



Hamilton County, Ohio
Council on Aging of Southwestern Ohio
Operations and Senior Services Tax Levy Review:
Final Report

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I. INTRODUCTION

This report is an analysis of the operations and finances of the Council on Aging of Southwestern Ohio (hereinafter COA or the Council on Aging). Through a contract initiated in 1992, the Council on Aging has provided Hamilton County's Elderly Services Program (ESP). The contract provides the Council on Aging property tax funding through the Senior Services Levy, the Council on Aging provides the resources for services it provides directly, indirectly by subcontract with third-party providers, and directly through services provided by associated County Departments. The Project Team comprised of staff from MAXIMUS and TATC Consulting conducted this analysis under contract to the Hamilton County Tax Levy Review Committee as part of the Committee's responsibility for reviewing of the County operations and finances associated with the Senior Services Levy and for providing a recommendation to the Hamilton County Board of County Commissioners regarding future tax levy support for the activities provided under the Senior Services Levy.

A. PROJECT SCOPE AND ACTIVITY

The scope of the review of senior services, as requested by the Tax Levy Review Committee initially included the following principal areas:

- Develop an understanding of the services funded by levy resources by category of service.
- Develop understanding of the quality of services provided through levy resources, including determining the number of clients served during the previous levy period, client waiting lists for services, and service recipient feedback.
- Compare levy-funded services with similar services provided by other governmental agencies and private providers (if available).
- Evaluate financial results of COA operations over the past five years, including analysis of variances from budget and comparison of financial trends with services delivered over the same time.
- Conduct historical review of COA budget and projections, as well as role of strategic / tactical planning in organization operations.



- Analyze any alternative sources of funding as well as organization policies / practices to ensure that any of these sources of funding are being utilized first.
- Prepare Final Report including summary of principal observations and recommendations.

The goal of the Elderly Service Programs is to assist seniors and their caregivers in maintaining their independence and quality of life in a residential setting of their own choice. The Hamilton County Board of Commissioners has selected the Council on Aging of Southwestern Ohio to administer this program and its services. The Council on Aging is a 501(c) 3 private nonprofit corporation that has served the needs of older adults in Hamilton County for 36 years. A Board of Trustees governs the organization and the Elderly Services Program (with assistance from the Elderly Services Advisory Council). The Council on Aging also serves four counties contiguous to Hamilton County. These are Butler, Clermont, Clinton and Warren counties. As a regional organization, the Council administers the Senior Services Tax levies for all but Clermont County. Hamilton County directly benefits from the Council's regional orientation through real cost savings that accrue from sharing the costs of administrative activities such as automation, accounting, contracting and contract quality assurance.

Unlike other property tax levies used by Hamilton County to provide services to those in need, the Senior Services Levy is not mandated by the state or federal government. The Senior Services Levy is based upon a policy decision made by the Board of County Commissioners and a vote of the electorate. Presently, only five states have enabling legislation that allows county governments to provide these services. In Ohio, 62 of the 88 counties have adopted this approach to funding and providing senior services.

The Council on Aging describes itself as a learning organization. COA regularly seeks feedback from its customers and service providers regarding performance and responds to these metrics through changes in its practices or the organizational structure to make necessary improvements. COA strives to operate in accordance with best management practices. The Council on Aging Strategic Plan emphasizes improving efficiencies and raising revenues from alternative sources other than its customer base. The organization has complied with the Hamilton County Board of Commissioners in using all other funding sources before tax levy



resources. Despite reduced state and federal funding during the present levy period, 2003 through 2007, the COA has leveraged the remaining state and federal dollars, donations, grants and co-pay revenues to fund expanded services.

B. OVERVIEW OF THE COUNCIL ON AGING PROGRAMS

The Council on Aging provides senior services through a collaborative effort that includes both formal and informal coordination between a variety of County agencies and social service providers. This programmatic review includes the main programs within the Council on Aging. Although only the Elderly Services Program makes direct use of the Senior Services Levy, the Council on Aging has other programs internally that interact closely with the Elderly Services Program to the benefit of Hamilton County's senior population.

The Council on Aging has several programs that interact on a daily basis to maximize the range and number of adults with choices in their living arrangements. The programs and key elements of these efforts include:

- **Taking Charge** – An in-home assessment by a nurse or social worker is performed in order to determine the situation of the elderly person and services available to support that the senior's goal to remain at home. This is the starting point for long-term care decisions.
- **Elderly Services Program (ESP)** – using the Hamilton County Senior Services Levy, this program provides a range of in-home services such as “meals on wheels”, housekeeping, home safety upgrades and personal care. For 2006, the cost of assisting a senior to stay in their residence ranged from \$300 to \$350 per month. During that time, a Medicaid funded nursing home cost approximately \$4,600 per month. This program serves about 13,000 seniors annually.
- **PASSPORT** – allows low-income, disabled adults to receive Medicaid funded care within their home. Like ESP, these services are provided at a fraction of the cost of institutional care. The monthly cost of institutional care is about \$4,600 while PASSPORT provides in-home services to 3,000 adults annually for a cost of about \$1,140 per adult client.
- **Residential State Supplemental Program** – provides state funded cash assistance to those persons over 18 years of age to meet the challenges posed by aging, blindness or disability. This program serves about 260 persons over 18 years old annually.



- **Assisted Living Waiver** – is a new program that allows low-income, disabled adults to receive Medicaid funded care in an assisted living facility. The cost of this program is about \$1,800 per month compared to the \$4,600 for nursing home care.
- **Older Americans Act (Title III)** – provides support for transportation, senior centers, legal services, Alzheimer’s education, nutrition, community planning, advocacy, training and other services.
- **Pre-Admission Review** – An assessment service provided for persons entering Medicaid certified facilities.
- **Quality Improvement** – A service area unique to the Hamilton County Council on Aging. Under this program, the management of agencies providing services to the persons making use of these COA programs mentioned here are provided training, monitoring and technical assistance in order to improve in the provision of a high level of service and quality product at the lowest cost.
- **Council on Aging Learning Advantages (COALA):**
 1. Trains 16-person classes, 10 to 11 times per year as professional home health aides. Typically, 14 of the 16 students graduate and get jobs in the health care field. The program graduates 140 to 154 home health aides annually and has a documented retention rate of 82%.
 2. Provides in-home training and support to about 200 family caregivers annually.
 3. **ELDERCARE PLUS** delivers quality training and support to both employees and management at your business who often face the choice of maintaining their position and livelihood employee or delivering care and reassurance to a loved one in need while “on the clock.”

The following provides additional detail on significant program / organization components of the Council on Aging Elderly Services Program.

The Elderly Services Program was first approved by a popular vote in November 1992. The initial five-year Program, 1993 through 1997, has been followed by two additional approvals of a Senior Services tax levy. The second tax levy adopted covered the period 1998 through 2002. The third adoption of the tax levy for this program began in 2003 and will conclude at the end of 2007. Although the Senior Services Tax Levy supports several programs, the Council on Aging uses the majority of the revenue for the ESP. For example, in 2005, the actual expenditure of tax levy funds was \$16,682, 365. Four programs benefiting seniors received a



total of \$784,960. An additional \$226,922 was used for administrative oversight of the programs. These expenditures collectively used \$1,011,882; while the remaining \$15,670,483 was used to support the ESP. (It is important to note that tax levy funds that are not spent in a given year are “carried-over” to the following year. In this case, the carry-over had accumulated to \$8,043,472 after three years of the tax levy collection.)

The Elderly Services Program has several organizational components. The ESP has a total of 52.77 employees, typically social workers or nurses. A Program Director leads this program. Intake Assessors (4.07 FTEs) evaluate the needs of older adults seeking assistance and provide an initial screening of these persons for eligibility in one of the COA programs. Care Managers who work with ESP service recipients are the majority of the ESP workforce. The Care Managers (37.8 FTEs) are divided into three teams. Each Team is lead by a Team Leader (3.0 FTEs). A fourth team comprised of service coordinators and service aides who serve in older adult clustered housing. This team has 6.9 FTES and is lead by a Services Coordinator Administrator.

The care managers work mainly with that portion of the population over 65 years of age with at least two daily living activities that they are unable to perform without assistance

The Intake Assessors are trained to determine what the caller needs. For example, a caller may have a general question on the COA. These questions are sent to Information and Referral Specialists who have extensive knowledge of a variety of programs, services throughout Hamilton County and the surrounding area. The main job of the Intake Assessor is to determine if a person wants help and gather the information necessary to forward this information to the Team Leader who assigns cases so that a care manager can do a home visit to determine if the person is eligible for programs or to advise the person on alternative agencies with services that may best the person’s needs.

The three teams are designated Care Management Teams. These teams each have about 12 employees (38 FTEs). Each care manager has a caseload of 112 to 115 seniors. The fourth team, Service Coordination has nine employees (7.6 FTEs) that serve five clustered building complexes. Beyond acting as care managers for ESP customer on a site, these coordinators provide educational and entertainment opportunities, health monitoring and a range of other



activities for all of the complex's residents. These coordinators also arrange for services residents cannot receive under ESP or other COA programs and acts as an ombudsman on behalf of the building manager and residents.

Each care manager and coordinator prepares a needs assessment to determine if the adult qualifies for and would benefit from the services provided by COA or other agencies. The Care Manager arranges a care plan that will include but not be limited to ESP services. Part of the value of the care managers is their knowledge of a broad range of local agencies and their services. By arranging for supplemental, non-ESP services the quality of life of the senior is enhanced and COA has funds available for use with other customers. This knowledge of other agencies also applies in-house. Because part of a care manager's duties requires establishing and checking the financial status of a client on a regular quarterly basis, a senior may be moved from ESP to Passport thereby maximizing allowable state revenue streams and minimizing costs to the local Senior Tax Levy. Although less frequent, a person may also move from Passport to ESP.

Both team leaders and staff members are assigned to projects designed to meet the demands of the COA Strategic Plan. At this time, the team leaders are working on several projects that may have significant impacts on the efficiency of the COA. For example, one team leader is developing metrics for a pay for performance system that is to be implemented later this year. The goal is to have a completely objective means of allocating pay increases. This will eliminate the cost of living allocation that has been historically used and replace a largely subjective evaluation instrument that was difficult to administer.

A second team leader and team members are working to create a single eligibility form that serves the needs of ESP and Passport clients. Although in its early stages, the pay-off could be significant. Presently, the ESP and Passport programs require different computer systems. Having all care managers from both programs using a single automated intake form and keeping their notes on visits and findings would be a major breakthrough that would end the use of redundant automated systems, save money and time and perhaps pave the way for greater integration and communication between the programs. This team leader is also in charge of training.



The third team leader also manages special projects that include the assignment of cases to care managers and the administration of the Consumer Directed Care Program. In this initiative, an ESP consumer or their caregiver is trained to select and set the provider's pay (within a pre-defined range) in order to obtain the services of a chosen provider. In effect, the consumer becomes his/her own care manager.

The role of the COA is to serve as many customers as possible using non-tax levy funds in order to best leverage the County's limited tax levy funds. This is accomplished through the efforts of the Office of Audit and Business and the Office of Planning and Programs. The offices develop and manage the significant programming effort averaging \$15,573,474 between 2003 and 2006 and budgeted at \$16,861,170 for 2007. These staff members provide the necessary expertise to find qualified bidders and make sure that the bidders provide the service or product where and when it is expected at the agreed upon quality and quantity in a polite and professional manner. They develop and administer rules and regulations governing the service provider as well as provide fiscal oversight.

The Council's Audit and Business Office provides contracting services, quality assurance and contract compliance services. The contracting unit within Audit and Business has three full time employees that works on the identification, certification and selection of service providers. There are presently 91 such contactors supplying services to ESP customers. Hamilton County receives the equivalent of 75% of one person (.75 FTE) in this process. This unit issues two-year contracts to vendors.

Using the COA website, legal notices and word of mouth, the Business unit identifies potential COA providers during periods of open application. Business unit staff members evaluate these firms to certify service providers as potential providers. As care plans are created for new ESP customers, the newly certified firms must compete for clients against established firms. When this occurs, the Business unit issues a Request for Services. The new service provider gathers a COA client base by being chosen by a new or newly available ESP customer, through competitive price or simply being available to add clients when others cannot accommodate them. This unit is in the process of adding a quality dimension to the selection of service providers that will include such criteria as the quality of provider management and staff,



quality and quantity of the units of needed services presently provided, and customer satisfaction. Other criteria are under consideration. The Business unit staff members are also investigating the possibility of a reduction in the number of providers by means of using the criteria of quantity and quality of services provided. Those providers with the highest level of quality at a competitive cost would be assigned new customers coming into the ESP and other COA programs, while those without high quality rankings would not receive assignments of new customers until, and unless, sufficient improvement is made by the vendor which results in the provider receiving a service delivery quality rating that is competitive with the statistics of the best providers under contract.

The Quality Improvement and Audit units within Audit and Business work closely together in providing two types of quality control concerning the delivery of services to the ESP customers – operational and fiscal. The Quality Improvement unit is comprised of 9.2 FTEs, approximately 3.6 of who are committed to the Hamilton County ESP. As with the other elements of ESP, the Quality Improvement Advisors are nurses or social workers. However, this unit also includes two part time (.6 FTE each) nutritionists. As its name implies, the unit mission is to assist new and existing service providers in improving their quality of service delivery and or product. This pre-certification effort includes a review of the provider's records including personnel policy and procedures manuals, personnel turnover rates, outstanding legal matters and other factors that could materially affect the provider's ability to provide services. The Quality Improvement unit also provides necessary program background information and a quarterly Provider Orientation for new providers or replacements of key staff from existing service providers. The effort also includes tracking patterns and trends in the provider's service delivery, in part, through the monthly Provider Activity Report (PAR). The PAR is a compilation of care manager's reports of incidents, positive or negative, that service recipients experience during the previous month. Approximately 3% of the service providers are visited each year to conduct an intensive review of the provider's records, policies and operations. The Quality Improvement unit is currently developing a Best Practices Manual for providers based upon the local experience with providers, information from the Ohio Department on Aging and other resources.



The Audit unit within the Business and Audit Office of the COA provides the fiscal oversight of the service providers. This is a two-person unit. Hamilton County utilizes the equivalent of 60% of one person (.6 FTE). This unit works closely with the Quality Improvement unit in an effort to support service providers in their efforts to meet the fiscal and performance demands required by contract with COA. Specifically, this unit audits a provider's accounts to insure that each federal, state and local expenditure from COA was billed accurately by the provider, and the services provided were in compliance with the terms and conditions of the provider's contract. Like the Quality Improvement unit, the Audit staff members also have a consultation mission in which they use their findings to teach the provider how to perform more efficiently and remain in compliance with the terms and conditions of the COA contract.

Based upon concerns expressed by providers that the field visits by the Quality Improvement and Audit units disrupted the administrative workings of some of the service providers, these two units are in the second year of an effort to have the visits to a given provider occur within two weeks of each other with the Quality Improvement Advisors typically meeting the provider prior to meeting with a COA Auditor. As per the COA contract with each provider, both units strive to meet with every provider within an 18 to 24 month period. One of the benefits of this more coordinated meeting schedule is that the Audit unit can adjust its sample based upon the findings of the visit by the Quality Improvement Advisors.

A primary function of the Office of Planning and Programs is to work with COA management and staff to develop quantitative and qualitative standards that define the expected levels of unit performance. The Office provides assessment of service level efficiency and effectiveness for both internal operations and external operations. An example of the internal tracking of efficiency and effectiveness is demonstrated in Table 1. This is a case of an internal data collection and analysis in progress undertaken by and for the ESP care managers that paves the way for objective standards (expectations) to be set for the internal performance of this group. When completed, it could serve a number of purposes within COA that range from establishing basic expectations for the pay-for-performance evaluation system that is to be implemented later this year to establishing projections of ESP staff ability to serve expected services demands in the future. Table 2 provides an example of the type of qualitative



instrument that Planning and Programs has developed to measure customer satisfaction. In this particular instance, the instrument has been designed to measure an ESP customer's view of the level of assistance received from the customer's assigned care manager. This type of analysis allows the COA to train itself, and adapt to market demand. When this type of instrument asks how the customer views the service provider, or the service provider's employee that actually provides the customer a particular service, there is a basis for the Quality Improvement unit to help the provider define issues to be addressed through training or other means in order to attain a higher level of service and maintain or expand its customer base. The Planning and Programs staff did the original research, and subsequent refinements, necessary to make this a valid and powerful research instrument. The result is the Service Adequacy Service Instrument (SASI) that was developed to gauge customer service quality form.

The Office of Planning and Programs also oversees and measures progress made on the Council's Strategic Planning effort. After the first year of the Plan, 2006, the progress was ahead of schedule in all areas except Fund Development. In the case of ESP, fund development is a goal concerned with developing a reliable revenue stream independent of present sources such as the Senior Tax Levy, state or federal grants, grants from nonprofit foundations, local donations and ESP customer co-payments. This Office also provides support to the ESP Advisory Committee concerning how matters of policy and budget under consideration by the Committee may affect the ESP. This Office prepares the Monthly Report to Senior Managers that measures a changing set of variables to determine which measurements can provide an explanation of an anomaly in performance from the previous month. Personnel from this Office also meet monthly with the COA Auditors and members of the Elderly Services Program staff to discuss the ESP budget.

As a final note to this report section, a new initiative in Passport often involves ESP services, and from that standpoint deserves mention. Within the past month, one of the two Team Leaders for Intensive Care in Passport has recently hired two care managers with a third to be hired in the near future. (The two care managers each have 20 clients.) Part of the hiring criteria for this team is that care managers have a background and experience in dealing with these types of cases, and that the care managers are knowledgeable of Passport and ESP policies,



procedures and forms. This small team deals exclusively with adults over age 55 years of age that suffer from neglect and abuse. The basis for this addition of resources is to provide Passport and ESP services to the above-mentioned adults in cases in which the abused or neglected adults are being victimized by their caregivers or others who may intermittently provide care to these individuals. These are cases that can rise to the level of a fact finding/ investigative effort of the Adult Protection Services (APS) within the Jobs and Family Services Department. In a case where these abused and/or neglected face being placed in an institution because their care givers face criminal charges or have had a court remove them from their care givers, the use of ESP and Passport programs can provide an alternative that prevents institutionalization. Certainly this is in keeping with the mission of both programs. The need for this effort is further bolstered by the claim that there is a shortage of volunteer guardians for these neglected and abused adults.

The Adult Protective Services unit within Jobs and Family Services presently receives \$550,000 annually from the Senior Tax Levy, and is scheduled to receive that amount annually again should the voters approve the next tax levy. For 2007, the APS unit has 15 full time employees, and a budget of \$784,283. The program contracts for competency evaluations and legal services for competency hearings for these abused or neglected individuals.

The following tables and re-prints provide detail on Hamilton County ESP programs and performance as well as the open-ended questions from the continuing survey instrument.



Hamilton County Elderly Services Program

Program Standard	Current Dept. Average	Length of Data Collection	
2 COA work days	0.6 days	12 months	Time from client's assignment to a Care Manager to the date of initial contact.
14 calendar days	6.3 days	12 months	Time from client's assignment to a Care Manager to the date of the initial visit.
none	1.5 days	3 months	Time from the date of the client's enrollment into HCESP to the date the first referral for service was activated.
none	18.24	12 months	Average number of visit type interventions per month (for each Care Manager)
data unavailable - waiting on updated report.		12 months	Average number of phone call type interventions per month (for each Care Manager)
None	115	12 months	Average number of phone contacts, (i.e. followup, problem resolution, etc.) per month.



12). Could you please tell me in what ways you benefit from the care management services?

13). Is there anything you would like to change about the care management services you receive?

14). Please feel free to add any additional comments you may have.

Thank you for answering these questions.

OFFICE USE ONLY

Date of the Home Visit

DATE		
MONTH	DAY	YEAR
		2 0
1	1	1
2	2	2
3	3	3
4	4	4
5	5	5
6	6	6
7	7	7
8	8	8
9	9	9

Client ID

1	2	3	4	5	6	7	8	9	0
1	2	3	4	5	6	7	8	9	0
1	2	3	4	5	6	7	8	9	0
1	2	3	4	5	6	7	8	9	0
1	2	3	4	5	6	7	8	9	0
1	2	3	4	5	6	7	8	9	0
1	2	3	4	5	6	7	8	9	0
1	2	3	4	5	6	7	8	9	0
1	2	3	4	5	6	7	8	9	0
1	2	3	4	5	6	7	8	9	0

Care Manager

1	2	3	4	5	6	7	8	9	0
1	2	3	4	5	6	7	8	9	0
1	2	3	4	5	6	7	8	9	0
1	2	3	4	5	6	7	8	9	0
1	2	3	4	5	6	7	8	9	0
1	2	3	4	5	6	7	8	9	0
1	2	3	4	5	6	7	8	9	0
1	2	3	4	5	6	7	8	9	0
1	2	3	4	5	6	7	8	9	0
1	2	3	4	5	6	7	8	9	0

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The following table provides detail concerning the organizational / functional areas discussed above including respective human resources (headcount), financial resources, as well as some measures for comparison of the respective operation over time.



Staffing and Expenditures	Program: Elderly Services Program				
	CY2003 Actual*	CY2004 Actual*	CY2005 Actual*	CY2006 Actual*	CY2007 Budgeted
Full Time Equivalents					
Care Managers	33.85	33.94	33.57	34.38	42.80
Intake Assessors	4.16	4.16	4.25	4.07	4.25
Care Managers Team Leaders	3.83	3.00	3.00	3.00	3.60
Service Coordinators	5.00	5.00	5.00	5.00	5.00
TOTAL	46.84	46.44	45.82	46.45	50.65
Personnel (I&A and Case Mgt.)	\$ 2,204,471	\$ 2,459,100	\$ 2,576,362	\$ 2,781,777	\$ 2,930,456
ESP Services	\$ 16,582,554	\$ 15,707,300	\$ 14,670,651	\$ 15,333,395	\$ 16,861,170
Administration	\$ 687,527	\$ 840,764	\$ 825,275	\$ 838,107	\$ 955,247
TOTAL	\$ 19,474,552	\$ 19,007,164	\$ 18,072,288	\$ 18,953,279	\$ 20,746,873
Total Clients Served	6,277	5,326	7,830	7,994	8,000
ESP Program Cost / Client	\$ 3,103	\$ 6,445	\$ 2,308	\$ 2,371	\$ 2,593
ESP Service Expenses / Client	\$ 2,642	\$ 2,949	\$ 1,885	\$ 1,918	\$ 2,108

Includes Service Coordinators in older adult housing complexes who serve as Care Mangers for ESP as part of their duties.

B. PRINCIPAL OBSERVATIONS

Our review of the administration of Hamilton County’s Elderly Services Program by the Council on Aging yields the following principal observations:

- We are impressed with the internal operations of the Council on Aging with regard to the unity of purpose in fulfilling its mission. The communication between management and staff is excellent. During every interview, the Council employee – staff, manager or executive level – referenced their specific roles in the COA Strategic Plan and ongoing participation in an effort to implement one or more elements of the Plan. This activity and open communication keeps organizational focus on customer service and a commitment to continual improvement in the provision of program services. In virtually every case these change efforts were described against a background of concern for making existing funds go further to meet present and anticipated demand.
- Like the rest of the country, Hamilton County, Ohio is approaching an unprecedented demographic transition. In 2010, the first cohorts of the “baby-boomers” turn 65. The 2006 Census estimate has 114,000 persons, 13.5% of the County population, at 65 years of age or more. The four population cohorts describing that portion of the



estimated 2006 County population 45 to 64 years of age numbers 184,000 persons, 21.4% of the County population. Those 55 to 60 years of age are the core of the “baby boomers”. Although the Boomers will add an immediate increase in the population 65 years of age and greater within the county, the three cohorts that follow promise to maintain and increase this number. Because people are living longer, this older adult population will require greater levels of care to maintain a non-institutionalized life style.

- The Council maintains a strong understanding of both the existing and evolving markets for its services and is developing programs to meet the needs accordingly. The COA develops quantitative or qualitative metrics covering virtually all aspects of its service delivery chain. This data collection and analysis fuels the organizational commitment to using these metrics to develop best management practices that govern expectations and operations. A key example of this is how the qualitative and quantitative information is used to assist ESP service providers in improving services and understanding the cost constraints under which they must operate to be a successful Program vendor. This data collection and analysis is also used to identify and anticipate trends, and identify and analyze operational anomalies to determine what is unique versus something that should be tracked. This orientation reinforces the organizational ability to learn from its environment and remain flexible in its response to change.
- COA plans to undertake an effort to make its services more widely known through making its mission and programs more widely identifiable and understood in an anticipated growing market. This effort and the demand for ESP services that may accompany the growth in the older adult population during the upcoming tax levy period may trigger a growth in demand for ESP services.
- COA appears to be diligent in securing and using state and federal funds prior to the expenditure of local monies. However, the availability of these funds has declined during this levy period. The tracking of expenditures begins with individual staff members recording how they spend their time. Operational resources are tracked at the Supervisor and Manager level. Resources (time, equipment, etc.) that are shared between different programs within COA or across one or more of the four other counties that comprise the COA market area are allocated and tracked at the executive level.
- Since the Elderly Services Program is the sole recipient of Senior Service Tax Levy resources within COA, financial management within COA carefully tracks the use of these funds. The Project Team found no instances of leakage of ESP tax levy funds to other programs or other non-tax levy uses.



C. SUMMARY OF SUGGESTED ADJUSTMENTS

The Project Team has identified the following recommended adjustments following our review of operations and through feedback provided by COA. These discrete adjustments represent an increase in program funding totaling approximately \$10 million, or an approximate 12.3% increase over the base levy request pegged at a static level from the earlier levy period.

The proposed levy plan also calls for the use of \$4.9 million in levy fund balance carried over from the prior levy period. This balance use increases the use of levy resources during the proposed levy period from the request level of \$97,951,953 to \$102,851,953

The financial adjustments include:

REC. NO.	ADJUSTMENTS	VALUE OVER LEVY PERIOD		
		INCREASED (REDUCED) REVENUE	REDUCED (INCREASED) EXPENSE	NET BENEFIT TO BUDGET
1	Provide for Cost Increase in Contracted Services Related to Service Volume Changes	\$0	(\$4,353,595)	(\$4,353,595)
2	Provide for Cost Increase in Contracted Services Related to Service Scope Changes	\$0	(\$3,652,885)	(\$3,652,885)
3	Provide for Additional Personnel	\$0	(\$142,642)	(\$142,642)
4	Provide for Increase in Administrative Costs	\$0	(\$1,845,834)	(\$1,845,834)
	Totals	\$0	(\$9,994,996)	(\$9,994,996)



II. SUMMARY OF OBSERVATIONS AND RECOMMENDATIONS

In this chapter, MAXIMUS addresses recommendations designed to enable the County to continue to provide senior services at as close to current service levels as possible while meeting the financial constraints of the next five years. This analysis is based on the forecast of a financial gap during the projected levy period. Without adjustments to revenues and expenditure, we project an accumulated cash flow deficit of \$15,610,913 over the next five-year levy period. This gap is reduced through the planned use of approximately \$4.9 million in levy fund balance to yield a net resource need of \$10,710,913. This gap is based on Hamilton County's projections of a fixed levy yield and 3.0% inflationary increase, compounded, over the next five-year levy period.

Our recommendations are calculated and detailed in previous section. The descriptions of the recommended adjustments to the Senior Tax Levy that follows are driven by three factors.

- The first factor is the growth in the cost of services. Although the study assumes a modest 2% annual growth during the period of 2008 through 2012, the effect of compounding on an operating program of this size yields an estimated increase of \$4.798 million beyond the estimated 2007 calendar year spending of \$15.573 million. This change is built in to the projected levy need financial model as increases to base level expenditures for contractual services.
- The second factor is the anticipated growth in demand. Demand will be driven by two factors, the arrival of the first cohort of the Baby Boomers in 2010, and the continued longevity of those older adults who were 65 years of age or older at the beginning of the levy period. The Boomers will create new demand and those already over 65 will create increased demand for ESP services.

Additional change factors drive specific issue areas as discussed below:

1. Provide for Cost Increase in Contracted Services Related to Service Volume Changes

Under the existing ESP criteria, the Scripps Gerontology Center of Miami, Ohio, estimated an increase of 3.1% in clients in 2010. The growth in the cost of Home Care and Home



Delivered Meals for clients who receive the HDM service only is projected to increase an estimated \$3.538 million and \$.815 million, respectively over the term of the next levy period. This is an estimated total of \$4.353 million for the two programs. The client base for these two programs is estimated to grow approximately 100 new clients in 2008 to about 530 new clients in 2012 while the cost of each program grows incrementally during each year of the levy period.

2. Provide for Cost Increase in Contracted Services Related to Service Scope Changes

The second factor is expansion of services. In order to provide a more complete suite of services and respond to existing demand, COA anticipates expanding the funding available for medical transportation with emphasis on pharmacy visits, and expanded roles for caregiver support and behavioral health services. Cumulatively, these service expansions have an estimated total cost of \$3.653 million over the levy period. Funding is anticipated to be about \$1.555 million for medical transportation, \$.778 million for caregiver support and \$1.589 million for behavioral health services.

3. Provide for Additional Personnel

The new customers will trigger a demand for additional labor. Concurrent with the arrival of the Boomers in 2010, the ESP will require additional case manager help in order to meet the demands of expanded client base. It is estimated that this additional personnel will cost about \$.143 million during the last half of the levy period.

4. Provide for Increase in Administrative Costs

The last area of cost increase is that of program administration for the ESP. The expansion in the ESP client base, the increased cost of funding contract services and the increase in personnel will demand a greater commitment of administrative resources by the COA. At the same time, COA has a goal of a 6% “ceiling” on administrative costs associated with the ESP during the upcoming levy period. The net additional staff effort associated with this is estimated to cost about \$.587 million over the five years of the levy period. The additional levy allocation



to fully fund a 6% overhead rate (per the prior practice of COA with its various County partners) yields an additional levy increase of \$1,260,004 over the five-year levy period. At 6%, this administrative overhead rate remains well below the industry average for private non-profit organizations.



III. RESPONSIBILITY AND QUALITY

In this chapter, we review the scope of responsibility for as well as the quality of service provided in Hamilton County.

A. MANDATES

The COA Elderly Services Program in Hamilton County is not a mandated activity by any level of government. However, Ohio is one of five states which have statutes that permit a unit of local government (county, city or township) to fund senior services through the property tax. The basis for the Hamilton County Senior Services Property Tax is found in Section 5705.19 through 5705.25 of the Ohio Revised Code. These statutes provide options for enacting a senior services tax. Hamilton County has historically enacted its property tax for senior services through a vote of the electorate.

B. QUALITY OF SERVICES

The Client Focus Groups concerning the Council on Aging Elderly Services Program were conducted by the Project Team on the afternoons of March 12 and March 13, 2007. Each lasted about one hour and ten minutes. The Caregiver Focus Group was conducted by the Project Team on the morning of March 13, 2007, and lasted approximately two hours. In these clustered housing settings, on-site Service Coordinators act as case managers for the housing residents to facilitate service coordination and delivery.

Client Focus Group 1 was held at the St. Paul Lutheran Village at 5515 Madison Road in Cincinnati. Five of the nine participants had been in residence at the Village for 23 to 24 years, while four had been at the facility 3, 6, 8 and 13 years, respectively. The group ranged in age from mid sixties to 94 years of age with the majority over 80 years of age. The Group consisted of nine females (5 Caucasian, 4 African American) who received a variety of services through the ESP administered by the Council on Aging of Southwestern Ohio. All participants received the Electronic Monitoring Service and Homemakers services. Seven of the nine made use of



Medical Transportation and five of the nine received home delivered meals. Two individuals made use of home directed care and two others received personal care services. The group was generally satisfied with the quality and quantity of the ESP services received and the persons that provided the specific services. The group also acknowledged that the Services Coordinator provided health monitoring and exercise services on site. The sole area of complaint was expressed toward the medical transportation service. One person told of being left at doctor's office with no way to return to St. Paul's. This story drew a level of agreement from the group. Those who had friends or relatives with cars noted that this is their preferred means of going to doctors.

This group expressed satisfaction with the facility and its staff. When asked about the Service Coordinator who serves as a case manager for the recipients of services received through the Elderly Services Program, the group's comments were highly complimentary. Specifically, the Services Coordinator was recognized for her availability, quick responses to questions and ability to get things done that meet their needs in terms of ESP and other services.

The second Client Focus Group was held at the Booth Residence. This group had eleven participants; 9 females and two males. The group consisted of six Caucasian and five African Americans, and ranged in age from mid-sixties to early eighties. Residence of this group's individuals ranged from 1 to 12 years with an average of 5.3 years. All participants received Home Care Services through ESP and the majority received the Electronic Monitoring Service. Since all resident units have cooking facilities, only one received Home Delivered meals. There were no complaints concerning the personnel of the service providers. Medical Transportation was received by 4 of the 11 individuals, and, as with the first group, this service drew the most negative comment. The main complaint was the failure to pick-up someone the bus system had dropped off.

When questioned about the Services Coordinator, the residents were very positive noting the Service Coordinator's positive attitude, availability and "can do" attitude. The group also cited the various programs and activities both on and off site provided by the Service Coordinator and building administrator. (It should be mentioned that this is a seven story high-rise apartment building. No resident recalls ever practicing a fire drill. Also, although the



building is seven stories, it is in a depression and cannot be seen from the road. Access is a steep, curvilinear roadway that emergency service providers would have to know to reach quickly.)

The meeting with the caregivers group consisted of six women ranging in age from about forty to early to late fifties. In three cases, the caregiver is tending to both elderly parents. Three of the six parents had some level of dementia. Two of the caregivers had left this role recently – one through the death of the care recipient and one after committing the care recipient to a nursing home. Four of the six had cared for a relative several years while two were new to this responsibility.

