

D26A07
Department of Aging

Operating Budget Data

(\$ in Thousands)

	<u>FY 05</u> <u>Actual</u>	<u>FY 06</u> <u>Working</u>	<u>FY 07</u> <u>Allowance</u>	<u>FY 06-07</u> <u>Change</u>	<u>% Change</u> <u>Prior Year</u>
General Fund	\$20,598	\$20,636	\$23,877	\$3,241	15.7%
Special Fund	769	315	389	73	23.2%
Federal Fund	<u>25,487</u>	<u>25,990</u>	<u>25,643</u>	<u>-348</u>	<u>-1.3%</u>
Total Funds	\$46,854	\$46,942	\$49,908	\$2,966	6.3%

- A general fund deficiency appropriation in the amount of \$239,188 for fiscal 2006 provides funds for the implementation of the Centers for Medicare and Medicaid Services Long-Term Awareness Campaign in Maryland.
- The fiscal 2007 allowance increases by almost \$3 million, or 6%, from the fiscal 2006 working appropriation with general funds increasing by almost 16% and federal funds decreasing by 1.3%, or almost \$350,000.
- The general fund increase of \$3.2 million will fund the expansion of three existing programs (Assisted Living, Senior Care, and Home Delivered Meals) and the development of the Naturally Occurring Retirement Communities program.

Personnel Data

	<u>FY 05</u> <u>Actual</u>	<u>FY 06</u> <u>Working</u>	<u>FY 07</u> <u>Allowance</u>	<u>FY 06-07</u> <u>Change</u>
Regular Positions	56.00	56.00	58.00	2.00
Contractual FTEs	<u>9.00</u>	<u>9.00</u>	<u>9.00</u>	<u>0.00</u>
Total Personnel	65.00	65.00	67.00	2.00

Vacancy Data: Regular Positions

Turnover, Excluding New Positions	1.44	2.49%
Positions Vacant as of 12/31/05	3.60	6.43%

Note: Numbers may not sum to total due to rounding.

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Phone: (410) 946-5530

- Two additional regular positions are included in the fiscal 2007 allowance to assist with the administration of the Medicaid Waiver for Older Adults because the Maryland Department of Aging (MDOA) is working to increase the quality assurance capabilities due to new federal requirements for all states and findings by the Office of Legislative Audits concerning the Medicaid Waiver for Older Adults program.
- The vacancy rate on December 31, 2005, was 6.4%, which is higher than the budgeted turnover rate for fiscal 2007 of 2.5%. There are 3.6 vacancies. None of the vacant positions have been vacant for longer than 12 months.

Analysis in Brief

Major Trends

Maintaining Seniors in the Community: The number of seniors being served by the State's community-based services remains constant, while the percent of eligible seniors actually receiving the services has fallen by more than 50% in the past couple years. Also, the waiting lists for all four of the community-based services are a substantial portion, if not larger, than the number of people being served by the programs.

Senior Complaints Gradually Increase: The number of complaints, including abuse complaints, investigated and closed by the Ombudsman has been gradually increasing over the past couple years, and MDOA expects this trend to continue through fiscal 2007. However, the number of advocacy educational training presentations to the public remains unchanged.

Issues

Fund Distribution Pursuant to the Federal Older Americans Act: In response to the proposed changes in the distribution formula for the Federal Older American Act dollars, the 2004 Budget Reconciliation and Financing Act (BRFA) established a hold harmless provision. The 2004 BRFA also required the Governor to submit proposed legislation during the 2005 session that specified a formula for distributing federal funds under the Older Americans Act beginning in fiscal 2007, but the funding formula was not adopted during the 2005 legislative session. As a result, the hold harmless provision was extended through fiscal 2007.

Maintenance of Effort Requirement: Over the past couple of years, MDOA has spent very close to the federally required amount in the maintenance of effort areas. For fiscal 2005, the State spent just under the required amount, and the same situation is expected for fiscal 2006. If a penalty were imposed, the State would lose a percentage of federal funds equal to the percentage by which the State missed the requirement.

Recommended Actions

	<u>Funds</u>	<u>Positions</u>
1. Delete general funds for the Naturally Occurring Retirement Communities program.	\$ 500,000	
2. Delete one of the two proposed new positions to add to the quality assurance staff for the Medicaid Waiver for Older Adults program.	30,000	1.0
3. Reduce hold harmless allocation.	52,770	
Total Reductions	\$ 582,770	1.0

D26A07 – Department of Aging

D26A07
Department of Aging

Operating Budget Analysis

Program Description

The Department of Aging (MDOA) is responsible for evaluating the need for elderly services and determining the extent to which public and private programs meet those needs. The department establishes priorities for meeting the needs of the elderly with input from the local Area Agencies on Aging (AAAs), seniors, and caregivers. The department promotes healthy lifestyles for older Marylanders, such as good nutrition, exercise, employment, and volunteerism, so that they remain active and engaged in their communities. The key goals of the department are:

- to administer community-based long-term care programs and services for the elderly;
- to ensure that vulnerable seniors served by the Aging Network are treated with dignity by protecting seniors against abuse, exploitation, and consumer fraud; and
- to promote the well being of seniors by providing a broad range of employment opportunities.

