Attachment C
DRAFT WISCONSIN STATE AGING PLAN
FINANCIAL PLAN and INTRASTATE FUNDING

This Financial Plan describes and documents the procedures undertaken to distribute Wisconsin's Title III allocations to its Area Agencies on Aging (AAAs) for distribution to service-providing agencies. In Wisconsin, as directed by the Wisconsin Elders Act, the primary service-providing agencies to which Title III service funds are distributed are local aging units. Each county and federally recognized tribal nation designates an entity to serve in this capacity, and the AAAs directly contract with those entities to arrange for direct services to their eligible county and tribal populations.

Part 1 of this Financial Plan details the sequential methodology for distributing funds, including information about procedures that distribute statutorily specified administrative and operating funds prior to allocating service funds to AAAs.

Part 2 explains in detail the targeting principles that underlie the formulas, describes the formula factors used to allocate funds to AAAs for distribution to local aging units, and demonstrates the results of funding formula operation for the most recent year for which state allocation totals are available.

Part 1: Sequential Operations for Distribution of Funds

The execution of Wisconsin's population-based formulas takes place relatively late in a sequence of steps that also establish funding levels for other aspects of Older Americans Act network operations in Wisconsin. These steps address support for administration of the State Unit on Aging, administration of the three Area Agencies on Aging, the State Long Term Care Ombudsman Program, and the state's 11 federally recognized Tribal Nations. These distribution procedures are outlined here to ensure that the allocation process is fully documented.

Administrative Considerations Preceding Formula Distribution to AAAs

Before the AAA allocation methodology is applied to the federal Title III awards for Wisconsin, five percent of the total is designated to support the designated State Unit on Aging, the Bureau of Aging and Disability Resources, for administration of the State Plan. This process is described and illustrated in **Table 1**.

Table 1. Calculation of Administrative Funds for the State Unit on Aging	
ABBREVIATIONS	
FedB$	Total Federal TIII-B Dollars Awarded to State of Wisconsin FFY
StateAdminB$	Portion of 5% allowable state administrative funds allocated to the III-B program
FedC1$	Total Federal TIII-C1 Dollars Awarded to State of Wisconsin FFY
StateAdminC1$	Portion of 5% allowable state administrative funds allocated to the III-C1 program
Table 1, contined. Calculation of Administrative Funds for the State Unit on Aging	
FedC2$	Total Federal TIII-C2 Dollars Awarded to State of Wisconsin FFY

StateAdminC2$	Portion of 5% allowable state administrative funds allocated to the III-C2 program
FedD$	Total Federal TIII-D Dollars Awarded to State of Wisconsin FFY
FedE$	Total Federal TIII-E Dollars Awarded to State of Wisconsin FFY
StateAdminE$	Portion of 5% allowable state administrative funds allocated to the III-E program
State administrative funds are calculated independently for each program:	
StateAdminB$	=ROUND((FedB$*0.05)+(FedD$*0.05*(FedB$/(FedB$+FedC1$+FedC2$))),0)
StateAdminC1$	=ROUND((FedC1$*0.05)+(FedD$*0.05*(FedC1$/(FedB$+FedC1$+FedC2$))),0)
StateAdminC2$	=ROUND((FedC2$*0.05)+(FedD$*0.05*(FedC2$/(FedB$+FedC1$+FedC2$))),0)
StateAdminD$	State administration for TIII-D is proportionately allocated from the B, C1 and C2 programs
StateAdminE$	=ROUND((FedE$*0.05),0)
The resulting dollar amounts are summed to ensure that they total less than 5% of funds awarded.	

Statewide Contract for Aging Program Reporting

Program reporting is a critical part of Title III program administration. The State Unit on Aging mandates the use of an aging program reporting system by provider agencies for reporting all Title III and related activities in Wisconsin, for purposes of standardized and consistent data collection contributing to the state NAPIS (National Aging Program Information System) report as well as for analytic and planning purposes. As use of the system by direct service providers is mandated, the Area Agencies on Aging and the State Unit on Aging maintain a voluntary agreement that these costs will be covered by the AAAs using funds allocated to them for administration. AAAs are invited to participate in this agreement in the form of a Memorandum of Understanding (MoU) specifying the proportional share of costs to be paid by each, and the mechanism for transmitting the funds to the contracting agency.

Title III Funds and Area Agency on Aging Administration

The distribution of administrative funds to Area Agencies on Aging is determined using the same methodology as in past State Plans. The administrative funds to Area Agencies on Aging are calculated independently for each part of Title III, with the exception of Title III-D. Area Agencies on Aging support Title III-D activities by local provider agencies by using a small portion of their administrative funds distributed under Title III-B, Title III-C1, Title III-C2, and Title III-E to avoid decreasing the very small total of service funds available underTitle III-D.

Once the amounts available from each Title III program area are calculated, the amounts are summed to calculate the total available AAA administrative funds. From this total, each AAA is allocated a base amount of $75,000, the sum of which is drawn proportionally from the total available funds associated with Titles IIIB, C1, C2, and E. The remaining funds available for area plan administration are distributed among the Area Agencies on Aging according to the following sequence of procedures:

Fifty percent of the funds are distributed based on the number of county and tribal Aging Units served by the AAA (this measure applies only to multi-county AAAs; at present, the Greater Wisconsin Agency on Aging Resources (GWAAR) is the only affected agency). Forty percent of

the funds are distributed based on the AAA's proportion of the state's total low-income population (individuals at or below 100 percent of the poverty level) aged 60 and over across the area served by the area agency. Ten percent of the funds are distributed based on the proportion of the state's total population age 60 and over that reports either nonwhite race or Hispanic ethnicity in the AAA's service area.

While a maximum of 10 percent of the total of allocated funds is permitted for administration of the AAAs, Wisconsin elects to restrict this to 9.75 percent of allocated funds in order to limit the matching funds required of the state's general purpose revenue (GPR). The GPR appropriated for these programs in Wisconsin must match both the administrative funds held for state operations and those that are allocated to GWAAR, which is granted a waiver of the match requirements for its operations because, as a nonprofit organization, it has no source of independent revenue to utilize as match.

This formula and explanatory notes follow as **Table 2.**

Table 2. State Area Agency on Aging Administrative Calculations	
ABBREVIATIONS	
AAAadminB$	AAA admin amount distributed from Title III-B
AAAadminC1$	AAA admin amount distributed from Title III-C1
AAAadminC2$	AAA admin amount distributed from Title III-C2
AAAadminD$	AAA admin amount calculated from Title III-D
AAAadminE$	AAA admin amount distributed from Title III-E
BalafterSUAAdminB$	Balance remaining after State admin is taken from award
BalafterSUAAdminC1$	Balance remaining after State admin is taken from award
BalafterSUAAdminC2$	Balance remaining after State admin is taken from award
BalafterSUAAdminE$	Balance remaining after State admin is taken from award
balafterbase$	Balance remaining after base amounts are allocated to each AAA
AAA#units$	50% of total AAAadmin$ after base is reduced is allocated based on the number of external aging units supported (this excludes single-county AAAs that oversee no external aging units)
AAA60MIN$	10% of the states' population aged 60 and older who are minorities
AAA60POV$	40% percentage of the states' population aged 60 and older living in households below the poverty line
CO60minGWAAR	GWAAR AAA percentage share of 60+ minority population summed by each CAU
Table 2, continued. State Area Agency on Aging Administrative Calculations	
CO60minDane	Dane AAA percentage share of 60+minority population
CO60minMilw	Milwaukee AAA percentage share of 60+minority population

CO60povGWAAR	GWAAR AAA percentage share of 60+ under 100% poverty population summed by each CAU
CO60povDane	Dane AAA percentage share of 60+ under 100% poverty population
CO60povMilw	Milwaukee AAA percentage share of 60+ under 100% poverty population
CAU	County Aging Unit
TAU	Tribal Aging Unit

State Area Agency on Aging Administrative Calculations
STEP ONE

Area agency on aging funds are calculated independently for each program as follows:

AAAadminB\$ =ROUND((BalafterSUAAdminB\$*0.0975)+(FedD\$*0.0975*

(BalafterSUAAdminB\$/(BalafterSUAAdminB\$+BalafterSUAAdminC1\$+BalafterSUAAdminC2\$))),0)

AAAadminC1\$ =ROUND((BalafterSUAAdminC1\$*0.0975)+(FedD\$*0.0975*

(BalafterSUAAdminC1\$/(BalafterSUAAdminB\$+BalafterSUAAdminC1\$+BalafterSUAAdminC2\$))),0)

AAAadminC2\$ =ROUND((BalafterSUAAdminC2\$*0.0975)+(FedD\$*0.0975*

(BalafterSUAAdminC2\$/(BalafterSUAAdminB\$+BalafterSUAAdminC1\$+BalafterSUAAdminC2\$))),0)

AAAadminD\$ AAA plan administration for TIII-D are proportionately allocated from B, C1 and C2 programs

AAAadminE\$ =ROUND((BalafterSUAAdminE\$*0.0975),0)

STEP TWO

Determine the AAA admin balance after base of $75,000 is put aside for each AAA

balafterbase\$=AAAadmin\$ - (75,000+75,000+75,000)

STEP THREE

Allocate balance after base amounts are subtracted by pre-determined factor percentages

AAA#units\$=ROUND(balafterbase\$*.50,0)
AAA60MIN\$=ROUND(balafterbase\$*.10,0)
AAA60POV\$=ROUND(balafterbase\$*.40,0)

Table 2, continued. State Area Agency on Aging Administrative Calculations
STEP FOUR

Allocate amounts available to each AAA

Title III Funds and the State Long Term Care Ombudsman Program

As a next step before the funding allocation methodology for service funds is applied, a specified amount of Title III-B funds are awarded to the Board on Aging and Long Term Care for the support of a statewide long-term care ombudsman program which meets the requirements of the Older Americans Act. The Title III-B funding level for SFY 2025 is $65,000. Subsequent funding levels are determined through the biennial State budget process. This process is detailed in **Table 3**.

Table 3. Title IIIB Award for State Long-Term Care Ombudsman	
ABBREVIATIONS	
BalafterSUAAdminB$	Balance remaining after State admin is taken from award
SLTCOP$	Amount designated in State budget process for distribution to the State Long-Term Care Ombudsman Program
Determine the amount available for population-based formula allocation under Title IIIB after Award for SLTCOP is subtracted	
Amount Available =(BalafterSUAAdminB$-SLTCOP$)	

The "Tribal Set-Aside": Funding for Title III/Title VI Collaboration

After Ombudsman program support has been subtracted from the Title III award, the total remaining is available for allocation to AAAs and subsequent distribution to local aging units administered by Wisconsin's counties and Tribal nations. As a first step in this process, a portion of remaining Title IIIB, C1, C2 and D funds are **set aside** to be used later in allocations to the state's 11 federally recognized Tribal nations.

This Tribal set-aside was statutorily established in 1993 and includes a provision to hold harmless the level of funding granted to each Tribal nation to the level determined in 1993. The amount is calculated as a fixed percentage of each title granted to the Tribal nations using the percentage of funding established in 1993 as the basis. The Tribal set-aside has historically also included a hold harmless provision that often resulted in additional Title III-B and III-C funds being shifted to the Tribal allocation to allow for all Tribal nations to receive the same amount of funding as they each received in 1993. To simplify this process, the decision was made to increase these percentages to levels that eliminate the need for post-formulary adjustments. This

aligns with the handling of Tribal Title III-D funding, as this title was introduced after 1993 and never included a hold harmless provision. Adjusting the formula percentages brings consistency to methodology for all titles going forward.

Along with the Tribal set-aside, the amount to be allocated to the Tribal nations includes the funding levels for Menominee County, 85% of whose population is Native. Menominee County's allocation is determined by the execution of the AAA and county funding distribution formulas. Based upon a historic agreement among representatives of the state's 11 Tribal nations, the full amount of each program fund designated for Menominee County is added to the Tribal set-aside to enhance the fund available for distribution to all Tribal nations.

The combined Tribal total for each program fund (the set-aside plus Menominee County's total) is then distributed to GWAAR, which holds contracts for service provision with the eleven Tribal nations, with specified amounts for each designated based on each nation's share of the total number of Tribal members age 60 and over in Wisconsin, as reported by each nation to ACL in their applications for Title VI funds. This is the only population-based formula factor employed in the Tribal distribution formula because it is the only valid and reliable population data element available for the target population. Census Bureau sources do not tabulate data relating to the social and economic characteristics of those age 60 and older with membership in (or receiving services from) a Tribal nation.

In sum, the procedures for the Tribal distributions are as follows:
1. After the Title IIIB deduction has been made for distribution to the State Long-Term Care Ombudsman program, and before AAA allocations and associated county service distributions are calculated, a portion of funds from Titles III-B, III-C1, III-C2, and III-D is set aside for distribution to the Tribal Aging Units based on percentages established with this Aging Plan. These percentages were determined based on the historical percentages established in 1993 and the amount of hold harmless typically needed year over year to keep each Tribal nation at their 1993 funding levels.
2. The AAA allocations and county distributions are calculated, and the dollar amount designated for Menominee County for each part of Title III is added to the foregoing set-aside amount. Menominee County's designation is treated in this way due to a historic agreement among the Tribal nations, and is based on the racial-ethnic composition of the county's population (85 percent of residents are identified through the U.S. Census as American Indian-Alaska Natives).
3. The combined total for each part of Title III except for Title IIIE is allocated to GWAAR and distributed to Tribal Aging Units, including the Menominee Tribal Aging Unit, based on each nation's share of the total Tribal population age 60 and older, as reported by Tribal nations in their Older Americans Act Title VI applications. This process is illustrated and described in the following **Table 4**.

Table 4. Calculating the Tribal Set-Aside and Distributions

ABBREVIATIONS	
Fedx$	Total Federal Title III-x dollars awarded to state of Wisconsin FFY
Titlex %	Percent of funding from Title III-x dedicated to Tribal allocations
Titlex$	Amount calculated from Title III-x allocation to be set aside for tribal distribution
FinalMenomineeX$	The final designated amount for Menominee County, derived using the population-based county funding formula detailed in Table 6, below.
Tribalx$	The amount designated for distribution to each tribe from each part of Title III
FinalMenomineeX$	The final designated amount for Menominee County, derived using the population-based county funding formula detailed in Table 6, below.
TR60	The tribe's percentage of the total number of individuals age 60+ reported to ACL by the eleven tribes for their Title VI applications.
Determine the amount available for Tribal Set-Aside from Each Part of Title III	
Titlex$ = round(Fedx$*Titlex%,0)	
Determine the amount to be distributed to each tribe from Title IIIX allocations to GWAAR	
Tribalx$ = Sum(Titlex$,FinalMenomineeX$)*(TR60)	

Table 4. Calculating the Tribal Set-Aside and Distributions

ABBREVIATIONS	
Fedx$	Total Federal Title III-x dollars awarded to state of Wisconsin FFY
Titlex%	Percent of funding from Title III-x dedicated to Tribal allocations
Titlex$	Amount calculated from Title III-x allocation to be set aside for tribal distribution
FinalMenomineeX$	The final designated amount for Menominee County, derived using the population-based county funding formula detailed in Table 6, below.
Tribalx$	The amount designated for distribution to each tribe from each part of Title III
FinalMenomineeX$	The final designated amount for Menominee County, derived using the population-based county funding formula detailed in Table 6, below.
TR60	The tribe's percentage of the total number of individuals age 60+ reported to ACL by the eleven tribes for their Title VI applications.
Determine the amount available for Tribal Set-Aside from Each Part of Title III	
Titlex$ = round(Fedx$*Titlex%,0)	
Determine the amount to be distributed to each tribe from Title IIIX allocations to GWAAR	
Tribalx$ = Sum(Titlex$,FinalMenomineeX$)*(TR60)	

Population-Based Allocation Formulas: Structure and Operation

After the procedures above are completed (up to and including the extraction of the Tribal set-aside), the funds remaining are subject to a set of population-based funding formulas that determine their allocation to AAAs and the subsequent distribution to local aging units. Funds for each part of Title III are distributed by a formula customized for the circumstances of that program, with a goal of making the targeting logic of the formulas (and therefore the weighting of their population factors) as consistent as possible. Other than Title III-B, the operation of each

formula follows the same sequence of steps to ensure that the protections described above are applied and that AAA allocations to supply county and Tribal distributions are impacted as little as possible in a given year.

Title III-B funding requires an adjusted approach to allocating funding, as the method for establishing Legal Services support for each Planning and Service Area (PSA) requires that Legal Service funding be managed at the AAA level instead of the aging unit level. To this end, five percent of Title III-B funding is held aside for the procurement of Legal Service support prior to the allocation of funding for distribution to local aging units. After aging unit funding is established via the population formulas, the percent of funding allocated to each PSA is used to determine the level of Legal Service funding each AAA receives in Title III-B.

Following in **Table 5** is a summary of the five funding formulas and the steps through which procedures are applied.

Table 5. Summary of Allocation Formulas	
ABBREVIATIONS	
Statex$	State Title III-x funds available for distribution to County aging units (after deducting amount for tribes).
StLegServ$	5% portion of State Title III-B funds to be allocated to AAAs for Legal Services contract
PSA%T3B	The percentage of Title III-B funds allocated to each Planning and Service Area for services other than Legal Services
AAALegServ$	The amount of Legal Service funds granted to each AAA for procurement of Legal Service support for each Planning and Service Area as determined by percent of funding granted for all other services
T3BCty$	State Title III-B funds available for distribution to County aging units after deducting Legal Services funds
InitialCty$	This dollar amount is used when calculating the minimum adjustment.
CO60	The county's percentage of the states' population aged 60 and older
CO60MIN	The county's percentage of the states' population aged 60 and older who are minorities
CO60POV	The county's percentage of the states' population aged 60 and older living in households below the poverty line
CO60LA	The county's percentage of the states' population aged 60 and older and living alone
RURAL	If county is designated as rural then 10% factor applied here (rural is less than 20 people per square mile). 10% of State IIIx funds set aside and divided among all counties deemed as rural.
PYA95	95% of the county's prior year allocation
PYA110	110% of the county's prior year allocation
FinalCty$	Final dollar amount of funding distributed to AAA for allocation to County aging unit
DATA SOURCES FOR POPULATION FACTORS	**Population**
U.S Bureau of the Census - Annual Estimates July 2017	60+Population
U.S Bureau of the Census - Annual Estimates July 2017 for Total 60+ Population	60+ Minority Population

American Community Survey 5 Year Estimates - 2011-2015 Special Tabulation on Aging	60+ Under 100% poverty
American Community Survey 5 Year Estimates - 2011-2015 Special Tabulation on Aging	60+ Living Alone
U.S Bureau of the Census - Annual Estimates July 2017	
Any county that has 20 persons or fewer of those ages 60+ per square mile	Rural County

Allocation of Title IIIB Funds to AAA for Distribution to Aging Units

STEP ONE

First determine the amount of funding to be set aside for Legal Service funding to AAAs

Statex$*.5=StLegServ$

Table 5 continued, Summary of Allocation Formulas

STEP TWO

Subtrack Legal Service funds from amount to be allocated to Couny Aging Units for services other than Legal Services

Statex$-LegServ$=T3BCty$

STEP THREE

Determine the initial county dollar amounts -
InitialCty$=CO60(T3BCty$*.45)+CO60MIN(T3BCty$*.15)+CO60POV(T3BCty$*.20)+CO60LA(T3BCty$*.10)+RURAL(T3BCty$*.10)

STEP FOUR

Apply the minimum adjustment - Bring to Minimum of $20,000

=IF(InitialCty$<20000,(20000-InitialCty$),0)

STEP FIVE

Apply result of any adjustments

FinalCty$ = InitialCty$+Minimum Adj

This process is a manual process, with the amounts going to each adjustment category manually updated, based on check and balance formulas written into the allocation spreadsheet, until all the award is appropriately allocated.

STEP SIX

Determine percent of III-B funding being granted to each AAA

PSA%T3B=(Total all applicable FinalCty$)/Statex$

STEP SEVEN

Calculate AAA Legal Service funding amount

AAALegServ$=StLegServ$*PSA%T3B

Allocation of Title IIIC-1 Funds to AAA for Distribution to Aging Units

STEP ONE

Determine the initial county dollar amounts -
InitialCty$=CO60(StateC1$*.45)+CO60MIN(StateC1$*.15)+CO60POV(StateC1$*.20)+CO60LA(StateC1$*.10)+RURAL(StateC1$*.10)

STEP TWO

Apply the Minimum adjustment

NOTE for C1 - Two Counties (Pepin & Florence have statutory language regarding minimum amounts they must receive of this funding)

Florence by statute gets min of $30,000 and Pepin by statute gets min of $75,529 (i.e special adj A)

Adjustment A - Florence and Pepin only - minimums by statute $30,000 Florence and $75,529 Pepin

Adjustment Minimum - Bring to Minimum of $50,000

=IF(TempCty$<50000,(50000-TempCty$),0)

STEP THREE

Apply result of minimum adjustment

FinalCty$ = InitialCty+(Adj A +Min Adj)

This process is a manual process, with the amounts going to each adjustment category manually updated, based on check and balance formulas written into the allocation spreadsheet, until all the award is appropriately allocated.

Table 5 continued, Summary of Allocation Formulas

Allocation of Title IIIC-2 Funds to AAA for Distribution to Aging Units

STEP ONE

Determine the initial county dollar amounts -
InitialCty$=CO60(StateC2$*.35)+CO60MIN(StateC2$*.15)+CO60POV(StateC2$*.20)+CO60LA(StateC2$*.20)+RURAL(StateC2$*.10)

STEP TWO

Apply the Minimum adjustment

Adjustment Minimum - Bring to Minimum of $10,000

=IF(TempCty$<10000,(10000-TempCty),0)

STEP THREE

Apply result of minimum adjustment

FinalCty$ = InitialCty$+Min Adj

This process is a manual process, with the amounts going to each adjustment category manually updated, based on check and balance formulas written into the allocation spreadsheet, until all the award is appropriately allocated.

Allocation of Title IIID Funds to AAA for Distribution to Aging Units

STEP ONE

Determine the initial county dollar amounts -
InitialCty$=CO60(StateD$*.45)+CO60MIN(StateD$*.15)+CO60POV(StateD$*.20)+CO60LA(StateD$*.10)+RURAL(StateD$*.10)

STEP TWO

Apply the Minimum adjustment

Adjustment Minimum- Bring to Minimum of $2,000

=IF(TempCty<2000,(2000-TempCty),0)

STEP THREE

Apply result of minimum adjustment

FinalCty$ = InitialCty$+Min Adj

This process is a manual process, with the amounts going to each adjustment category manually updated, based on check and balance formulas written into the allocation spreadsheet, until all the award is appropriately allocated.

Allocation of Title IIIE Funds to AAA for Distribution to Aging Units
STEP ONE
Determine the initial county dollar amounts - InitialCty$ = CO60(StateE$*.45)+CO60MIN(StateE$*.15)+CO60POV(StateE$*.20)+AGED(StateE$*.10)+RURAL(StateE$*.10)
STEP TWO
Apply the Minimum adjustment **Adjustment Minimum - Bring to Minimum of $10,000** =IF(TempCty$<10000,(10000-TempCty$),0)

Table 5 continued, Summary of Allocation Formulas
STEP THREE
Apply result of minimum adjustment
FinalCty$ = InitialCty$+Min Adj This process is a manual process, with the amounts going to each adjustment category manually updated, based on check and balance formulas written into the allocation spreadsheet, until all the award is appropriately allocated.

Anticipated Annual Updates

Future periodic adjustments to funding levels will occur as demographic change alters the share of the state's population with relevant characteristics residing in each county and tribe. All population data will be updated annually in alignment with Census Bureau data releases, using annual population estimates by age and race/ethnicity from the U.S. Bureau of the Census Population Estimates, and social and economic characteristics data from the American Community Survey Five-Year files and the Administration on Aging's AGID (Aging, Independence, and Disability) tabulation for age 60 and older. For tribes, population data submitted to ACL as part of the Title VI application will be updated as often as available. Formulas will incorporate data from the most recent period available when funding projections are produced in late summer each year.

Accommodating changes in federal distribution of funds

In the event of year-to-year changes in the federal awards distributed to Wisconsin under Title III during the three-year plan period, there may be similar statewide increases or decreases in the amount distributed to aging units through each allocation formula. Any across-the-board federal increase or decrease in Title III will impact the funds available for distribution through the AAA allocation formulas under Title III.

Nutrition Services Incentive Program (NSIP)

Nutrition Services Incentive Program (NSIP) funds are distributed proportionally to each of Wisconsin's AAAs based on the share of eligible Congregate and Home Delivered meals served within each AAA in the prior calendar year.

Part 2: OAA Formula Factors and Wisconsin's Targeting Strategy

Defining Greatest Need

Wisconsin embraces the definitions of greatest economic and social need set forth in the Older Americans Act Final Rule, 45 CFR § 1321.3. Greatest economic need results from an income level at or below the Federal poverty level; and greatest social need is related to a wide range of noneconomic factors including but not limited to geographic, social or cultural isolation; physical and cognitive impairment or disabilities; and language barriers. Wisconsin's approach to greatest need recognizes the many underlying conditions that contribute to these circumstances, and its targeting strategies begin with assessing the particular needs of an agency's service areas.

Approach to Targeting

Targeting encompasses a wide range of strategies, including crafting innovative programs and service delivery models to ensure that those in greatest need can utilize and benefit from the Older Americans Act. These may include customized transportation to help people living in the most remote rural areas access services they couldn't otherwise reach; caregiver support services tailored to families living with the particular challenges of dementia; and "choice-based" congregate dining programs that facilitate participation by people whose dietary needs or cultural backgrounds don't fit traditional one-size-fits-all meals.

The State Financial Plan distributes resources in a way that supports Wisconsin's overall targeting strategy by basing the allocation of Title III and affiliated funds on the geographic concentration of communities in greatest economic and social need. The funding allocation formulas were created in accordance with Older Americans Act targeting principles, and specifically with the requirements listed in Section 305 (a) (2):

> *"(C) in consultation with area agencies, in accordance with guidelines issued by the Assistant Secretary, and using the best available data, develop and publish for review and comment a formula for distribution within the State of funds received under this title that takes into account—*
>
> > *(i) the geographical distribution of older individuals in the State; and*
> > *(ii) the distribution among planning and service areas of older individuals with greatest economic need and older individuals with greatest social need, with particular attention to low-income minority older individuals."*

Wisconsin's Older Americans Act funding formulas uses demographic information published by the U.S. Bureau of the Census to align AAA allocations and subsequent county and tribal funding with their share of the state's population in specified target groups. The formulas for the five core program areas under Title III are similar, as detailed below. Each directs a share of the funds based on the population age 60 and older, the threshold for program eligibility for all Title III programs. The designation of a county as rural (based on a population density of less than 20 persons age 60 and older per square mile) carries weight in each formula, as does the county's share of the state's racial and ethnic minority population age 60+ and the county's share of the 60 and older population with income below poverty level. The county's share of all people age 60+ living alone makes up a slightly varying share of each distribution formula, weighted slightly more heavily for the distribution of Title IIIC2 Home Delivered Meal funds.

For the distribution of Title IIIE Caregiver Support funds only, the formula employs a factor indicating when a large share of a county's households included a member age 60+. Households in this group are more likely to require caregiving and caregiver support, regardless of whether the older adult lives alone or with others. The factor based on this concept assigns "Aged County" status to all counties in which a higher-than-average (median) percent of households have a member age 60 or older based on the American Community Survey's five-year compilation.

Service dollar distribution follows this approach to directing funds to areas of greatest need. In utilizing those funds, Area Agencies on Aging and local Aging Units (as authorized by the

Wisconsin Elders Act) are charged with assessing community needs and specifying strategies to carry out programmatic targeting at the local level. The State Unit on Aging and Area Agencies on Aging provide training and technical support to assist local communities in developing these strategies. For example, monthly statewide ADRC meetings, bimonthly Aging, Disability and Independent Living Network Forums, quarterly AAA ACE meetings, and biannual Network Training Conferences all elevate innovative approaches to targeting and support strategic conversations about advocacy, addressing barriers to successful targeting, and other related topics.

In the State Unit on Aging, program managers build targeting initiatives into their program goals and objectives and encourage local program leads to align with these efforts by drawing them into collaboration, providing tools for program-specific needs assessment, and supporting and empowering local customization.

Detailed Factor Definitions and Data Sources

The following formula factors are derived from Census Bureau sources and updated annually with the most recently released information about Wisconsin's population.

- ✓ **Age 60 and Older**
  - o **Date Source**: The number of people age 60 and older is produced annually for all counties by the U.S. Bureau of the Census Population Estimates Program, which has a very strong record of tracking close to actual population dynamics as documented by the decennial U.S. Census. Each county's share of the total number of people age 60+ is calculated to determine how much of the weighted share of program dollars will be distributed. County totals are aggregated to make up the dollar amount allocated to each Area Agency on Aging.
  - o **Rationale**: People who are age 60 and older are eligible for services under the Older Americans Act because, with advancing age, they are increasingly likely to experience functional disabilities and require a variety of health and support services.

- ✓ **Non-White Race or Hispanic/Latino Ethnicity**
  - o **Data Source**: The number of people age 60 and older who report racial and/or ethnic minority status is produced annually for all counties by the U.S. Bureau of the Census Population Estimates Program, which has a very strong record of tracking close to actual population dynamics as documented by the decennial U.S. Census. Each county's share of the total number of people in this group is calculated to determine how much of the weighted share of program dollars will be distributed. County totals are aggregated to make up the dollar amount allocated to each Area Agency on Aging.
  - o **Rationale**: Older adults from communities of color have disproportionately experienced social, economic, educational and health disparities that limit their opportunities and threaten their ability to remain independent. The incidence of poverty is more prevalent among older adults from these groups, as are the incidence of numerous chronic health problems and disabling conditions.

- ✓ **Age 60+ with Income Below Poverty**

- o **Data Source**: The U.S. Bureau of the Census's continuous American Community Survey Five Year Compilation is the only valid and reliable source of population counts by income level for U.S. counties. Even so, the Census Bureau's calculation of error margins around these estimates are wide and Wisconsin's Office on Aging Population Analyst closely monitors these numbers to assess their quality and appropriateness for funding distribution. At this time, Wisconsin includes this measure at a lower weight than had historically been used in order to minimize the risk of funding fluctuations due to measurement error. For a complete description of this circumstance, see Wisconsin's 2022-25 State Financial Plan.
  - o **Rationale**: Older people with income at or below the poverty level have difficulty meeting the usual costs of daily life and the high, unpredictable costs of health care and are more dependent on public services and benefits.

- ✓ **Rural Status**
  - o **Data Source**: "Rural Counties" are those with a population density of fewer than 20 persons aged 60 and older per square mile, as documented in the U.S. Bureau of the Census's Population Estimates Program. Each county is designated as either receiving this allocation or not, depending on the status of this "two-tiered" factor. It is a county-level determination, based on the entire county's population density rather than on the complex and fluid concept of a balance of urbanized and rural areas or status as a Standard Metropolitan Statistical Area. At the beginning of this State Plan period, 44 of 72 counties are considered "rural" and receive the rural allocation.
  - o **Additional Assurance of Support for Rural Residents**: Program funds are targeted to the special needs of older individuals residing in rural areas by including a minimum level of funding in each population-based formula for allocating Title III funds to AAAs for distribution to counties. These help underwrite the foundational service capacity of counties with the smallest populations, to ensure that sparsely populated rural counties have adequate funds for basic program operation.
  - o **Rationale**: Older adults who live in rural areas are often isolated from family, friends, community activities, and formal support services. Program and service offerings in rural areas are often limited by lengthy travel distances and an absence of alternative resources, transportation, county funds, and workforce and volunteer capacity.

- ✓ **Age 60 and Living Alone**
  - o **Data Source:** The U.S. Bureau of the Census's continuous American Community Survey Five Year Compilation is the source for this information. This is the only source that tabulates household composition and provides valid and data at the county level.
  - o **Rationale:** Individuals living alone are more likely to require structured social interaction (either through congregate meal participation or through personal contact with home-delivered meal volunteers), and are at elevated nutritional risk with advancing age as the incidence of mobility limitations and functional disability rises.

- ✓ **Percent of County Households with a Member Age 60+**
  - o **Data Source:** The U.S. Bureau of the Census's continuous American Community Survey Five Year Compilation is the source for this information. This is the only source that tabulates household composition and provides valid data at the county level. Each

county is designated as either receiving this allocation or not, depending on the status of this "two-tiered" factor.

o **Rationale:** Households in this group are more likely to require caregiving and caregiver support, regardless of whether the older adult lives alone or with others. At the beginning of this State Plan period, 36 of 72 counties are considered "aged counties" and receive a fixed dollar amount on this basis.

Table 6 below outlines how each of these factors are weighted for each title, as well as the minimum allocation levels determined to best support those most rural areas where population alone does not provide for sufficient funding to support the program. **Table 7** includes projected totals for all counties for all titles. **Table 8** summarizes those totals into the three PSAs in Wisconsin.

Table 6. Factor Weights and Minimum Allocations					
	TITLE III B	TITLE III C-1	TITLE III C-2	TITLE III D	TITLE III- E
Rural County Allocation (2 tiers)	10%	10%	10%	10%	10%
60+ Population	45%	45%	35%	45%	45%
60+ Minority	15%	15%	15%	15%	15%
60+ Below 100% Poverty	20%	20%	20%	20%	20%
Aged County Allocation (2 tiers)					10%
60+ Living Alone	10%	10%	20%	10%	
	100%	**100%**	**100%**	**100%**	**100%**
Minimum Allocation Amount	$20,000	$50,000	$10,000	$2,000	$10,000

Table 7. Projection: Applying 2026 Formulas to 2024 Award						
COUNTY	III-B	III-C-1	III-C-2	III-D	III-E	TOTAL
Adams	$43,832	$110,122	$47,393	$3,579	$29,173	$234,099
Ashland	$33,429	$83,985	$36,829	$2,730	$24,301	$181,274
Barron	$56,952	$143,083	$61,535	$4,650	$34,901	$301,121
Bayfield	$33,708	$84,688	$36,221	$2,752	$24,477	$181,846
Brown	$205,741	$516,897	$225,232	$16,799	$93,256	$1,057,925
Buffalo	$27,069	$68,008	$29,495	$2,210	$21,329	$148,111
Burnett	$36,838	$92,550	$39,698	$3,008	$25,966	$198,060
Calumet	$38,736	$97,318	$41,192	$3,163	$17,869	$198,278
Chippewa	$69,942	$175,719	$75,838	$5,711	$32,629	$359,839
Clark	$38,687	$97,196	$41,901	$3,159	$18,392	$199,335
Columbia	$47,586	$119,553	$51,587	$3,886	$21,501	$244,113
Crawford	$29,839	$74,967	$32,349	$2,436	$22,619	$162,210
Dane	$374,793	$941,615	$409,511	$30,603	$169,341	$1,925,863
Dodge	$70,928	$178,198	$76,789	$5,792	$32,099	$363,806
Door	$36,999	$92,955	$40,293	$3,021	$24,785	$198,053
Douglas	$55,813	$140,223	$61,462	$4,557	$25,953	$288,008

Table 7 continued, Projection: Applying 2026 Formulas to 2024 Award					
Dunn	$46,453	$116,708	$50,886	$3,793	$21,721	$239,561
Eau Claire	$74,396	$186,908	$81,684	$6,075	$33,198	$382,261
Florence	$20,000	$50,000	$20,580	$2,000	$17,794	$110,374
Fond du Lac	$85,776	$215,500	$93,330	$7,004	$38,719	$440,329
Forest	$24,505	$61,564	$26,490	$2,001	$20,305	$134,865
Grant	$53,606	$134,678	$58,372	$4,377	$25,093	$276,126
Green	$42,477	$106,718	$46,462	$3,468	$19,713	$218,838
Green Lake	$32,976	$82,848	$35,711	$2,693	$24,104	$178,332
Iowa	$34,900	$87,683	$37,969	$2,850	$16,640	$180,042
Iron	$20,534	$51,590	$22,291	$2,000	$18,319	$114,734
Jackson	$33,934	$85,254	$37,211	$2,771	$24,429	$183,599
Jefferson	$66,602	$167,328	$72,339	$5,438	$30,034	$341,741
Juneau	$41,182	$103,464	$44,659	$3,363	$27,937	$220,605
Kenosha	$140,607	$353,256	$152,559	$11,481	$65,090	$722,993
Kewaunee	$30,923	$77,691	$33,532	$2,525	$23,001	$167,672
LaCrosse	$89,749	$225,483	$99,103	$7,328	$39,903	$461,566
Lafayette	$27,909	$70,117	$30,545	$2,279	$21,610	$152,460
Langlade	$37,024	$93,017	$40,725	$3,023	$25,780	$199,569
Lincoln	$43,112	$108,312	$47,116	$3,520	$28,520	$230,580
Manitowoc	$77,231	$194,033	$84,462	$6,306	$34,727	$396,759
Marathon	$108,625	$272,906	$117,009	$8,870	$49,438	$556,848
Marinette	$56,462	$141,853	$61,320	$4,610	$34,530	$298,775
Marquette	$31,214	$78,421	$34,071	$2,549	$23,146	$169,401
Menominee*	$20,000	$50,000	$21,501	$2,000	$18,331	$111,832
Milwaukee	$1,060,829	$2,665,179	$1,184,432	$86,620	$496,086	$5,493,146
Monroe	$51,572	$129,569	$56,213	$4,211	$24,278	$265,843
Oconto	$50,016	$125,658	$53,428	$4,084	$31,983	$265,169
Oneida	$54,655	$137,313	$58,844	$4,463	$33,799	$289,074
Outagamie	$137,346	$345,064	$148,832	$11,215	$62,237	$704,694
Ozaukee	$79,162	$198,883	$86,017	$6,464	$43,776	$414,302
Pepin	$20,000	$75,529	$21,628	$2,000	$17,917	$137,074
Pierce	$39,902	$100,248	$42,746	$3,258	$18,906	$205,060
Polk	$54,156	$136,059	$57,771	$4,422	$33,896	$286,304
Portage	$52,063	$130,800	$55,995	$4,251	$23,695	$266,804
Price	$30,264	$76,034	$33,246	$2,471	$22,614	$164,629
Racine	$184,305	$463,040	$201,174	$15,049	$85,013	$948,581
Richland	$31,804	$79,903	$34,773	$2,597	$23,462	$172,539
Rock	$136,387	$342,655	$150,016	$11,136	$61,537	$701,731
Rusk	$28,548	$71,724	$31,223	$2,331	$21,911	$155,737
Saint Croix	$60,208	$151,264	$63,031	$4,916	$27,819	$307,238
Sauk	$51,755	$130,028	$55,063	$4,226	$23,744	$264,816
Sawyer	$39,052	$98,113	$42,513	$3,189	$26,958	$209,825

Table 7 continued, Projection: Applying 2026 Formulas to 2024 Award					
Shawano	$55,659	$139,837	$60,585	$4,545	$34,479	$295,105
Sheboygan	$99,434	$249,814	$109,184	$8,119	$44,588	$511,139
Taylor	$31,518	$79,185	$33,841	$2,574	$23,513	$170,631
Trempealeau	$36,716	$92,244	$39,952	$2,998	$17,375	$189,285
Vernon	$44,469	$111,722	$48,545	$3,631	$29,321	$237,688
Vilas	$44,349	$111,420	$47,713	$3,621	$29,339	$236,442
Walworth	$88,064	$221,247	$95,160	$7,191	$39,991	$451,653
Washburn	$33,437	$84,006	$36,023	$2,730	$24,373	$180,569
Washington	$103,506	$260,044	$109,539	$8,452	$47,274	$528,815
Waukesha	$335,843	$843,758	$358,921	$27,423	$153,580	$1,719,525
Waupaca	$47,044	$118,191	$50,874	$3,841	$21,417	$241,367
Waushara	$40,447	$101,619	$43,578	$3,303	$27,548	$216,495
Winnebago	$129,270	$324,772	$142,305	$10,555	$57,758	$664,660
Wood	$68,477	$172,038	$75,077	$5,591	$30,731	$351,914
Totals*	$5,761,346	$14,499,369	$6,285,494	$471,857	$2,961,591	$29,979,657

Table 8. Projected Totals per PSA						
PSA	Title III-B	Title III-C1	Title III-C2	Title III-D	Title III-E	Total
Dane	$374,793	$941,615	$409,511	$30,603	$169,341	$1,925,863
Milwaukee	$1,060,829	$2,665,179	$1,184,432	$86,620	$496,086	$5,493,146
GWAAR	$4,325,724	$10,892,575	$4,691,551	$354,634	$2,296,164	$22,560,648