The ESP services used by five of the six caregivers included Electronic Monitoring, Homemaker and Respite. Services used by this group's care recipients also included Adult Day Services. In each case, the caregiver had no knowledge of the Council on Aging or the ESP services available prior to involvement with caring for their relatives. Four of the caregivers stated that each had heard of the agency and programs through word of mouth, one from a hospital worker, and one through her church. All agreed that “everything was a phone call away” once they had made contact with the Council on Aging Intake and Assessment workers.

Overall, this group provided the most candid and explicit comments on long-term the problems that caregivers encounter. The problems discussed by the group included:

- Ignorance of many of the requirements of this responsibility,
- Relatives often live in the area, but do not help them,
- Resentment from the non-care giving relatives,
- Loss of independence and dignity,
- Isolation; and,
- The lack of geriatric doctors.

Prior to becoming full-time caregivers, four of the six had full-time jobs. Each claimed that they would call their future care recipients multiple times from work, leave work early, and less frequently take days off, in order to deal with the growing demands of their elderly relatives that require assistance.



The group also made recommendations that included:

- COALA health aid and home health care training should be required of persons taking on this responsibility,
- More respite for the caregiver must be made available,
- The time each most requires help is for about two hours in the morning and evening when the care recipient must be bathed, clothed and fed,
- There needs to be a means to “vent” or share experiences for those caregivers who cannot attend formal caregiver groups in person.



IV. OPERATIONAL AND FINANCIAL PLANNING

In this chapter, we examine the operational and financial planning used to secure, manage and account for programmatic resources. We also evaluate the quality of the agency's five-year strategic planning effort.

A. REVIEW OF OPERATIONS

The Council on Aging employs standard service procurement processes as allowed under County rules and State law. COA uses a structured Request for Services (RFS) process to identify, qualify and contract for services through third-party vendors. The sample RFS provided for review appears adequate and appropriate, and includes provisions for vendor participation in quality assessment activities as determined by the COA. The Business, Quality Improvement and Audit divisions of the Office of Business and Audits comprise the cross-connection between administrative activity and service delivery since their responsibilities relate to provider service delivery activity.

The Project Team reviewed the use of third-party providers by COA in 2006 to provide services to customers served by the Elderly Services Program. There were 96 firms involved in the delivery of services in 2006. The COA contractors provided services to 15,164 clients (duplicate count) at a total cost of \$15,330,995. All but approximately five percent (5.2% and \$808,070) of the expenditures were expended with Hamilton County businesses. This marks the fourth time since 2003 that there has been a decrease in the expenditure of Hamilton County funds outside of the County. In 2003, approximately 8% (\$1,399,660) of ESP vendor funding went to firms outside the county. The \$808,070 expended outside Hamilton County in 2006 reflects a decrease of 42.3% in expenditure leakage over the four-year period. Although this is a positive trend, the pressures to minimize operating costs and maximize operating quality mitigate efforts to drive out-of-county spending of Hamilton County funds to zero dollars.

The data demonstrates an average expenditure of \$159,670 per vendor. Only 32 of the 96 vendors had service contracts with values greater than this average, while 64 vendors had



contracts below the average. Of these 64 vendors, 32 provided services totaling a value of \$171,655 or 1.1% of the total contracted services cost. The remaining 32 vendors below the average contract expenditure provided services valued at approximately \$2,575,318. The 32 vendors above the average contract price accounted for \$12,584,022 of the 2006 service contracted expenditures or 82.1%. Given the administrative costs associated with contract bidding, oversight and auditing, this is not the most efficient manner in which to deliver services.

As discussed in the earlier program overview, the Business unit staff members are investigating the possibility of a reduction in the number of providers by means of using the criteria of quantity and quality of services provided. Those providers with the highest level of quality at a competitive cost would be assigned new customers coming into the ESP and other COA programs, while those without high quality rankings would not receive assignments of new customers until, and unless, sufficient improvement is made by the vendor which results in the provider receiving a service delivery quality rating that is competitive with the statistics of the best providers under contract.

The number of vendors also affects the operations of the Audit division. This two-person unit tries to visit each vendor every 24 to 36 months. By necessity, their focus is on the larger providers. This unit spends about 25% of its time on Hamilton County vendors while the remainder of their time is spent on vendors in the other four counties that comprise the COA area. Although Hamilton County benefits from the scale economies of sharing the audit team with the other counties within COA, a potentially greater benefit could be gained through the use of fewer vendors, and more frequent oversight and auditing.

B. REVIEW OF STRATEGIC PLAN

In 2005, the Council on Aging staff completed a Strategic Plan for the period 2006 through 2010. A Needs Assessment that included input from COA staff, service providers, the Board of Trustees, County Commissioners and community leaders preceded the planning effort. The Board of Trustees of the Council on Aging has since adopted the plan.



Since the Strategic Plan was referenced repeatedly during the interview process by executive, supervisory and line staff, the Project Team verified that the Strategic Plan is the document guiding a variety of staff teams. This observation was further reinforced by the update provided by the staff at the February 2007 meeting of the Board of Trustees. The staff reported that it is ahead of schedule in implementing the plan in all areas with the exception of Development Fund.

- The inclusive outreach process that governed the input and development of the COA Strategic Plan is the current practice for virtually all documents of this type.
- The structure of the Strategic Plan followed the SWOT method in that it identified agency strengths, weaknesses, opportunities and threats. Each goal is accompanied by strategies and each strategy is defined by specific, measurable objectives meant to implement the stated strategic goal. The performance metrics also include timelines governing the accomplishment of each objective and strategy. Accountability occurs through defined leadership roles and regular monitoring of the progress and status of each element of the Strategic Plan.

There is one key deficiency associated with the strategic plan. The Strategic Plan does not include a financial element. It is typical for a strategic plan to include estimated fiscal resources necessary to implement the objectives of a plan. For example, there is no reference to the cost or the role that information technology will play in the improvements to the agency's performance and efficiency. The inclusion of estimates of the costs to implement objectives within the strategic plan is necessary in order to avoid an accumulation of unrealistic objectives. The COA has recognized this issue in the current Strategic Plan and a work group has been established to resolve this issue.

C. REVIEW OF FINANCIAL STRUCTURES AND PROCESSING

The Council on Aging provides a variety of services in Hamilton County and provides varying levels of administrative support within its operational area. As noted elsewhere in this report, the financial effort for COA focuses on the accurate accounting of its staff members' respective time and the expenditure of services to third-party vendors.



The agency has established procedures for the appropriate coding of expenses. The general policy of the agency is to use all other funds before tax levy funds. Accounting for the ESP focuses largely on the expenditures for which the COA vendor contracts. During the vendor selection process, a client or clients are identified, each with a care plan that directs the type and amount of services to be received. There is a specific unit cost attached to each service and the number of units to be received in a specified time period has been determined. This information is in the contract the vendor receives, and placed on the “Q” system that is the COA financial case management system. The vendor bills monthly through the Q system that has the information concerning the client’s care plan, the type(s) of services to be provided, and the number of units and cost of the unit. This information is electronically transported to accounts payable for payment.

There are two other issues in the operation of the finance system that serves ESP and COA. First, there is the cost allocation problem. To illustrate, if ESP purchases equipment strictly for use within its program, then ESP bears the full cost. However, due to the multiple programs within the agency and its multi-county administrative functions the allocation of cost can be challenging. The finance function has worked through these problems and has developed an extensive range of effective, common sense approaches for allocating multi-program and/or multi-jurisdictional costs.

The issue that the COA finance function is presently working to improve is the budget process and budget administration. COA has federal, state and county funding sources whose calendars govern when COA receives funds. The availability of funding often guides and affects the timing and amount of activity of any organization. On October 1, 2007, the beginning of the federal and COA budget years, the budget process will task managers and others to prepare a twelve-month budget without regard to funding availability. During budget reviews and throughout the year, program and agency-wide milestones will be re-examined and re-prioritized, if necessary, to assure that cash flow and funding commitments are synchronized to the greatest advantage of the customer base and the agency.



V. FINANCIAL AND COMPLIANCE REVIEW

A. HISTORICAL REVIEW OF COA BUDGET AND PROJECTIONS

The table on the following page presents a comparison of the prior Senior Services Levy Plan and the actual experience during the levy period. Although COA is the major user of the Senior Services Levy with \$87,241,000 allocated over the five-year levy period, other agencies received allocations totaling \$4,159,000 for a total of \$91,400,000 in the original Levy Plan. All recipients of Senior Services Levy funds are listed in the table.

The Ending Balance is forecast to total \$7,895,711 at the end of the five-year levy period instead of the planned \$2,458,734. The beginning fund balance of \$5,552,661 was approximately \$3 million more than forecast; this increased starting balance accounts for approximately 38% of the variance in ending fund balance.



