

Louisiana Senate Finance Committee



FY26 Executive Budget

01 – Executive Department 133 – Office of Elderly Affairs

March 2025

*Senator Cameron Henry, President
Senator Glen Womack, Chairman*





FY26 Executive Budget

Schedule 01 — Executive Department Agencies

Executive Department

Management and
Regulatory Agencies
Supporting the
Executive Branch of
State Government

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01-133 Office of Elderly Affairs



Office of Elderly Affairs

The Office of Elderly Affairs is charged with advocating for and addressing the needs of the state's elderly citizens through the development, implementation, and administration of public policy.

Administrative Program

- Provides management and training to staff and to service providers, advocates for the elderly, and investigates reports of abuse, neglect, or exploitation against the elderly.

Title III, Title V, Title VII, and NSIP Program

- Seeks to increase the number of elderly who receive services (Title III); serve the low-income elderly aged 60 and older by providing part-time employment and labor market assistance (Title V); assist residents of Long-Term Care facilities with advocacy and ombudsman services (Title VII); and provide nutritional services and commodities assistance (NSIP).

Parish Councils on Aging Program

- Provides support services to the elderly residents within each council's jurisdiction. The Councils on Aging operate under the state laws and policies and procedures of the Office of Elderly Affairs and distribute funding allocated by the legislature to supplement programs and services.

Senior Centers Program

- Provides funding for facilities where the elderly can receive services and participate in activities with each other and their own community.

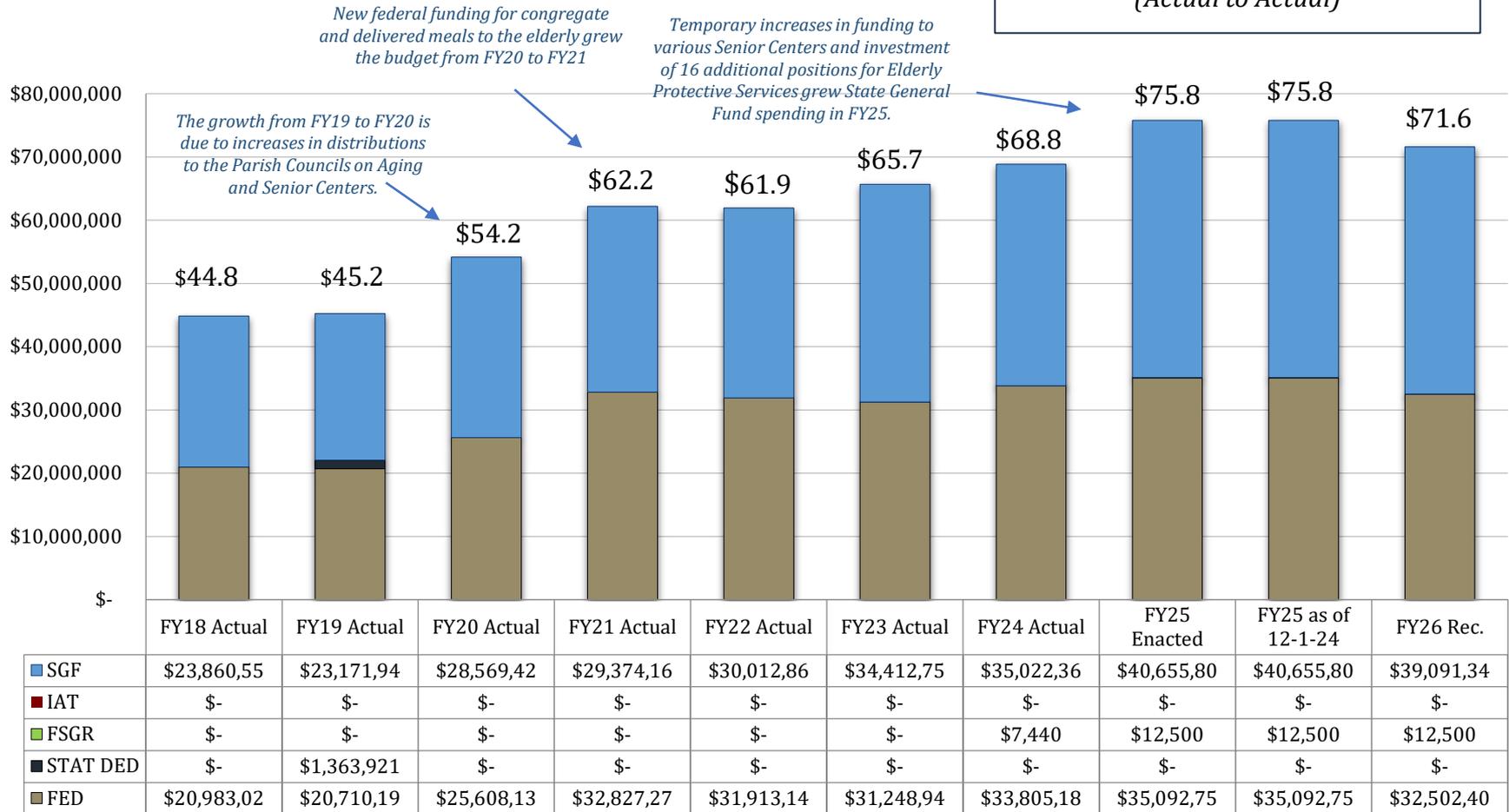


01-133 Office of Elderly Affairs

Changes in Funding since FY18

**Total Budget by Fiscal Year and Means of Finance
(in \$ millions)**

Change from FY18 to FY26 is 59.7%.
(Actual to Recommended)
Change from FY18 to FY24 is 53.5%.
(Actual to Actual)





