

April 21, 2022

Honorable Jeff Whitmire and Governing Board Members:

TCOG Management is pleased to present the proposed Annual Financing Plan for Fiscal Year Ending (FYE) 2023 covering the period beginning May 1, 2022 and ending April 30, 2023. This plan is presented in accordance with rules and regulations governing the use of federal, state, and other funds, and is structured to promote the effective delivery of services, efficient program operations and a competitive workforce. TCOG's financial goal is to encourage growth and stability in TCOG programs while operating within available fiscal resources which enables us to make measurable progress toward achieving our vision: Better Leaders Building Better Lives.

Plan Highlights

- \$26.21 million in estimated program revenue.
- Nearly $\frac{3}{4}$ of all dollars to be expended (73%) are targeted for Direct Services. Indirect costs as a percentage of total expenses is 3.6%.
- The Plan proposes an across the board 4.0% Cost of Living Adjustment (COLA) for all employees, various additional market adjustments for select employees and \$14,350 in authorized longevity pay.
- A full-time equivalent (FTE) count of 51 plus 4 part-time employees.
- Total salary authority of \$2,561,130
- A fixed carry-forward Indirect Cost Rate (ICR) of 32.29%.

Current Combined Annual Program Revenue and Proposed Financing Plan

TCOG's organizational revenue estimate is calculated using current combined and estimated future annual revenue for all programs by all funding sources. These revenue amounts may, and likely will, vary during TCOG's fiscal year, as most programs' fiscal year do not align with TCOG's. A breakdown of program revenue by source titled ***Current Revenue Snapshot*** is attached. Current Revenue and Expense Reports for any individual grant/program is available upon request.

Cost of Living Allowance (COLA)

Current TCOG policy states *"If a Cost of Living Allowance (COLA) increase is approved by the Governing Board, all regular TCOG employees with six (6) months of continued employment are eligible to receive the one-time COLA pay rate increase."* As part of the FYE 2023 proposal, authorization is being sought to amend this policy as follows; *"If a Cost of Living Allowance (COLA) increase is approved by the Governing Board, all regular TCOG employees are eligible to receive the one-time COLA pay rate increase."*

Proposed FTE and Salary Budget Authority

The proposed FTE count and salary adjustments for FYE 2023 is detailed on the chart titled ***Salary Adjustments Summary***. TCOG's staff salary comparison with the State of Texas comparable positions is also attached.

Indirect Cost Rate Calculation

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

better leaders building better lives™



Indirect costs are those that have been incurred for common of joint purposes. These costs benefit more than one objective and cannot be readily identified with a particular final cost objective. TCOG recovers its indirect costs through an indirect cost rate (ICR). An indirect cost rate is a device for determining in a reasonable manner the proportion of indirect costs each program should bear. It is the ratio – expressed as a percentage) of the indirect costs to a direct cost base; which for TCOG is Direct Personnel (Salary + Benefits) Costs. {Indirect Cost Rate = Total Indirect Costs ÷ Total Direct Personnel Salaries plus Benefits}

Statement of Proposed Indirect Cost Allocation Rates

TCOG proposes a total FYE 2023 Indirect Cost Rate of 32.29%. The indirect rate is made up of two components: General & Administrative (G&A) and Central Information Technology (CIT) as follows:

- General & Administrative (G&A) Rate – 29.16%
- Central Information Technology (CIT) Rate – 3.13%

Schedule of Holidays

There are no proposed changes to TCOG's proposed holiday schedule, which includes ten (10) major holidays and one (1) personal day. The proposed holiday schedule is also attached.

Membership Dues Schedule

Membership dues were calculated at a rate of \$0.2123 per capita; a 6% increase over the prior year. The minimum membership was increased from \$100 to \$120. Total estimated FYE 2023 county/city dues are \$45,452 while school district dues are \$7,638 for a total of \$53,089. A complete listing of TCOG membership dues is attached.

Summary

The following actions are recommended:

1. Authorize amendment to Section 15.3.1. of TCOG's Personnel Policies Manual
2. Approve the proposed FTE and Salary Budget Authority
3. Set the Fixed Carry-forward Indirect Cost Rate at 32.29%
4. Approve the FYE 2023 Holiday Schedule
5. Approve the FYE 2023 Membership Dues Schedule

Should you desire additional information regarding the proposed FYE 2023 budget, please contact me at your convenience. I will be happy to meet with you to discuss in further detail.

Sincerely,

A handwritten signature in blue ink, appearing to read "Mindi Jones", is written over a light blue horizontal line.

Mindi Jones
Finance Director

| | Total Revenues under Contract | Revenues Tied to a 12-month Period | | | | |
|--------------------------|----------------------------------|------------------------------------|------------------|------------------|-------------------|-------------------|
| | | Federal | State | Local | Other/ In-Kind | Current Totals |
| AGING SERVICES | | | | | | 3,919,271 |
| AAA | 2,496,367 | 2,155,850 | 122,194 | 1,220,860 | 61,000 | 3,559,904 |
| FGP | 501,350 | 220,000 | 5,316 | 23,500 | | 248,816 |
| RSVP | 110,550 | 69,113 | 24,937 | 16,500 | | 110,550 |
| CLIENT SERVICES | | | | | | 7,719,257 |
| 211 | 400,119 | 200,808 | 199,311 | | | 400,119 |
| ADRC | 134,952 | 63,161 | 71,791 | | | 134,952 |
| HRA | 456,000 | 456,000 | | | | 456,000 |
| SECTION 8 | 6,728,185 | 6,728,185 | | | | 6,728,185 |
| ENERGY SERVICES | | | | | | 12,078,816 |
| UTILITY ASSISTANCE | 10,898,065 | 10,289,818 | | 111,049 | | 10,400,867 |
| WEATHERIZATION | 1,434,842 | 1,192,342 | | 242,500 | | 1,434,842 |
| CSBG | 243,107 | 243,107 | | | | 243,107 |
| REGIONAL SERVICES | | | | | | 2,490,125 |
| EDA PLANNING | 410,000 | 70,000 | | 15,000 | 55,000 | 140,000 |
| EDA CARES Act | 400,000 | 33,333 | | | | 33,333 |
| MSW | 230,000 | 115,000 | | | | 115,000 |
| GIS | 194,849 | | | 194,849 | | 194,849 |
| TxCDBG | 8,799 | | 8,799 | | | 8,799 |
| 911 | 876,621 | 438,311 | | | | 438,311 |
| RI RADIO INFRASTRUCTURE | 1,600,000 | | 1,064,869 | | | 1,064,869 |
| CJD | 68,026 | | 68,026 | 75,000 | 44,763 | 187,789 |
| EMERGENCY PLANNING | 307,176 | 272,869 | 34,307 | | | 307,176 |
| TOTAL | 27,909,008 | 22,547,897 | 1,599,551 | 1,899,258 | 160,763 | 26,207,470 |

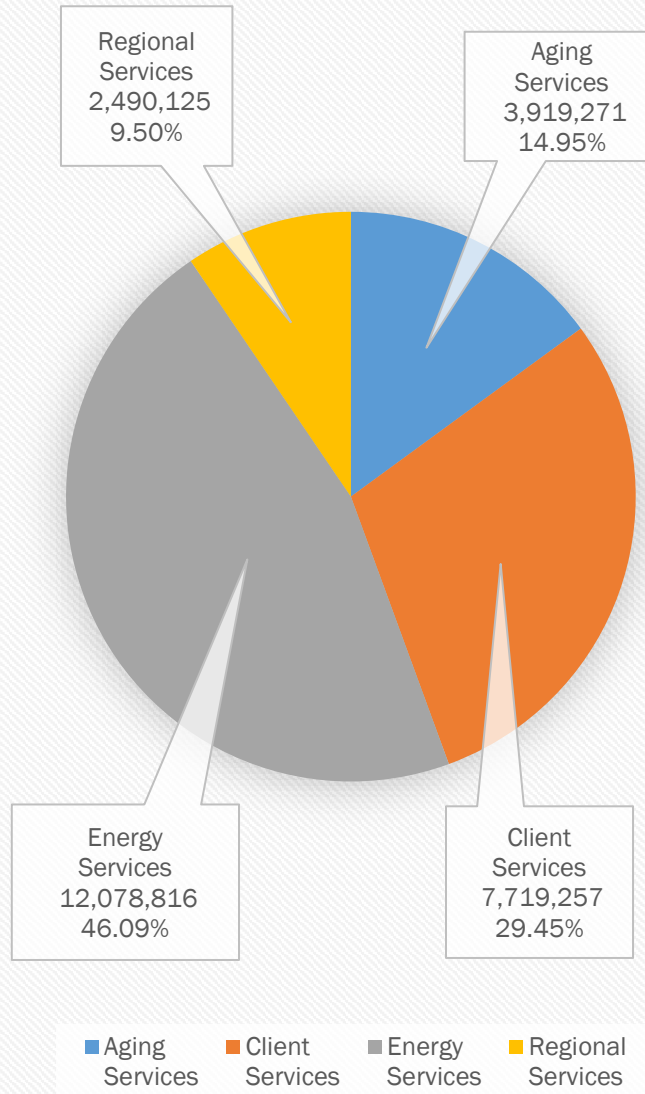
TCOG Revenue by Department

| | | |
|-------------------|-------------------|-------------|
| Aging Services | 3,919,271 | 15% |
| Client Services | 7,719,257 | 29% |
| Energy Services | 12,078,816 | 46% |
| Regional Services | 2,490,125 | 10% |
| Total | 26,207,470 | 100% |

