



# Commission on Aging

## Base Review

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Policy Analyst

23 January 2024

## Commission on Aging

The Idaho Commission on Aging (ICOA) was designated by the Governor in 1968 and implements the federal Older American Act and the Idaho Senior Services Act. Statutory authority can be found in Section 67-5001, Idaho Code. The Governor appoints a seven-member commission on aging which oversee the duties, powers, and authorities of ICOA. ICOA plans, coordinates, and promotes a statewide network to support aging Idahoans live healthy and dignified lives in the communities of their choice. Services are targeted to those most in need and at risk of early institutionalization and include meals, transportation, homemaker and caregiver support, and respite. ICOA also leads the effort to keep aging Idahoans safe through the Adult Protective Services, Ombudsman, and Senior Legal Assistance Program. Direct services are provided through the six Area Agencies on Aging (AAA) and are guided by local area plans specifically developed to address the needs in each Planning and Service Areas (PSA). Each area plan is developed through research, analysis, strategic identification, stakeholder, and public participation and advances the goals and objectives developed in the ICOA's four-year Senior Services State Plan. ICOA's duties include advocating for elderly Idahoans within state government and throughout communities; assisting communities plan, develop, and implement in-home and community-based services; and planning, coordinating, funding, and monitoring various statewide service programs.

Mission: Transform the aging experience by leading planning, policies, partnerships, and programs, that honor choices and increase well-being for Idahoans as we age.

Vision: Idahoans make informed choices to age well and live well.

### Roles and Responsibilities:

1. To serve as an advocate within state government and the community for older Idahoans;
2. Serve as an advisory body regarding state legislative issues affecting older Idahoans;
3. Promulgate, adopt, amend, and rescind rules related to programs and services administered by ICOA;
4. Enter into funding agreements for grants and contracts within the limits of appropriated funds to carry out programs and services for older Idahoans;
5. Conduct public hearings and evaluations to determine the health and social needs of older Idahoans, and determine the public and private resources available to meet those needs;
6. Designate PSA and AAA in accordance with the Older Americans Act and federal regulations promulgated thereunder. ICOA shall review the boundaries of the PSA periodically and shall change them as necessary;
7. On or before the first day of December, submit a report to the Governor and the Legislature of its accomplishments and recommendations for the improvement of programs and services for older Idahoans; and
8. Administer and perform any other related functions or activities assigned to ICOA by the Governor.

