

Agency Summary And Certification

FY 2027 Request

Agency: Commission on Aging

187

In accordance with 67-3502 Idaho Code, I certify the included budget properly states the receipts and expenditures of the departments (agency, office, or institution) for the fiscal years indicated.

Signature of Department
Director:

Judy Taylor

Date: 10/02/2025

			FY 2025 Total Appropriation	FY 2025 Total Expenditures	FY 2026 Original Appropriation	FY 2026 Estimated Expenditures	FY 2027 Total Request
Appropriation Unit							
Commission on Aging			18,519,700	16,595,800	17,487,700	18,146,800	16,858,600
Total			18,519,700	16,595,800	17,487,700	18,146,800	16,858,600
By Fund Source							
G	10000	General	6,285,200	5,682,300	6,495,800	7,001,500	6,328,700
F	34400	Federal	1,800,000	1,151,100	500,000	500,000	0
F	34800	Federal	10,434,500	9,762,400	10,491,900	10,645,300	10,529,900
Total			18,519,700	16,595,800	17,487,700	18,146,800	16,858,600
By Account Category							
Personnel Cost			1,712,400	1,410,000	1,714,700	1,707,600	1,754,100
Operating Expense			891,200	612,000	850,100	850,100	821,200
Capital Outlay			71,100	64,300	72,900	72,900	74,700
Trustee/Benefit			15,845,000	14,509,500	14,850,000	15,516,200	14,208,600
Total			18,519,700	16,595,800	17,487,700	18,146,800	16,858,600
FTP Positions			15	15	15	15	15
Total			15	15	15	15	15

Agency: Commission on Aging

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Division: Commission on Aging

CA1

Statutory Authority: 67-5001

Description:

The Idaho Commission on Aging (ICOA) was designated by the Governor in 1968 and has the power and duty to implement the Federal Older Americans Act, and the Idaho Senior Services Act. The ICOA Director and staff are advised by a seven-member commission on aging appointed by the Office of the Governor.

ICOA plans, coordinates, and promotes a statewide network designed to support aging Idahoans to 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, caregiver support, and respite. ICOA also leads the effort to keep aging Idahoans safe through the Adult Protective Services, Ombudsmen, and senior legal assistance programs.

Direct services are provided through six Area Agencies on Aging (AAA) and are guided by local Area Plans specifically developed to address the needs in each of their respective Planning and Service Areas (PSA). Each Area Plan is developed through research, analysis, strategy identification, stakeholder, and public participation and advances the goals and objectives developed in the ICOA's four-year Senior Services State Plan.

Idaho Commission on Aging Mission Statement:

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

Idaho Commission on Aging Vision Statement

Idahoans make informed choices to age well and live well.

Strategic Pillars and Goals:

Demonstrates Administrative Excellence

Promote excellence and innovation throughout the aging network to meet the diverse needs of older Idahoans and our caregivers.

Keep Learning

Idahoans are empowered with the confidence and tools to thrive through the journey of aging.

Stay Connected

Idahoans are connected to the people, programs, and services they need to facilitate the highest quality of life.

Stay Home

Idahoans are supported to live independent and healthy lives in the communities of their choice.

Stay Safe

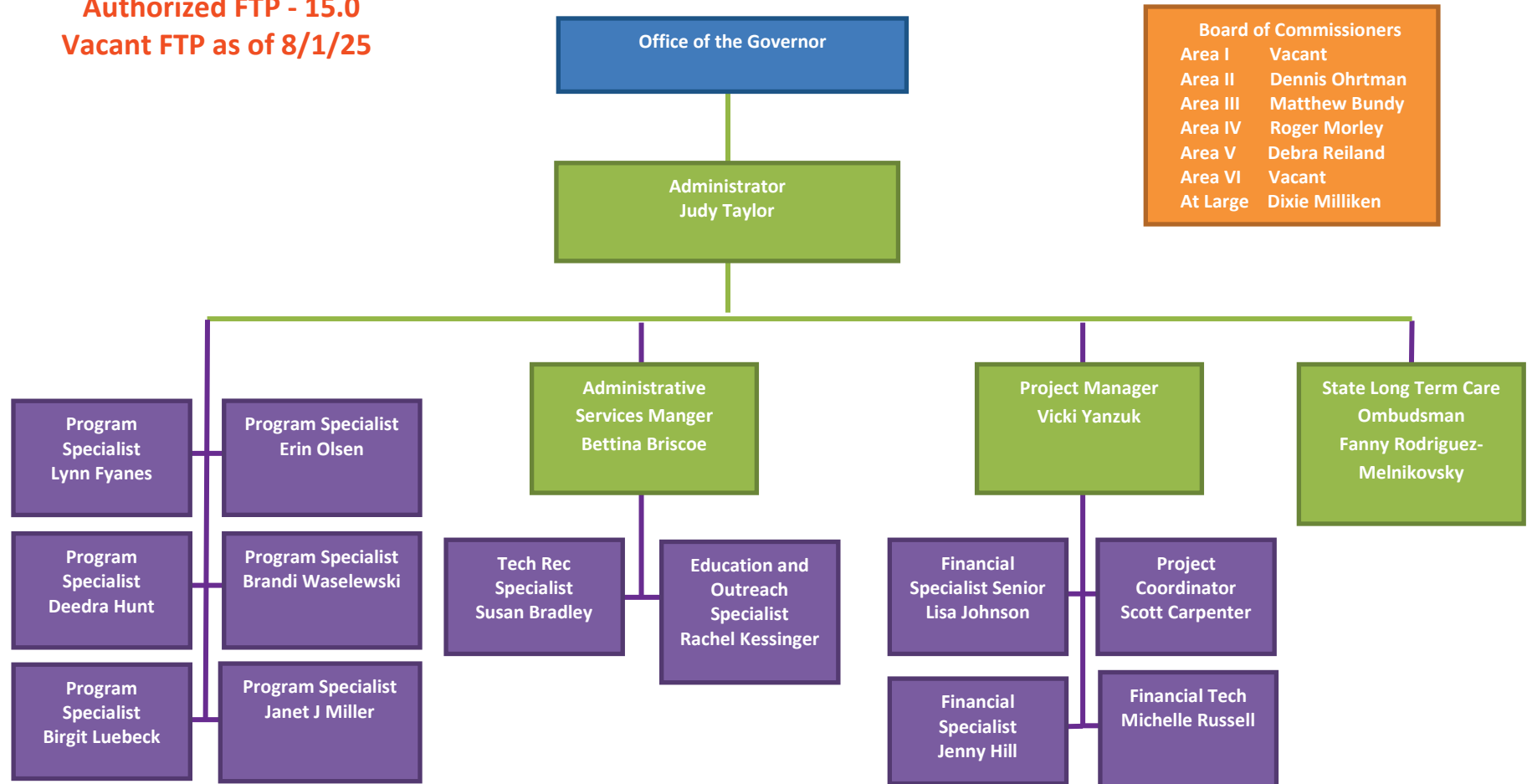
Idahoans promote resiliency, self-determination, and dignity for older and vulnerable adults.

Roles and Responsibilities:

1. Advocate for older Idahoans in state government and throughout communities across the state
2. Plan, coordinate, and monitor a statewide system of home and community-based services
3. Serve as an advisory body regarding state legislative issues affecting older Idahoans
4. Promulgate, adopt, amend, and rescind rules related to programs and services administered by the Commission
5. Assist local communities to plan, develop, and implement home and community-based services

Idaho Commission on Aging Organizational Chart

Authorized FTP - 15.0
Vacant FTP as of 8/1/25



Agency Revenues

Request for Fiscal Year: 2027

Agency: Commission on Aging

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		FY 23 Actuals	FY 24 Actuals	FY 25 Actuals	FY 26 Estimated Revenue	FY 27 Estimated Revenue	Significant Assumptions
Fund	10000 General Fund						
	435 Sale of Services	0	(100)	0	0	0	
	General Fund Total	0	(100)	0	0	0	
Fund	34400 American Rescue Plan Act - ARPA						
	450 Fed Grants & Contributions	2,585,768	0	0	0	0	
	480 Transfers and Other Financial Sources	0	2,977,200	1,058,200	500,000	0	ARPA closeout invoices through service date 9/30/25
	American Rescue Plan Act - ARPA Total	2,585,768	2,977,200	1,058,200	500,000	0	
Fund	34500 Cares Act - Covid 19						
	450 Fed Grants & Contributions	625,854	0	0	0	0	
	480 Transfers and Other Financial Sources	0	0	0	0	0	
	Cares Act - Covid 19 Total	625,854	0	0	0	0	
Fund	34800 Federal (Grant)						
	410 License, Permits & Fees	0	(400)	0	0	0	
	435 Sale of Services	0	(2,400)	0	0	0	
	450 Fed Grants & Contributions	9,690,190	399,100	668,500	0	0	
	463 Rent And Lease Income	0	(100)	0	0	0	
	480 Transfers and Other Financial Sources	0	6,263,700	9,713,000	10,644,700	10,529,900	Federal grant drawdowns of allowable expenditures
	Federal (Grant) Total	9,690,190	6,659,900	10,381,500	10,644,700	10,529,900	
	Agency Name Total	12,901,812	9,637,000	11,439,700	11,144,700	10,529,900	

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2027

Agency/Department: Idaho Commission on Aging

Agency Number: 187

Original Request Date: August 29, 2025

Sources and Uses:

Source: The American Rescue Plan Act of 2021 (ARPA) federal COVID relief legislation passed by Congress and signed into law on March 11, 2021 (Public Law No. 117-2).)

Uses: Delivery of grant programs related to Adult Protective services, and those specified in the Older Americans Act.