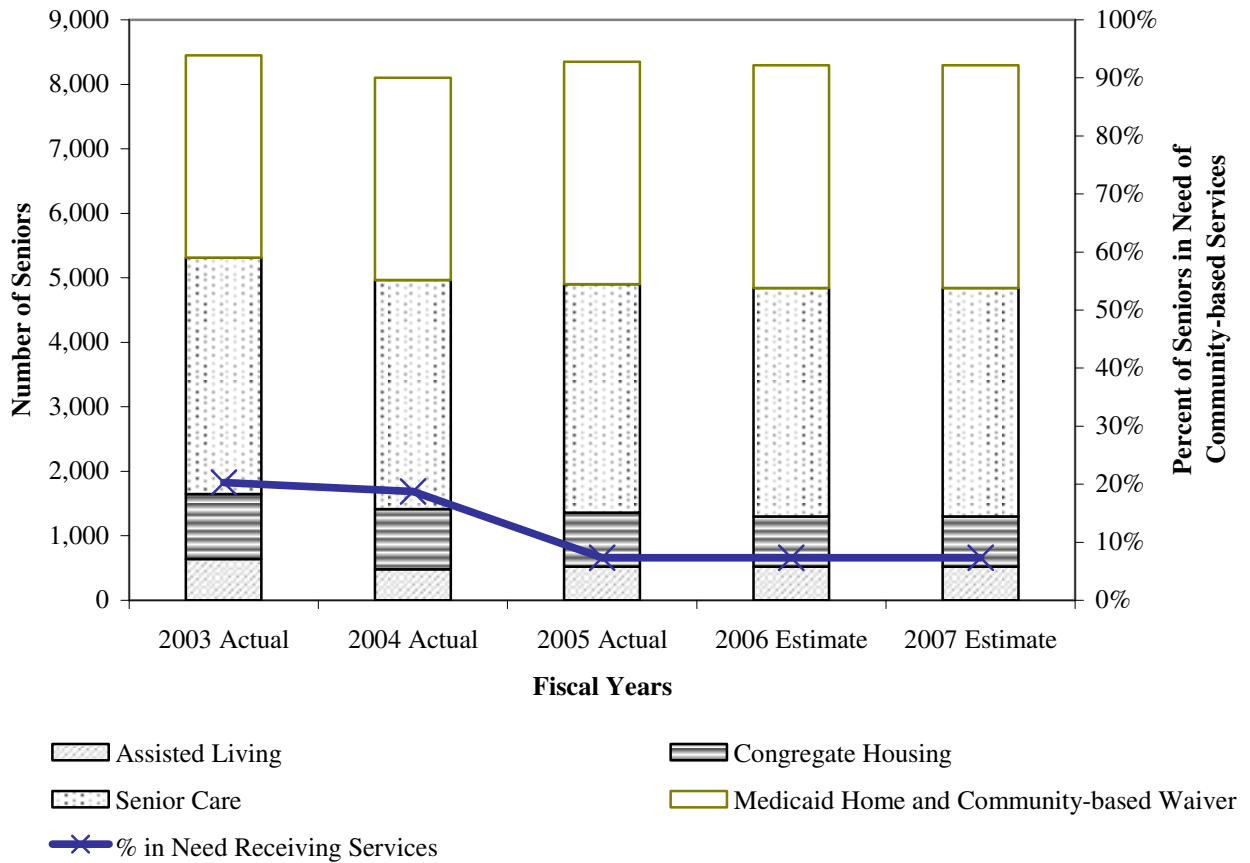
Performance Analysis: Managing for Results

Maintaining Seniors in the Community

Exhibit 1 shows Managing for Results performance data for MDOA's goal to enable seniors to be maintained in the most appropriate and safest living arrangements within the community for as long as possible. The total number of seniors receiving community-based support services through MDOA programs has decreased slightly since 2003, and this trend is expected to continue through fiscal 2007 because the cost of providing community-based services has been rising while the funding for these programs has been level or decreasing. Community-based services are considered to be a cost-effective investment for the State because many of the people that receive community-based services would require nursing home services if the community-based services were not available, and nursing homes cost almost twice as much as community-based services.

The percent of seniors in need of community-based services that actually receive the services, decreased from 20.3 to 18.7% in fiscal 2004, and the percent decreased again in fiscal 2005 to 7.3%. As this percentage has decreased by more than 50%, the number of seniors receiving the services has remained relatively constant. **MDOA should explain to the committees how the assessment of need has changed so dramatically in the past couple years.**