01-133 Office of Elderly Affairs

Statewide Adjustments Recommended for FY26

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$40,655,804	\$0	\$12,500	\$0	\$35,092,753	\$75,761,057	87	FY25 Existing Operating Budget as of 12-1-24
(\$83,841)	\$0	\$0	\$0	\$0	(\$83,841)	0	Attrition Adjustment
\$5,370	\$0	\$0	\$0	\$0	\$5,370	0	Civil Service Fees
\$33,224	\$0	\$0	\$0	\$0	\$33,224	0	Civil Service Training Series
\$28,163	\$0	\$0	\$0	\$0	\$28,163	0	Group Insurance Rate Adjustment for Active Employees
\$11,330	\$0	\$0	\$0	\$0	\$11,330	0	Group Insurance Rate Adjustment for Retirees
(\$9,238)	\$0	\$0	\$0	\$0	(\$9,238)	0	Legislative Auditor Fees
\$509	\$0	\$0	\$0	\$0	\$509	0	Maintenance in State-Owned Buildings
\$200,573	\$0	\$0	\$0	\$0	\$200,573	0	Market Rate Classified
(\$12,373)	\$0	\$0	\$0	\$0	(\$12,373)	0	Office of State Procurement
(\$885,385)	\$0	\$0	\$0	\$0	(\$885,385)	0	Office of Technology Services (OTS)
(\$437,347)	\$0	\$0	\$0	\$0	(\$437,347)	0	Related Benefits Base Adjustment
\$1,495	\$0	\$0	\$0	\$0	\$1,495	0	Rent in State-Owned Buildings
(\$86,130)	\$0	\$0	\$0	\$0	(\$86,130)	0	Retirement Rate Adjustment
(\$6,318)	\$0	\$0	\$0	\$0	(\$6,318)	0	Risk Management
(\$11,496)	\$0	\$0	\$0	\$0	(\$11,496)	0	Salary Base Adjustment
(\$493)	\$0	\$0	\$0	\$0	(\$493)	0	UPS Fees
(\$1,251,957)	\$0	\$0	\$0	\$0	(\$1,251,957)	0	Total Statewide Adjustments
(\$312,500)	\$0	\$0	\$0	\$0	(\$312,500)	0	Total Non-Recurring Adjustments
\$0	\$0	\$0	\$0	(\$2,590,351)	(\$2,590,351)	0	Total Other Adjustments
\$39,091,347	\$0	\$12,500	\$0	\$32,502,402	\$71,606,249	87	Total FY26 Recommended Budget
(\$1,564,457)	\$0	\$0	\$0	(\$2,590,351)	(\$4,154,808)	0	Total Adjustments (Statewide and Agency-Specific)



01-133 Office of Elderly Affairs Non-Statewide Adjustments for FY26

Non-Recurring Adjustments

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
(\$300,000)	\$0	\$0	\$0	\$0	(\$300,000)	0	Non-recurs funding for supplemental payments to senior centers.
(\$12,500)	\$0	\$0	\$0	\$0	(\$12,500)	0	Non-recurs funding for the New Orleans Council on Aging for the Cut Off senior centers.
(\$312,500)	\$0	\$0	\$0		(\$312,500)	0	Total Other Adjustments

Other Adjustments

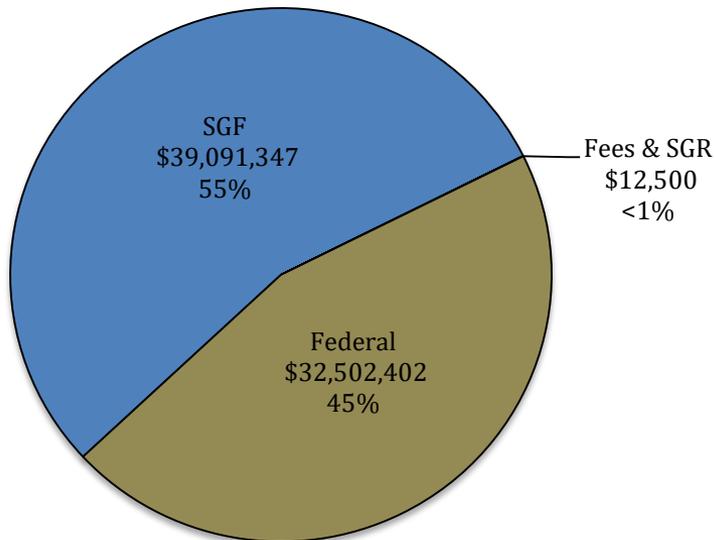
State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$0	\$0	\$0	\$0	(\$2,590,351)	(\$2,590,351)	0	<p>Reduction of various federal grants from the Department of Health and Human Services initially appropriated in the American Rescue Plan but expiring by FY26.</p> <ul style="list-style-type: none"> - American Rescue Plan for Ombudsman Program under Title VII (\$138,196) - Aging and Disability Resource Center/No Wrong Door System Public Health Workforce (\$115,789) - Expanding the Public Health Workforce within the Aging Network for States (\$1,336,366) - American Rescue Plan for APS under SSA Title XX (\$1,000,000)
\$0	\$0	\$0	\$0		(\$2,590,351)	0	Total Other Adjustments



01-133 Office of Elderly Affairs Program Level Budget Overview

Program Funding	FY24 Actual	FY25 Enacted	FY25 EOB as of 12-1-24	FY26 Recommended	Difference FY25EOB to FY26 Rec
Administrative	\$ 9,640,780	\$ 12,547,455	\$ 12,547,455	\$ 11,281,543	\$ (1,265,912)
Title III, Title V, Title VII, and Nutrition Service Incentive Program (NSIP)	\$ 42,863,859	\$ 47,222,707	\$ 47,222,707	\$ 44,346,311	\$ (2,876,396)
Parish Councils on Aging	\$ 7,297,093	\$ 6,957,637	\$ 6,957,637	\$ 6,945,137	\$ (12,500)
Senior Centers	\$ 9,033,257	\$ 9,033,258	\$ 9,033,258	\$ 9,033,258	\$ -
Agency Total	\$ 68,834,988	\$ 75,761,057	\$ 75,761,057	\$ 71,606,249	\$ (4,154,808)
Total Positions	71	87	87	87	-
O.C. Positions	-	-	-	-	-

FY26 Recommended Total Means of Finance (In millions)



FY26 Budget Adjustments:

- **(-\$2,590,351)** reduction in various federal grants from the U.S. Dept of Health and Human Services.
- **(-\$312,500)** reduction in State General Fund for one-time supplemental payments to various senior centers.
- **(-\$1,251,957)** net decrease in State General Fund to fund standard statewide adjustments, primarily driven by a (-885,385) decrease in OTS payments.

Sources of Funding:

Fees and Self-generated Revenues are derived from training seminar fees.

Federal Funds are derived from (1) the Title III Older Americans Act of 1965 for administrative costs; (2) Title III and VII of the Older Americans Act which provides social services to the elderly; (3) U. S. Department of Labor (Title V) for the Senior Employment Program which provides part-time subsidized employment for low income elderly persons; and (4) U. S. Department of Agriculture (USDA) which awards cash reimbursements per meal in lieu of food commodities.



Categorical Expenditures

Examples of Categories

Departments expend funding in the five major categories listed below.

Personal Services

- Salaries – Regular, overtime, and termination pay for Classified and Unclassified personnel.
- Other Compensation – Wages, student labor, compensation for board members and/or board of trustees, evening instruction, university instructors, etc.
- Related Benefits – Retirement contributions, post-retirement contributions/benefits, FICA tax, Medicare tax, group insurance contributions, compensated absences, other related benefits, taxable fringe benefits, etc.

Total Operating Expenses

- Travel – In-state and Out-of-state, including meal reimbursement.
- Operating Services – Advertising, printing, insurance, maintenance, rentals, data processing, internet costs, dues and subscriptions, mail delivery, telephones, data lines, vehicle tracking and telematics, utilities, depreciation, amortization, banking services, credit card fees, etc.
- Supplies – office supplies and equipment, computers, clothing and uniforms, medical, pharmaceutical, food, automotive, repair and maintenance, software, etc.

Professional Services – Accounting, auditing, management consulting, engineering, architectural, legal, medical and dental, veterinary, information technology, etc.

Total Other Charges

- Other Charges – Aid to school boards, local government, etc.; public assistance; miscellaneous charges; judgments, fines, and penalties; interest on judgments; punitive/compensatory damages; OC personal services, operating expenses, professional services; contract attorney expenses; recoupments; furlough; contractual services; interest expense; claim payments; commercial group insurance; reinsurance; loans issued; disbursements; etc.
- Debt Service – Principal, interest, related charges, reserve requirement, amortization, and bond premiums.
- Interagency Transfer Line-Item Expenditure – Any expenses paid for with Interagency Transfers – from commodities and services to equipment.

Acquisitions and Major Repairs

- Acquisitions – Land; buildings; automobiles; aircraft; accessories; equipment; software; hardware; farm and heavy equipment; boats; capital outlay expenditures; construction; etc.
- Major Repairs – Land improvement; buildings; automotive; grounds; boats; aircraft; movable equipment; farm equipment; medical; office; library; education; recreation; communication; other equipment; pollution remediation; etc.