FUND NAME: ARPA		FUND NAME	FUND CODE: 34400	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	Beginning Unobligated Cash Balance			(174,800)	(503,400)	(246,600)	(246,600)
02.	Prior Year Executive Carry Forward [DU 1.13 Executive Branch Authorized Carry Over]			0	0	0	0
03.	Prior Year Reappropriation [DU 0.41 Legislature Authorized Carry Over]			0	0	0	0
04.	Subtotal Beginning Cash Balance			(174,800)	(503,400)	(246,600)	(246,600)
05.	Revenues [from Form B-11]			2,977,200	1,058,200	500,000	0
06.	Non-Revenue Receipts and Other Adjustments			(174,800)	349,700	0	0
07.	Statutory Transfers In			0	0	0	0
08.	Operating Transfers In			0	0	0	0
09.	Subtotal Cash Available for the Year			2,627,600	904,500	253,400	(246,600)
10.	Statutory Transfers Out			0	0	0	0
11.	Operating Transfers Out			0	0	0	0
12.	Non-Expenditure Distributions and Other Adjustments			0	0	0	0
13.	Total Cash Available for Year [=Row 9 - (Rows 10→12)]			2,627,600	904,500	253,400	(246,600)
14.	Borrowing Limit			750,000	750,000	750,000	
15.	Total Available Funds for the Year			3,377,600	1,654,500	1,003,400	(246,600)
16.	Original Appropriation			5,288,600	1,800,000	500,000	0
17.	Prior Year Reappropriation [same as Row 03]			0	0	0	0
18.	Legislative Supplementals and (Rescissions)			0	0	0	0
19.	Subtotal Legislative Authorizations			5,288,600	1,800,000	500,000	0
20.	Prior Year Executive Carry Forward [DU 1.13, same as Row 02]			0	0	0	0
21.	Non-cogs and Receipts to Appropriations [DU 1.12 & DU 1.4x]			0	0	0	0
22.	Total Spending Authorizations			5,288,600	1,800,000	500,000	0
23.	Executive Carry Forward Reversions/Cancelations (DU 1.81)			0	0	0	0
24.	Final Year End Reversions (DU 1.61)			2,157,600	648,900	0	0
25.	Subtotal Reversions & Cancelations			2,157,600	648,900	0	0
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]			0	0	0	0
27.	Current Year Reappropriation To Next Year [DU 1.7x]			0	0	0	0
28.	Total Unused Spending Authorizations			2,157,600	648,900	0	0
29.	Authorized Total Cash Expenditures [= Row 22 - Row 29]			3,131,000	1,151,100	500,000	0
30.	Continuously Appropriated Expenditures			0	0	0	0
31.	Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]			246,600	503,400	503,400	(246,600)
32.	Current Year Executive Carry Forward To Next Year [DU 1.81]			0	0	0	0
33.	Current Year Reappropriation To Next Year [DU 1.7x]			0	0	0	0
34.	Borrowing Limit			750,000	750,000	750,000	0
35.	Ending Unobligated Cash Balance [= Row 31 - (Rows 32→ 34)]			(503,400)	(246,600)	(246,600)	(246,600)
36.	Investments Direct by Agency						
37.	Ending Unobligated Cash Balance Plus Direct Investments			(503,400)	(246,600)	(246,600)	(246,600)
38.	Outstanding Loans [if this fund is part of a loan program]			0	0	0	0

FORM B12: ANALYSIS OF FUND BALANCES				Request for Fiscal Year :		2027	
Agency/Department:		Idaho Commission on Aging		Agency Number:		187	
Original Request Date:		August 29, 2025					
<u>Sources and Uses:</u> Source: The Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law No. 116-136) passed by Congress and signed into law by the President on March 27th, 2020. Uses: Necessary expenditures directly related to COVID-19; expanding existing services, including home meal delivery and curb-side pickup at congregate meal facilities.							
FUND NAME: CARES		FUND NAME		FUND CODE:	34500	FY 2024 Actual	FY 2025 Actual
						FY 2026 Estimate	FY 2027 Estimate
01.	Beginning Unobligated Cash Balance				(46,400)	(90,900)	2,200
02.	Prior Year Executive Carry Forward [DU 1.13 Executive Branch Authorized Carry Over]				0	0	0
03.	Prior Year Reappropriation [DU 0.41 Legislature Authorized Carry Over]				0	0	0
04.	Subtotal Beginning Cash Balance				(46,400)	(90,900)	2,200
05.	Revenues [from Form B-11]				0	0	0
06.	Non-Revenue Receipts and Other Adjustments				(46,600)	93,100	0
07.	Statutory Transfers In				0	0	0
08.	Operating Transfers In				0	0	0
09.	Subtotal Cash Available for the Year				(93,000)	2,200	2,200
10.	Statutory Transfers Out				0	0	0
11.	Operating Transfers Out				0	0	0
12.	Non-Expenditure Distributions and Other Adjustments				0	0	0
13.	Total Cash Available for Year [=Row 9 - (Rows 10→12)]				(93,000)	2,200	2,200
14.	Borrowing Limit				300,000	300,000	300,000
15.	Total Available Funds for the Year				207,000	302,200	302,200
16.	Original Appropriation				150,000	0	0
17.	Prior Year Reappropriation [same as Row 03]				0	0	0
18.	Legislative Supplementals and (Rescissions)				0	0	0
19.	Subtotal Legislative Authorizations				150,000	0	0
20.	Prior Year Executive Carry Forward [DU 1.13, same as Row 02]				0	0	0
21.	Non-cogs and Receipts to Appropriations [DU 1.12 & DU 1.4x]				0	0	0
22.	Total Spending Authorizations				150,000	0	0
23.	Executive Carry Forward Reversions/Cancelations (DU 1.81)				0	0	0
24.	Final Year End Reversions (DU 1.61)				152,100	0	0
25.	Subtotal Reversions & Cancelations				152,100	0	0
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]				0	0	0
27.	Current Year Reappropriation To Next Year [DU 1.7x]				0	0	0
28.	Total Unused Spending Authorizations				152,100	0	0
29.	Authorized Total Cash Expenditures [= Row 22 - Row 29]				(2,100)	0	0
30.	Continuously Appropriated Expenditures				0	0	0
31.	Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]				209,100	302,200	302,200
32.	Current Year Executive Carry Forward To Next Year [DU 1.81]				0	0	0
33.	Current Year Reappropriation To Next Year [DU 1.7x]				0	0	0
34.	Borrowing Limit				300,000	300,000	300,000
35.	Ending Unobligated Cash Balance [= Row 31 - (Rows 32→ 34)]				(90,900)	2,200	2,200
36.	Investments Direct by Agency				0		
37.	Ending Unobligated Cash Balance Plus Direct Investments				(90,900)	2,200	2,200
38.	Outstanding Loans [if this fund is part of a loan program]				0	0	0

FORM B12: ANALYSIS OF FUND BALANCES

 Request for Fiscal Year : **2027**

 Agency/Department: **Idaho Commission on Aging**

 Agency Number: **187**

 Original Request Date: **August 29, 2025**
Sources and Uses:

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:

FUND NAME: Federal Grants		FUND NAME	FUND CODE: 34800	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
01.	Beginning Unobligated Cash Balance			(723,900)	(3,307,400)	(1,078,500)	(925,700)
02.	Prior Year Executive Carry Forward [DU 1.13 Executive Branch Authorized Carry Over]			0	0	157,000	0
03.	Prior Year Reappropriation [DU 0.41 Legislature Authorized Carry Over]			0	0	0	0
04.	Subtotal Beginning Cash Balance			(723,900)	(3,307,400)	(921,500)	(925,700)
05.	Revenues [from Form B-11]			6,660,000	10,381,500	10,644,700	10,529,900
06.	Non-Revenue Receipts and Other Adjustments			(883,300)	1,766,500	0	0
07.	Statutory Transfers In			0	0	0	0
08.	Operating Transfers In			0	0	0	0
09.	Subtotal Cash Available for the Year			5,052,800	8,840,600	9,723,200	9,604,200
10.	Statutory Transfers Out			0	0	0	0
11.	Operating Transfers Out			0	0	0	0
12.	Non-Expenditure Distributions and Other Adjustments			0	(300)	0	0
13.	Total Cash Available for Year [=Row 9 - (Rows 10→12)]			5,052,800	8,840,900	9,723,200	9,604,200
14.	Borrowing Limit			3,000,000	3,000,000	3,000,000	3,000,000
15.	Total Available Funds for the Year			8,052,800	11,840,900	12,723,200	12,604,200
16.	Original Appropriation			10,401,900	10,434,500	10,491,900	10,529,900
17.	Prior Year Reappropriation [same as Row 03]			0	0	0	0
18.	Legislative Supplementals and (Rescissions)			0	0	0	0
19.	Subtotal Legislative Authorizations			10,401,900	10,434,500	10,491,900	10,529,900
20.	Prior Year Executive Carry Forward [DU 1.13, same as Row 02]			0	0	157,000	0
21.	Non-cogs and Receipts to Appropriations [DU 1.12 & DU 1.4x]			0	0	0	0
22.	Total Spending Authorizations			10,401,900	10,434,500	10,648,900	10,529,900
23.	Executive Carry Forward Reversions/Cancelations (DU 1.81)			0	0	0	0
24.	Final Year End Reversions (DU 1.61)			2,041,700	515,100	0	0
25.	Subtotal Reversions & Cancelations			2,041,700	515,100	0	0
26.	Current Year Executive Carry Forward To Next Year [DU 1.81]			0	157,000	0	0
27.	Current Year Reappropriation To Next Year [DU 1.7x]			0	0	0	0
28.	Total Unused Spending Authorizations			2,041,700	672,100	0	0
29.	Authorized Total Cash Expenditures [= Row 22 - Row 29]			8,360,200	9,762,400	10,648,900	10,529,900
30.	Continuously Appropriated Expenditures			0	0	0	0
31.	Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]			(307,400)	2,078,500	2,074,300	2,074,300
32.	Current Year Executive Carry Forward To Next Year [DU 1.81]			0	157,000	0	0
33.	Current Year Reappropriation To Next Year [DU 1.7x]			0	0	0	0
34.	Borrowing Limit			3,000,000	3,000,000	3,000,000	3,000,000
35.	Ending Unobligated Cash Balance [= Row 31 - (Rows 32→ 34)]			(3,307,400)	(1,078,500)	(925,700)	(925,700)
36.	Investments Direct by Agency						
37.	Ending Unobligated Cash Balance Plus Direct Investments			(3,307,400)	(1,078,500)	(925,700)	(925,700)
38.	Outstanding Loans [if this fund is part of a loan program]			0	0	0	0

