



Louisiana Senate Finance Committee



FY27 Executive Budget

**01 – Executive Department
133 – Office of Elderly Affairs**

February 2026

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



FY27 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.

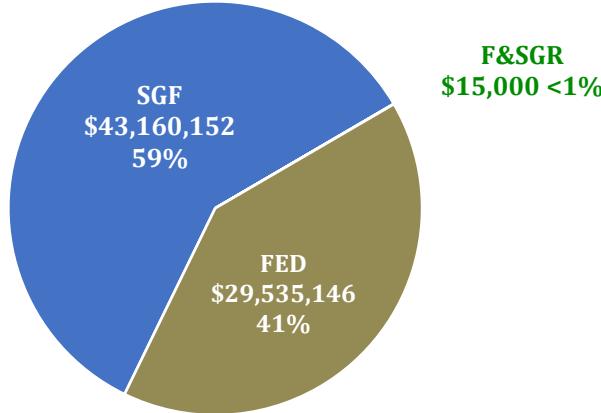


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FY27 Executive Budget Recommendations

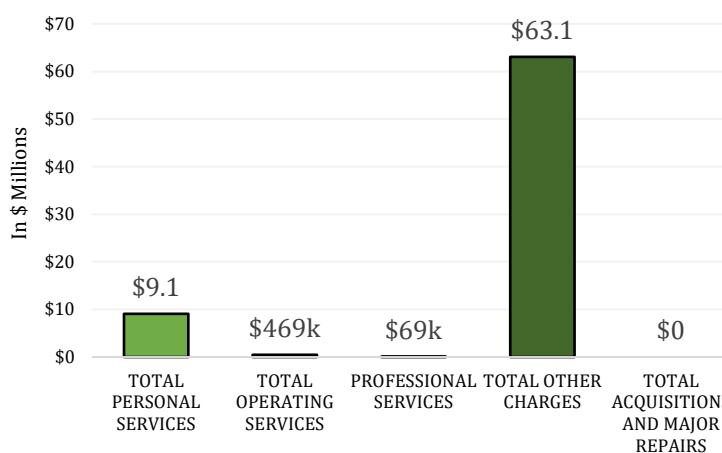
Total FY27 Recommended Budget = \$72,710,298 and 87 authorized positions

FY27 Recommended Means of Financing



Three-year Budget Comparison	FY25 Actual	FY26 EOB as of 12-1-25	FY27 Recommended	Difference FY27 Recommended vs. FY26 EOB
Total Means of Finance	\$ 65,440,467	\$ 74,667,995	\$ 72,710,298	(\$1,957,697)
Authorized Positions	87	87	87	-

FY27 Recommended Expenditures



FY27 Significant Adjustments

Significant adjustments include the following:

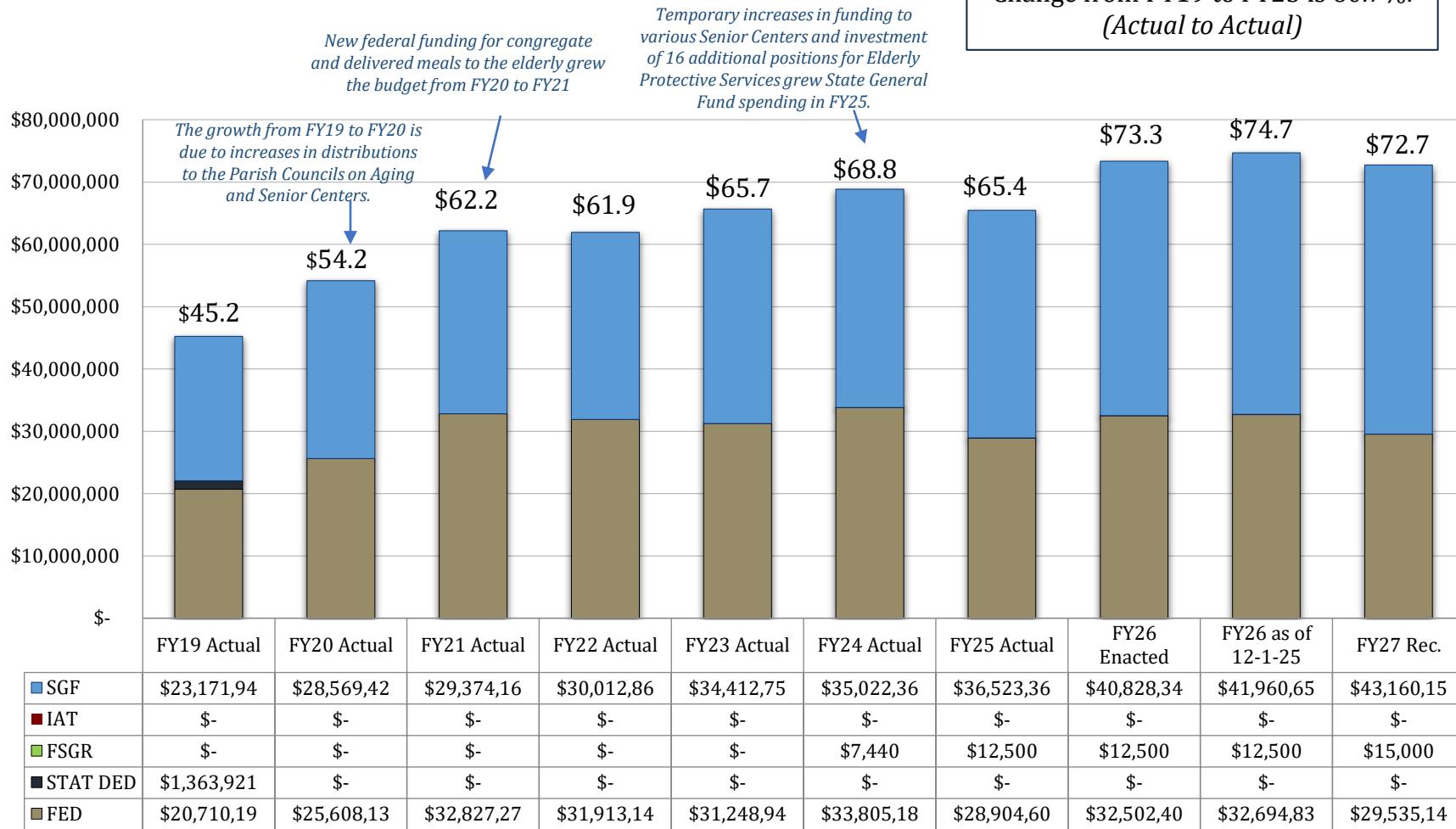
- An increase of \$3.7 million to increase the Parish Councils on Aging formula from \$2.50 to \$4.00 per person 60 years or older and increasing parish minimums from \$100,000 to \$150,000, in accordance with Act 348 of the 2025 Regular Session;
- A reduction of **(\$3.2 million)** in total funding – **(\$199,904)** SGF – in expiring federal grants;
- A reduction of **(\$1.7 million)** for legislative initiatives funded in the current year;
- An increase of \$196,358 in State General Fund to align Senior Center funding with the most recent census estimates; and
- An increase of \$177,334 in State General Fund to realign payroll costs to projected levels.



01-133 Office of Elderly Affairs

Changes in Funding since FY19

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



Change from FY19 to FY27 is 44.6%.
(Actual to Recommended)
Change from FY19 to FY25 is 60.7%.
(Actual to Actual)