# Organizational Structure

Administrator  
Judy Taylor  
1.00 FTP

**14.00 FTP**  
0.00 Vacant  
as of 9/01/2023

Idaho Commission on Aging  
Office  
13.00 FTP

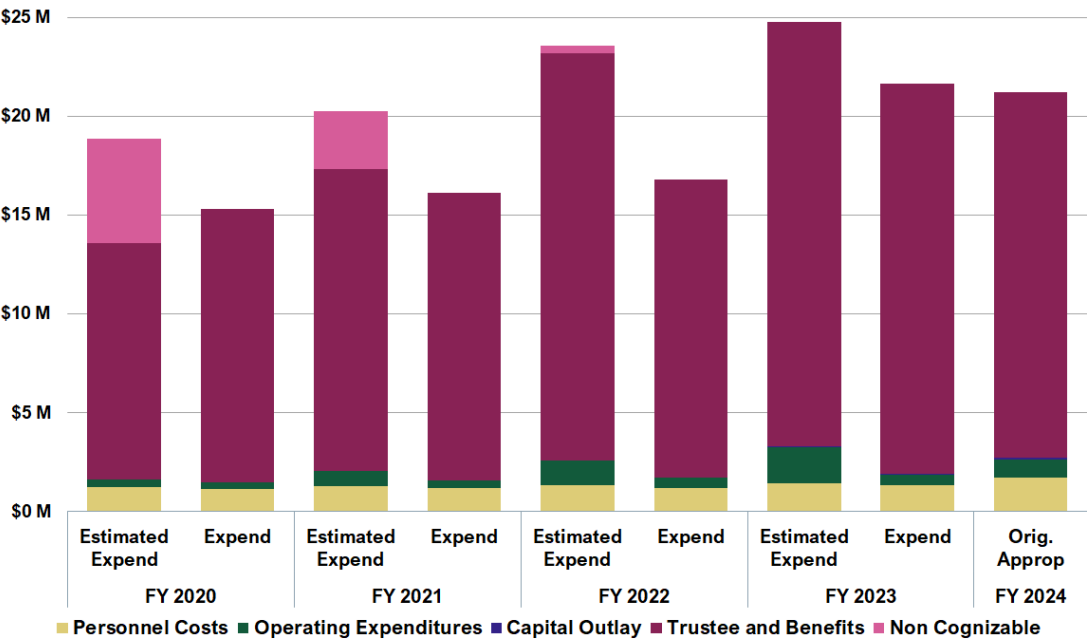
**Five-year Averages**

Authorized FTP: **13.20**  
Filled FTP Percentage: **98.72%**  
Personnel Cost Appropriated: **\$1,291,880**  
Percent of PC Spent on PC: **94.02%**