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
Agency	Commission on Aging								187
Division	Commission on Aging								CA1
Appropriation Unit	Commission on Aging								GVJA
FY 2025 Total Appropriation									
1.00	FY 2025 Total Appropriation								GVJA
HB459 + HB680									
	10000	General	6.94	740,000	322,100	0	5,223,100	6,285,200	
	34400	Federal	0.00	100,000	100,000	0	1,600,000	1,800,000	
	34800	Federal	8.06	872,400	469,100	71,100	9,021,900	10,434,500	
			15.00	1,712,400	891,200	71,100	15,845,000	18,519,700	
1.13	PY Executive Carry Forward								GVJA
	10000	General	0.00	0	0	0	312,200	312,200	
			0.00	0	0	0	312,200	312,200	
1.21	Account Transfers								GVJA
BCR 8486 Personnel to Operating transfer to pay Adult Protective Services expenses									
	34400	Federal	0.00	(25,000)	25,000	0	0	0	
			0.00	(25,000)	25,000	0	0	0	
1.61	Reverted Appropriation Balances								GVJA
BCR 11426									
	10000	General	0.00	0	(100)	0	(214,400)	(214,500)	
	34400	Federal	0.00	(67,600)	(5,600)	0	(575,700)	(648,900)	
	34800	Federal	0.00	(209,800)	(298,500)	(6,800)	0	(515,100)	
			0.00	(277,400)	(304,200)	(6,800)	(790,100)	(1,378,500)	
1.81	CY Executive Carry Forward								GVJA
AAA Contracts for Older Americans Act programs and Adult Protective Services									
	10000	General	0.00	0	0	0	(700,600)	(700,600)	
	34800	Federal	0.00	0	0	0	(157,000)	(157,000)	
			0.00	0	0	0	(857,600)	(857,600)	
FY 2025 Actual Expenditures									
2.00	FY 2025 Actual Expenditures								GVJA
	10000	General	6.94	740,000	322,000	0	4,620,300	5,682,300	
	34400	Federal	0.00	7,400	119,400	0	1,024,300	1,151,100	
	34800	Federal	8.06	662,600	170,600	64,300	8,864,900	9,762,400	
			15.00	1,410,000	612,000	64,300	14,509,500	16,595,800	
FY 2026 Original Appropriation									
3.00	FY 2026 Original Appropriation								GVJA
S1110,S1178									
	10000	General	6.94	775,200	338,600	0	5,378,100	6,491,900	
	OT 10000	General	0.00	0	3,900	0	0	3,900	
	OT 34400	Federal	0.00	25,000	25,000	0	450,000	500,000	
	34800	Federal	8.06	914,500	482,600	72,900	9,021,900	10,491,900	

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
			15.00	1,714,700	850,100	72,900	14,850,000	17,487,700
FY 2026Total Appropriation								
5.00	FY 2026 Total Appropriation							GVJA
10000	General		6.94	775,200	338,600	0	5,378,100	6,491,900
OT 10000	General		0.00	0	3,900	0	0	3,900
OT 34400	Federal		0.00	25,000	25,000	0	450,000	500,000
34800	Federal		8.06	914,500	482,600	72,900	9,021,900	10,491,900
			15.00	1,714,700	850,100	72,900	14,850,000	17,487,700
Appropriation Adjustments								
6.11	Executive Carry Forward							GVJA
ECF from FY25 to FY26 for AAA Contracts for Older Americans Act programs and Adult Protective Services								
10000	General		0.00	0	0	0	700,600	700,600
34800	Federal		0.00	0	0	0	157,000	157,000
			0.00	0	0	0	857,600	857,600
6.61	Gov's Approved Reduction							GVJA
Revert PR and T&B appropriation to meet 3% reduction.								
10000	General		0.00	(3,500)	0	0	0	(3,500)
OT 10000	General		0.00	0	0	0	(191,400)	(191,400)
34800	Federal		0.00	0	0	0	0	0
			0.00	(3,500)	0	0	(191,400)	(194,900)
6.71	Early Reversions							GVJA
CEC Reversion								
10000	General		0.00	0	0	0	0	0
34800	Federal		0.00	(3,600)	0	0	0	(3,600)
			0.00	(3,600)	0	0	0	(3,600)
FY 2026 Estimated Expenditures								
7.00	FY 2026 Estimated Expenditures							GVJA
10000	General		6.94	771,700	338,600	0	6,078,700	7,189,000
OT 10000	General		0.00	0	3,900	0	(191,400)	(187,500)
OT 34400	Federal		0.00	25,000	25,000	0	450,000	500,000
34800	Federal		8.06	910,900	482,600	72,900	9,178,900	10,645,300
			15.00	1,707,600	850,100	72,900	15,516,200	18,146,800
Base Adjustments								
8.41	Removal of One-Time Expenditures							GVJA
This decision unit removes one-time appropriation for FY 2026.								
OT 10000	General		0.00	0	(3,900)	0	0	(3,900)
OT 34400	Federal		0.00	(25,000)	(25,000)	0	(450,000)	(500,000)
			0.00	(25,000)	(28,900)	0	(450,000)	(503,900)
FY 2027 Base								
9.00	FY 2027 Base							GVJA
10000	General		6.94	775,200	338,600	0	5,378,100	6,491,900
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			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
OT 10000	General		0.00	0	0	0	0	0
OT 34400	Federal		0.00	0	0	0	0	0
34800	Federal		8.06	914,500	482,600	72,900	9,021,900	10,491,900
			15.00	1,689,700	821,200	72,900	14,400,000	16,983,800

Program Maintenance10.11 Change in Health Benefit Costs GVJA

This decision unit reflects a change in the employer health benefit costs.

10000	General		0.00	25,300	0	0	0	25,300
34800	Federal		0.00	29,300	0	0	0	29,300
			0.00	54,600	0	0	0	54,600

10.12 Change in Variable Benefit Costs GVJA

This decision unit reflects a change in variable benefits.

10000	General		0.00	(100)	0	0	0	(100)
34800	Federal		0.00	(100)	0	0	0	(100)
			0.00	(200)	0	0	0	(200)

10.23 Contract Inflation Adjustments GVJA

DIN Properties - Building Lease

34800	Federal		0.00	0	0	1,800	0	1,800
			0.00	0	0	1,800	0	1,800

10.61 Salary Multiplier - Regular Employees GVJA

This decision unit reflects a 1% salary multiplier for Regular Employees.

10000	General		0.00	6,500	0	0	0	6,500
34800	Federal		0.00	7,000	0	0	0	7,000
			0.00	13,500	0	0	0	13,500

FY 2027 Total Maintenance11.00 FY 2027 Total Maintenance GVJA

10000	General		6.94	806,900	338,600	0	5,378,100	6,523,600
OT 10000	General		0.00	0	0	0	0	0
OT 34400	Federal		0.00	0	0	0	0	0
34800	Federal		8.06	950,700	482,600	74,700	9,021,900	10,529,900
			15.00	1,757,600	821,200	74,700	14,400,000	17,053,500

Line Items12.75 Ongoing General Fund Reduction GVJA

This decision unit is a request to make the General Fund holdback reflected in DU6.61 ongoing

10000	General		0.00	(3,500)	0	0	(191,400)	(194,900)
			0.00	(3,500)	0	0	(191,400)	(194,900)

FY 2027 Total13.00 FY 2027 Total GVJA

10000	General		6.94	803,400	338,600	0	5,186,700	6,328,700
OT 10000	General		0.00	0	0	0	0	0
OT 34400	Federal		0.00	0	0	0	0	0
34800	Federal		8.06	950,700	482,600	74,700	9,021,900	10,529,900

FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
15.00	1,754,100	821,200	74,700	14,208,600	16,858,600

Agency: Commission on Aging

187

Decision Unit Number 12.75 Descriptive Title Ongoing General Fund Reduction

	General	Dedicated	Federal	Total
Request Totals				
50 - Personnel Cost	(3,500)	0	0	(3,500)
55 -	0	0	0	0
70 -	0	0	0	0
80 - Trustee/Benefit	(191,400)	0	0	(191,400)
Totals	(194,900)	0	0	(194,900)
	0.00	0.00	0.00	0.00

Appropriation Unit: Commission on Aging GVJA

Personnel Cost				
500 Employees	(3,500)	0	0	(3,500)
Personnel Cost Total	(3,500)	0	0	(3,500)
Trustee/Benefit				
857 Federal Payments To Subgrantees	0	0	0	0
885 Non Federal Payments Subgrantees	(191,400)	0	0	(191,400)
Trustee/Benefit Total	(191,400)	0	0	(191,400)
	(194,900)	0	0	(194,900)

Explain the request and provide justification for the need.

This decision unit is a request to make the General Fund holdback reflected in DU6.61 ongoing

If a supplemental, what emergency is being addressed?

N/A

Specify the authority in statute or rule that supports this request.

Executive Order 2025-05: The Idaho Act

Indicate existing base of PC, OE, and/or CO by source for this request.

The source of this request is PC and T&B.

What resources are necessary to implement this request?

N/A

List positions, pay grades, full/part-time status, benefits, terms of service.

N/A

Will staff be re-directed? If so, describe impact and show changes on org chart.

No, staff will not be re-directed.

Detail any current one-time or ongoing OE or CO and any other future costs.

This is an on-going reduction.

Describe method of calculation (RFI, market cost, etc.) and contingencies.

Calculated at 3%.

Provide detail about the revenue assumptions supporting this request.

This is a reduction in General Fund.

Who is being served by this request and what is the impact if not funded?

The State of Idaho is being served by this request. Impacts include the inability to balance the budget.

Identify the measure/goal/priority this will improve in the strat plan or PMR.

Our current strategic plan includes six meaningful goals supported by activities and measurable outcomes. These goals are operationalized through performance measures in our Strategic Plan and Performance Measure Report. Specific this action supports: Promote excellence and innovation throughout the aging network to meet the diverse needs of older Idahoans and our caregivers.

What is the anticipated measured outcome if this request is funded?

This will primarily reduce the amount of Trustee and Benefit funds available to support Area Agencies on Aging.

PCF Detail Report

Request for Fiscal Year: 2027

Agency: Commission on Aging

Appropriation Unit: Commission on Aging

Fund: General Fund

187

GVJA

10000

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	6.94	531,590	98,060	118,224	747,874
		Total from PCF	6.94	531,590	98,060	118,224	747,874
		FY 2026 ORIGINAL APPROPRIATION	6.94	555,300	98,062	121,838	775,200
		Unadjusted Over or (Under) Funded:	.00	23,710	2	3,614	27,326
Other Adjustments							
		503 Brd/Cmsn Members	.00	10,000	0	0	10,000
Estimated Salary Needs							
		Board, Group, & Missing Positions	.00	10,000	0	0	10,000
		Permanent Positions	6.94	531,590	98,060	118,224	747,874
		Estimated Salary and Benefits	6.94	541,590	98,060	118,224	757,874
Adjusted Over or (Under) Funding							
		Original Appropriation	.00	13,710	2	3,614	17,326
		Estimated Expenditures	.00	10,210	2	3,614	13,826
		Base	.00	13,710	2	3,614	17,326

PCF Summary ReportRequest for Fiscal Year: 202
7

Agency: Commission on Aging

187

Appropriation Unit: Commission on Aging

GVJA

Fund: General Fund

10000

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2026 ORIGINAL APPROPRIATION	6.94	555,300	98,062	121,838	775,200
5.00	FY 2026 TOTAL APPROPRIATION	6.94	555,300	98,062	121,838	775,200
6.61	Gov's Approved Reduction	0.00	(3,500)	0	0	(3,500)
7.00	FY 2026 ESTIMATED EXPENDITURES	6.94	551,800	98,062	121,838	771,700
9.00	FY 2027 BASE	6.94	555,300	98,062	121,838	775,200
10.11	Change in Health Benefit Costs	0.00	0	25,300	0	25,300
10.12	Change in Variable Benefit Costs	0.00	0	0	(100)	(100)
10.61	Salary Multiplier - Regular Employees	0.00	5,300	0	1,200	6,500
11.00	FY 2027 PROGRAM MAINTENANCE	6.94	560,600	123,362	122,938	806,900
12.75	Ongoing General Fund Reduction	0.00	(3,500)	0	0	(3,500)
13.00	FY 2027 TOTAL REQUEST	6.94	557,100	123,362	122,938	803,400

PCF Detail Report

Request for Fiscal Year: 2027

Agency: Commission on Aging187

Appropriation Unit: Commission on AgingGVJA

Fund: American Rescue Plan Act - ARPAA34400

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
		FY 2026 ORIGINAL APPROPRIATION	.00	20,502	0	4,498	25,000
		Unadjusted Over or (Under) Funded:	.00	20,502	0	4,498	25,000
		Adjusted Over or (Under) Funding					
		Original Appropriation	.00	20,502	0	4,498	25,000
		Estimated Expenditures	.00	20,502	0	4,498	25,000
		Base	.00	(4,498)	0	4,498	0

PCF Summary ReportRequest for Fiscal Year: 202
7**Agency:** Commission on Aging

187

Appropriation Unit: Commission on Aging

GVJA

Fund: American Rescue Plan Act - ARPA

34400

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2026 ORIGINAL APPROPRIATION	0.00	20,502	0	4,498	25,000
5.00	FY 2026 TOTAL APPROPRIATION	0.00	20,502	0	4,498	25,000
7.00	FY 2026 ESTIMATED EXPENDITURES	0.00	20,502	0	4,498	25,000
8.41	Removal of One-Time Expenditures	0.00	(25,000)	0	0	(25,000)
9.00	FY 2027 BASE	0.00	(4,498)	0	4,498	0
11.00	FY 2027 PROGRAM MAINTENANCE	0.00	(4,498)	0	4,498	0
13.00	FY 2027 TOTAL REQUEST	0.00	(4,498)	0	4,498	0

PCF Detail Report

Request for Fiscal Year: 202
7

Agency: Commission on Aging

187

Appropriation Unit: Commission on Aging

GVJA

Fund: Federal (Grant)

34800

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	8.06	569,687	113,885	127,656	811,228
		Total from PCF	8.06	569,687	113,885	127,656	811,228
		FY 2026 ORIGINAL APPROPRIATION	8.06	656,557	113,888	144,055	914,500
		Unadjusted Over or (Under) Funded:	.00	86,870	3	16,399	103,272
Other Adjustments							
	500	Employees	.00	25,000	0	0	25,000
	512	Employee Benefits	.00	0	0	5,500	5,500
	513	Health Benefits	.00	0	11,300	0	11,300
Estimated Salary Needs							
		Board, Group, & Missing Positions	.00	25,000	11,300	5,500	41,800
		Permanent Positions	8.06	569,687	113,885	127,656	811,228
		Estimated Salary and Benefits	8.06	594,687	125,185	133,156	853,028
Adjusted Over or (Under) Funding							
		Original Appropriation	.00	61,870	(11,297)	10,899	61,472
		Estimated Expenditures	.00	57,670	(11,297)	10,899	57,272
		Base	.00	61,870	(11,297)	10,899	61,472

PCF Summary ReportRequest for Fiscal Year: 202
7

Agency: Commission on Aging

187

Appropriation Unit: Commission on Aging

GVJA

Fund: Federal (Grant)

34800

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2026 ORIGINAL APPROPRIATION	8.06	656,557	113,888	144,055	914,500
5.00	FY 2026 TOTAL APPROPRIATION	8.06	656,557	113,888	144,055	914,500
6.61	Gov's Approved Reduction	0.00	0	0	0	0
6.71	Early Reversions	0.00	(3,600)	0	0	(3,600)
7.00	FY 2026 ESTIMATED EXPENDITURES	8.06	652,957	113,888	144,055	910,900
9.00	FY 2027 BASE	8.06	656,557	113,888	144,055	914,500
10.11	Change in Health Benefit Costs	0.00	0	29,300	0	29,300
10.12	Change in Variable Benefit Costs	0.00	0	0	(100)	(100)
10.61	Salary Multiplier - Regular Employees	0.00	5,700	0	1,300	7,000
11.00	FY 2027 PROGRAM MAINTENANCE	8.06	662,257	143,188	145,255	950,700
13.00	FY 2027 TOTAL REQUEST	8.06	662,257	143,188	145,255	950,700

Form B4: Inflationary Adjustments

Agency: Aging, Commission on

Agency Number: 187

FY 2027 Request

Function: Commission on Aging

Function/Activity Number: _____

Page ____ of ____

Activity: _____

Original Submission __X__ or Revision No. ____

(1)	(2)	(3)	(4)	(5)	FY 2024 to FY 2025		(8)	(9)	(10)
Operating Expenditures Summary Object	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	(6) Change	(7) % Change	FY 2026 Approp	FY 2026 Exp. Adj.	FY 2026 Est. Exp.
Communication Costs	8,839	17,000	15,248	10,761	(4,487)	-29.42%	14,946	-	14,946
Employee Development	4,663	16,002	12,754	12,556	(197)	-1.55%	17,439	-	17,439
General Services	2,260	56,732	34,432	40,009	5,577	16.20%	55,566	-	55,566
Professional Services	64,483	71,038	168,037	177,876	9,839	5.86%	247,043	-	247,043
Repair & Maintenance	6,566	5,450	27,570	5,230	(22,340)	-81.03%	7,264	-	7,264
Administrative Services	39,162	27,060	15,545	10,253	(5,292)	-34.04%	14,241	-	14,241
Computer Services	267,040	190,705	173,913	223,430	49,517	28.47%	310,311	-	310,311
MISC. TRAVEL AND MOVING COSTS	34,621	66,275	186	5,450	5,263	2827.81%	7,569	-	7,569
EMPLOYEE IN STATE TRAVEL COSTS	-	-	28,843	30,801	1,958	6.79%	42,777	-	42,777
EMPLOYEE OUT OF STATE TRAVEL CO	-	-	28,294	22,863	(5,431)	-19.20%	31,753	-	31,753
Employee Out Of Country Travel Costs	-	-	-	-	-	#DIV/0!	-	-	-
Administrative Supplies	12,686	3,756	4,363	8,207	3,844	88.09%	11,398	-	11,398
Fuel & Lubricants	701	520	196	575	379	193.69%	799	-	799
Manufacturing and Merchant Costs	-	-	75	-	(75)	-100.00%	-	-	-
Computer Supplies	3,793	23,529	13,327	10,589	(2,738)	-20.55%	14,706	-	14,706
Repair & Maintenance Supplies	406	311	369	222	(147)	-39.84%	308	-	308
Institution & Resident Supplies	105	-	113	-	(113)	-100.00%	-	-	-
Specific Use Supplies	5,693	(121)	1,625	-	(1,625)	-100.00%	-	-	-
Insurance Costs	2,373	16,024	11,014	26,192	15,178	137.81%	36,376	-	36,376
Rental Costs	65,697	10,875	5,832	9,165	3,333	57.14%	12,729	-	12,729
Miscellaneous Expense	12,497	14,847	29,028	17,910	(11,118)	-38.30%	24,874	-	24,874
Total	531,584	520,003	570,763	612,089	41,326	7.24%	850,100	-	850,100
FundSource									
General	185,845	293,466	293,666	322,038	28,373	9.66%	342,500	-	342,500
Dedicated	-	-	-	-	-	#DIV/0!	-	-	-
Federal	345,739	226,538	277,098	290,051	12,953	4.67%	507,600	-	507,600
Total	531,584	520,003	570,763	612,089	41,326	7.24%	850,100	-	850,100