**Council on Aging of Southwestern Ohio
Operations and Tax Levy Review: Final Report**

Senior Services Levy Fund

Levy Plan	Year 1 2003	Year 2 2004	Year 3 2005	Year 4 2006	Year 5 2007	Total
Beginning Balance	\$ 2,579,234	\$ 3,734,436	\$ 4,395,236	\$ 4,365,580	\$ 3,724,206	\$ 2,579,234
Tax Levy Revenues						
Council On Aging	\$ 17,448,200	\$ 17,448,200	\$ 17,448,200	\$ 17,448,200	\$ 17,448,200	\$ 87,241,000
Job & Family Services	550,000	550,000	550,000	550,000	550,000	2,750,000
SORTA	100,000	100,000	100,000	100,000	100,000	500,000
State Extension	25,000	25,000	25,000	25,000	25,000	125,000
Veterans Services	105,000	105,000	105,000	105,000	105,000	525,000
Admin Services / Contracts \$ Subsidies	51,800	51,800	51,800	51,800	51,800	259,000
Over / (Under) Plan	-	-	-	-	-	-
Total	\$ 18,280,000	\$ 18,280,000	\$ 18,280,000	\$ 18,280,000	\$ 18,280,000	\$ 91,400,000
Expenditures						
Council On Aging	\$ 16,292,998	\$ 16,787,400	\$ 17,477,856	\$ 18,089,574	\$ 18,713,672	\$ 87,361,500
Job & Family Services	550,000	550,000	550,000	550,000	550,000	2,750,000
SORTA	100,000	100,000	100,000	100,000	100,000	500,000
State Extension	25,000	25,000	25,000	25,000	25,000	125,000
Veterans Services	105,000	105,000	105,000	105,000	105,000	525,000
Admin Services / Contracts \$ Subsidies	51,800	51,800	51,800	51,800	51,800	259,000
Total	\$ 17,124,798	\$ 17,619,200	\$ 18,309,656	\$ 18,921,374	\$ 19,545,472	\$ 91,520,500
Ending Balance	\$ 3,734,436	\$ 4,395,236	\$ 4,365,580	\$ 3,724,206	\$ 2,458,734	\$ 2,458,734
Levy Actual / Est	Year 1 2003	Year 2 2004	Year 3 2005	Year 4 2006	Year 5 2007	Total
Beginning Balance	\$ 5,552,661	\$ 7,190,601	\$ 6,691,958	\$ 10,064,849	\$ 9,636,490	\$ 5,552,661
Tax Levy Revenues						
Council On Aging	\$ 15,823,709	\$ 17,887,684	\$ 14,304,748	\$ 18,368,354	\$ 18,713,672	\$ 85,098,167
Job & Family Services	550,000	550,000	550,000	550,000	550,000	2,750,000
SORTA	-	105,000	105,000	105,000	105,000	420,000
State Extension	25,200	28,140	-	44,880	24,690	122,910
Veterans Services	66,597	210,000	105,000	105,000	205,000	691,597
Admin Services / Contracts \$ Subsidies	31,377	262,300	226,922	284,639	370,556	1,175,794
Over / (Under) Plan	1,637,940	(498,643)	3,372,891	(428,359)	(1,740,779)	2,343,050
Total	\$ 18,134,823	\$ 18,544,481	\$ 18,664,561	\$ 19,029,514	\$ 18,228,139	\$ 92,601,518
Expenditures						
Council On Aging	\$ 15,823,709	\$ 17,887,684	\$ 14,304,748	\$ 18,368,354	\$ 18,713,672	\$ 85,098,167
Job & Family Services	550,000	550,000	550,000	550,000	550,000	2,750,000
SORTA	-	105,000	105,000	105,000	105,000	420,000
State Extension	25,200	28,140	-	44,880	24,690	122,910
Veterans Services	66,597	210,000	105,000	105,000	205,000	691,597
Admin Services / Contracts \$ Subsidies	31,377	262,300	226,922	284,639	370,556	1,175,794
Total	\$ 16,496,883	\$ 19,043,124	\$ 15,291,670	\$ 19,457,873	\$ 19,968,918	\$ 90,258,468
Ending Balance	\$ 7,190,601	\$ 6,691,958	\$ 10,064,849	\$ 9,636,490	\$ 7,895,711	\$ 7,895,711
Levy Plan Variance	Year 1 2003	Year 2 2004	Year 3 2005	Year 4 2006	Year 5 2007	Total
Beginning Balance	\$ 2,973,427	\$ 3,456,165	\$ 2,296,722	\$ 5,699,269	\$ 5,912,284	\$ 2,973,427
Tax Levy Revenues						
Council On Aging	\$ (1,624,491)	\$ 439,484	\$ (3,143,452)	\$ 920,154	\$ 1,265,472	\$ (2,142,833)
Job & Family Services	-	-	-	-	-	-
SORTA	(100,000)	5,000	5,000	5,000	5,000	(80,000)
State Extension	200	3,140	(25,000)	19,880	(310)	(2,090)
Veterans Services	(38,403)	105,000	-	-	100,000	166,597
Admin Services / Contracts \$ Subsidies	(20,423)	210,500	175,122	232,839	318,756	916,794
Over / (Under) Plan	1,637,940	(498,643)	3,372,891	(428,359)	(1,740,779)	2,343,050
Total	\$ (145,177)	\$ 264,481	\$ 384,561	\$ 749,514	\$ (51,861)	\$ 1,201,518
Expenditures						
Council On Aging	\$ (469,289)	\$ 1,100,284	\$ (3,173,108)	\$ 278,780	\$ -	\$ (2,263,333)
Job & Family Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SORTA	\$ (100,000)	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ (80,000)
State Extension	\$ 200	\$ 3,140	\$ (25,000)	\$ 19,880	\$ (310)	\$ (2,090)
Veterans Services	\$ (38,403)	\$ 105,000	\$ -	\$ -	\$ 100,000	\$ 166,597
Admin Services / Contracts \$ Subsidies	\$ (20,423)	\$ 210,500	\$ 175,122	\$ 232,839	\$ 318,756	\$ 916,794
Total	\$ (627,915)	\$ 1,423,924	\$ (3,017,986)	\$ 536,499	\$ 423,446	\$ (1,262,032)
Ending Balance	\$ 3,456,165	\$ 2,296,722	\$ 5,699,269	\$ 5,912,284	\$ 5,436,977	\$ 5,436,977



B. COA REVENUE, BUDGET AND LEVY FORECAST

The following tables present our financial forecasts and recommended Council on Aging Senior Services Levy to support agency operations. We have employed the “targeted balance” approach as discussed earlier.

The following tables are based on the following assumptions:

- Constant levy revenue dollars at
- Standardized Hamilton County inflation projection except as noted on the tables. The most important departure from this assumption is the growth projected to begin in 2010. (“Evaluation of the Elderly Services Program of Hamilton County” Scripps Gerontology Center)
- Adjustments as presented earlier in this report.

The net effect of this projection would require an increase in revenue from some source of \$2,142,183 in each of the levy period years. Assuming that the Senior Services Levy provides these additional resources, total Senior Services Levy requirements to support COA programming would total \$19,590,383 per year during the projected levy period for a total five-year commitment of \$97,951,913. This level of levy support represents a total increase of \$10,710,913 (approximately 12.3%) from the previous levy plan total of \$87,241,000 or an average annual increase of approximately 10.0% over the five-year period from a base amount of \$17,448,200 (the average levy plan amount from the previous period).