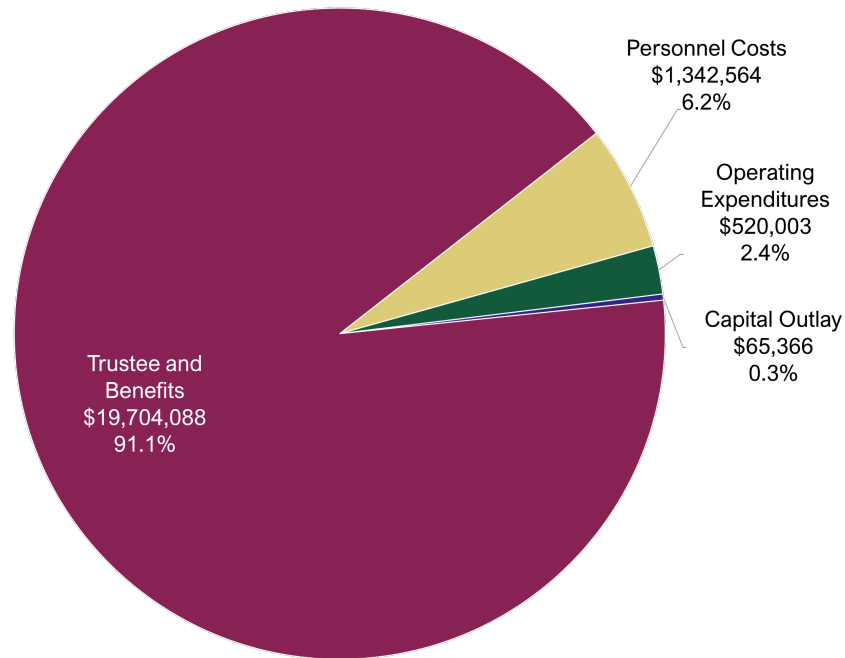


# Five-Year Appropriations and Expenditures

## Total Appropriation and Actual Expenditures



# FY 2023 Expenditures



# Five-Year Base Snapshot

Fiscal Year	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024*
1. Total FTP	13.00	13.00	13.00	14.00	14.00
2. <b>Current Year Base</b>	<b>13,533,000</b>	<b>13,625,700</b>	<b>13,759,800</b>	<b>13,786,400</b>	<b>14,673,600</b>
3. Benefits Costs	2,300	(4,900)	3,700	6,900	9,300
4. Inflationary Adjustments			1,600		18,100
5. Statewide Cost Allocation	1,900	1,500	1,100	11,300	6,100
6. CEC	31,700	20,400	20,200	70,800	42,400
7. <b>Total Ongoing Maintenance Change</b>	<b>35,900</b>	<b>17,000</b>	<b>26,600</b>	<b>89,000</b>	<b>75,900</b>
8. <b>% Chg from Current Year Base (line 7 / 2)</b>	<b>0.3%</b>	<b>0.1%</b>	<b>0.2%</b>	<b>0.6%</b>	<b>0.5%</b>
9. Ongoing Enhancements	56,800	117,100		798,200	1,014,000
10. <b>Total Ongoing Enhancements Change</b>	<b>56,800</b>	<b>117,100</b>	<b>0</b>	<b>798,200</b>	<b>1,014,000</b>
11. <b>% Chg from Current Year Base (line 10 / 2)</b>	<b>0.4%</b>	<b>0.9%</b>	<b>0.0%</b>	<b>5.8%</b>	<b>6.9%</b>
12. <b>Next Year Base (line 2 + 7 + 10)</b>	<b>13,625,700</b>	<b>13,759,800</b>	<b>13,786,400</b>	<b>14,673,600</b>	<b>15,763,500*</b>
13. <b>Total Base Change (line 12 - 2)</b>	<b>92,700</b>	<b>134,100</b>	<b>26,600</b>	<b>887,200</b>	<b>1,089,900</b>
14. <b>% Chg from Current Year Base (line 13 / 2)</b>	<b>0.7%</b>	<b>1.0%</b>	<b>0.2%</b>	<b>6.4%</b>	<b>7.4%</b>

\*Next Year Base not set. Ongoing Original Appropriation used instead.

# 2023 Budget Enhancements

Ongoing Enhancement	Type	Amount
Training Specialist	Enhancement	\$78,200
Dementia Caregiver Support	Enhancement	\$720,000
<b>Total Ongoing Base Change from Enhancements</b>		<b>\$798,200</b>

# 2024 Budget Enhancements

Ongoing Enhancement	Type	Amount
Increase in Grant Distributions	Enhancement	\$1,000,000
Human Resources Consolidation	Enhancement	\$14,000
<b>Total Ongoing Base Change from Enhancements</b>		<b>\$1,014,000</b>

# 2025 Budget Request (Supplementals & Enhancements)

Ongoing Enhancement	Type	Amount
Financial Specialist	Enhancement	\$78,100
Meal Funding	Enhancement	\$805,500
<b>Total Ongoing Base Change from Enhancements</b>		<b>\$883,600</b>

Onetime Enhancement	Type	Amount
Financial Specialist	Enhancement	\$6,300
ARPA - Support State Aging Programs	Enhancement	\$1,800,000
<b>Total Onetime Base Change from Enhancements</b>		<b>\$1,806,300</b>

Recommended by the Governor with changes for benefits and compensation.



Please feel free to contact me with any questions at (208)334-4743 or [bdupree@lso.idaho.gov](mailto:bdupree@lso.idaho.gov)



# Key Indicators

## Profile of Cases Managed and/or Key Services Provided

Key Services Provided	FY 2020	FY 2021	FY 2022	FY 2023
<b><i>Direct Services:</i></b>				
Homemaker (Hourly Units)	50,670	48,676	38,431	37,710
Home Delivered Meals (Number of Meals)	673,590	768,267	721,528	640,605
Congregate Meals (Number of Meals)	443,459	386,601	450,069	464,110
Respite & Adult Day Care (Hourly Units)	35,214	35,271	40,983	34,804
Transportation (Boardings)	143,875	121,181	153,527	148,095
<b><i>AAA In-house Services:</i></b>				
<i>Adult Protective Services (Investigations)</i>	2,128	1,407	1,652	1,671
<i>Information and Assistance (Contacts)</i>	32,035	29,716	25,402	19,739
<i>Ombudsman (Closed Complaints)</i>	953	1,008	922	724

*Italic indicates services directly provided by the regional Area Agency on Aging.*