Form B4: Inflationary Adjustments

Agency: Aging, Commission on

Agency Number: 187

FY 2027 Request

Function: Commission on Aging

Function/Activity Number: _____

Page ____ of ____

Activity: _____

Original Submission __X__ or Revision No. ____

(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Part B: Operating Expenditures Summary Object	FY 2026 Est. Exp	Remove One Time Funding	SWCAP, Nondisc., Rent	FY 2027 Base	General Inflation (DU 12.53)	% Change	Medical Inflation (DU 12.54)	% Change	FY2027 Total
Communication Costs	14,946	-	-	14,946	-	0.00%	-	0.00%	14,946
Employee Development	17,439	(600)	-	16,839	-	0.00%	-	0.00%	16,839
General Services	55,566	(4,400)	-	51,166	-	0.00%	-	0.00%	51,166
Professional Services	247,043	(18,500)	-	228,543	-	0.00%	-	0.00%	228,543
Repair & Maintenance	7,264	-	-	7,264	-	0.00%	-	0.00%	7,264
Administrative Services	14,241	(800)	-	13,441	-	0.00%	-	0.00%	13,441
Computer Services	310,311	-	-	310,311	-	0.00%	-	0.00%	310,311
MISC. TRAVEL AND MOVING COSTS	7,569	-	-	7,569	-	0.00%	-	0.00%	7,569
EMPLOYEE IN STATE TRAVEL COSTS	42,777	-	-	42,777	-	0.00%	-	0.00%	42,777
EMPLOYEE OUT OF STATE TRAVEL CO	31,753	-	-	31,753	-	0.00%	-	0.00%	31,753
Employee Out Of Country Travel Costs	-	-	-	-	-	#DIV/0!	-	0.00%	-
Administrative Supplies	11,398	(200)	-	11,198	-	0.00%	-	0.00%	11,198
Fuel & Lubricants	799	-	-	799	-	0.00%	-	0.00%	799
Manufacturing and Merchant Costs	-	-	-	-	-	#DIV/0!	-	0.00%	-
Computer Supplies	14,706	(4,400)	-	10,306	-	0.00%	-	0.00%	10,306
Repair & Maintenance Supplies	308	-	-	308	-	0.00%	-	0.00%	308
Institution & Resident Supplies	-	-	-	-	-	#DIV/0!	-	0.00%	-
Specific Use Supplies	-	-	-	-	-	#DIV/0!	-	0.00%	-
Insurance Costs	36,376	-	-	36,376	-	0.00%	-	0.00%	36,376
Rental Costs	12,729	-	-	12,729	-	0.00%	-	0.00%	12,729
Miscellaneous Expense	24,874	-	-	24,874	-	0.00%	-	0.00%	24,874
Total	850,100	(28,900)	-	821,200	-	0.00%	-	-	821,200
FundSource									
General	342,500	(3,900)	-	338,600	-	0.00%	-	0.00%	338,600
Dedicated	-	-	-	-	-	#DIV/0!	-	0.00%	-
Federal	507,600	(25,000)	-	482,600	-	0.00%	-	0.00%	482,600
Total	850,100	(28,900)	-	821,200	-	0.00%	-	-	821,200

A. In-State Travel

What are the primary reasons for the program's in-state travel?

Required Sub-recipient monitoring of programs including Adult Protective Services, Long-Term Care Ombudsman, State Nutrition Program, and the Older American Act Programs.

How does in-state travel support the program's mission, strategic goals, or statutory requirements?

In-state travel supports the Commission's mission to, "Transform the aging experience by leading planning, policies, partnerships, and programs, that honor choices and increase well-being for Idahoans as we age.". It also directly supports the ICOA goal to **Demonstrate Administrative Excellence** by promoting excellence and innovation throughout the aging network to meet the diverse needs of older Idahoans and our caregivers.

Are there changes to the program's anticipated in-state travel budget for fiscal year 2027? If so, please explain.

No, changes are not anticipated.

B. Out-of-State Travel

What are the primary reasons for the program's out-of-state travel?

The primary reason for out-of-state travel was to attend national conferences on programs directly managed by the Commission.

How does out-of-state travel support the program's mission, strategic goals, or statutory requirements?

Out-of-state travel supports the Commission's mission to, "Transform the aging experience by leading planning, policies, partnerships, and programs, that honor choices and increase well-being for Idahoans as we age.". It also directly supports the ICOA goal to **Demonstrate Administrative Excellence** by promoting excellence and innovation throughout the aging network to meet the diverse needs of older Idahoans and our caregivers.

Are there changes to the program's anticipated out-of-state travel budget for fiscal year 2027? If so, please explain.

No, changes are not anticipated.

Form B4: Inflationary Adjustments

Agency: Aging, Commission on

Agency Number: 187

FY 2027 Request

Function: Commission on Aging

Function/Activity Number: _____

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Activity: _____

Original Submission ☒ or Revision No. ____

(1)	(2)	(3)	(4)	(5)	FY 2024 to FY 2025		(8)	(9)	(10)
Trustee/Benefit Summary Object	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	(6) Change	(7) % Change	FY 2026 Approp	FY 2026 Exp. Adj.	FY 2026 Est. Exp.
Fed Payments To Subgrantes	11,496,053	11,804,602	10,895,179	9,892,608	(1,002,571)	-9.20%	10,124,716	157,000	10,281,716
Non Fed Payments To Subgran	3,569,895	7,899,486	3,777,610	4,616,957	839,347	22.22%	4,725,284	509,200	5,234,484
Total	15,065,948	19,704,088	14,672,789	14,509,565	(163,224)	-1.11%	14,850,000	-	15,516,200
FundSource									
General	4,806,841	7,899,486	4,286,847	4,620,322	333,475	7.78%	5,378,100	509,200	5,887,300
Dedicated	-	-	-	-	-	#DIV/0!	-	-	-
Federal	10,259,107	11,804,602	10,385,942	9,889,243	(496,699)	-4.78%	9,471,900	157,000	9,628,900
Total	15,065,948	19,704,088	14,672,789	14,509,565	(163,224)	-1.11%	14,850,000	-	15,516,200

(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Part B: Trustee/Benefit Summary Object	FY 2026 Est. Exp	Remove One Time Funding	SWCAP, Nondisc., Rent	FY 2027 Base	General Inflation (DU 12.53)	% Change	Medical Inflation (DU 12.54)	% Change	FY2027 Total
Fed Payments To Subgrantes	10,281,716	(450,000)	-	9,831,716	-	0.00%	-	0.00%	9,831,716
Non Fed Payments To Subgran	5,234,484	-	-	5,234,484	-	0.00%	-	0.00%	5,234,484
Total	15,516,200	(450,000)	-	15,066,200	-	0.00%	-	-	15,066,200
FundSource									
General	5,887,300	-	-	5,378,100	-	0.00%	-	0.00%	5,378,100
Dedicated	-	-	-	-	-	#DIV/0!	-	0.00%	-
Federal	9,628,900	(450,000)	-	9,178,900	-	0.00%	-	0.00%	9,178,900
Total	15,516,200	(450,000)	-	14,557,000	-	0.00%	-	-	14,557,000

Contract Inflation

Request for Fiscal Year: 2027

Agency: Commission on Aging
Commission on Aging

187
GVJA

Appropriation Unit:

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated Expenditures	Contract Dates	FY 2027 Contractual % Change	FY 2027 Total
Contract								
DIN 11 Properties, LLC - Building Lease	60,800	65,400	69,600	71,400	73,200	2/1/2025 - 1/31/2030	3	1,800
Total	60,800	65,400	69,600	71,400	73,200			1,800
Fund Source								
Federal	60,800	65,400	69,600	71,400	73,200			1,800
Total	60,800	65,400	69,600	71,400	73,200			1,800

Form B4: Part C - Contract Inflation

Agency: Idaho Commission on Aging

Division:

Program:

Agency Number: 187

Function/Activity Number:

Request 2027

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Original Submission ☒X or Revision No. ____

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Part C: Contract (identify who and what)	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Est. Exp.	Contract Date	Term of Contract (Year x of x)	FY 2027 Contractual % Change	FY 2027 Change	FY 2027 Total
DIN 11 Properties LLC-Building Lease	65,400	69,600	71,400	73,200	02/2025	2 of 5	2.50%	1,800	75,000
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
Total	65,400	69,600	71,400	73,200			2.46%	1,800	75,000
FundSource							Proportion		
General	-	-	-	-			0.0%	-	-
Dedicated	-	-	-	-			0.0%	-	-
Federal	65,400	69,600	71,400	73,200			100.0%	1,800	75,000
Total	65,400	69,600	71,400	73,200			100.00%	1,800	75,000

Notes:

Building Rent - Federal fund - Capital lease per GASB 87

LEASE AMENDMENT No. Three

THIS LEASE AMENDMENT ("Lease Amendment"), is entered effective upon the date of the last required signature (the "Effective Date"), by and between the DIN-11 Properties, LLC, Post Office Box 191, Roseville, California 95661 ("Lessor") and the STATE OF IDAHO, by and through the Idaho Commission on Aging, 6305 West Overland Road, Suite 110, Boise, Idaho 83709 ("Lessee"), is an amendment of the Lease Agreement for Space between the Lessor and the Lessee entered into on October 18, 2019, for space located at 6305 West Overland Road, Suite 110, Boise, Idaho 83709.

WITNESSETH

WHEREAS, the parties desire to amend the Lease Agreement for Space;

WHEREAS, the LESSEE is legally authorized to enter in this amendment by power granted by Title 67, Chapter 57 of Idaho Code, with the approval of the Department of Administration; and

NOW, THEREFORE, in consideration of the mutual covenants of the parties, the Lease Agreement for Space is hereby amended as follows:

1. SECTION 2. TERM. Section 2 is hereby deleted and replaced with the following:

The term of this Lease Amendment shall be Sixty (60) months and shall begin on February 1, 2025 and end at midnight on January 31, 2030. The Lessee may, at the expiration of the term of this Lease Amendment and without the necessity of renewing said Lease Amendment, continue in its occupancy of the Premises on a month to month basis upon the terms and conditions set forth in this Lease Amendment for a period not to exceed one (1) year. The Lessor may terminate the Lessee's month-to-month occupancy upon ninety (90) days prior written notice to the Lessee.

