

# Greenbook

## LBO Analysis of Enacted Budget

### Ohio Department of Veterans Services

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Appropriation Spreadsheet

# LBO Greenbook

## Ohio Department of Veterans Services

### Quick look...

- The Department of Veterans Services advocates for and serves the state's nearly 800,000 military veterans and their families.
- Total budget: \$104.7 million in FY 2020 and \$110.3 million in FY 2021.
  - Revenue sources: GRF (49.7%), federal (36.2%), and state non-GRF (14.1%).
  - Largest expense: personal services (75%).
- Budget allocates 88%, or \$189.2 million, of the biennial appropriation for the Department's two veterans homes.
- Budget increases biennial GRF funding for the veterans homes by \$32.6 million, or 60%.

Fund Group	FY 2018 Actual	FY 2019 Actual	FY 2020 Appropriation	FY 2021 Appropriation
General Revenue Fund (GRF)	\$36,977,532	\$35,322,770	\$51,007,964	\$55,630,291
Dedicated Purpose Fund (DPF)	\$13,642,063	\$16,067,589	\$14,237,589	\$14,237,589
Debt Service Fund (DSF)	\$849,889	\$1,406,989	\$1,034,329	\$813,562
Federal (FED)	\$33,522,513	\$38,138,643	\$38,281,825	\$39,495,219
Total	\$84,991,995	\$90,935,991	\$104,561,707	\$110,176,661
% change	--	7.0%	15.0%	5.4%
GRF % change	--	-4.5%	44.4%	9.0%

### Overview

#### Agency overview

The Department of Veterans Services' primary charge is to actively identify, connect with, and advocate for veterans and their families. Ohio has nearly 800,000 veterans, the sixth-largest veteran population in the United States. The services provided by the Department include: (1) assisting veterans, active military, and their families with benefit identification and claims assistance/advocacy, (2) operating the Ohio veterans homes located in Sandusky (Erie County) and Georgetown (Brown County), (3) administering the Ohio Veterans Bonus Program, (4) partnering with the state's 88 county veterans service commissions, and (5) monitoring federal veterans' education programs. For these purposes, the Department employs approximately 660 full-time and 250 part-time employees. Over 95% of the Department's employees are assigned to activities and services that support operations of the two state-operated veterans homes.

The Department was established by S.B. 289 of the 127<sup>th</sup> General Assembly and became operational on August 21, 2008. It merged the Governor's Office of Veterans Affairs, the Ohio Veterans' Home, and the Ohio State Approving Agency. New duties and responsibilities were assigned, including additional outreach, advocacy, and expanded coordination with county veterans service commissions. Since its startup, the Department has also assumed responsibility for the administration of the Veterans Bonus, and Military Injury Relief programs.

## **Appropriation summary**

The budget provides a total appropriation of \$104.7 million in FY 2020 and \$110.3 million in FY 2021 for the Department. GRF accounts for 49.7% of the Department's budget during the biennium followed by federal funding (36.2%) and state non-GRF funding (14.1%). In each year of the FY 2020-FY 2021 biennium, the Department's appropriations are expected to be generally allocated as follows: 74.6%, or \$160.1 million, for personal services (wages, salaries, fringe benefits, and payroll check off charges); 15.0%, or \$32.1 million, for supplies and maintenance; 5.0%, or \$10.7 million, for transfers and nonexpense; 2.7%, or \$5.7 million, for purchased personal services; and 2.8%, or \$6.1 million, for a mix of subsidies, equipment, and judgments, settlements, and bonds.

## **Transcranial Magnetic Stimulation Program**

The budget requires the directors of Veterans Services and Mental Health and Addiction Services (MHA) to establish a pilot program to make transcranial magnetic stimulation available for veterans with substance use disorders or mental illness, to operate the program for three years, and to select a supplier through the competitive selection process.

For this purpose, the budget creates the Transcranial Magnetic Stimulation Fund (Fund 5VV0), consisting of \$6 million transferred from the GRF, and appropriates \$3 million of that amount in each fiscal year to new line item 336645, Transcranial Magnetic Stimulation Pilot, to be used by MHA.

## **Analysis of FY 2020-FY 2021 budget**

### **Introduction**

This section provides an analysis of the funding for each appropriation line item (ALI) in the Department of Veterans Services' budget. For organizational purposes, these ALIs are grouped into four major categories based on their funding purposes. The analysis for an ALI with a lower category or subcategory designation will appear before that for an ALI with a higher category or subcategory designation. That is, the analysis for an ALI with a category designation of C1:8 will appear before the analysis for an ALI with a category designation of C2:1 and the analysis for an ALI with a category designation of C1:3 will appear before the analysis for an ALI with a category designation of C1:8.

To aid the reader in locating each ALI in the analysis, the following table shows the category in which each ALI has been placed, listing the ALIs in order within their respective fund groups and funds. This is the same order the ALIs appear in the Department's section of the budget bill.

In the analysis, each ALI’s expenditures for FY 2019 and appropriations for FY 2020 and FY 2021 are listed in a table. Following the table, a narrative describes how the appropriation is used.

Categorization of Department of Veterans Services ALIs for Analysis of FY 2020-FY 2021 Budget				
Fund	ALI	ALI Name		Category
<b>General Revenue Fund (GRF)</b>				
GRF	900321	Veterans’ Homes	1:1	Ohio Veterans Homes
GRF	900402	Hall of Fame	2:1	Veterans Services
GRF	900408	Department of Veterans Services	2:2	Veterans Services
GRF	900901	Veterans Compensation General Obligation Bond Debt Service	3:1	Veterans Bonus Program
<b>Dedicated Purpose Fund (DPF) Group</b>				
4840	900603	Veterans’ Homes Services	1:2	Ohio Veterans Homes
4E20	900602	Veterans’ Homes Operating	1:3	Ohio Veterans Homes
5DB0	900643	Military Injury Relief Program	2:3	Veterans Services
5PH0	900642	Veterans Initiatives	2:4	Veterans Services
6040	900604	Veterans’ Homes Improvement	1:4	Ohio Veterans Homes
<b>Debt Service Fund (DSF) Group</b>				
7041	900615	Veterans Bonus Program – Administration	3:2	Veterans Bonus Program
7041	900641	Persian Gulf, Afghanistan, and Iraq Compensation	3:3	Veterans Bonus Program
<b>Federal Fund (FED) Group</b>				
3680	900614	Veterans Training	2:5	Veterans Services
3BX0	900609	Medicare Services	1:5	Ohio Veterans Homes
3L20	900601	Veterans’ Homes Operations – Federal	1:6	Ohio Veterans Homes

**Category 1: Ohio Veterans Homes**

This category of line items provides funding for the operation of two veterans homes – one in Sandusky and one in Georgetown. The Sandusky facility provides nursing facility and domiciliary care, while the Georgetown facility provides only nursing facility care.

**C1:1: Veterans’ Homes (ALI 900321)**

Fund/ALI	FY 2019 Actual	FY 2020 Appropriation	FY 2021 Appropriation
GRF ALI 900321, Veterans’ Homes	\$27,168,177	\$41,442,419	\$45,402,392
% change	--	52.5%	9.6%

This line item is used to pay for the costs incurred in the administration and operation of the two state veterans homes. For the FY 2020-FY 2021 biennium, the budget appropriates a total of \$86.8 million for this purpose, a biennial increase of \$32.6 million, or 60%. The additional funding is tied to a number of factors, including: (1) transitioning from an institutional to a neighborhood service delivery model, (2) changing resident population that includes veterans with more complex health-related conditions (substance abuse disorders, mental health issues, and post-traumatic stress disorder), (3) increasing costs of maintaining the homes and appropriately serving their residents, and (4) staying compliant with changing federal and state regulations.

Under the budget, in each fiscal year, about 87%, or \$35.8 million in FY 2020 and \$39.8 million in FY 2021, of the line item's appropriation is expected to be allocated for personal services (wages, salaries, fringe benefits, and payroll check off charges), and about 10%, or \$4.3 million, for supplies and maintenance. The remainder in each fiscal year, about \$1.2 million, is expected to be allocated, in order of magnitude, for a mix of equipment, purchased personal services, and judgements, settlements, and bonds.

### **C1:2: Veterans' Homes Services (ALI 900603)**

Fund/ALI	FY 2019 Actual	FY 2020 Appropriation	FY 2021 Appropriation
DPF Fund 4840 ALI 900603, Veterans' Homes Services	\$861,643	\$995,000	\$995,000
% change	--	15.5%	0.0%

This line item is used: (1) to purchase food products and medication services, and (2) to maintain the areas of the veterans homes that are rented or leased. The Veterans Home Rental and Service Revenue Fund (Fund 4840), which provides the money for the line item's appropriation, consists of reimbursements from hospice, third-party pharmacy receipts, as well as money from leases, rentals, and meals. The entirety of each fiscal year's appropriation is expected to be allocated for supplies and maintenance.

### **C1:3: Veterans' Homes Operating (ALI 900602)**

Fund/ALI	FY 2019 Actual	FY 2020 Appropriation	FY 2021 Appropriation
DPF Fund 4E20 ALI 900602, Veterans' Homes Operating	\$12,296,017	\$11,672,589	\$11,672,589
% change	--	-5.1%	0.0%

This line item is used to cover operating expenses at the veterans homes. The Veterans' Home Operating Fund (Fund 4E20), which provides the money for the line item's appropriation, consists of 80% of the revenues collected from resident assessments. The fund's revenues are dependent upon the occupancy rate of the facilities, the residents' ability to pay, and the assessment charged. The Department anticipates annual increases in these resident assessments.

Under the budget, 54.7%, or \$6.4 million, of the line item's appropriation is expected to be allocated in each fiscal year for personal services (wages, salaries, fringe benefits, and payroll check off charges). Another 42.0%, or \$4.9 million, in each fiscal year is expected to be allocated for supplies and maintenance. The remainder in each fiscal year, close to \$383,000, is expected to be allocated, in order of magnitude, for purchased personal services, and judgements, settlements, and bonds.

#### **C1:4: Veterans' Homes Improvement (ALI 900604)**

Fund/ALI	FY 2019 Actual	FY 2020 Appropriation	FY 2021 Appropriation
DPF Fund 6040 ALI 900604, Veterans' Homes Improvement	\$331,732	\$500,000	\$500,000
% change	--	50.7%	0.0%

This line item is used, as necessary, to pay for the costs of equipment and capital improvements at the veterans homes. The Ohio Veterans Home Improvement Fund (Fund 6040), which provides the money for the line item's appropriation, consists of 20% of the revenues collected from resident assessments. The fund's revenues are dependent upon the occupancy rate of the facilities, the residents' ability to pay, and the assessment charged. The Department anticipates annual increases in these resident assessments. The entirety of each fiscal year's appropriation is expected to be allocated for equipment.

#### **C1:5: Medicare Services (ALI 900609)**

Fund/ALI	FY 2019 Actual	FY 2020 Appropriation	FY 2021 Appropriation
FED Fund 3BX0 ALI 900609, Medicare Services	\$3,044,062	\$3,578,278	\$3,578,278
% change	--	17.5%	0.0%

This line item is used to provide Medicare-related and other services to eligible veterans. These services include physical therapy, IV medication, skilled nursing care, medical care, room, board, and other Medicare-required goods and services. Funds are also used to purchase Medicare-allowable equipment.

The Medicare Services Fund (Fund 3BX0), which provides the money for the line item's appropriation, consists of Medicare Part A and B reimbursements for skilled nursing care services. The fund's revenues can fluctuate based on rates established by the U.S. Department of Health and Human Services' Centers for Medicare and Medicaid, the number of residents that require skilled care, and the level of treatment that these residents require.

The line item's appropriation in each fiscal year is expected to be allocated as follows: purchased personal services (55.0%, or \$2.0 million), supplies and maintenance (44.5%, or \$1.6 million), and equipment (0.5%, or \$18,000).

### C1:6: Veterans' