11
13 Group Life Insurance (\$8.38 x 58)	\$5,832	\$5,832	
14 Group Dental Insurance (\$31.14/mo x 58)+15% incr	\$20,523	\$22,490	
15 Group Vision (\$9/mo x 58)	\$6,264	\$6,264	
16 Group Air Amb Ins (\$40 x 61)	\$2,480	\$2,440	
17 Workers Comp Ins (Excludes PHA: \$9545)	\$8,500	\$8,500	
18 Unemployment Insurance	\$6,200	\$12,250	Avg of last 6 yrs.
19 Employee Assistance Program (\$30 x 61)	\$1,860	\$1,830	
20	-----	-----	
21 Net Employee Benefit Programs	\$1,012,680	\$1,070,494	
22 Plus underapplied Empl Ben Costs from prior periods	\$171,692	\$176,958	
23	-----	-----	
24 Net Empl Ben Costs from Roll Forward Method	\$1,184,372	\$1,247,452	
25	=====	=====	
26 Basis for Allocation of Benefit Programs			
27 Gross Salaries	\$2,501,714	\$2,544,039	
28 Less Release Time	\$305,182	\$317,562	
29	-----	-----	
30 Chargeable Time	\$2,196,532	\$2,226,477	
31	=====	=====	
32 Employee Benefit Rate (Line 24/Line 30)	53.90%	56.00%	
	=====	=====	
33 Prior Year Rate		53.90% changed to 57% 1/1/13	
	=====	=====	
34 Increase from Prior Year		2.10%	
	=====	=====	

\*Regular Employees

/2012Budget/INDPOOL

**TEXOMA COUNCIL OF GOVERNMENTS STATEMENT OF EMPLOYEE BENEFIT PROGRAMS COST COMPARISON**

	<b><i>FYE 2012</i></b>	<b><i>FYE2013</i></b>	<b><i>FYE2013</i></b>	<b><i>FYE2014</i></b>
	<b>Actual</b>		<b>Expected</b>	<b>Proposed</b>
<b><u>MAY 1, TO APRIL 30,</u></b>	<b><u>Expense</u></b>	<b><u>Budget</u></b>	<b><u>Expense</u></b>	<b><u>Budget</u></b>
1 Release Time:				
2 Annual Leave - calculated amount	\$143,241	\$127,794	\$111,448	\$124,521
3 Holidays - 4.23% of Gross Salaries* (11 days)	\$115,903	\$105,842	\$107,685	\$107,632
4 Sick Leave - 3.0% of Gross Salaries*	\$99,177	\$62,543	\$88,008	\$76,321
5 Admin Leave - .2% of Gross Salaries*	\$3,524	\$5,003	\$2,628	\$5,088
6 Funeral Leave	\$4,624	\$4,000	\$1,123	\$4,000
7 Crisis Leave	\$1,292		\$585	
8				
9 Total Release Time	\$367,761	\$305,182	\$311,477	\$317,562
10 Benefit Program:				
11 FICA - 7.65% X Payroll	\$214,359	\$191,381	\$185,787	\$194,619
12 Retirement Plan Contr - 7.0% of Eligible Payroll	\$151,580	\$147,850	\$136,978	\$150,374
11a Retirement Plan Forfeitures		-\$30,000		-\$20,000
13 Group Med Ins	\$391,052	\$346,608	\$333,179	\$368,333
14 Group Life Ins	\$6,746	\$5,832	\$5,338	\$5,832
15 Group Dental Ins	\$21,754	\$20,523	\$18,104	\$22,490
16 Group Vision Ins	\$7,254	\$6,264	\$5,733	\$6,264
17 Group Air Amb Ins	\$3,160	\$2,480	\$2,798	\$2,440
18 Workers Comp Ins	\$9,749	\$8,500	\$6,896	\$8,500
19 Unemployment Insurance	\$17,931	\$6,200	\$6,200	\$12,250
20 Employee Assistance Program	\$1,920	\$1,860	\$1,488	\$1,830
21				
22 Net Employee Benefit Programs	\$1,193,266	\$1,012,680	\$1,013,978	\$1,070,494
23 Less overapplied Empl Ben Costs from prior periods		\$171,692		\$176,958
24				
25 Net Empl Ben Costs from Roll Forward Method	\$1,193,266	\$1,184,372	\$1,013,978	\$1,247,452
26				

**TEXOMA COUNCIL FOR GOVERNMENTS**  
**PROPOSED HOLIDAY SCHEDULE FOR**  
**FISCAL YEAR MAY 1, 2013 THROUGH APRIL 30, 2014**

The recommended FY2014 Budget includes the following paid holidays for eligible TCOG staff for the fiscal year of May 1, 2013 through April 30, 2014:

Memorial Day, Monday, May 27, 2013  
Independence Day, Thursday, July 4, 2013  
Labor Day, Monday, September 2, 2013  
Veteran's Day, Monday, November 11, 2013  
Thanksgiving Day, Thursday, November 28, 2013  
Day after Thanksgiving, Friday, November 29, 2013  
Christmas Eve, Tuesday, December 24, 2013  
Christmas Day, Wednesday, December 25, 2013  
New Year's Day, Wednesday, January 1, 2014  
Martin Luther King Jr. Day, Monday, January 20, 2014  
Personal Holiday after 1 service year

**TEXOMA COUNCIL OF GOVERNMENTS LOCAL DUES FYE2014**

Member Entity	Proposed FYE2014 Dues 0.1964	Approved FYE2013Dues 0.1964	Change
Cooke County, balance	\$3,748.00	\$3,748.00	\$0.00
Fannin County, balance	\$2,992.00	\$2,992.00	\$0.00
Grayson County, balance	\$6,453.00	\$6,453.00	\$0.00
* City of Bailey	\$100.00	\$100.00	\$0.00 2012 not paid
City of Bells	\$262.00	\$262.00	\$0.00
City of Bonham	\$2,089.00	\$2,089.00	\$0.00
City of Callisburg	\$100.00	\$100.00	\$0.00
City of Collinsville	\$320.00	\$320.00	\$0.00
City of Denison	\$4,840.00	\$4,840.00	\$0.00
City of Dodd City	\$100.00	\$100.00	\$0.00
City of Ector	\$135.00	\$135.00	\$0.00
City of Gainesville	\$3,310.00	\$3,310.00	\$0.00
City of Gunter	\$352.00	\$352.00	\$0.00
City of Honey Grove	\$366.00	\$366.00	\$0.00
City of Howe	\$582.00	\$582.00	\$0.00
City of Knollwood	\$100.00	\$100.00	\$0.00
City of Ladonia	\$140.00	\$140.00	\$0.00
City of Leonard	\$394.00	\$394.00	\$0.00
Town of Lindsay	\$200.00	\$200.00	\$0.00
City of Muenster	\$334.00	\$334.00	\$0.00
Town of Oak Ridge	\$100.00	\$100.00	\$0.00
City of Pottsboro	\$452.00	\$452.00	\$0.00
Town of Ravenna	\$100.00	\$100.00	\$0.00
City of Sadler	\$100.00	\$100.00	\$0.00
City of Savoy	\$171.00	\$171.00	\$0.00
City of Sherman	\$7,738.00	\$7,738.00	\$0.00
City of Southmayd	\$215.00	\$215.00	\$0.00
City of Tioga	\$190.00	\$190.00	\$0.00
City of Tom Bean	\$203.00	\$203.00	\$0.00
* City of Trenton	\$223.00	\$223.00	\$0.00
City of Valley View	\$175.00	\$175.00	\$0.00
City of Van Alstyne	\$555.00	\$555.00	\$0.00
City of Whitesboro	\$826.00	\$826.00	\$0.00
City of Whitewright	\$333.00	\$333.00	\$0.00
Town of Windom	\$100.00	\$100.00	\$0.00
Subtotal Municipalities	\$38,398.00	\$38,398.00	\$0.00