2. SECTION 3. PAYMENT. Section 3 is hereby deleted and replaced with the following:

The lease payment shall be payable in monthly installments of \$5,885.97 each. The total yearly lease payment is \$70,631.64. The lease payment shall be computed at a rate of approximately \$18.78 per square foot, per year. The total square footage of the Premises is 3,761, subject to measurement using BOMA standard.

The lease payments shall be paid pursuant to the Lessor's timely submission of invoices for payment. Upon receipt, Lessee shall forward Lessor's invoice to the State Controller for payment. Lessor specifically acknowledges that State vouchers are processed by the State Controller, not Lessee. Therefore, any payment that is made no later than sixty (60) days after it is actually due shall not be considered an event of default. Lessee shall use its best efforts to expedite payment. It is expressly covenanted and agreed that any prepayment of rent made by the Lessee under the terms of this Lease Agreement shall be considered as an advance payment of rent only and no part thereof shall be considered as a security or cash deposit.

3. SECTION 7. SPECIAL PROVISIONS. Section 7.D. Increases in the Lease Payment is hereby deleted and replaced with the following:

D. Increases in the Lease Payment. The lease payment shall increase according to the following schedule:

Rent Terms Effective February 1, 2025 based on 3,761 SF						
Year	Start Date		End Date	Rent/SF	Monthly Rent	Annual Rent
1	02/01/2025	to	01/31/2026	\$ 19.25	\$ 6,033.12	\$ 72,397.43
2	02/01/2026	to	01/31/2027	\$ 19.73	\$ 6,183.95	\$ 74,207.37

3	02/01/2027	to	01/31/2028	\$ 20.22	\$ 6,338.55	\$ 76,062.55
4	02/01/2028	to	01/31/2029	\$ 20.73	\$ 6,497.01	\$ 77,964.11
5	02/01/2029	to	01/31/2030	\$ 21.25	\$ 6,659.43	\$ 79,913.21

4. LESSOR MAINTANENCE.

Lessor shall perform the following work:

- 1) Modify the doorways between the two suites to improve privacy and sound mitigation, and
- 2) Revive, replant and improve the landscaping around the building including providing adequate water and maintenance for the vegetation.

5. COUNTERPARTS/ELECTRONIC SIGNATURES. This Lease Amendment may be executed in exact counterparts and when so executed by the parties shall be effective in accordance with the terms hereof. This Lease Amendment may be executed and delivered by electronic means and thereupon the Lease Amendment shall be treated in each case and in all manner and respects and for all purposes as an original and shall be considered to have the same binding legal effect as if it were an original manually-signed counterpart thereof delivered in person.

6. NO ADDITIONAL PROVISIONS IN THIS AMENDMENT. The parties agree that all provisions of the original Lease Agreement for Space, dated October 18, 2019, and all previous amendments, unless specifically hereby amended, shall remain in force during the period covered by the Lease Amendment. No other understanding, whether oral or written, whether made prior to or contemporaneously with this Lease Amendment, shall be deemed to enlarge, limit or otherwise affect the operation of the Lease Agreement for Space or this Lease Amendment.

[Signature Page Follows]

IN WITNESS WHEREOF, the Parties have executed this Lease Amendment as set forth above.

LESSOR: DIN-11 Properties, LLC

Signature: Lane R Steinmetz
Lane R Steinmetz (Aug 20, 2024 15:05 PDT)

Printed Name: Lane R. Steinmetz

Title: Manager

Date: 08/20/2024

LESSEE: Idaho Commission on Aging

Signature: Vicki Yanzuk
Vicki Yanzuk (Aug 21, 2024 13:17 MDT)

Printed Name: Vicki Yanzuk

Title: ICOA Manager

Date: 08/21/2024

APPROVED BY:

Richard Brien

Richard Brien, Statewide Leasing Manager

State Leasing Program, Division of Public Works, Department of Administration

08/21/2024

Date

Federal Funds Inventory Form
As Required by Sections 67-1917 & 67-3502(e), Idaho Code
*** Report must be submitted to the Division of Financial Management and Legislative Services Office as part of your budget request.

Reporting Agency/Department: Idaho Commission on Aging
Contact Person/Title: Vicki Yanzik / Project Manager

Agency Code: 187
Contact Phone Number: 208-577-2847

Fiscal Year: 2027
Contact Email:

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD		
Grant Number CFDA# Cooperative Agreement # Identifying #	Grant Type	Federal Granting Agency	Grant Title	Grant Description	Pass Through State Agency	Budgeted Program	Award Structure	Grant is Ongoing or Short-Term	Date of Expiration - If Known *Required if Short-term §67-1917(b), I.C.	Total Grant Amount	State Approp [OT] Annually, [OD] in Base, or [C] Continuous §67-1917(b), I.C.	MOE or MOU requirements? [Y] Yes or [N] No. If Yes answer question # 2. §67-1917(b)(6), I.C.	State Match Required: [Y] Yes or [N] No §67-1917(b)(6), I.C.	State Match Description & Fund Source (if or other state fund) §67-1917(b)(6), I.C.	Total State Match Amount §67-1917(b)(6), I.C.	FY 2023 Actual Federal Expenditures	FY 2023 Actual State Match Expenditures	FY 2024 Actual Federal Expenditures	FY 2024 Actual State Match Expenditures	FY 2025 Actual Federal Funds Received (CASH) §67-1917(b)(6), I.C.	FY 2025 Actual Federal Expenditures	FY 2025 Actual State Match Expenditures §67-1917(b)(6), I.C.	FY 2026 Estimated Available Federal Funds §67-1917(b)(6), I.C.	FY 2026 Estimated Federal Expenditures §67-1917(b)(6), I.C.	FY 2027 Estimated Available Federal Funds §67-1917(b)(6), I.C.	FY 2027 Estimated Federal Expenditures §67-1917(b)(6), I.C.	Known Reductions of 10% - 40%, fill out column AD §67-3502(b)(6), I.C.	Grant Reduced by 50% or More from the previous years funding? Fill out column AD §67-1917(2), I.C.	If there is a known reduction in grant funding in the budget year compared to the previous year identified in column AB, complete this question and include the amount of reduction, detail about the reduction, the impact to the agency, the programs or activities supported by the grant funding, possible reduction in state funding required, and if the reduction is: Between 10-49% - provide the agency's plan for operating at a reduced rate in grant funding. If 50% or greater - provide the agency's detailed plan to reduce or eliminate related services.		
10.566	F	USDA	Commodity Supplemental Food Program (CSFP)	Food Commodity		GVIA	Capped	Ongoing	9/30/2025	\$217,619.00	OG	Y	N			\$209,407.77		\$186,427.45		\$428,014.95	\$269,205.31		\$217,619.00	\$217,619.00	\$217,619.00	\$217,619.00					
17.235	F	DOL	Senior Community Service Employment Program (SCSEP)	Employment Program		GVIA	Capped	Ongoing	6/30/2026	\$423,338.00	OG	N	N			\$381,876.83		\$297,296.66		\$361,626.12	\$367,671.08		\$423,338.00	\$423,338.00	\$423,338.00	\$423,338.00					
93.041	F	HHS	Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Institutional	Elder Abuse		GVIA	Capped	Ongoing	9/30/2026	\$23,626.00	OG	N	N			\$24,517.32		\$5,022.73		\$29,444.08	\$18,749.24		\$23,626.00	\$23,626.00	\$23,626.00	\$23,626.00					
93.042	F	HHS	Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	Ombudsman Services		GVIA	Capped	Ongoing	9/30/2026	\$118,556.00	OG	Y	N			\$89,218.26		\$128,935.31		\$220,990.57	\$116,363.40		\$118,556.00	\$118,556.00	\$118,556.00	\$118,556.00					
93.043	F	HHS	Title III, Part D, Disease Prevention and Health Promotion Services	Health Promotion		GVIA	Capped	Ongoing	9/30/2026	\$141,937.00	OG	N	N			\$127,816.28	\$20,856.06	\$101,532.11		\$182,652.93	\$149,000.68		\$141,937.00	\$141,937.00	\$141,937.00	\$141,937.00					
93.043	F	HHS	ARPA Title III, Part D, Disease Prevention and Health Promotion Services	Health Promotion		GVIA	Capped	Short-term	9/30/2025	\$224,741.00	OT	N	Y			\$129,412.11		\$18,352.98		\$24,877.03	\$36,543.11								Grant ending as scheduled.		
93.044	F	HHS	Title III, Part B, Grants for Supportive Services and Senior Centers	Senior Services		GVIA	Capped	Ongoing	9/30/2026	\$2,412,782.00	OG	N	Y	GF	\$481,287.00	\$1,977,875.51	\$794,815.55	\$2,254,687.97	\$362,172.02	\$2,504,808.30	\$2,471,704.45	\$481,287.00	\$2,412,782.00	\$2,412,782.00	\$2,412,782.00	\$2,412,782.00					
93.044	F	HHS	ARPA for Title III Part B, Supportive Services and Senior Centers	Senior Services		GVIA	Capped	Short-term	9/30/2025	\$2,349,567.00	OT	N	Y	GF	\$455,323.49	\$967,876.89	\$268,216.46	\$374,887.76		\$259,525.37	\$247,170.02								Grant ending as scheduled.		
93.044	F	HHS	COVID Expanding Access to COVID-19 Vaccines via the Aging Network	Senior Services		GVIA	Capped	Short-term	9/30/2022	\$256,671.00	OT	N	N			\$608.50														Grant ending as scheduled.	
93.044	C	HHS	ARPA (STPH) Expanding the Public Health Workforce within the Aging Network for States	Senior Programs		GVIA	Capped	Short-term	9/30/2025	\$471,659.00	OT	N	N			\$45,055.47		\$121,292.02		\$271,873.67	\$290,296.34								Grant ending as scheduled.		
93.045	F	HHS	Title III, Part C, Nutrition Services	Meals		GVIA	Capped	Ongoing	9/30/2026	\$5,384,389.00	OG	N	Y	GF	\$1,100,601.00	\$4,108,861.71	\$1,759,969.87	\$3,468,382.39	\$837,380.51	\$4,260,778.62	\$4,120,965.96	\$1,100,601.00	\$5,384,389.00	\$5,384,389.00	\$5,384,389.00	\$5,384,389.00					
93.045	F	HHS	ARPA for Title III, Part C, Nutrition Services	Meals		GVIA	Capped	Short-term	9/30/2025	\$3,830,316.00	OT	N	Y	GF	\$737,162.64	\$998,600.11		\$1,811,298.13		\$30,597.48	\$97,021.13								Grant ending as scheduled.		
93.048	C	HHS	Special Programs for the Aging, Title IV, and Title II Discretionary Projects	Senior Medicare Patrol		GVIA	Capped	Ongoing	5/31/2026	\$514,178.01	OG	N	N			\$245,385.67		\$293,943.93		\$306,911.99	\$351,456.85		\$514,178.01	\$514,178.01	\$514,178.01	\$514,178.01					
93.048	C	HHS	Idaho ADRC COVID Vaccine Access Supplemental Funding	COVID Vaccine for Seniors		GVIA	Capped	Short-term	9/30/2022	\$158,836.00	OT	N	N					\$14,482.80												Grant ending as scheduled.	
93.048	C	HHS	ARPA Idaho Public Health Workforce Special Programs for the Aging Title IV and Title II (PHWP)	Senior Programs		GVIA	Capped	Short-term	9/30/2024	\$115,780.00	OT	N	N			\$12,340.79		\$31,655.34		\$67,337.86	\$67,337.86									Grant ending as scheduled.	
93.052	F	HHS	Title III, Part E, National Family Caregiver Support	Family Caregivers		GVIA	Capped	Ongoing	9/30/2026	\$1,048,480.00	OG	N	Y	GF	\$349,493.00	\$12,340.79	\$685,887.15	\$707,236.69	\$319,056.52	\$1,156,365.82	\$1,152,366.56	\$349,493.00	\$1,048,480.00	\$1,048,480.00	\$1,048,480.00	\$1,048,480.00					
93.052	F	HHS	ARPA for Title III, Part E, National Family Caregiver Support	Family Caregivers		GVIA	Capped	Short-term	9/30/2025	\$727,216.00	OT	N	Y	GF	\$240,254.93	\$81,929.37	\$189,475.41		\$54,573.42		\$69,213.62									Grant ending as scheduled.	
93.053	F	HHS	Nutrition Services Incentive Program (NSIP)	Nutrition		GVIA	Capped	Ongoing	9/30/2026	\$471,279.00	OG	N	N			\$1,092,013.66		\$515,678.00		\$710,287.00	\$471,684.00		\$471,279.00	\$471,279.00	\$471,279.00	\$471,279.00					
93.071	C	HHS	Medicare Improvements for Patients and Providers Act (MIPPA)	Education		GVIA	Capped	Short-term	8/31/2026	\$185,163.00	OG	N	N			\$112,399.03		\$108,300.91		\$138,243.36	\$151,793.86		\$185,163.00	\$185,163.00	\$185,163.00	\$185,163.00					
93.072	C	HHS	Idaho's Lifespan Respite Program (LRP)	Family Caregivers		GVIA	Capped	Short-term	2/29/2024	\$136,638.63	OT	N	Y	GF	\$89,290.00	\$32,190.39	\$136,638.63		\$24,651.33												
93.134	C	HHS	Chronic Disease Self Management Education (CDSME)	Education		GVIA	Capped	Short-term	4/30/2022	\$50,000.00	OT	N	N			\$3,981.28															
93.747	C	HHS	CRSA Act, 2021 suppl. Funding for APS under SSA Title XX Section 2042(b) (APCS)	Elder Abuse		GVIA	Capped	Short-term	9/30/2023	\$704,100.00	OT	N	N			\$517,153.65															
93.747	C	HHS	ARPA for APS under SSA Title XX Section 2042(b) (APCS)	Elder Abuse		GVIA	Capped	Short-term	9/30/2025	\$1,872,795.00	OT	N	N			\$247,667.05				\$570,787.23	\$264,809.86								Grant ending as scheduled.		
93.042	F	HHS	ARPA Title VII Supplemental LOC's	Ombudsman Services		GVIA	Capped	Short-term	9/30/2025	\$94,713.00	OT	N	N							\$17,010.28	\$87,973.21									Grant ending as scheduled.	
93.042	F	HHS	Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals (ARPA)	Ombudsman Services		GVIA	Capped	Short-term	9/30/2025	\$51,078.00	OT	N	N			\$8,953.38		\$6,830.75		\$24,723.86	\$32,039.80									Grant ending as scheduled.	
93.747	F	HHS	COVID Ombudsman LOC's	Ombudsman Services		GVIA	Capped	Short-term	9/30/2023	\$20,534.00	OT	N	N			\$2,671.71															
93.698	F	HHS	Adult Protective Services Formula Grants to States	Elder Abuse		GVIA	Capped	Ongoing	9/30/2026	\$106,818.00	OG	N	N					\$1,600.00		\$86,323.07	\$86,569.67		\$106,818.00	\$106,818.00	\$106,818.00	\$106,818.00					
Total										\$22,112,838.44					\$3,453,412.06	\$12,818,897.68	\$3,643,864.80	\$15,328,410.57	\$1,543,260.38	\$86,323.07	\$106,818.00	\$1,931,381.00	\$11,406,165.01	\$11,406,165.01	\$11,406,165.01	\$11,406,165.01					
Total FY 2025 All Funds Appropriation (DU 1.00)										\$18,515,705																					
Federal Funds as Percentage of Funds §67-1917(b)(6), I.C.										68.5%																					

2. Identify below for each grant any obligations, agreements, joint exercise of powers agreements, maintenance of efforts agreements, or memoranda of understanding that may be impacted by federal or state decisions regarding federal receipts, include any state matching requirements. §67-1917(b)(6), I.C.

CFDA#/Cooperative Agreement # /Identifying #	Agreement Type	Explanation of agreement including dollar amounts.

FIVE-YEAR FACILITY NEEDS PLAN, pursuant to IC 67-5708B						
AGENCY INFORMATION						
AGENCY NAME:	Executive Office of the Governor		Division/Bureau:	Idaho Commission on Aging		
Prepared By:	Lisa Johnson		E-mail Address:	lisa.johnson@aging.idaho.gov		
Telephone Number:	208-577-2864		Fax Number:	(208) 334-3033		
DFM Analyst:	Hannah Covey		LSO/BPA Analyst:	Alex Williamson		
Date Prepared:	8/13/2024		Fiscal Year:	2026		
FACILITY INFORMATION (please list each facility separately by city and street address)						
Facility Name:	ICOA State Office					
City:	Boise		County:			
Property Address:	6305 W Overland Rd #110				Zip Code:	83709
Facility Ownership (could be private or state-owned)	Private Lease:	☒	State Owned:	☐	Lease Expires:	1/31/2030
FUNCTION/USE OF FACILITY						
Administrative office space and storage.						
COMMENTS						
WORK AREAS						
FISCAL YR:	ACTUAL 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
Total Number of Work Areas:	15	15	15	15	15	15
Full-Time Equivalent Positions:	15	15	15	15	15	15
Temp. Employees, Contractors, Auditors, etc.:	1	1	1	1	1	1
SQUARE FEET						
FISCAL YR:	ACTUAL 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
Square Feet:	3,761	3,761	3,761	3,761	3,761	3,761
FACILITY COST (Do NOT use your old rate per sq ft; it may not be a realistic figure)						
FISCAL YR:	ACTUAL 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
Total Facility Cost/Yr:	\$71,367	\$73,152	\$74,980	\$76,855	\$78,776	\$80,746
SURPLUS PROPERTY						
FISCAL YR:	ACTUAL 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
	☐	☐	☐	☐	☐	☐
IMPORTANT NOTES:						
1. Upon completion, please send to Leasing Manager at the State Leasing Program in the Division of Public Works via email to Grace.Paduano@adm.idaho.gov . Please e-mail or call 208-332-1933 with any questions.						
2. If you have five or more locations, please summarize the information on the Facility Information Summary Sheet and include this summary sheet with your submittal.						
3. Attach a hardcopy of this submittal, as well as the Facility Information Summary Sheet, if applicable, with your budget request. DPW LEASING DOES NOT NEED A COPY OF YOUR BUDGET REQUEST, JUST THIS FORM.						
AGENCY NOTES:						

CALCULATION SHEET FOR FIVE-YEAR FACILITY NEEDS PLAN - Use to calculate facility-related costs, such as utilities, janitorial service, property taxes or building maintenance which are not included in rent payments. If improvements will need to be made to the facility and will be paid by the agency, this cost should be included as well. Do not include telephone costs.