01-133 Office of Elderly Affairs

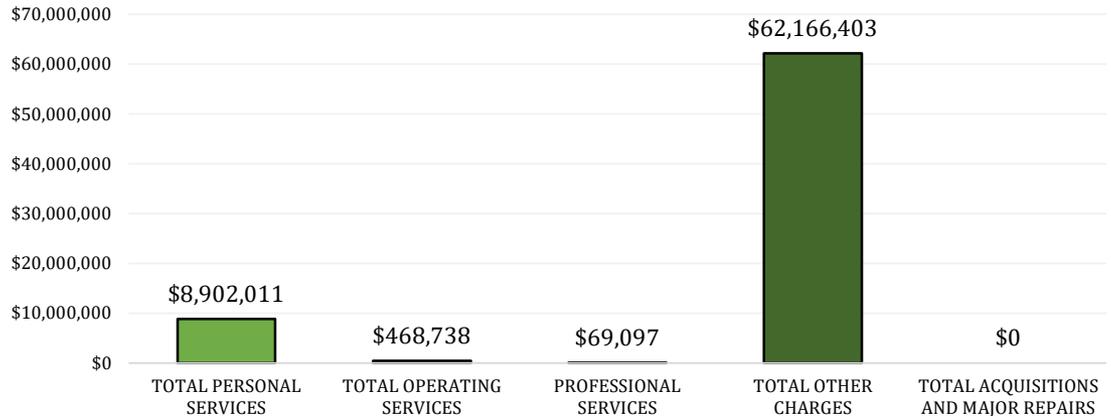
Categorical Expenditures at FY26 Recommended

The largest expenditure category in the Office of Elderly Affairs is Total Other Charges, which comprises 87 percent of the agency's budget.

This category houses federal grant contracts for Title III and Title VII (\$43.5 million), the distribution for the Parish Councils on Aging (\$6.9 million), and the distribution for Senior Centers (\$9.0 million).

Total Personal Services make up the second largest portion of the agency's budget at 12 percent. Within this category, Salaries make up 66 percent of expenditures, while Related Benefits contributes 34 percent.

FY26 Recommended Expenditures



Categorical Expenditures	FY24 Actual	FY25 Enacted	FY25 EOB as of 12/01/24	FY26 Recommended	Difference FY25 EOB vs. FY26 REC
Salaries	\$4,361,635	\$5,780,915	\$5,780,915	\$5,886,065	\$105,150
Other Compensation	\$24,443	\$17,655	\$17,655	\$17,655	\$0
Related Benefits	\$2,414,867	\$3,448,965	\$3,448,965	\$2,998,291	(\$450,674)
TOTAL PERSONAL SERVICES	\$6,800,945	\$9,247,535	\$9,247,535	\$8,902,011	(\$345,524)
Travel	\$169,964	\$194,404	\$194,404	\$194,404	\$0
Operating Services	\$75,121	\$225,082	\$225,082	\$225,082	\$0
Supplies	\$953	\$49,252	\$49,252	\$49,252	\$0
TOTAL OPERATING EXPENSES	\$246,038	\$468,738	\$468,738	\$468,738	\$0
PROFESSIONAL SERVICES	\$1,120	\$69,097	\$69,097	\$69,097	\$0
Other Charges	\$60,146,298	\$63,923,416	\$63,923,416	\$61,020,565	(\$2,902,851)
Debt Service	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$1,640,587	\$2,052,271	\$2,052,271	\$1,145,838	(\$906,433)
TOTAL OTHER CHARGES	\$61,786,885	\$65,975,687	\$65,975,687	\$62,166,403	(\$3,809,284)
Acquisitions	\$0	\$0	\$0	\$0	\$0
Major Repairs	\$0	\$0	\$0	\$0	\$0
TOTAL ACQ. & MAJOR REPAIRS	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$68,834,988	\$75,761,057	\$75,761,057	\$71,606,249	(\$4,154,808)



01-133 Office of Elderly Affairs

Categorical Expenditures at FY26 Recommended

Professional Services

Amount	Description
\$52,000	Contract for a registered dietician
\$17,097	Court appointed attorney fees for interdictions
\$69,097	Total Professional Services

Other Charges

Amount	Description
\$43,524,365	Title III, VII contracts; Ombudsman Services, Public Health Workforce, Community Living program/Frail Elderly Program contracts
\$9,033,258	Senior Centers distribution
\$6,945,137	Parish Councils on Aging distribution
\$967,159	Senior prescription services and Aging and Disability Resource Centers (ADRC's)
\$294,522	Other Charges - Professional Services
\$89,990	Other Charges - Operating Services
\$73,475	Other Charges - Acquisitions/Major Repairs
\$27,702	Other Charges - In-state Travel
\$26,060	Other Charges - Supplies
\$24,624	Other Charges - Out-of-state Travel
\$12,500	Misc charges - Training provided to Aging Network entities twice annually
\$940	Other Charges - Retirement Contributions
\$663	Other Charges - Group Insurance
\$170	Other Charges - Medicare/FICA
\$61,020,565	Total Other Charges

Interagency Transfers Expenses

Amount	Description
\$394,003	Office of Technology Services (OTS) Fees
\$375,389	Division of Administration - Cost allocation for support services
\$144,349	Rent in State-owned Buildings
\$92,926	Office of Risk Management (ORM) Premiums
\$43,240	Legislative Auditor Fees
\$33,253	Civil Service Fees
\$30,003	Office of State Procurement (OSP) Fees
\$11,804	Maintenance in State-owned Buildings
\$6,500	Division of Administration - Printing Services
\$5,026	Division of Administration - State Mail Operations
\$4,205	Uniform Payroll System (UPS) Fees
\$3,401	Office of Technology Services - Data Lines and Services
\$1,739	Office of Technology Services (Data Line and Services)
\$1,145,838	Total IAT Expenses

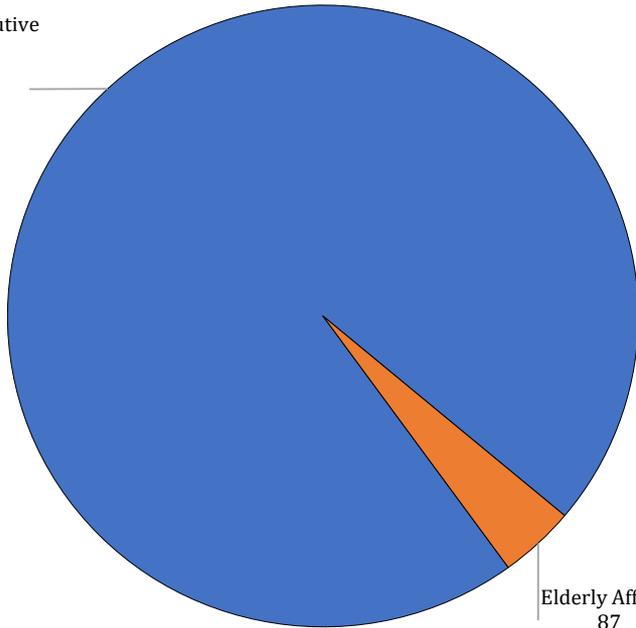


01-133 Office of Elderly Affairs

FTEs, Authorized T.O., and Other Charges Positions

**FY26 Agency Employees
as a portion of
FY26 Total Department Employees**

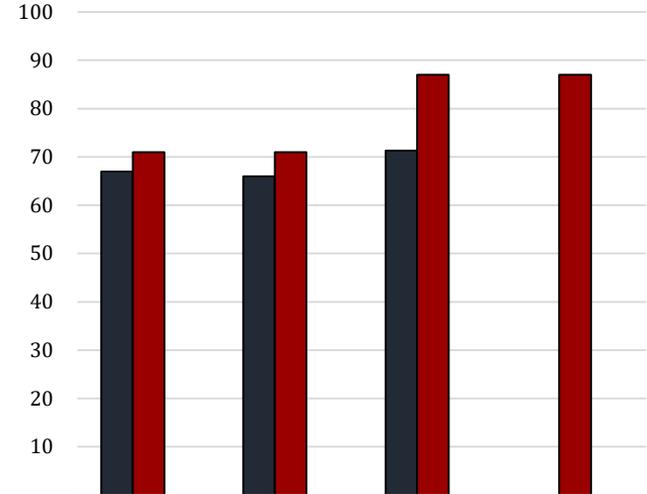
Total Executive
Dept.
2,230



Elderly Affairs
87
4%

FY25 number of funded, but not filled,
positions as of December 30, 2024 = 10

**Number
and
Types
of
Positions**



	2023	2024	2025	2026 Rec.
■ Total FTEs (1st July Report)	67	66	71	-
■ Authorized T.O. Positions	71	71	87	87
■ Other Charges Positions	-	-	-	-

The full-time equivalent or **FTE** definition refers to the number of hours considered full-time. For example, if an agency considers 40 hours full time, and there are two employees working 20 hours per week, those two employees would be 1.0 FTE.

Authorized Positions are those referred to in the Table of Organization (or T.O.) for each department. This count includes only those positions paid for from the Salaries expenditure category for the organization units and agencies included in each department's appropriation. This excludes positions paid for from other expenditure categories, such as wages or per diem.

Other Charges positions are authorized under R.S. 39:2(5)(b):

(5)(b) "Authorized other charges positions" means the number of positions in an appropriation bill to be funded by the other charges continuing category of the accounting system for the state. The number may be adjusted during a fiscal year in accordance with law.

- [Act 377 of 2013 by Rep. Burrell]
- Positions coded in the Other Charges expenditure category
- These positions are usually associated with federal grants



01-133 Office of Elderly Affairs Related Employment Information

Salaries and Related Benefits for the 87 Authorized Positions are listed below in Chart 1.
In Chart 2, benefits are broken out to show the portion paid for active versus retired employees.
This is where payments for the Unfunded Accrued Liability (UAL) can be found.

1.

Personal Services	2023 Actual	2024 Actual	2025 Enacted	2026 Recommended
Salaries	\$4,375,758	\$4,361,635	\$5,780,915	\$5,886,065
Other Compensation	\$32,280	\$24,443	\$17,655	\$17,655
Related Benefits	\$2,323,735	\$2,414,867	\$3,448,965	\$2,998,291
Total Personal Services	\$6,731,773	\$6,800,945	\$9,247,535	\$8,902,011

Average T.O Salary = \$60,075

Examples of Other Compensation include pay for WAE employees, part-time employees, student workers, etc.

2.

Related Benefits FY26 Recommended	Total Funding	%
Total Related Benefits	\$2,998,291	
UAL payments	\$1,365,996	46%
Retiree Health Benefits	\$303,707	
Remaining Benefits*	\$1,328,588	
Means of Finance	General Fund = 92%	Other = 8%

Department Demographics	Total	%
Gender		
Female	72	95
Male	4	5
Race/Ethnicity		
White	17	22
Black	57	75
Other	2	3
Currently in DROP or Eligible to Retire	6	8

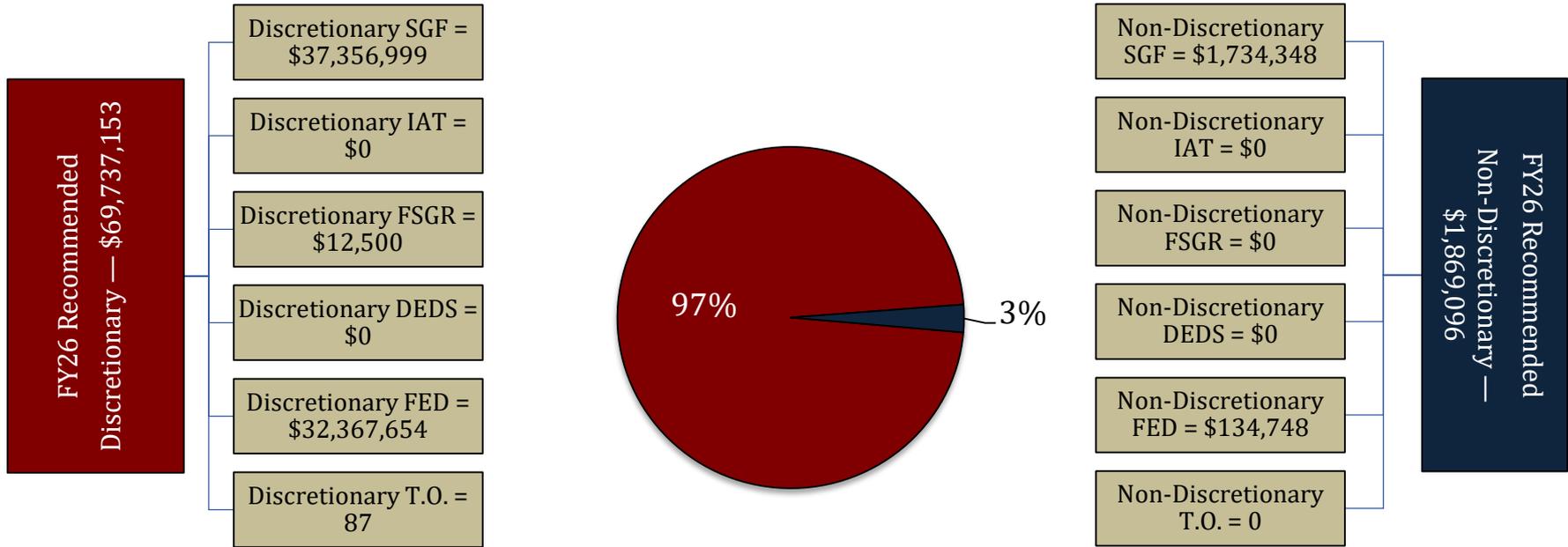
* Remaining Benefits include employer contribution to authorized positions' retirement, health, Medicare, FICA, Emoluments etc. The authorized positions include authorized T.O. positions and authorized other charges positions, both filled and vacant.

Other Charges Benefits
\$0



01-133 Office of Elderly Affairs

FY26 Discretionary/Non-Discretionary Comparison



Total Discretionary Funding by Office		
Executive Office	\$20,202,700	0.42%
Office of Indian Affairs	\$0	0.00%
Office of Inspector General	\$1,896,717	0.04%
Mental Health Advocacy Service	\$0	0.00%
LA Tax Commission	\$4,513,598	0.09%
Division of Administration	\$1,525,940,875	31.83%
Coastal Protection and Restoration Authority	\$200,940,516	4.19%
GOHSEP	\$2,630,341,107	54.86%
Department of Military Affairs	\$118,484,655	2.47%
Louisiana Public Defender Board	\$48,406,641	1.01%
Louisiana Stadium and Exposition District	\$95,266,309	1.99%
Louisiana Commission on Law Enforcement	\$48,066,304	1.00%
Governor's Office of Elderly Affairs	\$69,737,153	1.45%
Louisiana State Racing Commission	\$18,365,839	0.38%
Office of Financial Institutions	\$12,431,249	0.26%
Total Discretionary	\$4,794,593,663	100.00%

Total Non-Discretionary Funding by Type		
Retirement Systems UAL	\$ 1,365,996	73%
Retirees' Group Insurance	\$ 303,707	16%
Rent in State Buildings	\$ 144,349	8%
Legislative Auditor Fees	\$ 43,240	2%
Maintenance of State Buildings	\$ 11,804	1%
Total Non-Discretionary	\$ 1,869,096	100%