\*Did not pay FYE2013 Dues



**TEXOMA COUNCIL OF GOVERNMENTS LOCAL DUES FYE2014**

	<u>Proposed FYE2014 Dues</u>	<u>Approved FYE2013Dues</u>	
<b><u>Independent School Districts</u></b>			
Bells ISD	\$155.00	\$150.00	787
Bonham ISD	\$383.00	\$378.00	1952
* Callisburg ISD		not paid 3 yrs	
Collinsville ISD	\$112.00	\$112.00	543
Denison ISD	\$880.00	\$880.00	4483
Dodd City ISD	\$100.00	\$100.00	329
Ector ISD	\$100.00	\$100.00	283
Era ISD	\$100.00	\$100.00	432
Fannindell ISD	\$100.00	\$100.00	
Gainesville ISD	\$632.00	\$588.00	3220
Grayson County College	\$746.00	\$746.00	
* Gunter ISD		not paid 3 yrs	
Honey Grove ISD	\$120.00	\$118.00	609
* Howe ISD		not paid 3 yrs	
Leonard ISD	\$176.00	\$175.00	895
* Lindsay ISD		not paid 3 yrs	
MuensterISD	\$100.00	\$100.00	481
Muenster Sacred Heart	\$100.00	\$100.00	
No Central Tx College (CC Campus only)	\$451.00	\$451.00	2295
Pottsboro ISD	\$246.00	\$252.00	1255
Sam Rayburn ISD	\$100.00	\$100.00	
* Sadler-Southmayd ISD		does not wish to be member	
Savoy ISD	\$100.00	\$100.00	308
Sherman ISD	\$1,333.00	\$1,333.00	6787
* Sivells Bend ISD		not paid 3 yrs	
* Tioga ISD		not paid 3 yrs	
Tom Bean ISD	\$156.00	\$154.00	795
* Trenton ISD			
* Valley View ISD		not paid 3 yrs	
Van Alstyne ISD	\$267.00	\$266.00	1359
* Walnut Bend ISD		not paid 3 yrs	
* Whitesboro ISD	\$305.00		1552
* Whitewright ISD		not paid 3 yrs	
* Bonham Chamber of Commerce	\$175.00		
Denison Chamber of Commerce	\$100.00	\$100.00	
Associate Memberships Texoma Housing Ptnrs	\$2,970.00	\$2,970.00	
	-----	-----	
Subtotal ISD, Assoc	\$10,007.00	\$9,473.00	
	-----	-----	
	\$48,405.00	\$47,871.00	
	=====	=====	

1. State Data Center for Texas Cities 1/1/2010

2. State Data Center for Texas Counties 1/1/2010

3. Enrollment figures furnished by school district offices as of 01/2013

<http://www.texastribune.org/public-ed/explore>

TEXOMA COUNCIL OF GOVERNMENTS COST ALLOCATION PLAN FYE2014

	04-Feb-13 03:35:28 PM		GOVERNMENT SERVICES						Total Government Services
	EDA	CEDA	SOL WST	911	GIS	CJ	H/Sec		
	5/12	5/12	5/12	5/12	5/12	5/12	5/12		
	4/13	4/13	4/13	4/13	4/13	4/13	4/13		
Direct Salaries	56,828	2,700	39,541	75,723	82,116	17,354	42,523	316,785	
Employee Benefits @ 56.0%	<u>31,824</u>	<u>1,512</u>	<u>22,143</u>	<u>42,405</u>	<u>45,985</u>	<u>9,718</u>	<u>23,813</u>	<u>177,400</u>	
Total Personnel Cost	88,652	4,212	61,684	118,128	128,101	27,072	66,336	494,185	
G&A Alloc All Programs @ 11.74%	10,408	494	7,242	13,868	15,039	3,178	7,788	58,017	
On Site Programs @ 14.18%	12,571	597	8,747	16,751	18,165	3,839	9,406	70,076	
Central Service IT @ 7.43%	6,587	313	4,583	8,777	9,518	2,011	4,929	36,718	
Travel	1,414	511	3,436	11,808	4,600	2,300	2,500	26,569	
Supplies & Printing	368	835	1,117	5,225	5,993	2,373		15,911	
Contracted Services					17,695			17,695	
Equipment					8,600			8,600	
Other Direct Costs		3,114	80,000	4,021	32,989	2,100	11,935	134,159	
In-Kind Services								-	
Support Services Costs				480,787				480,787	
Transfers In/Out								-	
Total Forecast Expenditures	120,000	10,076	166,809	659,365	240,700	42,873	102,894	1,342,717	
Source of Funds:									
Local, TCOG	50,000							50,000	
Local, Income	10,000				240,700			250,700	
In-Kind	-							-	
State			166,809	659,365		42,873		869,047	
Federal	<u>60,000</u>	<u>10,076</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>102,894</u>	<u>172,970</u>	
Total Forecast Funds	120,000	10,076	166,809	659,365	240,700	42,873	102,894	1,342,717	