# Performance Measures

Performance Measure		FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
<b>Goal 1</b>						
Support Older Idahoans to live independent and healthy lives in the communities of their choice.						
1. Develop Caregiver program improvement plan with stakeholder input.	actual	4 Improvements	2 Improvements	2 Improvements	2 Improvements	-----
	target	Implement two Caregiver program improvements annually	Implement two Caregiver program improvements annually	Implement two Caregiver program improvements annually	Implement one Caregiver program improvements annually	Transitioning to new plan and metrics, see below
2. Participate in Supreme Court guardianship and conservatorship committee.	actual	4 Meetings Attended	**Attended 2 of 2 Meetings	**Attended 2 of 2 Meetings	Attended 4 of 4 Meetings	-----
	target	Attend three of four meetings	Attend three of four meetings	Attend three of four meetings	Attend three of four meetings	
3. Increase access to evidence based resources and supports.	actual	Updated Quarterly	Updated Quarterly	Updated Quarterly	Updated Quarterly	-----
	target	Update care transition resources and training materials on ICOA's website quarterly	Update care transition resources and training materials on ICOA's website quarterly	Update care transition resources and training materials on ICOA's website quarterly	Update care transition resources and training materials on ICOA's website quarterly	

# Performance Measures Cont.

Performance Measure		FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
<b>Goal 2</b>						
Promote safety, self-determination and dignity for seniors and vulnerable adults.						
4. Develop Adult Protective Services program improvement plan with stakeholder input.	actual	14 Program Improvements Implemented	3 Program Improvements Implemented	3 Program Improvements Implemented	4 Program Improvements Implemented	-----
	target	Implement two Adult Protective Services program improvements annually	Implement two Adult Protective Services program improvements annually	Implement two Adult Protective Services program improvements annually	Implement two Adult Protective Services program improvements annually	Transitioning to new plan and metrics, see below
5. Promote resident council influence for facility staff and administration.	actual	**4 out of 6 Regions met the target	**2 out of 6 Regions met the target	**1 out of 6 Regions met the target	2 out of 6 Regions met the target	-----
	target	Each local Ombudsman will participate in a minimum of six resident council meetings annually	Each local Ombudsman will participate in a minimum of six resident council meetings annually	Each local Ombudsman will participate in a minimum of six resident council meetings annually	Each local Ombudsman will participate in a minimum of six resident council meetings annually	
<b>Goal 3</b>						
Champion an effective and efficient community-based aging service network.						
6. Develop educational presentations to address trends and issues affecting the aging population.	actual	14 Presentations	23 Presentations	48 Presentations	23	-----
	target	Provide 12 presentations annually	Provide 12 presentations annually	Provide 12 presentations annually	Provide 12 presentations annually	

\*\*Target metric not achieved due to COVID-19 limitations



# FY 2023 Expenditures – Personnel Costs

6.2% of Total Expenditures

**Gross Salary and Wages: \$961,055**

Employees	\$932,988
Temporary Employees	\$26,017
Board/Commission Members	\$2,050



**Employee Benefits: \$381,509**

Group Health Insurance	\$182,895
Employer Retirement Contribution	\$113,979
Social Security and Medicare	\$71,140
Life Insurance	\$6,847
DHR	\$4,541
Workers Compensation	\$2,108

A Total of \$1,342,564 Was Expended on Personnel Costs



# FY 2023 Expenditures – Trustee & Benefit Payments

91.1% of Total Expenditures

Expenditure	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	% of Total
Federal Payments To Subgrantees	\$8,180,247	\$10,360,449	\$11,149,277	\$11,496,053	\$11,804,602	59.9%
Non Federal Payments To Subgrantees	\$3,818,358	\$3,448,247	\$3,376,900	\$3,569,895	\$7,899,486	40.1%
Education & Training Assistance	\$395					-
<b>Total</b>	<b>\$11,999,000</b>	<b>\$13,808,696</b>	<b>\$14,526,177</b>	<b>\$15,065,948</b>	<b>\$19,704,088</b>	<b>-</b>