**Hamilton County Senior Services Levy
Council on Aging
Five Year Forecast for Calendar Years 2008-2012**

Line Item Description	Actual				Estimated	Forecast					
	CY2003	CY2004	CY2005	CY2006	CY2007	CY2008	CY2009	CY2010	CY2011	CY2012	TOTAL
Beginning Operating Cash Balance	\$ 5,552,661	\$ 5,083,372	\$ 5,644,905	\$ 3,924,388	\$ 5,583,453	\$ 6,918,946	\$ 7,943,767	\$ 7,864,066	\$ 6,868,648	\$ 4,921,304	
Plus: Total Operating Revenue	\$ 19,005,263	\$ 19,568,697	\$ 16,351,671	\$ 20,612,344	\$ 20,674,139	\$ 19,505,934	\$ 19,516,697	\$ 19,527,675	\$ 19,538,873	\$ 19,550,294	\$ 97,639,472
Plus: Additional Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,142,183	\$ 2,142,183	\$ 2,142,183	\$ 2,142,183	\$ 2,142,183	\$ 10,710,913
Subtotal	\$ 24,557,924	\$ 24,652,069	\$ 21,996,576	\$ 24,536,732	\$ 26,257,592	\$ 28,567,062	\$ 29,602,646	\$ 29,533,923	\$ 28,549,703	\$ 26,613,781	\$ 142,867,115
Less: Total Operating Expenditures	\$ 19,474,552	\$ 19,007,164	\$ 18,072,188	\$ 18,953,279	\$ 19,338,646	\$ 20,623,295	\$ 21,738,580	\$ 22,665,275	\$ 23,628,399	\$ 24,594,835	\$ 113,250,385
Ending Operating Cash Balance	\$ 5,083,372	\$ 5,644,905	\$ 3,924,388	\$ 5,583,453	\$ 6,918,946	\$ 7,943,767	\$ 7,864,066	\$ 6,868,648	\$ 4,921,304	\$ 2,018,946	
ADDITIONAL REVENUE NEED						\$ 1,117,362	\$ 2,221,883	\$ 3,137,601	\$ 4,089,527	\$ 5,044,541	\$ 15,610,913
AVERAGE ADD'L ANNUAL RESOURCE NEED						\$ 2,142,183	\$ 2,142,183	\$ 2,142,183	\$ 2,142,183	\$ 2,142,183	\$ 10,710,913
TOTAL LEVY NEED											
Continuing Operations						\$ 17,448,200	\$ 17,448,200	\$ 17,448,200	\$ 17,448,200	\$ 17,448,200	\$ 87,241,000
Additional Needs						\$ 2,142,183	\$ 2,142,183	\$ 2,142,183	\$ 2,142,183	\$ 2,142,183	\$ 10,710,913
TOTAL						\$ 19,590,383	\$ 19,590,383	\$ 19,590,383	\$ 19,590,383	\$ 19,590,383	\$ 97,951,913



**Hamilton County Senior Services Levy
Council on Aging
Five Year Revenue Forecast for Calendar Years 2008 - 2012**

Line Item Description	Actual				Estimated	Forecast					TOTAL
	CY2003	CY2004	CY2005	CY2006	CY2007	CY2008	CY2009	CY2010	CY2011	CY2012	
Local Revenues											
Senior Services Levy	\$ 15,823,709	\$ 17,887,684	\$ 14,304,748	\$ 18,368,354	\$ 18,713,672	\$ 17,448,200	\$ 17,448,200	\$ 17,448,200	\$ 17,448,200	\$ 17,448,200	\$ 87,241,000
Subtotal Tax Levies	\$ 15,823,709	\$ 17,887,684	\$ 14,304,748	\$ 18,368,354	\$ 18,713,672	\$ 17,448,200	\$ 17,448,200	\$ 17,448,200	\$ 17,448,200	\$ 17,448,200	\$ 87,241,000
<i>Average Annual Rate of Increase</i>		13.0%	-20.0%	28.4%	1.9%	-6.8%	0.0%	0.0%	0.0%	0.0%	
Donations	\$ 235,603	\$ 200,433	\$ 162,032	\$ 152,103	\$ 177,035	\$ 163,723	\$ 163,723	\$ 163,723	\$ 163,723	\$ 163,723	\$ 818,617
Co-Payments	511,886	428,335	395,303	489,198	527,596	538,148	548,911	559,889	571,087	582,509	2,800,543
TOTAL LOCAL	\$ 16,571,198	\$ 18,516,452	\$ 14,862,083	\$ 19,009,655	\$ 19,418,303	\$ 18,150,071	\$ 18,160,834	\$ 18,171,812	\$ 18,183,010	\$ 18,194,432	\$ 90,860,160
<i>Average Annual Rate of Increase</i>		11.7%	-19.7%	27.9%	2.1%	-6.5%	0.1%	0.1%	0.1%	0.1%	
Special Revenues											
State & Federal	\$ 1,844,519	\$ 588,718	\$ 1,118,262	\$ 1,388,264	\$ 1,113,000	\$ 1,113,000	\$ 1,113,000	\$ 1,113,000	\$ 1,113,000	\$ 1,113,000	\$ 5,565,000
Grants	589,546	463,527	371,326	214,425	142,836	242,862	242,862	242,862	242,862	242,862	1,214,312
TOTAL SPECIAL REVENUES	\$ 2,434,065	\$ 1,052,245	\$ 1,489,588	\$ 1,602,689	\$ 1,255,836	\$ 1,355,862	\$ 1,355,862	\$ 1,355,862	\$ 1,355,862	\$ 1,355,862	\$ 6,779,312
<i>Average Annual Rate of Increase</i>		-56.8%	41.6%	7.6%	NA	NA	NA	NA	NA	NA	
TOTAL CURRENT OPERATING REVENUE	\$ 19,005,263	\$ 19,568,697	\$ 16,351,671	\$ 20,612,344	\$ 20,674,139	\$ 19,505,934	\$ 19,516,697	\$ 19,527,675	\$ 19,538,873	\$ 19,550,294	\$ 97,639,472
<i>Average Annual Rate of Increase</i>		3.0%	-16.4%	26.1%	0.3%	-5.7%	0.1%	0.1%	0.1%	0.1%	

REVENUE NOTES:

Local Revenues

Senior Services Levy Set at previous levy period plan annual average amount.

Donations 2008 represents average of 2004-2007

2% Co-Payments 2% annual compounded increase 2008-2012

Special Revenues

State & Federal 2008-2012 = 2007 Estimate

Grants 2008 represents average of 2004-2007



**Hamilton County Senior Services Levy
Council on Aging
Five Year Expenditure Forecast for Calendar Years 2008 - 2012**

Line Item Description	Actual				Estimated	Forecast					TOTAL
	CY2003	CY2004	CY2005	CY2006	CY2007	CY2008	CY2009	CY2010	CY2011	CY2012	
Expenditures											
Personnel	\$ 2,204,471	\$ 2,459,100	\$ 2,576,262	\$ 2,781,777	\$ 2,930,456	\$ 3,018,370	\$ 3,108,921	\$ 3,202,188	\$ 3,298,254	\$ 3,397,202	\$ 16,024,935
Administraton	687,527	840,764	825,275	838,107	834,715	859,757	885,549	912,116	939,479	967,664	\$ 4,564,566
Contracted Services	16,582,554	15,707,300	14,670,651	15,333,395	15,573,475	15,884,945	16,202,643	16,526,696	16,857,230	17,194,375	\$ 82,665,889
TOTAL EXPENDITURES	\$ 19,474,552	\$ 19,007,164	\$ 18,072,188	\$ 18,953,279	\$ 19,338,646	\$ 19,763,071	\$ 20,197,114	\$ 20,641,001	\$ 21,094,964	\$ 21,559,240	\$ 103,255,389
Average Annual Rate of Increase		-2.4%	-4.9%	4.9%	2.0%	2.2%	2.2%	2.2%	2.2%	2.2%	

FACTORS:

General Inflation	3.00%
Contract Services	2.00%

EXPENDITURE NOTES:

Personnel	A general inflation factor of 3% was assumed for forecasted years 2008-2012.
Administraton	A general inflation factor of 3% was assumed for forecasted years 2008-2012.
Contracted Services	2007 = Average of 2003-2006.



**Hamilton County Senior Services Levy
Council on Aging
Five Year Levy Action Item Forecast for Calendar Years 2008 - 2012**

Line Item Description	Forecast					TOTAL
	CY2008	CY2009	CY2010	CY2011	CY2012	
TOTAL OPERATING REVENUE	\$ 19,505,934	\$ 19,516,697	\$ 19,527,675	\$ 19,538,873	\$ 19,550,294	\$ 97,639,472
TOTAL EXPENDITURES	\$ 19,763,071	\$ 20,197,114	\$ 20,641,001	\$ 21,094,964	\$ 21,559,240	\$ 103,255,389
ANNUAL CASHFLOWS	\$ (257,137)	\$ (680,417)	\$ (1,113,326)	\$ (1,556,091)	\$ (2,008,946)	
CUMULATIVE CASHFLOWS	\$ (257,137)	\$ (937,554)	\$ (2,050,880)	\$ (3,606,972)	\$ (5,615,918)	\$ (5,615,918)
ACTION IMPACTS (NET ADJUSTMENTS)						
(From Listing Below)						
Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expense	\$ 860,224	\$ 1,541,466	\$ 2,024,275	\$ 2,533,435	\$ 3,035,595	\$ 9,994,996
REVISED ANNUAL CASHFLOWS	\$ (1,117,362)	\$ (2,221,883)	\$ (3,137,601)	\$ (4,089,527)	\$ (5,044,541)	
REVISED CUMULATIVE CASHFLOWS	\$ (1,117,362)	\$ (3,339,245)	\$ (6,476,846)	\$ (10,566,372)	\$ (15,610,913)	\$ (15,610,913)