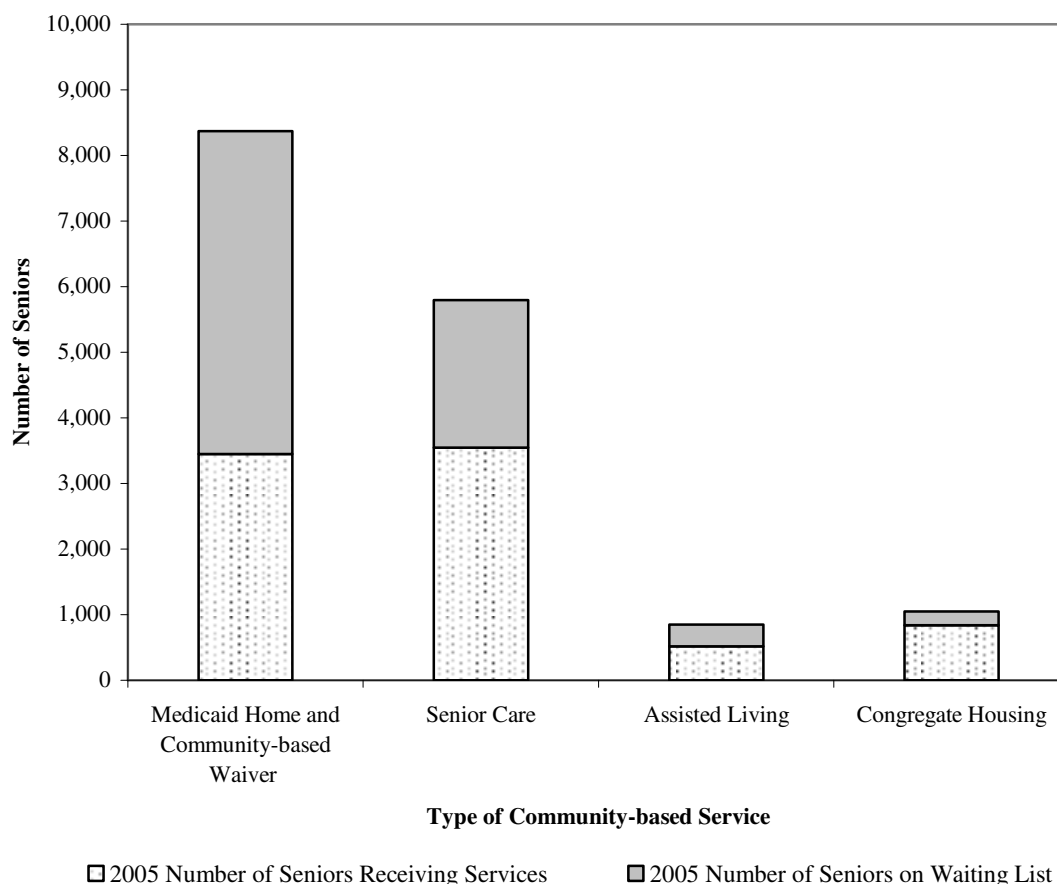
**Exhibit 1
Managing for Results – Maintaining Seniors in the Community
Fiscal 2003 – 2007**



Source: Maryland Department of Aging

Exhibit 2 shows the number of individuals being served juxtaposed to the number of individuals on the waiting list for each of the four community-based services. The Governor’s fiscal 2007 allowance addresses this issue by providing additional funding to the Assisted Living Subsidy program, the Senior Care program, and the Medicaid Waiver for Older Adults. The allowance eliminates the waiting list for the Assisted Living Subsidy while only chipping away at the waiting lists for the Senior Care program and the Medicaid Waiver for Older Adults.

Exhibit 2
Managing for Results – Community-based Services
(Number of Seniors Served Verses Number of Seniors on the Waiting List)
Fiscal 2005

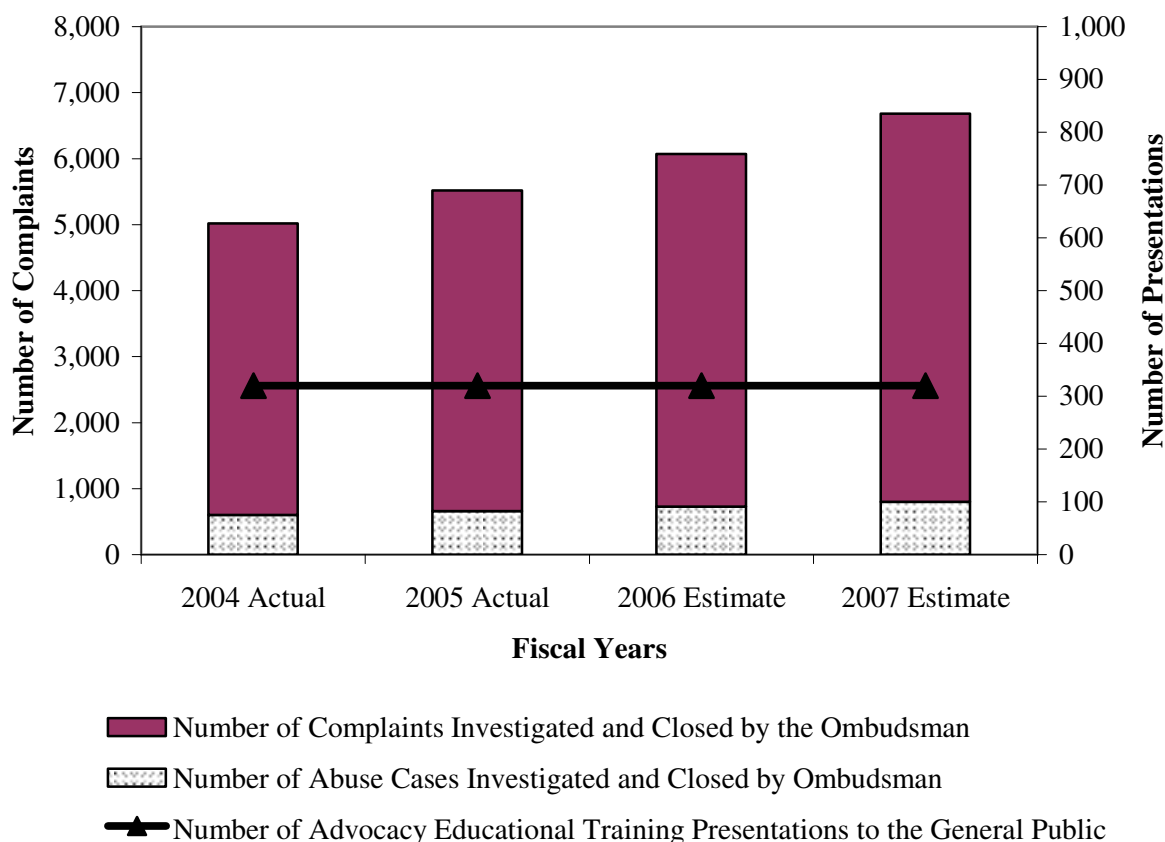


Source: Maryland Department of Aging

Ensuring Seniors Are Treated with Dignity

Exhibit 3 portrays MDOA’s relative success at achieving its goal to ensure that seniors are treated with dignity and protected against abuse, exploitation, and consumer fraud. The exhibit shows the total number of complaints investigated and closed by the Ombudsman, indicating the number of abuse complaints. Both measures rise slightly from fiscal 2004 to 2005, and the measures are expected to continue to rise slightly through fiscal 2007. The number of advocacy educational training presentations made to the general public is not expected to change from fiscal 2004 through 2007 because resources are expected to remain constant.

