



UU CENTER ON AGING ACCOUNTABLE BUDGET REVIEW

HIGHER EDUCATION APPROPRIATIONS SUBCOMMITTEE

ISSUE BRIEF

SUMMARY

Joint Rule [3-2-501](#) requires each appropriations subcommittee to “create an accountable process budget for approximately 20% of the budgets that fall within the subcommittee’s responsibilities” ensuring “that each of the budgets for which the appropriations subcommittee has responsibility is the subject of an accountable budget process at least once every five years.” Subcommittees first implemented this rule during the 2019 Interim. During the 2020 Interim, the Legislature suspended the rule due to the heightened scrutiny budgets were already receiving in the pandemic.

The Higher Education Appropriations Subcommittee (HED) hears and considers the budgets of the Utah Board of Higher Education (UBHE) and Commissioner’s Office; degree-granting institutions -- Salt Lake Community College (SLCC), Snow College, Southern Utah University (SUU), University of Utah (UU), Utah State University (USU), Utah Tech University (UTU), Utah Valley University (UVU), and Weber State University (WSU); and technical colleges -- Bridgerland, Davis, Dixie, Mountainland, Ogden-Weber, Southwest, Tooele, and Uintah Basin. The committee has selected non-core education line items and programs for accountable budget reviews during the 2022 Interim.

This brief is intended to assist HED members review UU’s Center on Aging line item by starting from zero and answering questions about policies and funding items that drive the budget. In HED’s August meeting we will provide recommendations on the extent to which funding should be included in a base budget bill for FY 2024.

OVERVIEW

The [Center on Aging](#) provides educational and research programs in gerontology. Its research focuses on bereavement and coping with loss of a spouse and caregiving. It has sponsored undergraduate and graduate gerontology certificate programs and a master’s degree program in gerontology. The center works with the [Commission on Aging](#) which convenes expert stakeholders to share resources and best practices from our communities, public policy, education, and research to help Utahns navigate the opportunities and challenges of the aging experience.

Please see the appendix for a budget deep dive checklist for this line item.

FY 2024 BASE BUDGET

Per Joint Rule [3-2-402](#), if FY 2024 ongoing revenue estimates are equal to or greater than the FY 2023 ongoing appropriations, the Center on Aging line item FY 2024 base budget will be \$123,500 from the Education Fund. As of the 2022 General Session (GS) the university estimated it would end FY 2022 with approximately \$1,100 in nonlapsing balance or about 0.9 percent of its ongoing appropriation.

- As of the 2022 General Session the university budgeted \$116,900 of FY 2023 appropriations for salary and benefits for a part-time director and for administrative assistance, \$3,100 for in-state travel, and \$3,500 for current expense (an expenditure category which includes general operational expenses such as consultants, contracts, building maintenance, and small office supplies).

FIVE-YEAR BUDGET AND EXPENDITURE HISTORY

The following tables provide a five-year history of the Center on Aging line item's budgets and expenditures.

	19 Actual	20 Actual	21 Actual	22 Rev App	23 Approp
Financing					
General Fund	111,600	114,500			
Education Fund			114,900	117,200	123,500
Education Fund, One-time			(2,900)		
Beginning Nonlapsing	10,900	16,300	(1,400)	1,100	1,100
Closing Nonlapsing	3,700	1,400	(1,100)	(1,100)	(1,100)
Total	126,200	132,200	109,500	117,200	123,500
Expenditures					
Personnel Services	113,500	138,800	93,700	109,100	116,900
In-state Travel	3,800	1,600		3,300	3,100
Current Expense	8,900	(8,200)	15,800	4,800	3,500
Total	126,200	132,200	109,500	117,200	123,500

Over the past five years the Legislature increased ongoing appropriations for compensation and benefits. It also appropriated \$1,800 ongoing in FY 2022 for per diem and travel reimbursement for four additional members of the commission due to passage of "Commission on Aging Amendments," S.B. 30, 2021 General Session. The table below shows appropriations by funding item for this period.

	FY 19	FY 20	FY 21	FY 22	FY 23
Funding Item					
Ongoing Appropriation	109,000	111,600	114,500	114,900	117,200
Compensation & Benefits	2,600	2,900	400	500	6,300
Comm. on Aging Amend.				1,800	
Total	111,600	114,500	114,900	117,200	123,500

PERFORMANCE MEASURES

Performance measures are "meant to tell the story of investments of taxpayer dollars, help stakeholders navigate and understand state government, and facilitate data-driven decision making within agencies" ([State of Utah Performance Measure Playbook](#), p. 3). Questions that may be helpful when assessing the quality of a performance measure include:

- Is it meaningful? Does it tie to the mission of the division/agency?
- Is it focused on customer needs and demands?
- Is it simple enough to understand? Does it avoid ambiguous concepts?
- Are the data available, accurate, and reliable?
- Is it cost effective to collect and report the data?
- If the measure captures an output, does it influence an outcome?
- Do you have a meaningful target (reasonable, not stretch or too conservative)?
- For new funding item performance measures, can the data be collected and reported within a year?