Action 1 Service Volume Impacts on Contracted Services

Home Care	Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Expense	\$ 247,908	\$ 379,056	\$ 666,120	\$ 966,588	\$ 1,278,144	\$ 3,537,816
Home-Delivered Meals (HDM only)	Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Expense	\$ 34,117	\$ 69,839	\$ 150,571	\$ 236,156	\$ 325,097	\$ 815,779

Action 2 Service Scope Impacts on Contracted Services

Medical Transportation (Pharmacy Trips)	Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Expense	\$ -	\$ 368,735	\$ 380,500	\$ 395,300	\$ 410,500	\$ 1,555,035
Caregiver Support	Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Expense	\$ 90,600	\$ 138,900	\$ 143,460	\$ 198,630	\$ 206,260	\$ 777,850
Behavioral Health Services	Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Expense	\$ 180,000	\$ 240,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,320,000

Action 3 Additional Personnel to Support Service Volume / Scope Changes

Additional Staffing in order to maintain a 115 to 1 client to case manager ratio.	Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Expense	\$ -	\$ -	\$ 12,800	\$ 38,784	\$ 91,098	\$ 142,682

Action 4 Additional Admin Costs to Support Service Volume / Scope Changes

Adj Related to Increase in Contract Services & Personnel	Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Expense	\$ 51,920	\$ 90,930	\$ 117,960	\$ 148,040	\$ 176,980	\$ 585,830
Maintain 6% Administrative Overhead Policy and Practice (Increase beyond inflationary changes).	Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Expense	\$ 255,679	\$ 254,007	\$ 252,864	\$ 249,938	\$ 247,517	\$ 1,260,004



VI. COMPARISON OF SENIOR SERVICES IN OTHER OHIO COUNTIES

MAXIMUS reviewed performance metrics regarding operations of senior services for a peer group of six Ohio counties; five of these provided information. The peer group included the following counties: Butler, Clermont, Franklin, Montgomery, and Summit. These metrics included measures of work volume (clients served), and financial position (program expenses). The Project Team contacted representatives in these counties that were able to discuss their respective Elderly Services Program and how they operate. A survey instrument was provided to each representative with additional instructions on project methodology and objectives. (Please reference the Table below for the specific agencies providing senior services in each of the peer counties.)

The State tracks the senior tax levies that are in place; however, the data is limited and lacks the specificity of the efforts associated with federally mandated programs such as those within the Hamilton County JFS. There were no performance metrics available from this source. As a result, the peer group is the basis of comparison.

Since 62 counties within Ohio presently have a senior tax levy, several levy administration models have been developed. Each will be briefly described to illustrate the variety of ways that have evolved deliver senior services and identify the means used by the members of the peer group. Among the peer group, only Summit County does not have a senior tax levy.

- Single/Several Recipient Multi-purpose Senior Center has one or more senior centers that benefit from the levy – typically that center that is the main provider meals, transportation, home repair and outreach services in a county – are named on the ballot. (There are no peer counties using this model.)
- County Government Distribution to Numerous Recipients is a model in which a county awards grants to organizations that provide direct services. In this approach, the service delivery organization must apply annually to a Commissioner appointed committee in order to secure funding to deliver a given service. (Montgomery and Franklin counties are representative of this model.)
- Independent Council on Aging has a COA focus solely on the development and operation of services for older adults. Councils may use funds to offer special purpose grants, provide case management services, purchase services from a numerous vendors, provide some direct services Or assist with the start-up and operation of local



- senior clubs and interest groups. (Clermont County operates in a manner similar to this model.)
- Area Agency on Aging Managed System is similar to the council on aging model, but uses an Area Agency's experience and expertise to administer an overall program with local organizations and businesses as service provider. (This definition most closely describes Butler and Hamilton counties.)

Based upon US Census estimates of 2005 population, the five members of the peer group have over three times the population (2.726 million) of Hamilton County (.8 million), but their collective number of older adults over 65 years of age is less than twice the size of those over 65 years of age in Hamilton County (216,000 to 109,000). In 2006, Hamilton County's Elderly Services Program served 7,830 older adult clients while the five peer group counties served about 10,100 clients or 22.5% more than Hamilton County,

In terms of the organizational structure supporting the delivery of senior services, there were greater similarities between the respondents and Hamilton County. The five counties had eight agencies operating ESP senior service programs. Butler County has four non-profits delivering senior services. Clermont, Montgomery and Summit each have one non-profit delivering senior services. Eight of the nine agencies had services provided by a non-profit agency. In funding, there were also similarities. Only one of the entities, Summit County, uses funds other than a dedicated tax levy to provide ESP services, while the remainder uses a dedicated tax levy similar to that used by Hamilton County. .

Of the five counties reporting the number of care managers and clients, Butler County had the highest client to care manager ratio ranging from 159 clients per care manager to 179 clients per care manager. Montgomery had the lowest ratio at 69 clients per care manager. Hamilton and Franklin counties had 115 and 119 clients per care manager, respectively.

In 2006, the five peer counties combined spent a total of \$45.9 million on ESP services to assist 23,183 clients. This averages to approximately \$1,978 per client. For that same year, Hamilton County expended about \$14.7 million dollars providing services to 7,830 clients. This is an average of \$1,874 per client. It is difficult to draw any meaningful conclusions from these numbers because Montgomery County's tax levy mandates that its services only be used for the very frail among their older adult population while Franklin County serves clients covering the



spectrum from persons who use medical transportation a few times a year to those with severe disabilities.

The cost per client for the peer counties range from a low of \$877 in Clermont to a high of \$4,804 per client in Montgomery where care plans range from \$300 to \$700 per client per month. Butler, Franklin and Summit had costs per client costs of \$2,181, \$2,188 and \$2,227 respectively while Hamilton County's costs were \$1,868.

These numbers are summarized in the tables below.



**Comparative Costs of Service Delivery
Elderly services Program
Hamilton County, OH
2006**

COUNTY	PROVIDER	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Number of Clients	Number of Care Managers	Average Clients per Care Manager	Average Cost per ESP Client Served	ESP Total Expenses	ESP Admin Cost	ESP Intake & Assess Cost	ESP Care Manager Cost	ESP Service Delivery Value
Butler	Lifespan- Provides central Intake/Assess							\$ 233,258		
	Middletown Area Senior Citizens, Inc.	1,272	8.00	159			N/A		\$ 553,854	
	Oxford Senior Citizens, Inc.	154	1.00	154			N/A		\$ 59,982	
	Seniors Citizens, Inc.	1,166	6.50	179			N/A		\$ 457,688	
	Lifespan	716	4.00	179			N/A		\$ 267,437	
Totals Butler County		3,308	19.50	170	\$ 2,181	\$ 9,267,549	\$ 480,964	\$ 233,258	\$ 1,338,961	\$ 7,214,366
Clermont	Clermont Senior Services, Inc.	3,700	9.00	411	\$ 877	\$ 4,246,484	\$ 499,387	\$ 55,993	\$ 447,939	\$ 3,243,165
Franklin	Franklin County Office on Aging	6,789	57.00	119	\$ 2,188	\$ 20,152,700	\$ 1,283,000	Within CM	\$ 3,477,000	\$ 14,852,700
Hamilton	Council on Aging of Southwestern Ohio	7,830	37.36	115	\$ 1,868	\$ 18,072,088	\$ 825,275	\$ 263,392	\$ 2,312,970	\$ 14,670,651
Montgomery	COMCARE	1,006	9.00	112	\$ 4,604	\$ 5,547,529	\$ 195,732	N / A	\$ 720,000	\$ 4,631,797
Summit	Area Agency on Aging	550	8.00	69	\$ 2,227	\$ 1,800,000	\$ 27,764	Passport	\$ 527,509	\$ 1,244,727
TOTAL		23,183	139.86	166	\$ 1,978	\$ 59,086,350	\$ 3,312,122	\$ 552,643	\$ 8,824,379	\$ 45,857,406

**Customer Profiles
2006**

County	Sex	Race	Age	Household Size	ADL	Comments
Butler	N/A	N/A	N/A	N/A	2 or more	Has centralized intake and assessment with four providers (2 cities, 2 nonprofits)
Clermont	Female	White	75 +	N/A	2 or more	Most commonly used services are Transportation, Home Meals, Adult Day Services and Home care
Hamilton	Female	White	80 to 89	1	2 or more	Income = \$1,000 / month; Total Assets = \$14,000; No Co-Pay
Montgomery	Female	White	85	1		Income \$1,000; Total Assets \$14,000; No co-pay.
Summit	Female	Unknown	79	N/A		Most commonly used services are Personal Care, Home Meals and Homemaker.