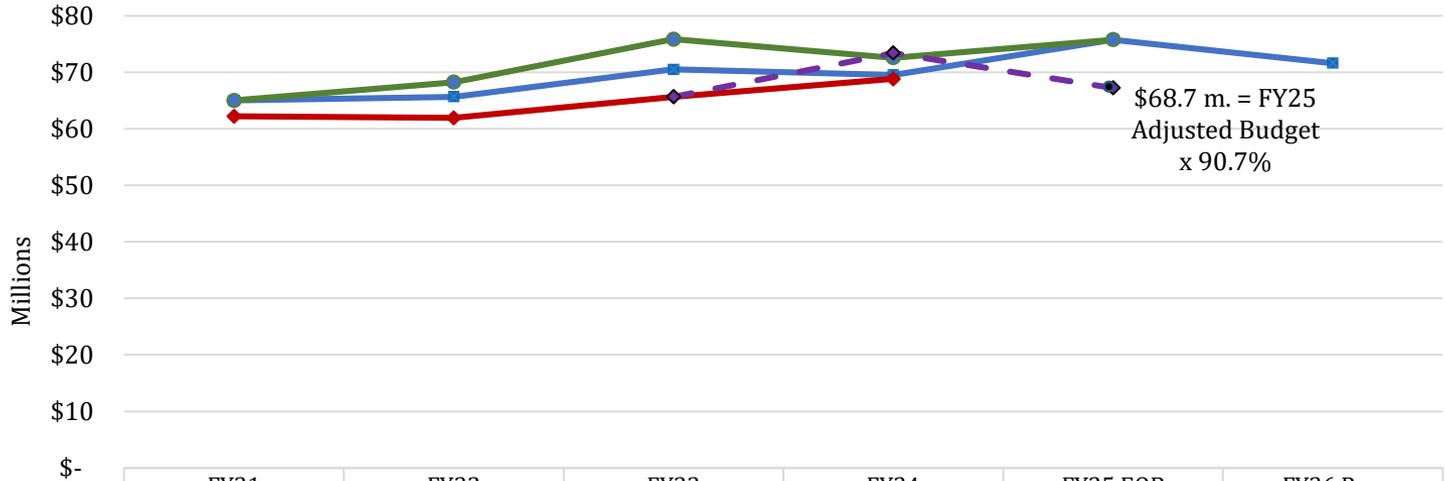
01-133 Office of Elderly Affairs

Enacted & FYE Budget vs. Actual Expenditures FY21 to FY24

FYE Budget = "Fiscal Year End" Budget includes all in-house and regular BA-7s through June 30 of the fiscal year. For FY25, it is as of January.

**FY25 Known
Supplemental Needs:
\$0**

**FY24 General Fund
Reversions:
\$2,239,115**



	FY21	FY22	FY23	FY24	FY25 EOB	FY26 Rec.
Enacted Budget	\$65,018,739	\$65,658,648	\$70,513,974	\$69,527,364	\$75,761,057	\$71,606,249
FYE Budget	\$65,018,739	\$68,248,361	\$75,847,515	\$72,560,295	\$75,761,057	
Actual Expenditures	\$62,201,446	\$61,926,007	\$65,661,697	\$68,834,988		
FY25 Expenditure Trend			\$65,661,697	\$73,403,406	\$67,235,781	

Monthly Budget Activity				
	FY25 Adjusted Budget	FY25 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
Jul-24	\$ 75,761,057	\$ 4,673,862	\$ 71,087,195	6.2%
Aug-24	\$ 75,761,057	\$ 10,072,244	\$ 65,688,813	13.3%
Sep-24	\$ 75,761,057	\$ 13,479,240	\$ 62,281,817	17.8%
Oct-24	\$ 75,761,057	\$ 23,279,686	\$ 52,481,371	30.7%
Nov-24	\$ 75,761,057	\$ 27,194,807	\$ 48,566,250	35.9%
Dec-24	\$ 75,761,057	\$ 31,208,434	\$ 44,552,623	41.2%
Jan-25	\$ 75,761,057	\$ 39,220,872	\$ 36,540,185	51.8%

Monthly Budget Activity				
	FY25 Adjusted Budget	FY25 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
<i>(Trend based on average monthly expenditures to date)</i>				
Feb-25	\$ 75,761,057	\$ 44,823,854	\$ 30,937,203	59.2%
Mar-25	\$ 75,761,057	\$ 50,426,836	\$ 25,334,221	66.6%
Apr-25	\$ 75,761,057	\$ 56,029,818	\$ 19,731,239	74.0%
May-25	\$ 75,761,057	\$ 61,632,799	\$ 14,128,258	81.4%
Jun-25	\$ 75,761,057	\$ 67,235,781	\$ 8,525,276	88.7%
Historical Year End Average				90.7%



01-133 Office of Elderly Affairs

Parish Councils on Aging and Senior Centers Statutory Provisions

PARISH COUNCILS ON AGING DISTRIBUTION - R.S. 46:1606(A)

Councils on Aging Distribution = \$2.50 × # of citizens 60 and up; min. of \$100,000

§1606. Annual appropriation

A. The legislature shall appropriate to the office of elderly affairs, for distribution by the executive director of the office to the various voluntary parish councils on aging, funds sufficient to allocate to each parish council *two dollars and fifty cents for each person sixty years or older who is a resident of the parish as shown by the latest official census estimate or one hundred thousand dollars, whichever is greater.* The office of elderly affairs shall include funds in their annual budget request for increases in funding based on the number of elderly as estimated in the above census. Notwithstanding the foregoing, such total annual appropriation shall be for a minimum of six million nine hundred thousand dollars.

SENIOR CENTERS DISTRIBUTION - R.S. 46:1608(A)

Senior Center Distribution = \$50,000 + (\$5.18 × # of citizens 60 and up or elderly populations of 300k+)

§1608. Senior centers; appropriation; allocation of funds; parish-specific provisions

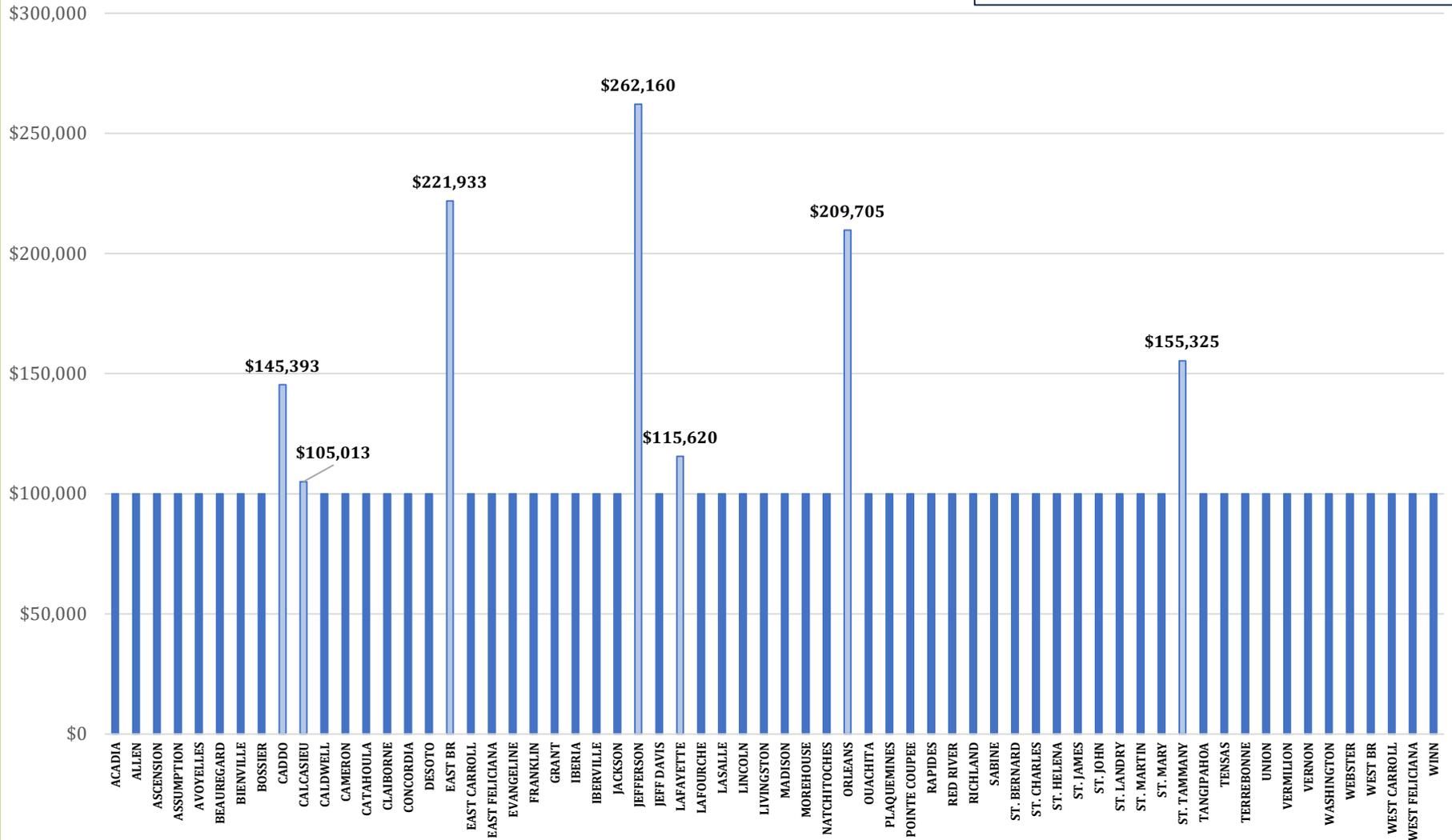
A. The legislature shall appropriate annually to the office of elderly affairs, hereinafter referred to as the "office", for distribution by the executive director of the office to the various voluntary parish councils on aging, except in Rapides Parish to a corporation or organization which has provided senior center services for a minimum of two years and which is hereinafter referred to as the "Rapides Parish area agency", for the operation of senior centers throughout the state, funds sufficient to allocate to each parish council on aging, except in Rapides Parish to the Rapides Parish area agency, *a sum equal to fifty thousand dollars, plus five dollars and eighteen cents per person above a base population of three thousand persons age sixty years or older who are residents of the parish, as shown by the latest official census estimate, but in no case less than fifty thousand dollars.* The office shall include funds in their annual budget request for increases in funding based on the number of elderly as estimated in the census estimate.



01-133 Office of Elderly Affairs

Formula Allocation for Parish Councils on Aging for FY26

Total Formula Allocation = \$6,915,148





01-133 Office of Elderly Affairs

Formula Allocation for Parish Councils on Aging – Senior Centers for FY26

Total Formula Allocation = \$9,033,258
Inclusive of Supplemental Funding