**Exhibit 3
Managing for Results – Ensuring Seniors Are Treated with
Dignity and Protected Against Abuse
Fiscal 2004 – 2007**

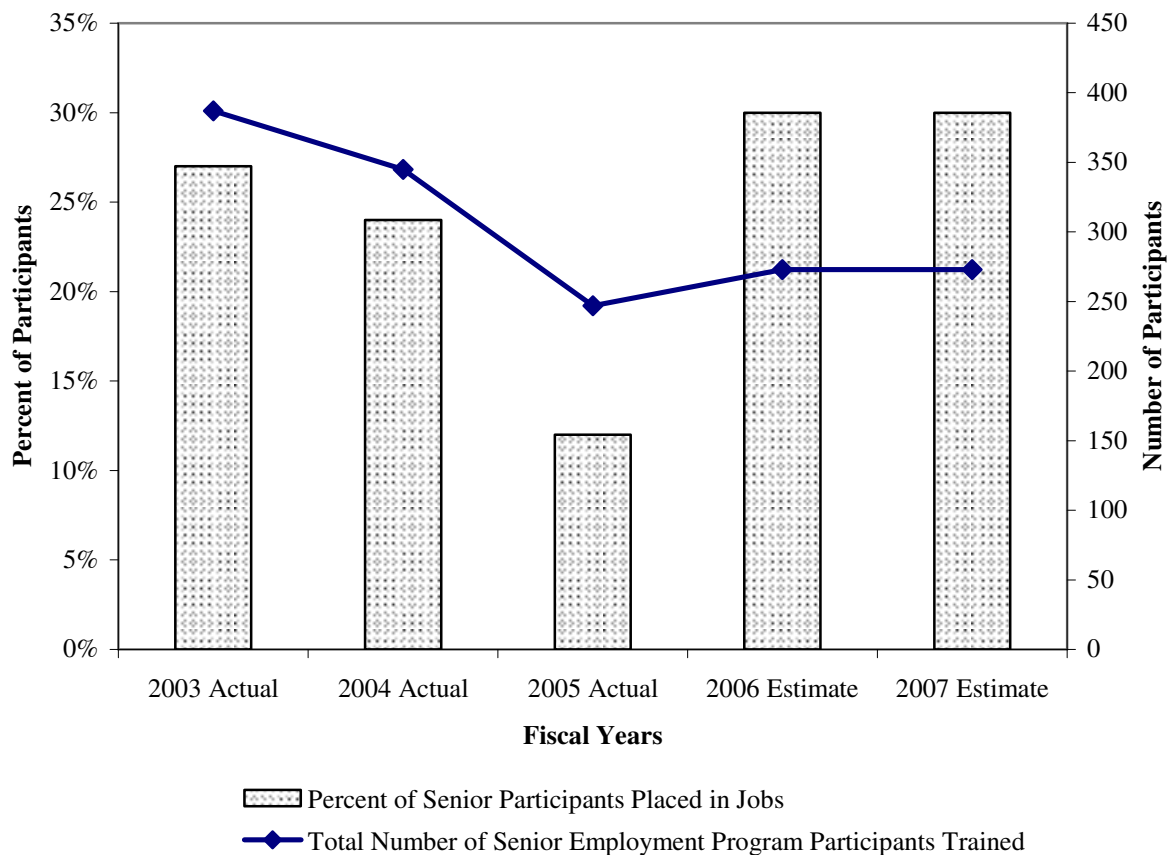


Source: Maryland Department of Aging

Providing Employment and Training for Seniors

Exhibit 4 shows that in fiscal 2005 the percentage of participants being placed in a job and the number of participants being trained has dropped a significant amount. MDOA explains that this drop is due to the discontinuation of the Service America, Incorporated grant. However, MDOA expects these numbers to increase in fiscal 2006 and 2007 without any increase in funding. **The department should explain how the goals for fiscal 2006 and 2007 will be met.**

Exhibit 4
Managing for Results – Providing Seniors with Employment Opportunities
Fiscal 2003 – 2007



Source: Maryland Department of Aging

Fiscal 2006 Actions

Proposed Deficiency

A fiscal 2006 deficiency appropriation in the amount of \$239,188 in general funds has been submitted for MDOA to provide funds for the implementation of the Centers for Medicare and Medicaid Services Long-Term Awareness Campaign in Maryland, which will provide educational material to persons between the ages of 50 and 70 about planning ahead for future long-term care

needs. The Centers for Medicare and Medicaid did not inform the states of the campaign until after the fiscal 2006 budget had been prepared, and the federal government has made March 31, 2006, the deadline for the educational campaign.

The Centers for Medicare and Medicaid has provided the literature, and the states are responsible for disbursing the information to the households with one or more individuals in the 50 to 70 years of age range. MDOA estimates there are 600,000 households in Maryland with one or more individuals in the 50 to 70 years of age range.

Specifically, the funding will support a part-time, part-year contractual position to coordinate the distribution of the material. This individual will work with the local AAAs following the mailing to help maximize the impact of the public education materials. In addition, a portion of the appropriation will go towards a contract with a processing outfit that will package, label, and mail the public education materials.