# FY 2023 Expenditures - Operating Expenditures

2.4% of Total Expenditures

Expenditure	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	% of Total
Computer Services	\$176,294	\$65,518	\$77,746	\$267,040	\$190,705	36.7%
Professional Services	\$45,749	\$107,913	\$79,195	\$64,483	\$71,038	13.7%
Employee Travel Costs	\$36,073	\$33,324	\$2,052	\$34,621	\$66,275	12.7%
General Services	\$7,225	\$67	\$18,014	\$2,260	\$56,732	10.9%
Administrative Services	\$11,269	\$20,655	\$34,049	\$39,162	\$27,060	5.2%
Computer Supplies	\$17,153	\$6,284	\$16,774	\$3,793	\$23,529	4.5%
Communication Costs	\$12,391	\$9,670	\$10,698	\$8,839	\$17,000	3.3%
Insurance	\$1,169	\$2,205	\$2,282	\$2,373	\$16,024	3.1%
Employee Development Costs	\$8,245	\$3,757	\$10,198	\$4,663	\$16,002	3.1%
Miscellaneous Expenditures	\$14,829	\$10,804	\$10,684	\$12,497	\$14,847	2.9%
Rentals & Operating Leases	\$23,915	\$40,399	\$67,088	\$65,697	\$10,875	2.1%
Repair & Maintenance Services	\$618	\$7,724	\$6,924	\$6,566	\$5,450	1.0%
Administrative Supplies	\$7,129	\$31,128	\$21,593	\$12,686	\$3,756	0.7%
Fuel & Lubricant Costs	\$254	\$379		\$701	\$520	0.1%
Repair & Maintenance Supplies		\$1,777	\$238	\$406	\$311	0.1%
Specific Use Supplies	\$10,927	\$2,694	\$45,284	\$5,693	(\$121)	(0.0%)
Institutional & Residential Supplies				\$105		-
<b>Total</b>	<b>\$373,239</b>	<b>\$344,296</b>	<b>\$402,821</b>	<b>\$531,584</b>	<b>\$520,003</b>	<b>-</b>



# 2020 Budget Enhancements

Ongoing Enhancement	Type	Amount
Est. Statewide Family Caregiver Prg.	Enhancement	\$50,000
GOV TECH 4. Modernization – Admin Billing	Enhancement	\$6,800
<b>Total Ongoing Base Change from Enhancements</b>		<b>\$56,800</b>

Onetime Enhancement	Type	Amount
GOV TECH 1. Network Equip Replacement	Enhancement	\$800
GOV TECH 2. Mobile Device Security	Enhancement	\$3,800
<b>Total Onetime Base Change from Enhancements</b>		<b>\$4,600</b>

# 2021 Budget Enhancements

Ongoing Enhancement	Type	Amount
Alignment Authorization	Enhancement	\$207,000
OITS 1 - Operating Costs	Enhancement	\$200
2% General Fund Reduction & Exemptions	Enhancement	(\$92,100)
<b>Total Ongoing Base Change from Enhancements</b>		<b>\$115,100</b>

Onetime Enhancement	Type	Amount
OITS 2 - Servers and Licensing	Enhancement	\$2,000
COVID Relief Act	Supplemental	\$862,400
<b>Total Onetime Base Change from Enhancements</b>		<b>\$864,400</b>