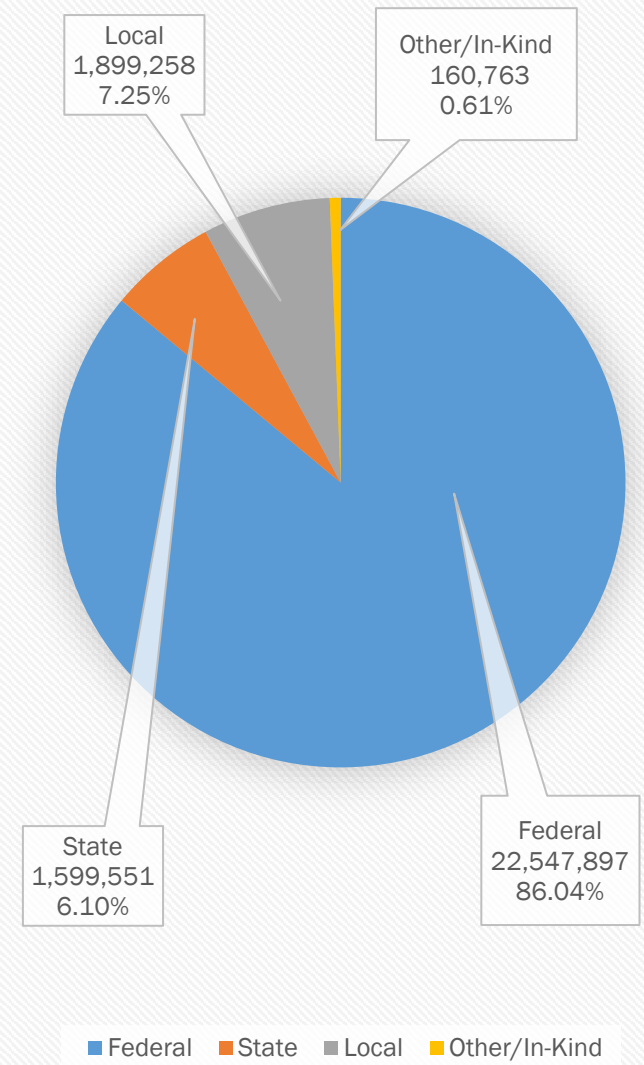
TCOG Revenue by Source

| | | |
|---------------|-------------------|-------------|
| Federal | 22,547,897 | 86% |
| State | 1,599,551 | 6% |
| Local | 1,899,258 | 7% |
| Other/In-Kind | 160,763 | 1% |
| Total | 26,207,470 | 100% |