Governor's Proposed Budget

As shown in **Exhibit 5**, the fiscal 2007 allowance increases by almost \$3 million, or 6% from the fiscal 2006 working appropriation. General funds increase by \$3.2 million to fund expansion of three existing programs (Assisted Living, Senior Care, and Home Delivered Meals) and the development of the Naturally Occurring Retirement Community (NORC) program. Special funds increase by \$73,000, or 23% and federal funds decrease by \$350,000, or 1.3%.

Personnel

Increments and other compensations create an increase of \$113,000 from the fiscal 2006 working appropriation to the fiscal 2007 allowance. Rising health care costs account for \$81,000 of the increase in personnel expenses, and the understated health care costs from fiscal 2006 account for \$74,000 of the personnel increase.

The two additional regular positions account for an increase of \$60,000. These positions are included in the fiscal 2007 allowance to assist with the quality assurance section of the Medicaid Waiver for Older Adults program because MDOA is working to increase the quality assurance capabilities due to new federal requirements for all states and findings by the Office of Legislative Audits concerning the Medicaid Waiver for Older Adults program. The new positions will bring the total staff assigned to the waiver to 15.

Before the end of fiscal 2006, MDOA is planning to convert two contractual positions to regular positions. The two employees would continue to work with the administration of the Medicaid Waiver for Older Adults program. The conversions will result in an additional \$19,000 in benefits expenses, but it will cost the State only \$9,500 because federal funds will absorb 50% of the costs. The general funds for these conversions are not budgeted into fiscal 2006 or 2007. With these

Exhibit 5
Governor's Proposed Budget
Department of Aging
(\$ in Thousands)

How Much It Grows:	<u>General</u> <u>Fund</u>	<u>Special</u> <u>Fund</u>	<u>Federal</u> <u>Fund</u>	<u>Total</u>
2006 Working Appropriation	\$20,636	\$315	\$25,990	\$46,942
2007 Governor's Allowance	<u>23,877</u>	<u>389</u>	<u>25,643</u>	<u>49,908</u>
Amount Change	\$3,241	\$73	-\$348	\$2,966
Percent Change	15.7%	23.2%	-1.3%	6.3%

Where It Goes:

Personnel Expenses

Increments and other compensation	\$113
Health insurance growth for fiscal 2007	81
Budget understates fiscal 2006 health costs	74
Fiscal 2006 salary costs are understated	72
New positions – quality assurance for Waiver for Older Adults	60
Turnover set at 2.5%	49
Employee retirement changes	31
Other fringe benefit adjustments	-2

Other Changes

Eliminate the waiting list for the Assisted Living Subsidy program	1,100
Increase capacity for the Senior Care program	808
Establish a NORC program	500
Expand Home Delivered Meals program by 400 seniors	376
Senior Center Operating Fund (mandated appropriation)	350
Increase in federal funding for the Senior Health Insurance Assistance program	123
Increase in federal funding for Senior Information and Assistance	51
Reduction in federal funding for the Medicaid Waiver to Older Adults program	-600
General administrative savings	-186
Other	-31

Total **\$2,969**

NORC = Naturally Occurring Retirement Community

Note: Numbers may not sum to total due to rounding.

conversions and the two new positions in the 2007 allowance, the Medicaid Waiver for Older Adults will have four new regular positions, which is a 36% increase to the regular employees for the program. **The Department of Legislative Services recommends that one of the two new positions proposed in the fiscal 2007 allowance be deleted.**

Impact of Budget Increases

Assisted Living Subsidy

Currently, MDOA's Assisted Living Subsidy has a waiting list of approximately 330 individuals, and the allowance increases the funding of this program with \$1.1 million in general funds to provide services for all of the individuals on the waiting list.

Senior Care

The fiscal 2007 allowance increases the funding of the Senior Care program by \$808,000, or 9.1% with general funds increasing \$750,000 and federal funds increasing \$58,000. The increase in funding is aimed at increasing capacity for the Senior Care program by 285 additional slots with priority going to the 2,249 individuals on the waiting list. The distribution of the additional slots will be at the discretion of MDOA and the local AAAs.

Nutritional Programs – Home Delivered Meals

An additional amount of \$375,000 (consisting of a \$400,000 increase in general funds and a \$25,000 decrease in federal funds) will allow another approximately 400 individuals to benefit from MDOA's Home Delivered Meals program. This initiative will increase the program by about 5%.

Naturally Occurring Retirement Community Program

MDOA's fiscal 2007 allowance increases by \$500,000 in general funds to establish a NORC program. The goal of this program is to cost-effectively provide services in communities where a high density of seniors resides. The concept of a NORC program is very similar to that of the Congregate Housing program, except NORC does not have an income eligibility requirement. The services provided through a NORC program are similar to those provided by Senior Centers and Congregate Housing: social opportunities, transportation, and linkages to social services.

Currently, the State has two existing NORC programs that are both funded through federal grants. One is in Northwest Baltimore, and the other is in Montgomery County. The federal funding for these two existing programs is in jeopardy, and the \$500,000 included in the fiscal 2007 allowance is to be split equally between the two existing NORC programs to either supplement or replace federal funding. **MDOA should comment on the social benefit of establishing the NORC program as oppose to increasing the funding for existing programs, such as Congregate Housing and Senior Centers.**

Distribution of Funds Under Older Americans Act

Pursuant to the Budget Reconciliation and Financing Act of 2004 (2004 BRFA), the fiscal 2006 allowance includes a general fund appropriation of \$442,210 to supplement federal grants to local agencies under the Older Americans Act. These funds are intended to hold rural jurisdictions harmless under new census figures. The fiscal 2007 budget bill includes the hold harmless funds for rural jurisdictions. Additional details of the funding formula issue are in the Issues section of this analysis.