01-133 Office of Elderly Affairs

Statewide Adjustments Recommended for FY27

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$41,960,656	\$0	\$12,500	\$0	\$32,694,839	\$74,667,995	87	FY26 Existing Operating Budget as of 12-1-25
(\$84,890)	\$0	\$0	\$0	\$0	(\$84,890)	0	Attrition Adjustment
\$6,529	\$0	\$0	\$0	\$0	\$6,529	0	Civil Service Fees
\$5,393	\$0	\$0	\$0	\$0	\$5,393	0	Civil Service Training Series
\$33,990	\$0	\$0	\$0	\$0	\$33,990	0	Group Insurance Rate Adjustment for Active Employees
\$17,131	\$0	\$0	\$0	\$0	\$17,131	0	Group Insurance Rate Adjustment for Retirees
\$3,659	\$0	\$0	\$0	\$0	\$3,659	0	Legislative Auditor Fees
\$499	\$0	\$0	\$0	\$0	\$499	0	Maintenance in State-Owned Buildings
\$257,710	\$0	\$0	\$0	\$0	\$257,710	0	Market Rate Classified
\$0	\$0	\$0	\$0	\$0	\$0	0	Non-recurring 27th Pay Period
(\$1,132,309)	\$0	\$0	\$0	(\$192,437)	(\$1,324,746)	0	Non-recurring Carryforwards
\$454	\$0	\$0	\$0	\$0	\$454	0	Office of State Procurement
\$174,928	\$0	\$0	\$0	\$0	\$174,928	0	Office of Technology Services (OTS)
(\$3,080)	\$0	\$0	\$0	\$0	(\$3,080)	0	Related Benefits Base Adjustment
\$11,042	\$0	\$0	\$0	\$0	\$11,042	0	Rent in State-Owned Buildings
(\$81,640)	\$0	\$0	\$0	\$0	(\$81,640)	0	Retirement Rate Adjustment
\$7,602	\$0	\$0	\$0	\$0	\$7,602	0	Risk Management
\$38,113	\$0	\$0	\$0	\$0	\$38,113	0	Salary Base Adjustment
\$506	\$0	\$0	\$0	\$0	\$506	0	UPS Fees
(\$744,363)	\$0	\$0	\$0	(\$192,437)	(\$936,800)	0	Total Statewide Adjustments
(\$1,936,904)	\$0	\$0	\$0	(\$2,967,256)	(\$4,904,160)	0	Total Non-Recurring Adjustments
\$3,880,763	\$0	\$0	\$0	\$0	\$3,880,763		Total Other Adjustments
\$0	\$0	\$2,500	\$0	\$0	\$2,500	0	Total Workload Adjustments
\$43,160,152	\$0	\$15,000	\$0	\$29,535,146	\$72,710,298	87	Total FY27 Recommended Budget



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Non-Statewide Adjustments for FY27

Non-Recurring Adjustments

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
(\$1,000,000)	\$0	\$0	\$0	\$0	(\$1,000,000)	0	Non-recurs additional funding provided to the Parish Councils on Aging Program for equal distribution to councils on aging throughout the state.
(\$199,904)	\$0	\$0	\$0	(\$2,967,256)	(\$3,167,160)	0	Non-recurs Federal Funds and state match for covid related grants.
(\$412,000)	\$0	\$0	\$0	\$0	(\$412,000)	0	Non-recurs funding for dementia specialist resources at parish and disability resource centers.
(\$25,000)	\$0	\$0	\$0	\$0	(\$25,000)	0	Non-recurs funding for the St. Mary Parish Council on Aging.
(\$300,000)	\$0	\$0	\$0	\$0	(\$300,000)	0	Non-recurs supplemental payments for senior centers that was split equally between Mercy Endeavors Senior Center, Central City Senior Center, 12th Ward Save Our 24 Community Senior Center, Kinship Center, Treme Community Education Program 25 (Harmony House), and Carrollton Hollygrove Senior Center in Orleans Parish.
(\$1,936,904)	\$0	\$0	\$0		(\$4,904,160)	0	Total Other Adjustments



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Non-Statewide Adjustments for FY27

Other Adjustments

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$3,684,405	\$0	\$0	\$0	\$0	\$3,684,405	0	Increases the Councils on Aging formula funding based on the 2023 census estimate and increases the formula allocation from \$2.50 to \$4 per person 60 years or older with a minimum funding per parish increasing from \$100,000 to \$150,000 in accordance with Act 348 of the 2025 Regular Legislative Session.
\$196,358	\$0	\$0	\$0	\$0	\$196,358	0	Increases the Senior Centers formula funding based on the 2023 census estimate.
\$3,880,763	\$0	\$0	\$0		\$3,880,763	0	Total Other Adjustments

Workload Adjustments

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$0	\$0	\$2,500	\$0	\$0	\$2,500	0	Increases Fees and Self-generated revenue for training provided to Parish Councils on Aging.
\$0	\$0	\$2,500	\$0		\$2,500	0	Total Other Adjustments