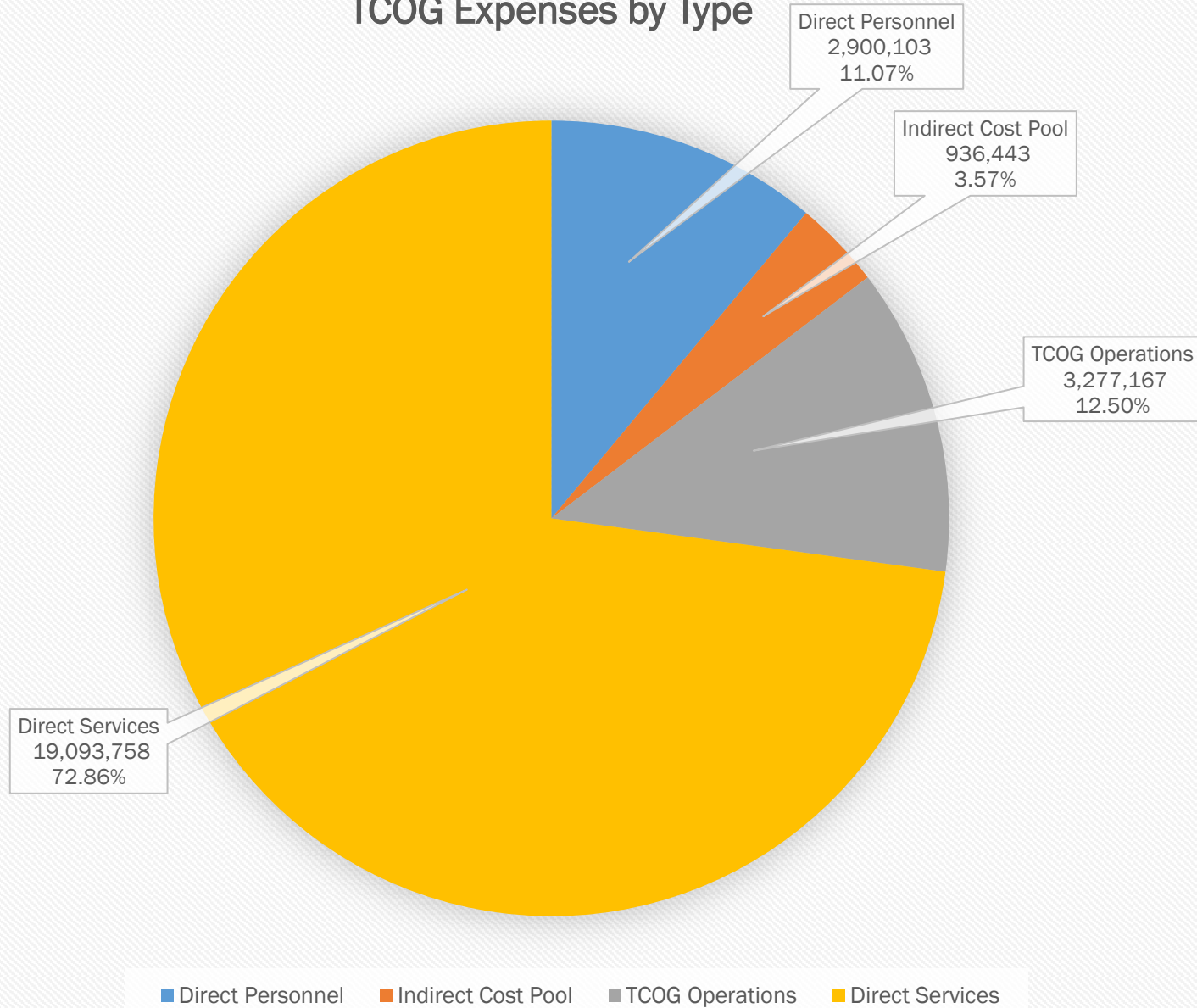
TCOG Revenue by Department



TCOG Revenue by Source



TCOG Expenses by Type



Proposed Salaries

FYE 2023

| Program | Title | FTE | Current Base Salary | Proposed COLA Increase % | Proposed Market Increase % | Total Proposed Increase \$ | Total Proposed Base Salary | + Longevity | Total |
|--------------------|---------------------------------------|---------------|---------------------|--------------------------|----------------------------|----------------------------|----------------------------|---------------|------------------|
| Admin | Executive Director | 1.0 | 114,660 | 4.00% | | 4,586 | 119,246 | | 119,246 |
| Admin | Finance Director | 1.0 | 78,275 | 4.00% | | 3,131 | 81,406 | 600 | 82,006 |
| Admin | Public Information & Media Manager | 1.0 | 51,614 | 4.00% | | 2,065 | 53,679 | | 53,679 |
| Admin | Finance Specialist | 1.0 | 44,091 | 4.00% | 2.00% | 2,645 | 46,736 | | 46,736 |
| Admin | Human Resources Specialist | 1.0 | 54,147 | 4.00% | | 2,166 | 56,313 | | 56,313 |
| Aging Services | Aging Services Director | 1.0 | 69,415 | 4.00% | | 2,777 | 72,192 | | 72,192 |
| AAA | Ombudsman Specialist | 1.0 | 35,134 | 4.00% | | 1,405 | 36,539 | 600 | 37,139 |
| AAA | Ombudsman Specialist | 0.25 | 7,932 | 4.00% | | 317 | 8,249 | | 8,249 |
| AAA | Care Coordination Specialist | 1.0 | 44,807 | 4.00% | | 1,792 | 46,599 | 600 | 47,199 |
| AAA | Care Coordination Specialist | 1.0 | 45,591 | 4.00% | | 1,824 | 47,415 | 600 | 48,015 |
| AAA | Information & Referral Specialist | 1.0 | 48,901 | 4.00% | | 1,956 | 50,857 | 600 | 51,457 |
| AAA | Financial Manager | 1.0 | 60,754 | 4.00% | | 2,430 | 63,184 | 600 | 63,784 |
| AAA | Benefits Counseling Specialist | 1.0 | 38,000 | 4.00% | | 1,520 | 39,520 | 600 | 40,120 |
| AAA | Benefits Counseling Specialist | 1.0 | 33,000 | 4.00% | 2.67% | 2,200 | 35,200 | | 35,200 |
| AAA | Caregiver Services Specialist | 0.75 | 24,750 | 4.00% | | 990 | 25,740 | | 25,740 |
| AmeriCorps Seniors | AmeriCorps Seniors Program Manager | 1.0 | 48,474 | 4.00% | | 1,939 | 50,413 | 600 | 51,013 |
| AmeriCorps Seniors | AmeriCorps Seniors Program Specialist | 1.0 | 34,720 | 4.00% | | 1,389 | 36,109 | 600 | 36,709 |
| 211 | 211 Program Manager | 1.0 | 54,195 | 4.00% | | 2,168 | 56,363 | 600 | 56,963 |
| 211 | 211 Database Administrator | 1.0 | 48,868 | 4.00% | | 1,955 | 50,823 | 600 | 51,423 |
| 211 | 211 Specialist | 0.73 | 23,352 | 4.00% | | 934 | 24,286 | | 24,286 |
| 211 | 211 Specialist | 1.0 | 38,454 | 4.00% | | 1,538 | 39,992 | 600 | 40,592 |
| 211 | 211 Specialist | 1.0 | 37,331 | 4.00% | | 1,493 | 38,824 | 600 | 39,424 |
| ADRC | ADRC Program Manager | 1.0 | 42,829 | 4.00% | | 1,713 | 44,542 | 400 | 44,942 |
| ADRC | ADRC Receptionist | 0.50 | 11,577 | 4.00% | | 463 | 12,040 | | 12,040 |
| Section 8 | Section 8 Program Manager | 1.0 | 75,139 | 4.00% | | 3,006 | 78,145 | 600 | 78,745 |
| Section 8 | Section 8 Program Specialist | 1.0 | 38,948 | 4.00% | 2.00% | 2,337 | 41,285 | | 41,285 |
| Section 8 | Section 8 Program Specialist (vacant) | 1.0 | 34,320 | NA | | 0 | 34,320 | | 34,320 |
| Section 8 | Section 8 Program Specialist (new) | 1.0 | 34,320 | NA | | 0 | 34,320 | | 34,320 |
| Section 8 | Section 8 Program Inspector (new) | 1.0 | 36,400 | NA | | 0 | 36,400 | | 36,400 |
| Section 8 | Section 8 FSS Specialist | 1.0 | 38,804 | 4.00% | 2.00% | 2,328 | 41,132 | 600 | 41,732 |
| Section 8 | Section 8 FSS Specialist | 1.0 | 49,230 | 4.00% | 2.00% | 2,954 | 52,184 | 600 | 52,784 |
| Energy Services | Energy Services Director | 1.0 | 73,027 | 4.00% | | 2,921 | 75,948 | 600 | 76,548 |
| Utility Assistance | CEAP Program Manager | 1.0 | 52,648 | 4.00% | | 2,106 | 54,754 | 600 | 55,354 |
| Utility Assistance | Customer Services Supervisor | 1.0 | 36,976 | 4.00% | | 1,479 | 38,455 | | 38,455 |
| Utility Assistance | Customer Services Rep | 1.0 | 30,000 | 4.00% | | 1,200 | 31,200 | | 31,200 |
| Utility Assistance | Customer Services Rep | 1.0 | 30,000 | 4.00% | | 1,200 | 31,200 | | 31,200 |
| Utility Assistance | Energy Specialist | 1.0 | 33,000 | 4.00% | 0.46% | 1,472 | 34,472 | | 34,472 |
| Utility Assistance | Energy Specialist | 1.0 | 33,000 | 4.00% | 0.46% | 1,472 | 34,472 | | 34,472 |
| Utility Assistance | Energy Specialist (vacant) | 1.0 | 34,320 | NA | | 0 | 34,320 | | 34,320 |
| Utility Assistance | Energy Specialist (new) | 1.0 | 34,320 | NA | | 0 | 34,320 | | 34,320 |
| Utility Assistance | Energy Specialist | 1.0 | 35,294 | 4.00% | | 1,412 | 36,706 | | 36,706 |
| Utility Assistance | Energy Specialist | 1.0 | 33,945 | 4.00% | | 1,358 | 35,303 | | 35,303 |
| Utility Assistance | Energy Specialist | 1.0 | 34,609 | 4.00% | | 1,384 | 35,993 | | 35,993 |
| Weatherization | Weatherization Program Manager | 1.0 | 55,613 | 4.00% | | 2,225 | 57,838 | 600 | 58,438 |
| Weatherization | Weatherization Inspector | 1.0 | 35,000 | 4.00% | 4.46% | 2,962 | 37,962 | | 37,962 |
| Weatherization | Weatherization Inspector (new) | 1.0 | 36,400 | NA | | 0 | 36,400 | | 36,400 |
| Weatherization | WAP Specialist | 1.0 | 35,500 | 4.00% | 2.00% | 2,130 | 37,630 | | 37,630 |
| CSBG | Case Manager | 1.0 | 37,434 | 4.00% | | 1,497 | 38,931 | | 38,931 |
| GIS & Planning | CED/GIS Program Manager | 1.0 | 65,807 | 4.00% | | 2,632 | 68,439 | 150 | 68,589 |
| GIS & Planning | MSW Program Planner | 1.0 | 42,244 | 4.00% | | 1,690 | 43,934 | | 43,934 |
| GIS & Planning | GIS Specialist | 1.0 | 64,827 | 4.00% | | 2,593 | 67,420 | 600 | 68,020 |
| GIS & Planning | Regional Project Coordinator | 1.0 | 52,624 | 4.00% | | 2,105 | 54,729 | | 54,729 |
| Public Safety | CJ/EP Program Manager | 1.0 | 72,154 | 4.00% | | 2,886 | 75,040 | 600 | 75,640 |
| Public Safety | 911 Program Manager | 1.0 | 62,640 | 4.00% | | 2,506 | 65,146 | 600 | 65,746 |
| Public Safety | Public Safety Planner | 1.0 | 43,835 | 4.00% | 2.00% | 2,630 | 46,465 | 600 | 47,065 |
| TOTALS | | 53.225 | 2,463,249 | | | 97,882 | 2,561,130 | 14,350 | 2,575,480 |