TEXOMA COUNCIL OF GOVERNMENTS COST ALLOCATION PLAN FYE2014

	<u>CLIENT SERVICES</u>								Total Client Services
	CSBG	CEAP	Weath	Emerg HL	Sec 8V	211 TIRN	HDQ PHA	FLD PHA	
	5/12	5/12	5/12	5/13	5/12	5/12	5/12	5/12	
	4/13	4/13	4/13	4/14	4/13	4/13	4/13	4/13	
Direct Salaries	81,232	91,267	119,035	3,933	149,250	174,383	55,376	498,630	1,173,106
Employee Benefits @ 56.0%	45,490	51,110	66,660	2,202	83,580	97,654	31,011	279,233	656,940
Total Personnel Cost	126,722	142,377	185,695	6,135	232,830	272,037	86,387	777,863	1,830,046
G&A Alloc All Programs @ 11.74%	14,877	16,715	21,801	720	27,334	31,937	10,142	91,321	214,847
On Site Programs @ 14.18%	17,969	20,189	26,332	870	33,015	38,575	12,250		149,200
Central Service IT @ 7.43%	9,415	10,579	13,797	456	17,299	20,212	6,419	57,795	135,972
Travel	7,400	4,094	11,996	357	5,544	5,235			34,626
Supplies & Printing	4,202	3,867	8,193	212	6,749	3,569			26,792
Contracted Services	2,200				2,875	11,000			16,075
Equipment	12,000					-			12,000
Other Direct Costs						8,130			8,130
In-Kind Services									-
Support Services Costs	27,668	500,243	707,186	88,000	1,819,966				3,143,063
Transfers In/Out									-
Total Forecast Expenditures	222,453	698,064	975,000	96,750	2,145,612	390,695	115,198	926,979	5,570,751
Source of Funds:									
Local, TCOG									-
Local, Income			175,000	96,750			115,198	926,979	1,313,927
In-Kind									-
State						390,695			390,695
Federal	222,453	698,064	800,000	-	2,145,612	-	-	-	3,866,129
Total Forecast Funds	222,453	698,064	975,000	96,750	2,145,612	390,695	115,198	926,979	5,570,751

TEXOMA COUNCIL OF GOVERNMENTS COST ALLOCATION PLAN FYE2014

	AGING SERVICES						Total Aging Services	Grand Total
	Aging 5/12 4/13	Aging Fld 5/12 4/13	Livengood 5/12 4/13	FOS GR 5/12 4/13	RSVP 5/12 4/13	Immun 5/12 4/13		
Direct Salaries	336,439	56,188		20,974	25,053	-	438,654	1,928,545
Employee Benefits @ 56.0%	<u>188,406</u>	<u>31,465</u>	-	<u>11,745</u>	<u>14,030</u>	-	<u>245,646</u>	<u>1,079,986</u>
Total Personnel Cost	524,845	87,653	-	32,719	39,083	-	684,300	3,008,531
G&A Alloc All Programs @ 11.74%	61,617	10,290	-	3,841	4,588	-	80,336	353,200
On Site Programs @ 14.18%	74,423			4,640	5,542	-	84,605	303,881
Central Service IT @ 7.43%	38,996	6,513	-	2,431	2,904	-	50,844	223,534
Travel	31,501			2,222	4,000		37,723	98,918
Supplies & Printing	15,262			2,070	1,252	300	18,884	61,587
Contracted Services						9,365	9,365	43,135
Equipment							-	20,600
Other Direct Costs	29,191		135,000	1,800	3,000	700	169,691	311,980
In-Kind Services	75,000			17,797	12,000		104,797	104,797
Support Services Costs	483,800			177,710	27,280		688,790	4,312,640
Transfers In/Out							-	-
Total Forecast Expenditures	1,334,635	104,456	135,000	245,230	99,649	10,365	1,929,335	8,842,803
Source of Funds:								
Local, TCOG							-	50,000
Local, Income	221,020		135,000	24,825	19,919		400,764	1,965,391
In-Kind	75,000			17,797	12,000		104,797	104,797
State	117,994			5,000	24,621	10,365	157,980	1,417,722
Federal	<u>920,621</u>	<u>104,456</u>	-	<u>197,608</u>	<u>43,109</u>	-	<u>1,265,794</u>	<u>5,304,893</u>
Total Forecast Funds	1,334,635	104,456	135,000	245,230	99,649	10,365	1,929,335	8,842,803