# 2022 Budget Enhancements

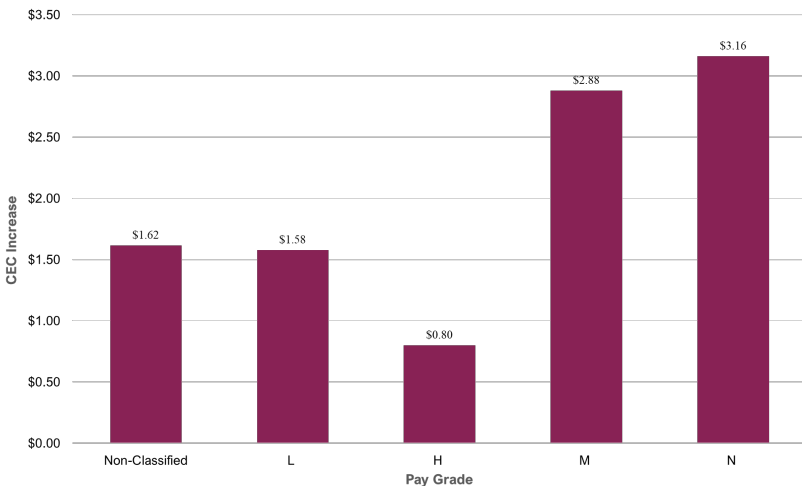
## No Ongoing Enhancements



# FY 2024 CEC Implementation

CEC was implemented on May 14th, 2023

**Average Dollar Increase by Paygrade**



Compa Ratio	Performance Measure			Total
	APS	SS	EX	
80-90%	14%	14%	7%	36%
	2	2	1	5
90-100%	0%	14%	21%	36%
	0	2	3	5
100-110%	0%	14%	0%	14%
	0	2	0	2
Exempt	0%	14%	0%	14%
	0	2	0	2
<b>Totals</b>	<b>2</b>	<b>8</b>	<b>4</b>	<b>14</b>

The Legislature appropriated \$1.20 per hour per FTP and Commission on Aging employees received an average of a \$1.73 per hour.

Employee increases ranged from \$0.00 to \$3.16 per hour. The Ombudsman received no CEC Increase.



# Agency Funds – Sources and Uses

## General (0001-00 Gen)

**Sources:** The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). Approximately 47% of the General Fund is derived from individual income tax, 41% from sales tax, 7% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

**Uses:** The commission shall upon reviewing recommendations from local area councils on aging, as required by the Older Americans Act of 1965, as amended, allocate to local designated area agencies grants or contracts for the following purposes: (1) Transportation -- For operating expenses only. (2) Congregate meals -- For direct costs to provide nutritionally balanced meals to older persons at congregate meal sites. (3) In-home services -- For direct provision of case management, homemaker, chore, telephone reassurance, home delivered meals, friendly visiting, shopping assistance, in-home respite and other in-home services to older persons living in noninstitutional circumstances. Fees for specific services shall be based upon a variable schedule, according to rules established by the Idaho Commission on Aging, based upon ability to pay for such services. (4) Adult day care -- For direct services to older persons and their caregivers. (5) Ombudsman -- For provision of ombudsman services as described in Section 67-5009, Idaho Code. (6) Adult Protection Services -- services for vulnerable adults specialized toward assisting vulnerable adults who are unable to manage their own affairs, carry out the activities of daily living or protect themselves from abuse, neglect or exploitation. Provision of services may be accomplished by contracting with each of the commission's local area agencies on aging. For the purposes of implementing the provisions of this section, the commission shall assume all responsibilities cited in chapter 53, title 39, Idaho Code, entitled "Adult Abuse, Neglect and Exploitation Act." (§67-5008, Idaho Code)