| Program | Title | FYE 2022 | | FYE 2022 MID YEAR ADJUSTMENTS | | FYE 2023 PROPOSED ADJUSTMENTS | | FYE 2023 PROPOSED TOTALS | |
|--------------------|------------------------------------|----------|-------------|----------------------------------|-------------|----------------------------------|-------------|-----------------------------|--------------|
| | | FTE | Base Salary | FTE | Base Salary | FTE | Base Salary | FTE | Total Salary |
| ADMINISTRATION | | | | | | | | | |
| Executive | Executive Director | 1.00 | 114,660 | | - | | 4,586 | 1.00 | 119,246 |
| Executive | Public Information & Media Manager | 1.00 | 66,365 | -1.00 | (66,365) | | - | | - |
| Executive | Public Information & Media Manager | | - | 1.00 | 51,614 | | 2,645 | 1.00 | 53,679 |
| Finance | Finance Director | 1.00 | 78,275 | | - | | 3,131 | 1.00 | 81,406 |
| Finance | Accounting & Finance Specialist | 1.00 | 44,091 | | - | | 2,645 | 1.00 | 46,736 |
| Human Resources | Human Resources Specialist | 1.00 | 54,147 | | - | | 2,166 | 1.00 | 56,313 |
| TOTAL | | 5.00 | 357,538 | 0.00 | (14,751) | 0.00 | 15,174 | 5.00 | 357,380 |
| AGING SERVICES | | | | | | | | | |
| Aging Services | Department Director | 1.00 | 69,415 | | - | | 2,777 | 1.00 | 72,192 |
| AAA | Ombudsman Specialist | 1.00 | 35,134 | | - | | 1,405 | 1.00 | 36,539 |
| AAA | Ombudsman Specialist | 0.25 | 7,932 | | - | | 317 | 0.25 | 8,249 |
| AAA | Care Coordination Specialist | 1.00 | 44,807 | | - | | 1,792 | 1.00 | 46,599 |
| AAA | Care Coordination Specialist | 1.00 | 45,591 | | - | | 1,824 | 1.00 | 47,415 |
| AAA | Information & Referral Specialist | 1.00 | 48,901 | | - | | 1,956 | 1.00 | 50,857 |
| AAA | Financial Manager | 1.00 | 60,754 | | - | | 2,430 | 1.00 | 63,184 |
| AAA | Benefits Counseling Specialist | 1.00 | 35,341 | | 2,659 | | 1,520 | 1.00 | 39,520 |
| AAA | Benefits Counseling Specialist | 0.50 | 14,720 | -0.50 | (14,720) | | - | | - |
| AAA | Benefits Counseling Specialist | | - | 1.00 | 33,000 | | 2,200 | 1.00 | 35,200 |
| AAA | Caregiver Services Specialist | | - | 0.75 | 24,750 | | 990 | 0.75 | 25,740 |
| AmeriCorps Seniors | Program Manager | 1.00 | 48,474 | | - | | 1,939 | 1.00 | 50,413 |
| AmeriCorps Seniors | Program Specialist | 1.00 | 34,720 | | - | | 1,389 | 1.00 | 36,109 |
| TOTAL | | 9.75 | 445,789 | 1.25 | 45,689 | 0.00 | 20,540 | 11.00 | 512,018 |
| CLIENT SERVICES | | | | | | | | | |
| Client Services | Department Director | 1.00 | 65,496 | -1.00 | (65,496) | | - | | - |
| 211 | Program Manager | 1.00 | 54,195 | | - | | 2,168 | 1.00 | 56,363 |
| 211 | Database Administrator | 1.00 | 48,868 | | - | | 1,955 | 1.00 | 50,823 |
| 211 | Specialist | 0.73 | 23,352 | | - | | 934 | 0.73 | 24,286 |
| 211 | Specialist | 1.00 | 38,454 | | - | | 1,538 | 1.00 | 39,992 |
| 211 | Specialist | 1.00 | 37,331 | | - | | 1,493 | 1.00 | 38,824 |
| ADRC | Program Manager | 1.00 | 53,536 | | (10,707) | | 1,713 | 1.00 | 44,542 |
| ADRC | Receptionist | 0.25 | 11,577 | | - | | 463 | 0.50 | 12,040 |
| Section 8 | Program Manager | 1.00 | 75,139 | | - | | 3,006 | 1.00 | 78,145 |
| Section 8 | Program Specialist | 1.00 | 38,948 | | - | | 2,337 | 1.00 | 41,285 |
| Section 8 | Program Specialist | 1.00 | 43,773 | -1.00 | (43,773) | | - | | - |
| Section 8 | Program Specialist (vacant) | | - | | - | 1.00 | 34,320 | 1.00 | 34,320 |
| Section 8 | Program Specialist (new) | | - | | - | 1.00 | 34,320 | 1.00 | 34,320 |
| Section 8 | Program Inspector (new) | | - | | - | 1.00 | 36,400 | 1.00 | 36,400 |
| Section 8 | FSS Specialist | 1.00 | 38,804 | | - | | 2,328 | 1.00 | 41,132 |
| Section 8 | FSS Specialist | 1.00 | 49,230 | | - | | 2,954 | 1.00 | 52,184 |
| TOTAL | | 11.98 | 578,703 | -2.00 | (119,976) | 3.00 | 125,929 | 13.23 | 584,656 |

| | | FYE 2022 | | FYE 2022 MID YEAR ADJUSTMENTS | | FYE 2023 PROPOSED ADJUSTMENTS | | FYE 2023 PROPOSED TOTALS | |
|--------------------------|----------------------------------|----------|-------------|----------------------------------|-------------|----------------------------------|-------------|-----------------------------|--------------|
| Program | Title | FTE | Base Salary | FTE | Base Salary | FTE | Base Salary | FTE | Total Salary |
| ENERGY SERVICES | | | | | | | | | |
| Energy Services | Department Director | 1.00 | 73,027 | | - | | 2,921 | 1.00 | 75,948 |
| Utility Assistance | Program Manager | 1.00 | 52,648 | | - | | 2,106 | 1.00 | 54,754 |
| Utility Assistance | Energy Specialist | 1.00 | 36,009 | -1.00 | (36,009) | | | | - |
| Utility Assistance | Energy Specialist | | - | 1.00 | 33,000 | | | | - |
| Utility Assistance | Energy Specialist | | - | -1.00 | (33,000) | | | | - |
| Utility Assistance | Energy Specialist | | - | 1.00 | 33,000 | | 1,472 | 1.00 | 34,472 |
| Utility Assistance | Energy Specialist | 1.00 | 36,015 | -1.00 | (36,015) | | | | - |
| Utility Assistance | Energy Specialist | | - | 1.00 | 33,000 | | 1,472 | 1.00 | 34,472 |
| Utility Assistance | Energy Specialist | 1.00 | 35,294 | | - | | 1,412 | 1.00 | 36,706 |
| Utility Assistance | Energy Specialist | 1.00 | 33,945 | | - | | 1,358 | 1.00 | 35,303 |
| Utility Assistance | Energy Specialist | 1.00 | 34,609 | | - | | 1,384 | 1.00 | 35,993 |
| Utility Assistance | Energy Specialist | 1.00 | 42,250 | -1.00 | (42,250) | | | | - |
| Utility Assistance | Energy Assistant | 1.00 | 32,086 | -1.00 | (32,086) | | | | - |
| Utility Assistance | Energy Specialist | | - | 1.00 | 33,000 | | | | - |
| Utility Assistance | Energy Specialist | | - | -1.00 | (33,000) | | | | - |
| Utility Assistance | Energy Specialist (vacant) | | - | | - | 1.00 | 34,320 | 1.00 | 34,320 |
| Utility Assistance | Energy Specialist (new) | | - | | - | 1.00 | 34,320 | 1.00 | 34,320 |
| Utility Assistance | Customer Services Supervisor | | - | 1.00 | 36,976 | | 1,479 | 1.00 | 38,455 |
| Utility Assistance | Customer Services Representative | | - | 1.00 | 30,000 | | 1,200 | 1.00 | 31,200 |
| Utility Assistance | Customer Services Representative | | - | 1.00 | 30,000 | | 1,200 | 1.00 | 31,200 |
| WAP | Program Manager | 1.00 | 55,613 | | - | | 2,225 | 1.00 | 57,838 |
| WAP | Inspector | 1.00 | 35,000 | | - | | 2,962 | 1.00 | 37,962 |
| WAP | Inspector | 1.00 | 35,425 | -1.00 | (35,425) | | | | |
| WAP | Inspector (vacant) | | - | | | 1.00 | 36,400 | 1.00 | 36,400 |
| WAP | Specialist | 1.00 | 35,500 | | - | | 2,130 | 1.00 | 37,630 |
| CSBG | Case Manager | 1.00 | 37,434 | | - | | 1,497 | 1.00 | 38,931 |
| TOTAL | | 14.00 | 574,855 | 0.00 | (18,809) | 3.00 | 129,858 | 17.00 | 685,904 |
| REGIONAL SERVICES | | | | | | | | | |
| GIS & CED Planning | Program Manager | 1.00 | 65,807 | | - | | 2,632 | 1.00 | 68,439 |
| MSW & Planning | Program Planner | 1.00 | 46,181 | -1.00 | (46,181) | | | | |
| MSW & Planning | Program Planner | | - | 1.00 | 42,244 | | 1,690 | 1.00 | 43,934 |
| GIS & Planning | GIS Specialist | 1.00 | 64,827 | | - | | 2,593 | 1.00 | 67,420 |
| CED & Planning | Regional Project Coordinator | 1.00 | 52,624 | | - | | 2,105 | 1.00 | 54,729 |
| Public Safety | CJ/EP Program Manager | 1.00 | 72,154 | | - | | 2,886 | 1.00 | 75,040 |
| Public Safety | 911 Program Manager | 1.00 | 62,640 | | - | | 2,506 | 1.00 | 65,146 |
| Public Safety | Planner | 1.00 | 38,795 | | 5,040 | | 2,630 | 1.00 | 46,465 |
| TOTAL | | 7.00 | 403,028 | 0.00 | 1,103 | 0.00 | 17,042 | 7.00 | 421,173 |
| ORGANIZATION WIDE TOTALS | | 47.7 | 2,359,913 | -0.75 | (106,744) | 6.0 | 308,542 | 53.2 | 2,561,130 |