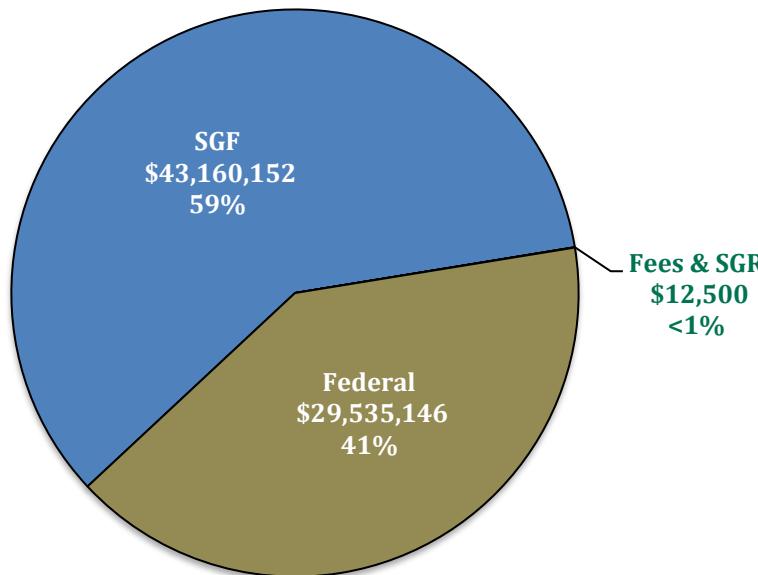


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Program Level Budget Overview

Program Funding	FY25 Actual	FY26 Enacted	FY26 EOB as of 12-1-25	FY27 Recommended	Difference FY26 EOB to FY27 Rec
Administrative	\$ 8,938,519	\$ 11,693,543	\$ 12,105,543	\$ 11,649,055	\$ (456,488)
Title III, Title V, Title VII, and Nutrition Service Incentive Program (NSIP)	\$ 40,664,395	\$ 44,346,311	\$ 44,667,149	\$ 41,202,085	\$ (3,465,064)
Parish Councils on Aging	\$ 6,871,204	\$ 7,970,137	\$ 8,495,137	\$ 10,629,542	\$ 2,134,405
Senior Centers	\$ 8,966,349	\$ 9,333,258	\$ 9,400,166	\$ 9,229,616	\$ (170,550)
Agency Total	\$ 65,440,467	\$ 73,343,249	\$ 74,667,995	\$ 72,710,298	\$ (1,957,697)
Total Positions	87	87	87	87	-
O.C. Positions	-	-	-	-	-

FY27 Recommended Total Means of Finance (In millions)



FY27 Budget Adjustments:

- \$3,380,763 increase in State General Fund to align the Senior Center and Parish Councils on Aging allocations to 2023 census estimates and provide for an increase to the Parish Councils on Aging funding allocation in accordance with Act 348 of the 2025 Regular Session.
- (\$2,967,256) reduction in various federal grants expiring in FY27 with an associated (\$199,904) reduction in State General Fund match rate.
- (\$1,000,000) reduction in State General Fund of supplemental funding for equal distribution to the Parish Councils on Aging.
- (\$737,000) reduction in State General Fund in supplemental funding to various specific Parish Councils on Aging and Senior Centers.

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.



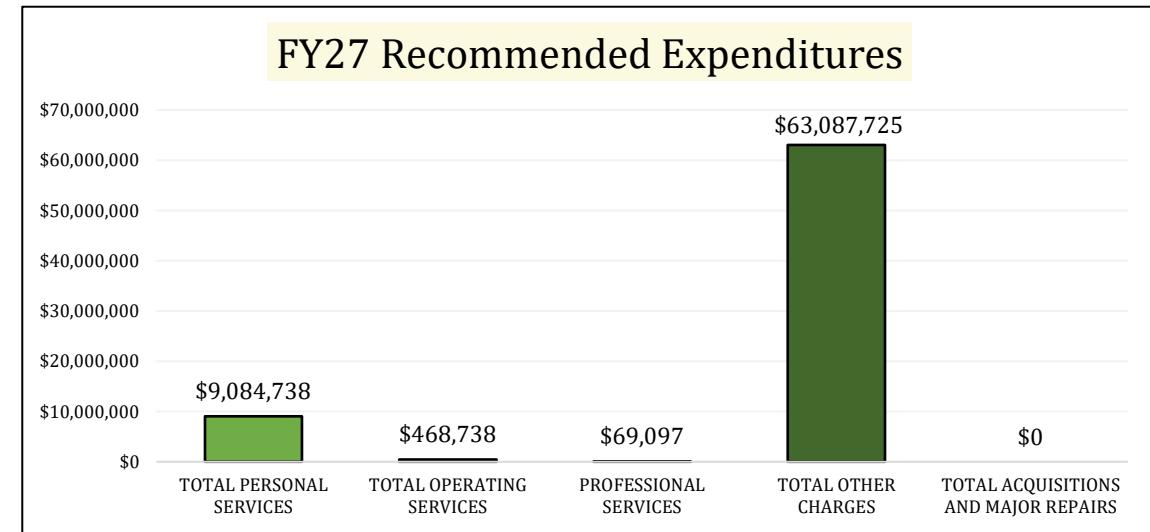
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Categorical Expenditures at FY27 Recommended