UTILITIES: *use actual costs from current fiscal year*

Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Electricity											
Water											
Sewer & Trash											
Gas											
Other Utilities:											
Total:	\$ -	Est 2026	\$ -	Est 2027	\$ -	Est 2028	\$ -	Est 2029	\$ -	Est 2030	\$ -

JANITORIAL SERVICE: *use actual costs from current fiscal year*

Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Cleaning Service:											
\$ 450.00	\$ 450.00	\$ 450.00	\$ 383.76	\$ 383.76	\$ 383.76	\$ 450.00	\$ 450.00	\$ 450.00	\$ 450.00	\$ 450.00	\$ 450.00
Other Cleaning Expense (paper products, cleaning supplies, etc.): <i>use actual costs from current fiscal year</i>											
\$ -	\$ -	\$ -	\$ -	\$ 10.77	\$ -	\$ -	\$ -	\$ 7.18	\$ 12.64	\$ -	\$ 191.53
Total:	\$ 5,423	Est 2026	\$ 5,586	Est 2027	\$ 5,754	Est 2028	\$ 5,926	Est 2029	\$ 6,104	Est 2030	\$ 6,287

BUILDING MAINTENANCE: *use actual costs from current fiscal year*

Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Service Contracts:											
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Maintenance Expense: <i>use actual costs from current fiscal year</i>											
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total:	\$ -	Est 2026	\$ -	Est 2027	\$ -	Est 2028	\$ -	Est 2029	\$ -	Est 2030	\$ -

PARKING CALCULATOR: *use actual costs from current fiscal year*

If your agency pays for parking spaces, enter the of spaces your agency is paying for.											
Cost Per Space Per Month											
Total:	\$ -	Est 2026	\$ -	Est 2027	\$ -	Est 2028	\$ -	Est 2029	\$ -	Est 2030	\$ -

OTHER EXPENSES CALCULATOR: *use actual costs from current fiscal year*

Real Estate Taxes paid by agency to landlord (show annual cost)											\$ -
Insurance paid by agency to landlord (show annual cost)											\$ -
Operating Expenses paid by agency to landlord (show annual cost)											\$ -
Other expenses paid by agency to landlord (show annual cost)											\$ -
Total:	\$ -	Est 2026	\$ -	Est 2027	\$ -	Est 2028	\$ -	Est 2029	\$ -	Est 2030	\$ -

TENANT IMPROVEMENTS:

Total:	\$ -	Est 2026	\$ -	Est 2027	\$ -	Est 2028	\$ -	Est 2029	\$ -	Est 2030	\$ -
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AGENCY NOTES:

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AGENCY NAME:								
FACILITY INFORMATION SUMMARY FOR FISCAL YR				2027	BUDGET REQUEST		Include this summary w/ budget request.	
Address, City, Zip, Purpose	Fiscal Year		Sq Ft	\$/Sq Ft	Cost/Yr	Work Areas	Sq Ft/FTE	FTP, Temps and Comments
ICOA State Office	2027	request	3,761	\$ 19.94	\$ 74,980	15	251	15.0 FTE, 1 Temp
6305 W Overland Rd #110	2026	estimate	3,761	\$ 19.45	\$ 73,152	15	251	
Boise	2025	actual	3,761	\$ 18.98	\$ 71,367	15	251	
83709	Change (request vs actual)			\$ -	3,613			
Administrative office space and storage	Change (estimate vs actual)			\$ -	1,784			
	2027	request		\$ -	\$ -		-	
	2026	estimate		\$ -	\$ -		-	
	2025	actual		\$ -	\$ -		-	
	Change (request vs actual)			\$ -				
	Change (estimate vs actual)			\$ -				
	2027	request		\$ -	\$ -		-	
	2026	estimate		\$ -	\$ -		-	
	2025	actual		\$ -	\$ -		-	
	Change (request vs actual)			\$ -				
	Change (estimate vs actual)			\$ -				
	2027	request		\$ -	\$ -		-	
	2026	estimate		\$ -	\$ -		-	
	2025	actual		\$ -	\$ -		-	
	Change (request vs actual)			\$ -				
	Change (estimate vs actual)			\$ -				
	2027	request		\$ -	\$ -		-	
	2026	estimate		\$ -	\$ -		-	
	2025	actual		\$ -	\$ -		-	
	Change (request vs actual)			\$ -				
	Change (estimate vs actual)			\$ -				
TOTAL (PAGE ____)	2027	request	3,761	\$ 19.94	\$ 74,980	15	251	
	2026	estimate	3,761	\$ 19.45	\$ 73,152	15	251	
	2025	actual	3,761	\$ 18.98	\$ 71,367	15	251	
	Change (request vs actual)			\$ -	3,613			
	Change (estimate vs actual)			\$ -	1,784			
TOTAL (ALL PAGES)	2027	request			\$ -			
	2026	estimate			\$ -			
	2025	actual			\$ -			
	Change (request vs actual)							
	Change (estimate vs actual)							

Part I – Agency Profile

Agency Overview

The Idaho Commission on Aging (ICOA) administers state and federal programs for seniors and persons with disabilities in accordance with Idaho Code, Title 67, Chapter 50, Idaho Senior Services Act (SSA); Title 39, Chapter 53, Adult Abuse, Neglect, and Exploitation Act; Idaho Administrative Procedures Act, (IDAPA) 15.01; and the Older Americans Act (OAA) of 1965, as amended.

The Governor appointed Judy Taylor as ICOA Director, and the Senate confirmed the appointment during the 2019 Legislative session. The Governor also appoints a Board of Commissioners made up of seven members who represent geographical regions across Idaho. The ICOA was originally called the Office on Aging when it was established in 1968 under the Office of the Governor and continues to provide a broad array of statewide services and supports to improve the quality of life for seniors and persons with disabilities. These services allow Idahoans to retain their autonomy and to determine their own life course as they age.

Core Functions/Idaho Code

The ICOA's core functions are to:

- Administer OAA and SSA programs and promulgate, adopt, amend and rescind rules affecting senior services.
- Advocate for older Idahoans within state government, community, and long-term care facilities and serve as an advisory body regarding state legislative issues.
- Conduct public hearings and program evaluations to determine the health and social needs of older Idahoans and determine the public and private resources to meet those needs.
- Designate Planning and Service Areas (PSA) and Area Agencies on Aging (AAA) in accordance with the OAA and federal regulations. ICOA reviews the boundaries of the PSAs periodically and changes them as necessary.
- Contract with Easter Seals/Goodwill to provide Senior Community Service Employment Program (SCSEP) statewide.
- Contract with AAAs and other providers to implement senior services within the PSAs:
 - The AAAs are responsible for planning and budgeting within their PSAs and issuing service contracts at the local level. Below are the services delivered by the AAAs or their contractors:

Transportation	Congregate Meals	Home Delivered Meals
Homemaker	In-home Respite	Caregiver Support
Legal Assistance	Adult Protective Services	Dementia Support
Information & Assistance	Ombudsman	Health Promotion

Revenue and Expenditures

Revenue	FY 2022	FY 2023	FY 2024	FY 2025
General Fund	\$5,538,872	\$8,400,979	\$5,227,999	\$5,746,615
Federal Grant	\$9,891,029	\$12,901,812	\$6,660,041	\$11,439,660
Miscellaneous Revenue	\$0	\$0	\$0	\$0
Total	\$15,429,901	\$21,302,791	\$11,888,040	17,186,275
Expenditures	FY 2022	FY 2023	FY 2024	FY 2025
Personnel Costs	\$1,189,925	\$1,342,564	\$1,405,424	\$1,409,912
Operating Expenditures	\$540,896	\$520,003	\$570,763	\$612,089
Capital Outlay	\$0	\$65,366	\$68,143	\$64,274
Trustee/Benefit Payments	\$15,156,953	\$19,291,943	\$14,672,790	\$14,509,565
Total	\$16,887,774	\$21,219,877	\$16,717,119	\$16,595,840

Profile of Cases Managed and/or Key Services Provided

Key Services Provided	FY 2022	FY 2023	FY 2024	FY 2025
<i>Direct Services:</i>				
Homemaker (Hourly Units)	38,431	37,710	23,958	28,967
Home Delivered Meals (Number of Meals)	721,528	640,605	547,472	530,815
Congregate Meals (Number of Meals)	450,069	464,110	479,042	474,594
Respite & Adult Day Care (Hourly Units)	40,983	34,804	31,600	29,219
Transportation (Boardings)	153,527	148,095	106,753	107,460
<i>AAA In-house Services:</i>				
<i>Adult Protective Services (Investigations)</i>	1,652	1,671	1,710	1,567
<i>Information and Assistance (Contacts)</i>	25,402	19,739	23,277	23,347
<i>Ombudsman (Closed Complaints)</i>	922	724	860	740

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

Part II – Performance Measures

Performance Measure		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Demonstrates Administrative Excellence						
Promote excellence and innovation throughout the aging network to meet the diverse needs of older Idahoans and our caregivers.						
1. Create a New State Plan using the approved ICOA planning methodology.	actual				94% on track	-----
	target	N/A	N/A	N/A	80% of all performance measured on track at end of SFY	80% of all performance measured on track at end of SFY
Stay Healthy						
Idahoans are inspired to choose lifestyles that promote health and well-being.						
2. Senior Centers are supported as focal sites across the state	actual				97% very helpful or helpful	-----
	target	N/A	N/A	N/A	90% of senior Centers surveyed report support from ICOA is very helpful or helpful	90% of senior Centers surveyed report support from ICOA is very helpful or helpful
Stay Connected						
Idahoans are connected to the people, programs, and services they need to facilitate the highest quality of life.						
3. Integrate new partners into the Aging and	actual				3 New Partners Added	-----

Performance Measure		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Disability Resource Center (ADRC) to increase visibility and reach of ICOA programs.	<i>target</i>	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>	<i>3 new partners who participate in at least 50% of meetings</i>	<i>3 new partners who participate in at least 50% of meetings</i>
Stay Home						
Idahoans are supported to live independent and healthy lives in the communities of their choice.						
4. Facilitate the successful implementation of the Idaho Alzheimer's and Related dementia's (ADRD) State Plan.	<i>actual</i>				69% on track	-----
	<i>target</i>	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>	<i>80% of assigned activities are on track or target at the end of the SFY</i>	<i>80% of assigned activities are on track or target at the end of the SFY</i>
Stay Safe						
Idahoans promote resiliency, self-determination, and dignity for older and vulnerable adults.						
5. Decrease variability across the state in the delivery of Adult Protective Services.	<i>actual</i>				93% in compliance	-----
	<i>target</i>	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>	<i>75% of all items monitored during in person or desk reviews are in compliance with ICOA standards</i>	<i>75% of all items monitored during in person or desk reviews are in compliance with ICOA standards</i>

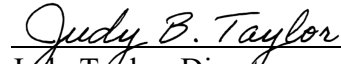
For More Information Contact

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Director Attestation for Performance Report

In accordance with *Idaho Code* 67-1904, I certify the data provided in the Performance Report has been internally assessed for accuracy, and, to the best of my knowledge, is deemed to be accurate.

Department: Idaho Commission on Aging



Judy Taylor, Director

08/26/2025

Date

Please return to:

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