| TCOG Title | Proposed Salaries | State Class Code | State Salary Group | State MIN | State MID | State MAX | % Min | % Mid | % Max |
|-------------------------------------|-------------------|------------------|--------------------|-----------|-----------|-----------|---------|---------|-------|
| Executive Director | 119,246 | Exempt | Group 4 | 106,500 | 139,094 | 171,688 | 111.97% | 85.73% | 69.5% |
| Public Information & Media Manager | 53,679 | 1600 | B22 | 51,614 | 68,047 | 84,479 | 104.00% | 78.88% | 63.5% |
| Finance Director | 81,406 | 1085 | B26 | 69,415 | 93,406 | 117,397 | 117.27% | 87.15% | 69.3% |
| Finance Specialist | 46,736 | 1018 | B19 | 42,244 | 55,602 | 68,960 | 110.63% | 84.06% | 67.8% |
| Human Resources Specialist | 56,313 | 1737 | B22 | 51,614 | 68,047 | 84,479 | 109.10% | 82.76% | 66.7% |
| Aging Services Director | 72,192 | 1620 | B26 | 69,415 | 93,406 | 117,397 | 104.00% | 77.29% | 61.5% |
| Ombudsman Specialist | 36,539 | 5227 | B13 | 29,439 | 37,914 | 46,388 | 124.12% | 96.37% | 78.8% |
| Ombudsman Specialist | 8,249 | 5227 | B13 | 7,360 | 9,479 | 11,597 | 112.09% | 87.03% | 71.1% |
| Care Coordination Specialist | 46,599 | 5228 | B15 | 32,976 | 42,511 | 52,045 | 141.31% | 109.62% | 89.5% |
| Care Coordination Specialist | 47,415 | 5228 | B15 | 32,976 | 42,511 | 52,045 | 143.79% | 111.53% | 91.1% |
| Information & Referral Specialist | 50,857 | 5228 | B15 | 32,976 | 42,511 | 52,045 | 154.22% | 119.63% | 97.7% |
| Financial Manager | 63,184 | 1082 | B22 | 51,614 | 68,047 | 84,479 | 122.42% | 92.85% | 74.8% |
| Benefits Counseling Specialist | 39,520 | 5227 | B13 | 29,439 | 37,914 | 46,388 | 134.24% | 104.24% | 85.2% |
| Benefits Counseling Specialist | 35,200 | 5227 | B13 | 29,439 | 37,914 | 46,388 | 119.57% | 92.84% | 75.9% |
| Caregiver Services Specialist | 25,740 | 5227 | B13 | 22,079 | 28,436 | 34,791 | 116.58% | 90.52% | 74.0% |
| AmeriCorps Seniors Program Manage | 50,413 | 1600 | B22 | 51,614 | 68,047 | 84,479 | 97.67% | 74.09% | 59.7% |
| AmeriCorps Seniors Program Speciali | 36,109 | 5233 | B15 | 32,976 | 42,511 | 52,045 | 109.50% | 84.94% | 69.4% |
| 211 Program Manager | 56,363 | 1600 | B22 | 51,614 | 68,047 | 84,479 | 109.20% | 82.83% | 66.7% |
| 211 Database Administrator | 50,823 | 0211 | B20 | 45,158 | 59,473 | 73,788 | 112.54% | 85.46% | 68.9% |
| 211/ADRC Specialist | 24,286 | 0134 | A13 | 21,343 | 27,488 | 33,631 | 113.79% | 88.35% | 72.2% |
| 211 Specialist | 39,992 | 0134 | A13 | 29,439 | 37,914 | 46,388 | 135.85% | 105.48% | 86.2% |
| 211 Specialist | 38,824 | 0134 | A13 | 29,439 | 37,914 | 46,388 | 131.88% | 102.40% | 83.7% |
| ADRC Program Manager | 44,542 | 1600 | B22 | 41,291 | 54,438 | 67,583 | 107.87% | 81.82% | 65.9% |
| ADRC Receptionist | 12,040 | 0006 | A9 | 11,891 | 14,660 | 17,430 | 101.26% | 82.13% | 69.1% |
| Section 8 Program Manager | 78,145 | 1600 | B22 | 51,614 | 68,047 | 84,479 | 151.40% | 114.84% | 92.5% |
| Section 8 Program Specialist | 41,285 | 0134 | A13 | 29,439 | 37,914 | 46,388 | 140.24% | 108.89% | 89.0% |
| Section 8 Program Specialist | 34,320 | 0134 | A13 | 29,439 | 37,914 | 46,388 | 116.58% | 90.52% | 74.0% |
| Section 8 Program Specialist | 34,320 | 0134 | A13 | 29,439 | 37,914 | 46,388 | 116.58% | 90.52% | 74.0% |
| Section 8 Program Inspector | 36,400 | 1322 | B13 | 29,439 | 37,914 | 46,388 | 123.65% | 96.01% | 78.5% |
| Section 8 FSS Specialist | 41,132 | 5400 | B15 | 32,976 | 42,511 | 52,045 | 124.73% | 96.76% | 79.0% |
| Section 8 FSS Specialist | 52,184 | 5402 | B17 | 36,976 | 47,688 | 58,399 | 141.13% | 109.43% | 89.4% |
| Energy Services Director | 75,948 | 1620 | B26 | 69,415 | 93,406 | 117,397 | 109.41% | 81.31% | 64.7% |
| CEAP Program Manager | 54,754 | 1600 | B22 | 51,614 | 68,047 | 84,479 | 106.08% | 80.46% | 64.8% |
| Customer Services Supervisor | 38,455 | 0138 | A17 | 36,976 | 47,688 | 58,399 | 104.00% | 80.64% | 65.8% |
| Customer Services Rep | 31,200 | 0134 | A13 | 29,439 | 37,914 | 46,388 | 105.98% | 82.29% | 67.3% |
| Customer Services Rep | 31,200 | 0134 | A13 | 29,439 | 37,914 | 46,388 | 105.98% | 82.29% | 67.3% |
| Energy Specialist | 34,472 | 0134 | A13 | 29,439 | 37,914 | 46,388 | 117.10% | 90.92% | 74.3% |
| Energy Specialist | 34,472 | 0134 | A13 | 29,439 | 37,914 | 46,388 | 117.10% | 90.92% | 74.3% |
| Energy Specialist | 34,320 | 0134 | A13 | 29,439 | 37,914 | 46,388 | 116.58% | 90.52% | 74.0% |
| Energy Specialist | 34,320 | 0134 | A13 | 29,439 | 37,914 | 46,388 | 116.58% | 90.52% | 74.0% |
| Energy Specialist | 36,706 | 0134 | A13 | 29,439 | 37,914 | 46,388 | 124.68% | 96.81% | 79.1% |
| Energy Specialist | 35,303 | 0134 | A13 | 29,439 | 37,914 | 46,388 | 119.92% | 93.11% | 76.1% |
| Energy Specialist | 35,993 | 0134 | A13 | 29,439 | 37,914 | 46,388 | 122.26% | 94.93% | 77.6% |
| Weatherization Program Manager | 57,838 | 1600 | B22 | 51,614 | 68,047 | 84,479 | 112.06% | 85.00% | 68.5% |
| Weatherization Inspector | 37,962 | 1322 | B13 | 29,439 | 37,914 | 46,388 | 128.95% | 100.13% | 81.8% |
| Weatherization Inspector | 36,400 | 1322 | B13 | 29,439 | 37,914 | 46,388 | 123.65% | 96.01% | 78.5% |
| WAP Specialist | 37,630 | 0134 | A13 | 29,439 | 37,914 | 46,388 | 127.82% | 99.25% | 81.1% |
| Case Manager | 38,931 | 5227 | B13 | 29,439 | 37,914 | 46,388 | 132.24% | 102.68% | 83.9% |
| CED/GIS Program Manager | 68,439 | 1600 | B22 | 51,614 | 68,047 | 84,479 | 132.60% | 100.58% | 81.0% |
| MSW Program Planner | 43,934 | 0517 | B19 | 42,244 | 55,602 | 68,960 | 104.00% | 79.01% | 63.7% |
| GIS Specialist | 67,420 | 0271 | B20 | 45,158 | 59,473 | 73,788 | 149.30% | 113.36% | 91.4% |
| Regional Project Coordinator | 54,729 | 1574 | B21 | 48,278 | 63,616 | 78,953 | 113.36% | 86.03% | 69.3% |
| CJ/EP Program Manager | 75,040 | 1584 | B21 | 48,278 | 63,616 | 78,953 | 155.43% | 117.96% | 95.0% |
| 911 Program Manager | 65,146 | 1584 | B21 | 48,278 | 63,616 | 78,953 | 134.94% | 102.40% | 82.5% |
| Public Safety Planner | 46,465 | 0516 | B17 | 36,976 | 47,688 | 58,399 | 125.66% | 97.44% | 79.6% |