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 (\$44.4 million), the distribution for the Parish Councils on Aging (\$10.6 million), and the distribution for Senior Centers (\$9.2 million).

Total Personal Services make up the second largest portion of the agency's budget at 13 percent. Within this category, Salaries make up 67 percent of expenditures, while Related Benefits contributes 33 percent.



Categorical Expenditures	FY25 Actual	FY26 Enacted	FY26 EOB as of 12/01/25	FY27 Recommended	Difference FY26 EOB vs. FY27 REC
Salaries	\$4,951,585	\$5,886,065	\$5,886,065	\$6,063,011	\$176,946
Other Compensation	\$90,655	\$17,655	\$17,655	\$17,655	\$0
Related Benefits	\$2,477,790	\$2,998,291	\$2,998,291	\$3,004,072	\$5,781
TOTAL PERSONAL SERVICES	\$7,520,030	\$8,902,011	\$8,902,011	\$9,084,738	\$182,727
Travel	\$180,513	\$194,404	\$194,404	\$194,404	\$0
Operating Services	\$79,677	\$225,082	\$225,082	\$225,082	\$0
Supplies	\$9,894	\$49,252	\$49,252	\$49,252	\$0
TOTAL OPERATING EXPENSES	\$270,084	\$468,738	\$468,738	\$468,738	\$0
PROFESSIONAL SERVICES	\$9,422	\$69,097	\$69,097	\$69,097	\$0
Other Charges	\$57,110,194	\$62,757,565	\$64,082,311	\$61,736,668	(\$2,345,643)
Debt Service	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$530,738	\$1,145,838	\$1,145,838	\$1,351,057	\$205,219
TOTAL OTHER CHARGES	\$57,640,932	\$63,903,403	\$65,228,149	\$63,087,725	(\$2,140,424)
Acquisitions	\$0	\$0	\$0	\$0	\$0
Major Repairs	\$0	\$0	\$0	\$0	\$0
TOTAL ACQ. & MAJOR REPAIRS	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$65,440,468	\$73,343,249	\$74,667,995	\$72,710,298	(\$1,957,697)



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Categorical Expenditures at FY27 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

Interagency Transfers Expenses

Amount	Description
\$572,332	Office of Technology Services (OTS) Fees
\$176,783	Payments to various state agencies for services rendered
\$155,391	Rent in State-owned Buildings
\$100,528	Office of Risk Management (ORM) premiums
\$71,200	Executive Office - Office of Community Programs Director
\$50,000	Telecommunication Services
\$46,899	Legislative Auditor Fees
\$39,782	Civil Service Fees
\$30,671	Division of Administration - Internal Audit Services
\$30,457	Office of State Procurement (OSP) Fees
\$30,000	Division of Administration - Printing Services
\$30,000	Division of Administration - State Mail Operations
\$12,303	Maintenance in State-owned Buildings
\$4,711	Uniform Payroll System (UPS) Fees
\$1,351,057	Total IAT Expenses