Beginning in the 2017 General Session through the present the Legislature approved intent language in appropriations bills requiring UU to report performance measures to HED as follows:

- Increased penetration of the Center on Aging's influence measured by the number of stakeholders including members and community guests who engaged in meetings and events or consulted directly as a result of the center's efforts and facilitation -- target = annual increase of 25% of qualified engagements with aging stakeholders;
- Access to the Aging and Disability Resource Center (ADRC) - Cover to Cover Program -- target = provide services to 100% of the people of Utah over age 65; and
- Increased penetration of iPods placed through facilities and service organizations throughout the state -- target = annual increase of 15% of aggregated placements of iPods through the music and memory program.

The commission states, "COBI reports on several measures served a purpose before the pandemic. UCOA ran its course on those measures and recommend[s] new performance standards that [will] better tell the story of the current impact of UCOA collaborative efforts" (see Appendix: Budget Deep Dive Checklist, #9).

APPENDIX: BUDGET DEEP DIVE CHECKLIST (SUBMITTED BY INSTITUTION)

Purpose: Budget deep dives are intended to allow legislators a more thorough review of program outcomes, spending, and finance in the legislative interim session. But deep dives answer four broad questions: What are we in government attempting to accomplish? How are we organized to accomplish it? What are we buying? How are we paying for it?

NAME OF FUNCTION: University of Utah – Center on Aging – Center on Aging (Commission on Aging)

What We Are Attempting to Accomplish

1. What authorizes delivery/provision of the function (statute, intent, rule)?
Utah Commission on Aging (UCOA) was created by statute in 2005, initially under the Department of Human Services (DHS) and in 2007, moved to the Center on Aging at the University of Utah. It has been renewed by legislative action several times most recently in 2021 for a five-year period scheduled for sunset review on June 30, 2026. The authorization for UCOA is found in the Utah Code Title 63M, Chapter 11.
2. What other activities are undertaken without explicit authority?
All activities performed by UCOA are within the authority and purpose of the statute.
3. What alternative government and non-government resources exist to achieve these outcomes? Why is the state involved?
UCOA continues to seek additional funding from the legislature to assure future sustainability of mission and to create a full-time executive director and appropriate support staff (currently director position is part-time with only minimal administrative staff support funding). UCOA seeks and has successfully received grants and leverages program costs with community partners to enable the execution of purpose and mission.

How We Are Organized

4. What organizations are associated with this function?
UCOA, by statutory purpose, is the central coordinating and convening activity for many agencies, public, private, NGOs, etc. dealing with aging issues from academia, service providers, and policy influencers. Examples would include Division of Aging and Adult Services (all departments), Area Agencies on Aging, AARP, Alzheimer's Association, Home and Hospice Association of Utah, Utah Geriatric and Gerontology Society, University of Utah, Utah State University, Brigham Young University, Utah Legal Services, Utah Broadband Advisory Council, long-term care organizations, arts in aging, lifelong learning, and others. There are over two hundred participating partners/organizations in UCOA efforts across the state that work with the twenty-four statutory appointed members.
5. What are the missions of the organizations associated with that function?
As outlined in the statute, the purpose of UCOA is defined in the follow statements and delivered through the stated channels:



Our Social Impact

Utahns are better prepared to engage the opportunities and challenges of aging.

Our Mission

The Utah Commission on Aging convenes stakeholders to innovate, advocate, educate, and communicate to help Utahns navigate the opportunities and challenges of aging.

Our Values

Empowering decision makers through knowledge
Fostering innovative new ideas and pathways
Advocating effective policy and removing barriers
Applying data/best practices for improved outcomes

UCOA Statutory Commitment to Stakeholders:

(Policy Makers, Researchers, Service Providers, Public)

Research

- Study, evaluate, and report on the projected impact on the state's ecosystem
- Facilitate and conduct the research and study of aging issues
- Study and evaluate policies and programs in other states and countries

Public Policy

- Identify and recommend policies and programs
- Study, evaluate, and report on the status and effectiveness of policies and programs
- Work with policy makers in analysis, planning, and preparing

Resource Education

- Increase understanding of current and future needs and solutions
- Facilitate collaborative efforts between public and private entities
- Increase public awareness on innovative solutions and services

Communications

- Provide a forum for public access and input on aging issues
- Utilize all media formats to disseminate public information
- Report results and account to stakeholders