2,561,130

Benefits Expenses with FYE 2022 Comparison

FYE 2023

| | FYE 2022 Approved | FYE 2023 Proposed | Increase/ Decrease | % |
|---------------------------------------|-------------------------|-------------------|-----------------------|---------------|
| BENEFITS PROGRAM | | | | |
| Group Medical Insurance | 324,619 | 393,369 | 68,750 | 21.18% |
| Health Savings/ Reimbursement Account | 50,584 | 57,777 | 7,193 | 14.22% |
| Group Dental Insurance | 15,069 | 17,037 | 1,968 | 13.06% |
| Group Life Insurance | 2,774 | 3,067 | 293 | 10.57% |
| Employee Assistance Program | 1,152 | - | (1,152) | (100.00%) |
| Fraud, Waste, and Abuse Hotline | 500 | 500 | 0 | 0.00% |
| Retirement Plan Contribution | 157,964 | 173,359 | 15,395 | 9.75% |
| FICA | 180,571 | 192,827 | 12,256 | 6.79% |
| Unemployment Insurance | 4,479 | 483 | (3,996) | (89.23%) |
| Workers Comp Insurance | 10,671 | 11,282 | 611 | 5.72% |
| TOTAL BENEFITS PROGRAM | 748,383 | 849,700 | 101,317 | 13.54% |

Proposed Indirect and CIT Expenses

FYE 2023

| | FYE 2022 Approved Indirect Total | FYE 2023 Proposed General & Admin | FYE 2023 Proposed Central Service IT | FYE 2023 Proposed Indirect Total | Increase/ (Decrease) | Change % |
|----------------------------------|-------------------------------------|--------------------------------------|---|-------------------------------------|-------------------------|--------------|
| PERSONNEL EXPENSES | | | | | | |
| Salaries | 346,684 | 358,700 | - | 358,700 | 12,016 | 3.47% |
| Employee Benefits | 100,130 | 105,085 | - | 105,085 | 4,955 | 4.95% |
| TOTAL PERSONNEL | 446,814 | 463,785 | - | 463,785 | 16,971 | 3.80% |
| OPERATIONAL EXPENSES | | | | | | |
| Janitorial | 13,608 | 14,280 | - | 14,280 | 672 | 4.94% |
| Lawn Service | 2,988 | 3,136 | - | 3,136 | 148 | 4.94% |
| Pest Control | 541 | 554 | - | 554 | 13 | 2.48% |
| Audit Services | 25,680 | 35,000 | - | 35,000 | 9,320 | 36.29% |
| Financial Consultant | 16,500 | 16,500 | - | 16,500 | - | 0.00% |
| Legal Services | 8,000 | 7,500 | - | 7,500 | (500) | (6.25%) |
| Employee Benefits Consulting | 10,033 | 8,600 | - | 8,600 | (1,433) | (14.28%) |
| IT - Network Services | 52,986 | - | 58,860 | 58,860 | 5,874 | 11.09% |
| IT - Voice & Data Services | 11,652 | - | 12,252 | 12,252 | 600 | 5.15% |
| IT - Software Licensing & Maint. | 18,552 | - | 17,893 | 17,893 | (659) | (3.55%) |
| IT - Hardware | 3,050 | - | 1,850 | 1,850 | (1,200) | (39.34%) |
| Electric | 62,868 | 48,776 | - | 48,776 | (14,092) | (22.41%) |
| Natural Gas | 21,120 | 18,267 | - | 18,267 | (2,853) | (13.51%) |
| Sanitation | 1,788 | 1,815 | - | 1,815 | 27 | 1.49% |
| Water & Sewer | 3,420 | 3,057 | - | 3,057 | (363) | (10.61%) |
| Training & Travel | 12,100 | 12,100 | - | 12,100 | - | 0.00% |
| Copier Expense | 1,380 | 2,000 | - | 2,000 | 620 | 44.93% |
| Depreciation | 60,000 | 76,443 | - | 76,443 | 16,443 | 27.41% |
| Dues/Subscriptions | 11,250 | 11,250 | - | 11,250 | - | 0.00% |
| Insurance | 7,300 | 8,128 | - | 8,128 | 828 | 11.34% |
| Postage | 2,000 | 1,500 | - | 1,500 | (500) | (25.00%) |
| Printed Material | 1,620 | 1,500 | - | 1,500 | (120) | (7.41%) |
| Building Maintenance | 32,000 | 28,065 | - | 28,065 | (3,935) | (12.30%) |
| HVAC Loan Principle | - | 22,598 | - | 22,598 | 22,598 | |
| HVAC Loan Interest | - | 7,746 | - | 7,746 | 7,746 | |
| ED Travel | 8,400 | 8,400 | - | 8,400 | - | 0.00% |
| Telephone | - | 3,812 | - | 3,812 | 3,812 | |
| Supplies | 13,000 | 9,188 | - | 9,188 | (3,812) | (29.32%) |
| TOTAL OPERATIONS | 401,836 | 350,216 | 90,855 | 441,070 | 39,234 | 9.76% |
| TOTAL INDIRECT EXPENSES | 848,650 | 814,001 | 90,855 | 904,855 | 56,205 | 6.62% |

Proposed Indirect and CIT Expenses

FYE 2023

| | FYE 2023 Proposed General & Admin | FYE 2023 Proposed Central Service IT | FYE 2023 Proposed Indirect Total |
|---|--------------------------------------|---|-------------------------------------|
| Roll Forward Method | | | |
| Total Indirect Costs | 814,001 | 90,855 | 904,855 |
| Under (Over) Applied Indirect Cost from Prior Periods | 31,801 | - | 31,801 |
| Net Indirect Costs | 845,802 | 90,855 | 936,656 |

PROPOSED INDIRECT & CIT RATE CALCULATION

BASIS FOR ALLOCATION OF INDIRECT COSTS - TOTAL DIRECT PERSONNEL COSTS METHOD

| | | |
|---------------------------------|------------------|------------------|
| Gross Salaries (all TCOG) | 2,514,187 | 2,514,187 |
| Less Indirect Salaries | (358,700) | (358,700) |
| SUBTOTAL DIRECT SALARIES | 2,155,488 | 2,155,488 |
| Plus Direct Employee Benefits | 744,615 | 744,615 |
| Indirect Cost Rate Base | 2,900,103 | 2,900,103 |

| | | | TOTAL RATE |
|---|---------------|--------------|---------------|
| INDIRECT COST RATE | 29.16% | 3.13% | 32.29% |
| Prior Period Rate | 26.76% | 3.24% | 30.00% |
| Change from Prior Year (<i>Percentage Points</i>) | 2.40 | -0.11 | 2.29 |
| * Rate with No Carry Forward | 28.07% | 3.13% | 31.20% |

Estimated Impact of Indirect Rate on Programs

Based on Current and Projected Program Revenue

| | AAA | FGP | RSVP | Utility Assistance | Weatherization | CSBG | 211 | HRA | ADRC | SECTION 8 |
|------------------------------------|------------------|----------------|----------------|--------------------|------------------|----------------|----------------|----------------|----------------|------------------|
| | FYE 9/30/23 | FYE 6/30/23 | FYE 6/30/23 | FYE 12/31/23 | FYE 12/31/23 | FYE 12/31/23 | FYE 8/31/23 | | FYE 8/31/23 | FYE 12/31/23 |
| REVENUE | | | | | | | | | | |
| Federal | 2,155,850 | 220,000 | 69,113 | 10,289,818 | 1,192,342 | 243,107 | 200,808 | 456,000 | 63,161 | 6,728,185 |
| State | 122,194 | 5,316 | 24,937 | - | - | - | 199,311 | - | 71,791 | - |
| Local | 1,220,860 | 23,500 | 16,500 | 111,049 | 242,500 | - | - | - | - | - |
| Other/In-Kind | 61,000 | - | - | - | - | - | - | - | - | - |
| TOTAL REVENUE | 3,559,904 | 248,816 | 110,550 | 10,400,867 | 1,434,842 | 243,107 | 400,119 | 456,000 | 134,952 | 6,728,185 |
| EXPENDITURES | | | | | | | | | | |
| PERSONNEL | | | | | | | | | | |
| Direct Salaries | 429,095 | 43,537 | 44,185 | 421,668 | 170,488 | 76,522 | 205,160 | - | 64,511 | 308,705 |
| Direct Employee Benefits | 139,153 | 16,307 | 17,218 | 165,177 | 66,680 | 28,788 | 63,056 | - | 10,584 | 114,930 |
| TOTAL PERSONNEL | 568,248 | 59,844 | 61,402 | 586,845 | 237,168 | 105,310 | 268,216 | - | 75,095 | 423,636 |
| PROGRAM | | | | | | | | | | |
| Indirect | 183,487 | 19,324 | 19,827 | 189,492 | 76,581 | 34,004 | 86,607 | - | 24,248 | 136,792 |
| Travel | 28,000 | 695 | 805 | 30,583 | 50,125 | 651 | 739 | - | 1,476 | 2,330 |
| Supplies/Printing/Other Misc. Ops | 53,000 | 13,249 | 4,278 | 1,340,849 | 26,978 | 4,030 | 38,529 | 56,000 | 6,383 | 43,872 |
| Contracted Services | - | - | 268 | 93,128 | - | - | - | - | - | - |
| Operations IT Direct | 17,000 | - | - | 5,000 | - | - | - | - | - | - |
| Equipment | 3,500 | - | - | - | - | - | - | - | - | 26,000 |
| Other Direct Services | 2,645,669 | 130,955 | 18,471 | 8,154,971 | 1,043,990 | 99,111 | 6,028 | 400,000 | 27,750 | 6,095,556 |
| In-Kind Services | 61,000 | 24,750 | 5,500 | - | - | - | - | - | - | - |
| TOTAL PROGRAM | 2,991,656 | 188,973 | 49,148 | 9,814,022 | 1,197,675 | 137,797 | 131,903 | 456,000 | 59,857 | 6,304,550 |
| TOTAL EXPENDITURES | 3,559,904 | 248,817 | 110,551 | 10,400,867 | 1,434,842 | 243,107 | 400,120 | 456,000 | 134,952 | 6,728,186 |
| Indirect as a % of Program Revenue | 5.15% | 7.77% | 17.93% | 1.82% | 5.34% | 13.99% | 21.65% | 0.00% | 17.97% | 2.03% |