# Agency Funds – Sources and Uses

## American Rescue Plan (0344-00 Fed)

**Sources:** The American Rescue Plan Act of 2021 (ARPA) is the sixth federal COVID relief legislation passed by Congress and was signed into law on March 11, 2021 (Public Law No. 117-2). ARPA provides funding for state, local, territorial, and Tribal governments to respond to and recover from the COVID-19 pandemic; delivers direct economic assistance to individuals and businesses; and continues many programs from previously enacted COVID relief acts that address the public health emergency or support economic stimulus efforts. In Idaho, a new fund was created by the Legislature in S1204 (2021) to account for expenditures related to ARPA. All ARPA moneys flowing through our state treasury and to state agencies are to be appropriated pursuant to S1204, which declares all ARPA funding to be cognizable. The first five acts were accounted for in a separate fund ("CARES-Act COVID-19"). ARPA funding and relief available to Idaho is \$5.65 billion. This total can be categorized by (1) Economic stimulus programs outside of state government, which include direct impact payments to individuals; (2) State and Local Fiscal Recovery Funds, which are to be used to respond to the COVID-19 health emergency or its negative economic impacts, provide premium pay to workers, address lost revenue, or invest in sewer, water, or broadband infrastructure; and (3) Grant programs to state agencies, which have varying allocations and allowable uses as specified by federal agencies.

**Uses:** The Commission on Aging received funds related to the third type above: grant programs to state agencies which have varying allocations and allowable uses as specified by federal agencies. The Commission on Aging passed through funding to the Area Agencies on Aging (AAAs). In FY 2022, \$2,886,200 was appropriated to provide support to the AAAs to do curbside meal pickup as well as increased meal delivery.

# Agency Funds – Sources and Uses

## Federal COVID-19 Relief (0345-00 Fed)

Sources: The Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law No. 116-136) was passed by Congress and signed into law by the President on March 27th, 2020. As part of the legislation, Idaho received the minimum stimulus allocation of \$1.25 billion to address the effects of the COVID-19 pandemic. This included funding for education stabilization, disaster relief, COVID tests and equipment for testing, infrastructure, election security and upgrades, increased unemployment compensation, business loans, and direct payments to citizens. A new fund was created by the Office of the State Controller to account for expenditures related to the CARES Act. All CARES Act moneys were approved by the Idaho Board of Examiners or the Division of Financial Management as noncognizable (AKA “non-cog”) expenditure adjustments pursuant to §67-3516(2), Idaho Code.

Uses: Funds were to be used for necessary expenditures directly related to COVID-19; expenditures that were not accounted for in the most recently approved budget for state FY 2020 or for FY 2021; and for COVID-19 related expenditures that were incurred between March 1, 2020 and December 30, 2020. ICOA is using these funds to expand existing services, including home meal delivery and curbside pick-up at congregate meal facilities

# Agency Funds – Sources and Uses

## Federal Grant (0348-00 Fed)

Sources: 1. Older Americans Act of 1965 - Title III, Title IV, Title V, and Title VII 2. Aging and Disability Resource Grant 3. Lifespan Respite 4. Senior Medicare Patrol and Integration Grants 5. Model Approaches to Statewide Legal Assistance Systems 6. Money Follows the Person Grant 7. Medicare Improvements for Patients and Providers Act

Uses: Federal grants are used for the following functions: 1. Six regional offices on aging to plan, coordinate and develop programs and services for the elderly; 2. "Home and Community-based" services that provide access and information, in-home services, employment, nutrition, legal assistance, etc.); 3. Personnel and operating support to manage the Idaho Commission on Aging; 4. Ombudsman for the elderly, which is charged with receiving, investigating, resolving and closing complaints made by or on behalf of residents of long-term care facilities or persons aged sixty years and older living in the community; 5. Senior Community Service Employment Program (SCSEP) which provides employment, training, and work experience to low-income seniors; 6. Provide outreach to inform seniors about Medicare fraud and abuse issues; 7. Enhanced coordination, collaboration and efficiency among Idaho's senior legal delivery system providers; 8. Support the Idaho Lifespan Respite Coalition to streamline access to respite services across the state; 9. Develop and implement a "No Wrong Door" system where consumers can access long term services and supports; and 10. Provide outreach to low-income seniors likely to be eligible for the Low Income Subsidy Program (LIS), Medicare Savings Programs (MSP), Medicare Prescription Drug Coverage (Medicare Part D) and assisting in the application for benefits.