- What outcomes are achieved by the organization associated with this function?
Please refer to the UCOA 2020-21 Annual Report for highlights of recent outcomes. Partners convene in quarterly summits to network, mutually educate, and review progress on joint projects. Most recently engagements have included the creation of a unique online older adult resource center covering all aspects of the aging experience. The UtahAging.org website in scope and content and collaborative features is one of a kind in the U.S
- What data is collected/reported to document/demonstrate progress toward the outcome?
Data are available for a variety of UCOA efforts, come through partners, others through tracking views of website engagements, program impact via survey, participation attendance tracked from summits and other sponsored events (e.g., Falls Prevention, Utah Elder Abuse Awareness Day, Advance Care Planning). Increased engagement reach is a high priority of UCOA along with increasing older adult participation through online resources.
- How are appropriations structured to accomplish this function?
Appropriations are only sufficient to support a part time Director position and limited administrative assistance. All other programs are funded through grants, partner support, or privately paid expense.
- In what units of measure are outputs reported, how and why have those outputs changed over time?
COBI reports on several measures served a purpose before the pandemic. UCOA ran its course on those measures and has recommended new performance standards that would better tell the story of the current impact of UCOA collaborative efforts.
- Are there standards (industry, national, etc.) for output or output per unit of input? How do they compare to this?
Not applicable.
- To whom is performance data reported?
To legislative analysts and partner outlets.
- What decisions are based on reporting data?
Course corrections to help fill identified gaps, communication channels employed, etc.
- How might you recommend the authorization, mission, or performance measurement change?
As mentioned above, the performance metrics need an overall to reflect the way in which programming is delivered and how impact can be demonstrated.

What We Are Buying

- What is the largest category of expenditure for the organization and how big is it?
Personnel. Support covers UCOA staffing: Executive Director 0.77 FTE and administrative support 0.23 FTE.
- How does this expenditure support the above justification/authorization?
It follows the statutory guidance for funds utilization.
- What is that category of expenditure buying (how many/costs per unit)?
Exclusively personnel costs.
- How does the above relate to units of output?
Not applicable
- How has the expenditure changed over five years relative to the units of output?
Not increased or changed above the appropriation COLA adjustments.
- Are there any outliers/anomalies in current or budgeted spending in this category?
None

20. Does the amount of expenditure for a category change significantly in accounting period 12 or 13? Why?

No

21. How might you recommend this expenditure category change based on the above?

Increase funding to support a full-time executive director position and reasonable administrative staffing and other support services. The funding has been flat for over 12 years and not commensurate with the production or the reasonable costs of the executive director role and support requirements.

REPEAT 14-21 FOR OTHER SIGNIFICANT EXPENDITURE CATEGORIES FROM LARGEST TO SMALLEST

How We Are Paying For It

22. What is the largest fund or account from which resources are drawn to support the above expenditures and how big is it?

The only source of appropriations has come from a line item in the budget under higher education and allocated to the Center on Aging on behalf of UCOA. Funding level started at \$100,000 in 2011 and other than inflation adjustments, the amount has been flat since then.

23. What are the revenue sources for that fund or account and what are their relative shares?

(see #22)

24. Is the source one-time or ongoing and do ongoing sources match or exceed ongoing expenditures?

Funding is ongoing and falls short of what should be required to sustain UCOA. If expenditures exceed appropriations, they must be covered by other grants applied for and received. UCOA has successfully applied for some grants and been funded enough to do additional work. The amount raised exceeds \$200,000 spread over the past six fiscal years.

25. How has the source changed over time relative to expenditures and units of output?

(see #22)

26. Are there any outliers/anomalies in current or budgeted periods for this source?

None

27. Are there unencumbered balances in a source that relate directly to his function/organization? If so, how have those balances changed over time?

UCOA spends every dollar it is allocated or can raise on effective programming.

28. What is a reasonable balance and why?

(see #24)

29. Is the availability of sources (grants or previous “building blocks”), rather than mission or objective, driving expenditures?

All expenditures are within mission and effectively leveraged for maximum outcomes. More funding would enable greater impact and reach in UCOA objectives.

30. Are other sources available to support the same expenditure?

External grants and possible traditional fundraising sources.

31. How might you recommend this revenue category change based on the above?

Increasing the base ongoing annual funding from \$100,000 to \$250,000 to provide the sustainable infrastructure and ability to invest in the planning for the demographic increases in Utah’s aging population, programming content and delivery, and continued and increased collaborative efficiencies.

REPEAT 22-31 FOR OTHER SIGNIFICANT SOURCES OF APPROPRIATION FROM LARGEST TO SMALLEST

Do We Balance?

32. What are total expenditures and total sources? Do they equal one another?

UCOA spends every appropriation dollar and grant dollar raised. They balance as required. Annual expenditures and revenues from all sources were \$178,200 in FY22 - \$117,200 from the state appropriation, and \$61,000 from grants and other sources.

33. Have all appropriated or authorized sources been expended at year-end?

All appropriations are expended each fiscal year.

34. How have nonlapsing appropriation balances (if any) changed over time?

The level of funding has been the same for the past twelve years (since 2011).

35. Are fees or taxes supporting a function, and are those fees or taxes reasonable?

Not applicable.