Estimated Impact of Indirect Rate on Programs

Based on Current and Projected Program Revenue

| | EDA Planning | EDA Cares | TxCDBG | MSW | GIS | 911 | CJD MITIGATION | Emergency Planning | RI Radio Infrastructure | TOTAL TCOG |
|---------------------------------------|----------------|---------------|--------------|----------------|----------------|----------------|-------------------|-----------------------|----------------------------|-------------------|
| REVENUE | FYE 12/31/23 | 6/30/2022 | FYE 08/31/23 | FYE 09/30/23 | 4/31/2023 | FYE 08/31/22 | FYE 08/31/22 | FYE 12/31/22 | FYE 12/31/22 | |
| Federal | 70,000 | 33,333 | - | 115,000 | - | 438,311 | - | 272,869 | - | 22,547,897 |
| State | - | - | 8,799 | - | - | - | 68,026 | 34,307 | 1,064,869 | 1,599,551 |
| Local | 15,000 | - | - | - | 166,936 | - | 75,000 | - | - | 1,871,345 |
| Other/In-Kind | 55,000 | - | - | - | 27,913 | - | 44,763 | - | - | 188,676 |
| TOTAL REVENUE | 140,000 | 33,333 | 8,799 | 115,000 | 194,849 | 438,311 | 187,789 | 307,176 | 1,064,869 | 26,207,470 |
| EXPENDITURES | | | | | | | | | | |
| PERSONNEL | | | | | | | | | | |
| Direct Salaries | 50,145 | 10,530 | 3,986 | 36,686 | 89,991 | 97,767 | 48,105 | 53,651 | 756 | 2,155,488 |
| Direct Employee Benefits | 15,753 | 3,468 | 1,227 | 11,184 | 27,722 | 31,477 | 15,623 | 16,052 | 215 | 744,615 |
| TOTAL PERSONNEL | 65,898 | 13,999 | 5,214 | 47,870 | 117,713 | 129,243 | 63,728 | 69,703 | 972 | 2,900,103 |
| PROGRAM | | | | | | | | | | |
| Indirect | 21,278 | 4,520 | 1,684 | 15,457 | 38,010 | 41,733 | 20,578 | 22,507 | 314 | 936,443 |
| Travel | - | 5,131 | - | 3,878 | 2,671 | 9,868 | 38,951 | 17,986 | 2,488 | 196,377 |
| Supplies/Printing/Other Misc. Ops | (2,215) | 8,043 | 1,902 | 2,394 | 27,455 | 9,541 | 28,718 | 19,804 | 25,342 | 1,708,151 |
| Contracted Services | - | - | - | - | - | - | - | - | - | 93,395 |
| Operations IT Direct | - | - | - | - | 9,000 | - | 500 | - | - | 31,500 |
| Equipment | - | - | - | - | - | - | 5,314 | 177,175 | 1,035,754 | 1,247,743 |
| Other Direct Services | 39 | 1,641 | - | 45,401 | - | 247,925 | 30,000 | - | - | 18,947,508 |
| In-Kind Services | 55,000 | - | - | - | - | - | - | - | - | 146,250 |
| TOTAL PROGRAM | 74,102 | 19,335 | 3,586 | 67,130 | 77,135 | 309,067 | 124,061 | 237,472 | 1,063,898 | 23,307,367 |
| TOTAL EXPENDITURES | 140,000 | 33,334 | 8,799 | 115,000 | 194,849 | 438,310 | 187,789 | 307,175 | 1,064,869 | 26,207,470 |
| Indirect as a % of Program Revenue | 15.20% | 13.56% | 19.13% | 13.44% | 19.51% | 9.52% | 10.96% | 7.33% | 0.03% | 3.57% |

Discretionary / Unrestricted Funds

FYE 2023

| | FYE 2022 Combined | Enterprise | Local | GIS | Texpool | FYE 2023 Combined | +/- |
|--|----------------------|----------------|----------------|-----------------|-----------------|----------------------|---------------|
| FYE 2023 Estimated Beginning Balance | | 40,586 | 403,106 | 190,475 | 214,028 | 848,195 | |
| REVENUES | | | | | | | |
| Annual Event | 6,000 | | 6,000 | | | 6,000 | - |
| Copy Center Reimbursement | 18,371 | 23,000 | | | | 23,000 | 4,629 |
| Lease Income | 76,342 | 82,610 | | | | 82,610 | 6,268 |
| Cash In from Texpool | 59,673 | 9,548 | 50,125 | | | 59,673 | 0 |
| GIS Subcontracts | 164,900 | | | 166,936 | | 166,936 | 2,036 |
| Membership Dues | 51,426 | | 53,089 | | | 53,089 | 1,663 |
| Admin Utility Fee Earned | 20,000 | | 20,610 | | | 20,610 | 610 |
| TOTAL REVENUES | 396,712 | 115,157 | 129,825 | 166,936 | - | 411,918 | 15,206 |
| EXPENSES | | | | | | | |
| AAA Cash Match | 28,333 | | 28,333 | | | 28,333 | - |
| Annual Event | 4,500 | | 4,500 | | | 4,500 | - |
| Annual Report | 1,500 | | 1,500 | | | 1,500 | - |
| Board Travel & Expense | 300 | | 300 | | | 300 | - |
| Depreciation | 12,000 | 14,561 | | | | 14,561 | 2,561 |
| Copy Center Expense | 20,000 | 22,440 | | | | 22,440 | 2,440 |
| EDA Cash Match | 15,000 | | 15,000 | | | 15,000 | - |
| Insurance and Bonding | 1,578 | 1,548 | | | | 1,548 | (30) |
| Janitorial | 3,395 | 2,720 | | | | 2,720 | (675) |
| Lawn Care | 745 | 597 | | | | 597 | (148) |
| Mortgage Interest | 20,150 | 2,492 | 13,084 | | | 15,577 | (4,573) |
| Mortgage Note | 88,058 | 5,273 | 27,685 | | 59,673 | 92,632 | 4,574 |
| HVAC Loan Interest | - | 1,421 | | | | 1,421 | 1,421 |
| HVAC Loan Principle | - | 4,147 | | | | 4,147 | 4,147 |
| Building Repair & Maintenance | 5,218 | 5,150 | | | | 5,150 | (68) |
| Capital Expense | 17,100 | 40,000 | | | | 40,000 | 22,900 |
| Office Supplies | 706 | 706 | | | | 706 | - |
| Pest Control | 119 | 106 | | | | 106 | (13) |
| Property Taxes | 13,000 | 12,500 | | | | 12,500 | (500) |
| GIS Operations | 164,900 | | | 194,908 | | 194,908 | |
| Sanitation | 393 | 333 | | | | 333 | (60) |
| Staff Recognition | 2,500 | | 2,500 | | | 2,500 | - |
| Utilities | 18,500 | 12,863 | | | | 12,863 | (5,637) |
| TOTAL EXPENSES | 405,995 | 112,297 | 92,902 | 194,908 | 59,673 | 459,780 | 26,338 |
| Net Revenue/(Expense) by Fund | (9,283) | 2,861 | 36,922 | (27,972) | (59,673) | (47,862) | |
| Est. FYE 2023 Net Income/(Loss) by Fund | | 43,447 | 440,029 | 162,503 | 154,355 | 800,333 | |
| Depreciation recovered through Indirect | | | | | | 76,443 | |
| ESTIMATED FYE 2023 GENERAL FUND BALANCE | | | | | | 876,776 | |