Medicaid Waiver for Older Adults

The Medicaid Waiver for Older Adults appears to be losing \$600,000 in federal funds in the fiscal 2007 allowance. However, the fiscal 2006 federal fund amounts are overstated because in fiscal 2006 the department received State and local reimbursable funds from past years.

Issues

1. Fund Distribution Pursuant to the Federal Older Americans Act

The Older Americans Act requires state units on aging to develop an intrastate funding formula in cooperation with the local area agencies on aging. The funding distribution is based on the census data, and the formula must be submitted to the federal Administration on Aging for approval. Federal regulations require that the formula reflect the proportion of persons 60 and over in “greatest economic or social need, with particular attention to low-income, minority individuals.”

During the 2004 legislative session, the budget committees adopted narrative expressing the intention for the federal funds to be distributed pursuant to the existing funding formulas (with the exception of the Title III E Family Caregiver Program formula which could be changed to reflect an increase in age criteria). When the 2000 census data was applied to the formula, the rural jurisdictions lost significant funding, prompting the General Assembly to adopt legislation (2004 BRFA) authorizing in fiscal 2005 and requiring in fiscal 2006 the amount of \$442,210 to hold rural jurisdictions harmless compared to fiscal 2004 allocations.

The 2004 BRFA also required the Governor to submit proposed legislation during the 2005 legislative session that specifies a formula for distributing federal funds under the Older Americans Act beginning in fiscal 2007. House Bill 1321 was introduced during the 2005 legislative session, and the bill proposed a new funding formula for distributing federal Older American Act funds beginning during fiscal 2006.

During the 2005 legislative session, the General Assembly failed to codify the proposed funding formula. As a result, the current funding formula was used to distribute the federal funds for fiscal 2006, and the hold harmless provision was extended through fiscal 2007. In the midst of the 2005 session, the Department of Aging received the fiscal 2006 federal award notice, and the department received over \$400,000 more than expected. For this reason, less funds were needed to hold the rural jurisdictions harmless, and the General Assembly allocated the extra \$52,770 to Baltimore City.

Currently, the fiscal 2007 allowance is based on estimates of what the department expects to receive from the federal government, which is level funding from fiscal 2006. At this level of funding, there would be \$52,770 excess hold harmless funds which in fiscal 2006 were appropriated to Baltimore City. The department expects to receive the fiscal 2007 federal award notice by the end of January 2006. **At which point, the department should inform the committee about how the federal award affects the need for hold harmless funds. Also, the department should explain to the committees the plans for establishing a funding formula for fiscal 2008.**

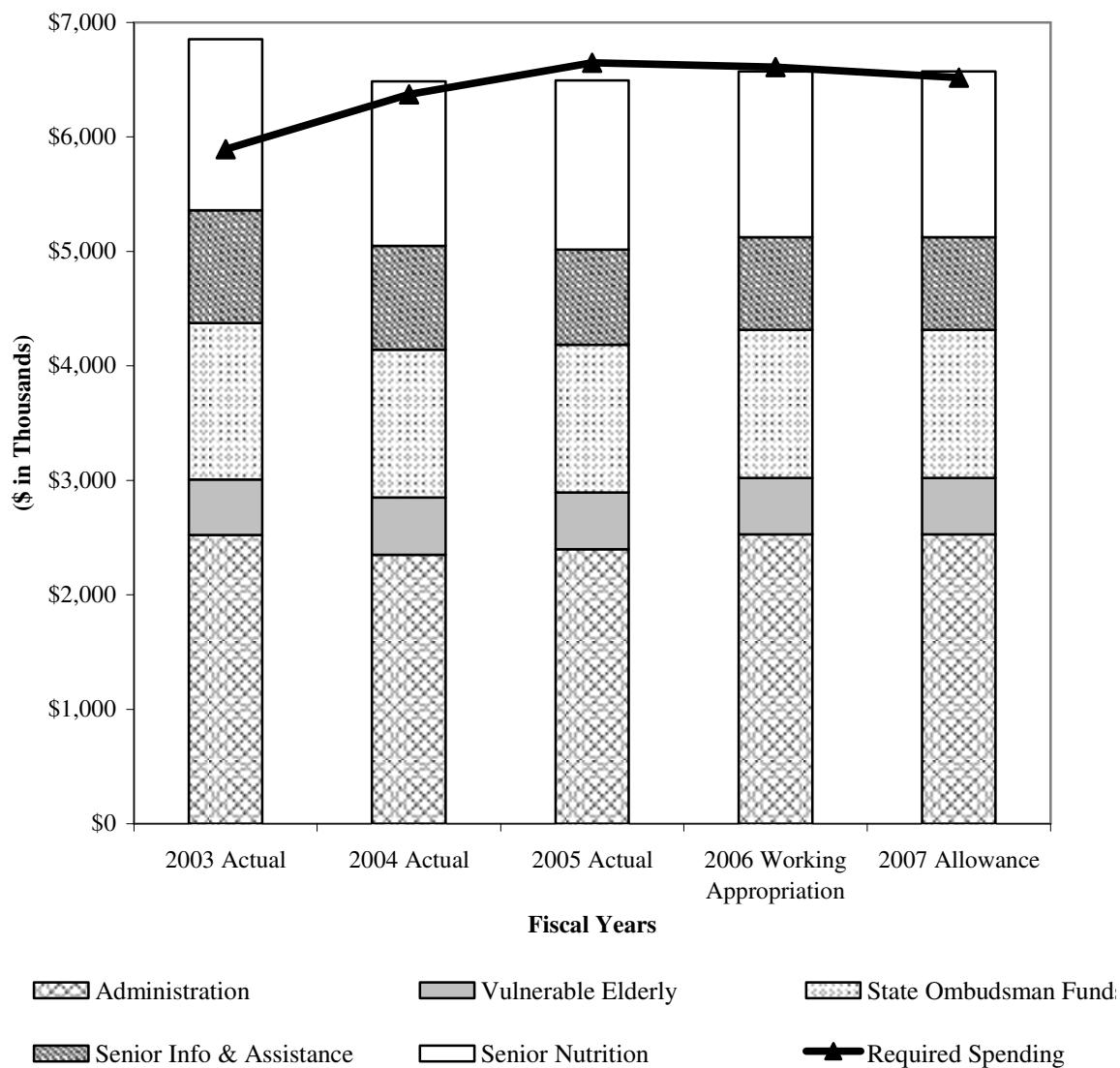
2. Maintenance of Effort Requirement

The State receives Title III funds from the Administration on Aging. By accepting these funds, the State must fulfill the maintenance of effort requirement, which requires the State to spend a minimum amount of general funds within five programs in MDOA: Vulnerable Elderly; State Ombudsman; Senior Information and Assistance; and, Nutrition. The penalty for not achieving the maintenance of effort requirement is the reduction of the State's federal funds. Specifically, the Administration on Aging "Commissioner reduces the state's allotments for supportive and nutrition services under this part by a percentage equal to the percentage by which the State reduced its expenditures."

Exhibit 6 shows that in recent years the State has spent general funds in these five areas very close to the required amount. The amount the State is required to spend in general funds in these five areas is calculated by averaging the spending in those five areas over the previous three years.

In fiscal 2005, the State spent just under the federally required level. MDOA has yet to hear whether the federal government will penalize the State for not meeting the requirement. The department indicates that the State is in danger of not fulfilling the maintenance of effort requirement again in fiscal 2006. For fiscal 2007, the five areas are level funded. **The department should comment on the plan to ensure the State meets the maintenance of effort requirements in the future.**

**Exhibit 6
Maintenance of Effort Spending
Fiscal 2003 – 2007**



Source: Maryland Department of Aging

Recommended Actions

	<u>Amount Reduction</u>		<u>Position Reduction</u>
1. Delete general funds for the Naturally Occurring Retirement Communities program. This is a new program for which the need has not been demonstrated because the services that the program purposes to provide are already provided through Congregate Housing and Senior Centers.	\$ 500,000	GF	
2. Delete one of the two proposed new positions to add to the quality assurance staff for the Medicaid Waiver for Older Adults program. The program has 11 regular employees, and the department is in the process of converting two contractual positions to regular positions for this program. The four new regular positions would increase the program's regular employees by 36%. One new regular position would add significant benefit to the quality assurance capabilities of the program.	15,000	GF	1.0
	15,000	FF	
3. Reduce hold harmless allocation. The Governor's fiscal 2007 allowance includes the mandated \$442,210 in hold harmless funds. However, with the expected allocation of federal funds each rural jurisdiction can be held harmless with a reduction of \$52,770. In fiscal 2006 the excess hold harmless funds were appropriated to Baltimore City.	52,770	GF	
Total Reductions	\$ 582,770		1.0
Total General Fund Reductions	\$ 567,770		
Total Federal Fund Reductions	\$ 15,000		

Current and Prior Year Budgets

Current and Prior Year Budgets Department of Aging (\$ in Thousands)

	<u>General Fund</u>	<u>Special Fund</u>	<u>Federal Fund</u>	<u>Reimb. Fund</u>	<u>Total</u>
Fiscal 2005					
Legislative Appropriation	\$20,624	\$257	\$25,575	\$0	\$46,455
Deficiency Appropriation	0	0	0	0	0
Budget Amendments	31	513	648	49	1,240
Reversions and Cancellations	-56	0	-736	-49	-841
Actual Expenditures	\$20,598	\$770	\$25,487	\$0	\$46,855
Fiscal 2006					
Legislative Appropriation	\$20,107	\$315	\$25,990	\$0	\$46,413
Budget Amendments	529	0	0	0	529
Working Appropriation	\$20,636	\$315	\$25,990	\$0	\$46,942

Note: Numbers may not sum to total due to rounding.

Fiscal 2005

In fiscal 2005, MDOA spent \$399,000 more than was originally appropriated. General fund appropriations increased by \$30,837 as a result funds transferred from the Department of Budget and Management (DBM) to pay for cost-of-living adjustments (COLAs). MDOA had reverted \$56,429 of general funds due to higher than budgeted turnover.

Special fund appropriations increased by \$512,564 with \$70,354 for administrative costs at Continuing Care Retirement Communities. The remaining \$442,210 of the special funds was appropriated to nine rural AAAs, per the 2004 BRFA, to hold the counties harmless against a reduction in the allocation of federal funds as a result of the 2000 census data.

The federal fund appropriation increased by \$647,882 due to previously unappropriated funds from Centers for Medicare and Medicaid Services and the Department of Health and Human Services. These funds were allocated to the State Health Insurance Counseling Program for administrative costs (\$133,488); to the East Shore Area Agency on Aging for Hurricane Isabel disaster relief (\$40,000); administrative services (\$21,349); community services (\$48,597); congregate meals (\$8,009); home delivered meals (\$95,648); national family caregiver program (\$251,909); ombudsman/elder abuse (\$19,372); and senior health insurance program (\$26,338). The \$735,715 in cancellations represents unspent funds from the Medicaid Waiver and the termination of a Senior Employment program in the middle of the fiscal year.

The reimbursable funds in the amount of \$49,000 were provided to establish a senior citizens mediation program, but these funds were not encumbered in fiscal 2005.

Fiscal 2006

The working appropriation for MDOA is \$46.9 million, which is \$529,017 more than the legislative appropriation. Funds transferred from DBM for COLAs account for \$29,017 of the general fund increase. The remaining \$500,000 of the general fund increase is the result of a transfer from DHMH as authorized by the 2005 budget bill and restricted for nutrition programs. In addition, the fiscal 2007 allowance includes a \$239,188 deficiency appropriation for fiscal 2006 to provide funds to implement the Centers for Medicaid and Medicare Services Long-Term Awareness Campaign in Maryland, which will encourage persons between the ages of 50 and 70 to start planning ahead for their future long-term care needs.

Audit Findings – Medicaid Waiver Programs

Audit Period for Last Audit:	April 2001 – June 2003
Issue Date:	May 2004
Number of Findings:	9*
Number of Repeat Findings:	n/a
% of Repeat Findings:	n/a
Rating: (if applicable)	n/a

- Finding 1:** Case management services could be consolidated to improve cost efficiency.
- Finding 2:** Adequate supporting documentation was not required, and periodic audits were not conducted to verify the accuracy of certain provider claims paid for both waiver programs.
- Finding 3:** DHR and MDOA were not effectively monitoring the hours of care provided or the “cost neutrality” of participant care.
- Finding 4:** Eligibility determinations for applicants to both waiver programs were not processed timely and comprehensive plans of service were not received timely or properly completed.
- Finding 5:** Annual required eligibility redeterminations for the Older Adults Waiver recipients were not properly completed or processed timely.
- Finding 6:** Required criminal background checks were not always documented for personal care aides currently providing services to recipients of the Older Adults Waiver.
- Finding 7:** MDOA did not have adequate provider complaint resolution procedures.

*This audit reviewed a number of different Medicaid Waiver programs, and the findings included on this page are the findings regarding the Department of Aging.

**Object/Fund Difference Report
Department of Aging**

<u>Object/Fund</u>	<u>FY05 Actual</u>	<u>FY06 Working Appropriation</u>	<u>FY07 Allowance</u>	<u>FY06 - FY07 Amount Change</u>	<u>Percent Change</u>
Positions					
01 Regular	56.00	56.00	58.00	2.00	3.6%
02 Contractual	9.00	9.00	9.00	0	0%
Total Positions	65.00	65.00	67.00	2.00	3.1%
Objects					
01 Salaries and Wages	\$ 4,410,057	\$ 4,619,883	\$ 5,097,205	\$ 477,322	10.3%
02 Technical & Spec Fees	142,318	195,957	176,658	-19,299	-9.8%
03 Communication	89,431	93,106	76,745	-16,361	-17.6%
04 Travel	37,138	70,000	44,351	-25,649	-36.6%
07 Motor Vehicles	11,725	3,865	9,857	5,992	155.0%
08 Contractual Services	195,501	213,635	117,885	-95,750	-44.8%
09 Supplies & Materials	158,436	62,020	27,173	-34,847	-56.2%
10 Equip - Replacement	31,824	14,600	14,500	-100	-0.7%
12 Grants, Subsidies, and Contributions	41,677,733	41,566,979	44,242,796	2,675,817	6.4%
13 Fixed Charges	99,737	98,689	100,284	1,595	1.6%
14 Land & Structures	399	3,000	500	-2,500	-83.3%
Total Objects	\$ 46,854,299	\$ 46,941,734	\$ 49,907,954	\$ 2,966,220	6.3%
Funds					
01 General Fund	\$ 20,598,304	\$ 20,636,055	\$ 23,876,595	\$ 3,240,540	15.7%
03 Special Fund	769,168	315,365	388,625	73,260	23.2%
05 Federal Fund	25,486,827	25,990,314	25,642,734	-347,580	-1.3%
Total Funds	\$ 46,854,299	\$ 46,941,734	\$ 49,907,954	\$ 2,966,220	6.3%

Note: The fiscal 2006 appropriation does not include deficiencies, and the fiscal 2007 allowance does not reflect contingent reductions.

**Fiscal Summary
Department of Aging**

<u>Program/Unit</u>	<u>FY05 Actual</u>	<u>FY06 Wrk Approp</u>	<u>FY07 Allowance</u>	<u>Change</u>	<u>FY06 - FY07 % Change</u>
01 General Administration	\$ 46,354,299	\$ 46,441,734	\$ 49,407,954	\$ 2,966,220	6.4%
02 Senior Centers Operating Fund	500,000	500,000	500,000	0	0%
Total Expenditures	\$ 46,854,299	\$ 46,941,734	\$ 49,907,954	\$ 2,966,220	6.3%
General Fund	\$ 20,598,304	\$ 20,636,055	\$ 23,876,595	\$ 3,240,540	15.7%
Special Fund	769,168	315,365	388,625	73,260	23.2%
Federal Fund	25,486,827	25,990,314	25,642,734	-347,580	-1.3%
Total Appropriations	\$ 46,854,299	\$ 46,941,734	\$ 49,907,954	\$ 2,966,220	6.3%

Note: The fiscal 2006 appropriation does not include deficiencies, and the fiscal 2007 allowance does not reflect contingent reductions.