Other Charges

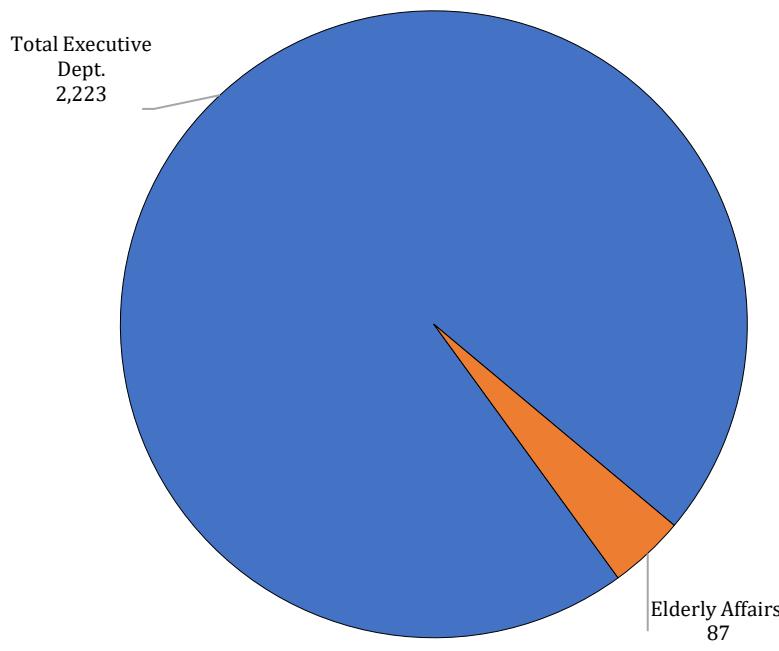
Amount	Description
\$40,340,056	Title III, VII contracts; Ombudsman Services, Public Health Workforce, Community Living program/Frail Elderly Program contracts
\$10,629,542	Senior Centers distribution
\$9,229,616	Parish Councils on Aging distribution
\$967,159	Senior prescription services and Aging and Disability Resource Centers (ADRC's)
\$284,018	Other Charges - Professional Services
\$126,521	Other Charges - Operating Services
\$53,850	Other Charges - Acquisitions/Major Repairs
\$37,646	Other Charges - Supplies
\$33,260	Other Charges - In-state Travel
\$20,000	Other Charges - Out-of-state Travel
\$15,000	Misc charges - Training provided to Aging Network entities twice annually
\$61,736,668	Total Other Charges



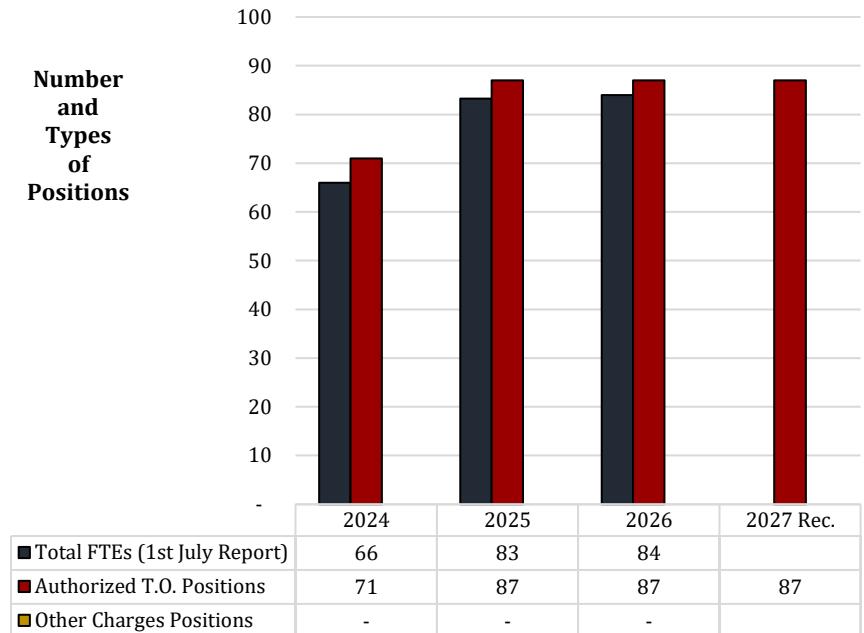
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FTEs, Authorized T.O., and Other Charges Positions

FY27 Agency Employees as a portion of FY27 Total Department Employees



FY26 number of funded, but not filled,
positions as of January 5, 2026 = 4



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



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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	2024 Actual	2025 Actual	2026 Enacted	2027 Recommended
Salaries	\$4,361,635	\$4,951,585	\$5,886,065	\$6,063,011
Other Compensation	\$24,443	\$90,655	\$17,655	\$17,655
Related Benefits	\$2,414,867	\$2,477,790	\$2,998,291	\$3,004,072
Total Personal Services	\$6,800,945	\$7,520,030	\$8,902,011	\$9,084,738

2.

Related Benefits FY27 Recommended	Total Funding	%
Total Related Benefits	\$2,998,291	
UAL payments	\$1,329,363	44%
Retiree Health Benefits	\$359,747	
Remaining Benefits*	\$1,309,181	
Means of Finance	General Fund = 84%	Other = 16%

* 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

Average T.O. Salary = \$62,963

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

Department Demographics	Total	%
Gender		
Female	80	93
Male	6	7
Race/Ethnicity		
White	21	24
Black	62	72
Asian	2	2
Indian	0	0
Hawaiian/Pacific	0	0
Declined to State	1	1
Currently in DROP or Eligible to Retire	6	7

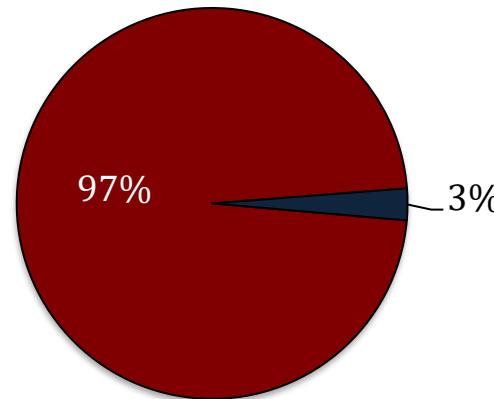


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FY27 Discretionary/Non-Discretionary Comparison

FY27 Recommended
Discretionary — \$70,806,595

Discretionary SGF = \$41,398,454
Discretionary IAT = \$0
Discretionary FSGR = \$15,000
Discretionary DEDS = \$0
Discretionary FED = \$29,393,141
Discretionary T.O. = 87



Non-Discretionary SGF = \$1,761,398
Non-Discretionary IAT = \$0
Non-Discretionary FSGR = \$0
Non-Discretionary DEDS = \$0
Non-Discretionary FED = \$142,005
Non-Discretionary T.O. = 0

FY27 Recommended
Non-Discretionary — \$1,903,703

Total Discretionary Funding by Office		
Executive Office	\$22,987,131	0.47%
Office of Indian Affairs	\$0	0.00%
Office of Inspector General	\$4,994,198	0.10%
Mental Health Advocacy Service	\$0	0.00%
LA Tax Commission	\$4,607,810	0.09%
Division of Administration	\$1,566,774,963	31.95%
Coastal Protection and Restoration Authority	\$142,810,046	2.91%
Department of Military Affairs	\$2,858,097,876	58.28%
Office of the State Public Defender	\$48,570,384	0.99%
Louisiana Stadium and Exposition District	\$98,646,839	2.01%
Louisiana Commission on Law Enforcement	\$55,195,206	1.13%
Governor's Office of Elderly Affairs	\$70,806,595	1.44%
Louisiana State Racing Commission	\$17,277,796	0.35%
Office of Financial Institutions	\$13,069,094	0.27%
Total Discretionary	\$4,903,837,938	100.00%

Total Non-Discretionary Funding by Type		
Retirement Systems UAL	\$ 1,329,363	70%
Retirees' Group Insurance	\$ 359,747	19%
Rent in State Buildings	\$ 155,391	8%
Legislative Auditor Fees	\$ 46,899	2%
Maintenance of State Buildings	\$ 12,303	1%
Total Non-Discretionary	\$ 1,903,703	100%



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) (PENDING APPROPRIATION)

FY 2026 Councils on Aging Distribution = \$2.50 × # of citizens 60 and up; min. of \$100,000

FY 2027 Proposed Councils on Aging Distribution = \$4.00 × # of citizens 60 and up; min. of \$150,000

§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 four dollars 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 one hundred fifty 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 ten million four hundred ninety-four thousand two hundred thirty-eight~~ 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 3k+)

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

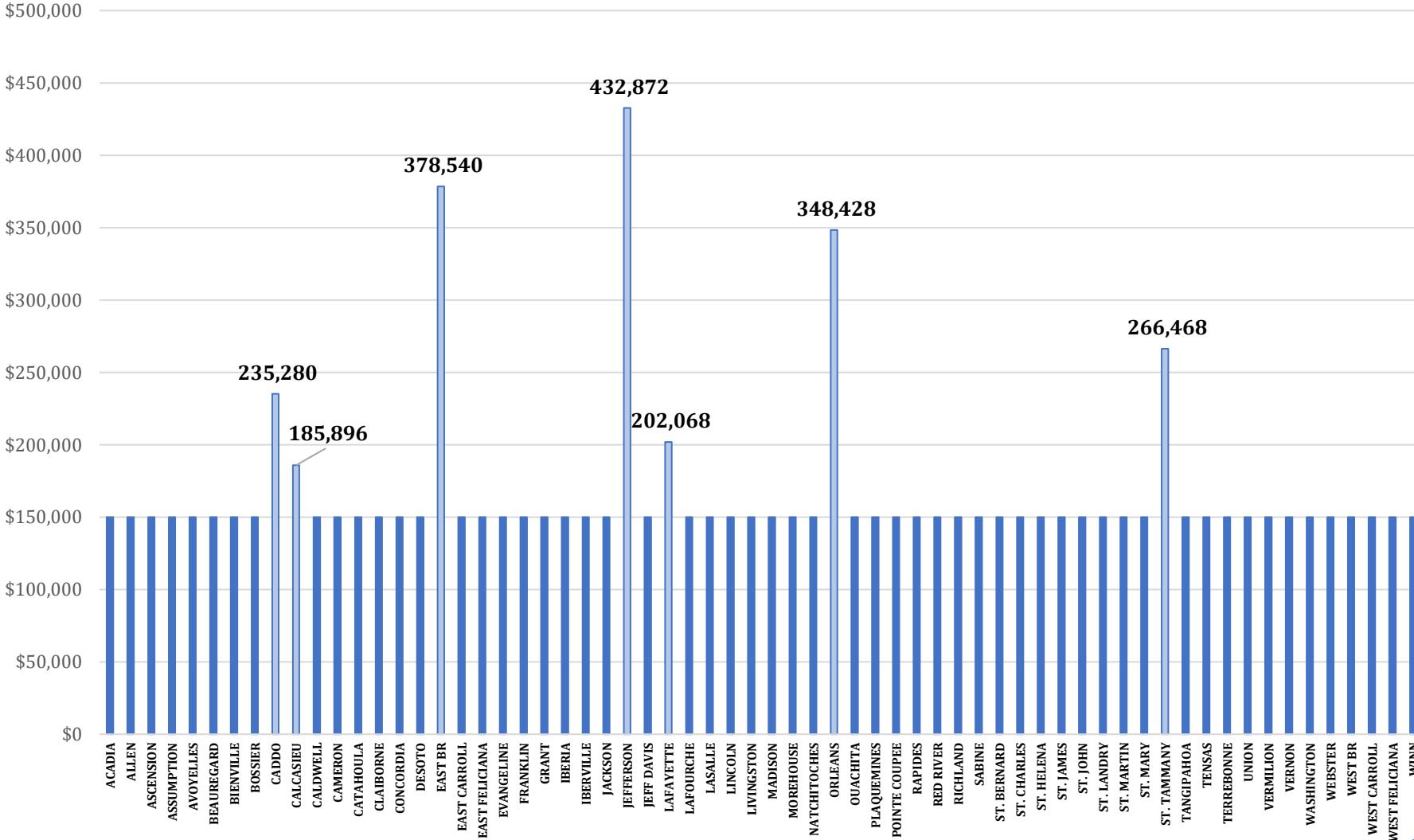
A. The legislature shall appropriate annually to the office of elderly affairs, hereinafter referred to as the "office", for distribution by the executive director of the office to the various voluntary parish councils on aging, except in Rapides Parish to a corporation or organization which has provided 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.



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Formula Allocation for Parish Councils on Aging for FY27

Total Formula Allocation = \$10,629,542





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Formula Allocation for Parish Councils on Aging – Senior Centers for FY27

Total Formula Allocation = \$9,229,616