| | FYE 2020 | FYE 2021 | | | | Net Change in Fund Balance |
|-----------------------------------|------------|-----------|-----------|----------|-----------|----------------------------|
| Audited General Fund Balance | 914,603 | 935,805 | | | | 21,202 |
| | | | | | | |
| FYE 2022 YEAR END PROJECTIONS | | | | | | |
| | Enterprise | Local | GIS | Texpool | Total | |
| FYE 2022 BEGINNING BALANCE | 8,582 | 484,141 | 169,381 | 273,701 | 935,805 | |
| Revenue | 77,600 | 65,750 | 246,869 | 0 | 390,219 | |
| Cash in from Texpool | 10,741 | 48,933 | 0 | 0 | 59,674 | |
| Reimbursements (Copy Center) | 26,735 | 0 | 0 | 0 | 26,735 | |
| Expenses | (83,072) | (195,718) | (225,775) | 0 | (504,565) | |
| Cash out from Texpool | 0 | 0 | 0 | (59,673) | (59,673) | |
| FYE 2022 PROJECTED ENDING BALANCE | 40,586 | 403,106 | 190,475 | 214,028 | 848,195 | (87,610) |

| FYE 2023 PROJECTIONS | | | | | | |
|--|-------------------|----------------|----------------|----------------|----------------|-----------------|
| | Enterprise | Local | GIS | Texpool | Total | |
| FYE 2023 PROJECTED BEGINNING BALANCE | 40,586 | 403,106 | 190,475 | 214,028 | 848,195 | |
| Revenue | 82,610 | 79,699 | 166,936 | 0 | 329,245 | |
| Cash in from Texpool | 9,548 | 50,125 | 0 | 0 | 59,673 | |
| Reimbursements (Copy Center) | 23,000 | 0 | 0 | 0 | 23,000 | |
| Expenses | (112,297) | (92,902) | (194,908) | 0 | (400,107) | |
| Cash out from Texpool | 0 | 0 | 0 | (59,673) | (59,673) | |
| FYE 2023 PROJECTED ENDING BALANCE | 43,447 | 440,029 | 162,503 | 154,355 | 800,333 | (47,862) |
| Depreciation recovered through Indirect | | | | | 76,443 | 76,443 |
| ESTIMATED FYE 2023 GENERAL FUND BALANCE | | | | | 876,776 | 28,581 |

Membership Fee Schedule

FYE 2023

| Member Name ¹ | Current Member Dues | Proposed Member Dues | Difference |
|--------------------------|------------------------|-------------------------|--------------------|
| COOKE COUNTY | \$ 4,286.80 | \$ 4,338.24 | \$ 51.44 |
| Callisburg | \$ 100.00 | \$ 120.00 | \$ 20.00 |
| Gainesville | \$ 3,531.92 | \$ 3,574.30 | \$ 42.38 |
| Lindsay | \$ 233.15 | \$ 247.14 | \$ 13.99 |
| Muenster | \$ 329.89 | \$ 349.69 | \$ 19.80 |
| Oak Ridge | \$ 100.00 | \$ 120.00 | \$ 20.00 |
| Road Runner | \$ 100.00 | \$ 120.00 | \$ 20.00 |
| Valley View | \$ 167.85 | \$ 177.92 | \$ 10.07 |
| GRAYSON COUNTY | \$ 8,313.72 | \$ 8,413.48 | \$ 99.76 |
| Bells | \$ 310.47 | \$ 329.09 | \$ 18.62 |
| Collinsville | \$ 388.98 | \$ 412.32 | \$ 23.34 |
| Denison | \$ 5,181.53 | \$ 5,243.71 | \$ 62.18 |
| Gunter | \$ 337.91 | \$ 358.18 | \$ 20.27 |
| Knollwood | \$ 123.79 | \$ 131.21 | \$ 7.42 |
| Pottsboro | \$ 499.15 | \$ 529.10 | \$ 29.95 |
| Sadler | \$ 100.00 | \$ 120.00 | \$ 20.00 |
| Sherman | \$ 8,961.88 | \$ 9,069.42 | \$ 107.54 |
| Southmayd | \$ 228.54 | \$ 242.25 | \$ 13.71 |
| Tioga | \$ 204.91 | \$ 217.20 | \$ 12.29 |
| Tom Bean | \$ 226.14 | \$ 239.71 | \$ 13.57 |
| Van Alstyne | \$ 909.96 | \$ 964.56 | \$ 54.60 |
| Whitesboro | \$ 817.42 | \$ 866.47 | \$ 49.05 |
| Whitewright | \$ 346.52 | \$ 367.31 | \$ 20.79 |
| Howe | \$ 683.82 | \$ 724.85 | \$ 41.03 |
| FANNIN COUNTY | \$ 3,644.34 | \$ 3,863.13 | \$ 218.79 |
| Bonham | \$ 2,475.23 | \$ 2,504.93 | \$ 29.70 |
| Dodd City | \$ 100.00 | \$ 120.00 | \$ 20.00 |
| Ector | \$ 150.22 | \$ 159.03 | \$ 8.81 |
| Honey Grove | \$ 352.53 | \$ 373.68 | \$ 21.15 |
| Ladonia | \$ 127.39 | \$ 135.03 | \$ 7.64 |
| Ravenna | \$ 100.00 | \$ 120.00 | \$ 20.00 |
| Trenton | \$ 137.41 | \$ 145.65 | \$ 8.24 |
| Windom | \$ 100.00 | \$ 120.00 | \$ 20.00 |
| Leonard | \$ 423.43 | \$ 448.84 | \$ 25.41 |
| Savoy | \$ 174.66 | \$ 185.14 | \$ 10.48 |
| TOTAL | \$ 44,269.56 | \$ 45,451.60 | \$ 1,182.04 |

| Member Name ² | Current Member Dues | Proposed Member Dues | Difference |
|-----------------------------|------------------------|-------------------------|--------------------|
| Bells ISD | \$ 177.29 | \$ 187.90 | \$ 10.61 |
| Bonham ISD | \$ 375.41 | \$ 397.88 | \$ 22.47 |
| Collinsville ISD | \$ 104.57 | \$ 120.00 | \$ 15.43 |
| Denison ISD | \$ 951.56 | \$ 1,008.51 | \$ 56.95 |
| Dodd City ISD | \$ 100.00 | \$ 120.00 | \$ 20.00 |
| Ector ISD | \$ 100.00 | \$ 120.00 | \$ 20.00 |
| Era ISD | \$ 100.00 | \$ 120.00 | \$ 20.00 |
| Fannindel ISD | \$ 100.00 | \$ 120.00 | \$ 20.00 |
| Gainesville ISD | \$ 613.20 | \$ 649.91 | \$ 36.71 |
| Grayson College | \$ 858.21 | \$ 883.96 | \$ 25.75 |
| Honey Grove ISD | \$ 127.61 | \$ 135.25 | \$ 7.64 |
| Leonard ISD | \$ 172.48 | \$ 182.81 | \$ 10.33 |
| Muenster ISD | \$ 107.18 | \$ 120.00 | \$ 12.82 |
| NCTC | \$ 451.00 | \$ 464.53 | \$ 13.53 |
| Pottsboro ISD | \$ 289.67 | \$ 307.01 | \$ 17.34 |
| Sam Rayburn ISD | \$ 107.18 | \$ 120.00 | \$ 12.82 |
| Savoy ISD | \$ 100.00 | \$ 120.00 | \$ 20.00 |
| Sherman ISD | \$ 1,511.47 | \$ 1,601.94 | \$ 90.47 |
| Tom Bean ISD | \$ 125.00 | \$ 132.49 | \$ 7.49 |
| Van Alstyne ISD | \$ 360.19 | \$ 381.75 | \$ 21.56 |
| Whitesboro ISD | \$ 324.33 | \$ 343.74 | \$ 19.41 |
| Howe ISD | \$ 201.60 | \$ 213.59 | \$ 11.99 |
| TOTAL | \$ 7,156.35 | \$ 7,637.67 | \$ 481.32 |
| GRAND TOTAL | \$ 51,425.91 | \$ 53,089.27 | \$ 1,663.36 |

Proposal:

1. An increase in the per capita rate by 6% (20.03% to 21.23%)
2. An increase in the minimum contribution from \$100 to \$120

¹ County and City projections taken from "Total Populations of Counties and Places in Texas", Texas Demographic Center

² School district enrollments as defined by the Texas Education Agency
<http://tea4avholly.tea.state.tx.us/TEA.AskTED.Web/Forms/ViewDirectory.aspx>

Proposed Employee Holidays

FYE 2023

Memorial Day Monday, May 30, 2022

Independence Day Monday, July 4, 2022

Labor Day Monday, September 5, 2022

Veterans Day Friday, November 11, 2022

Thanksgiving Day Thursday, November 24, 2022

Day After Thanksgiving Friday, November 25, 2022

Christmas Eve Observed Friday, December 23, 2022

Christmas Day Observed Monday, December 26, 2022

New Years Day Monday, January 2, 2023

MLK Day Monday, January 16, 2023

Personal Day Eligible After One (1) Year of Service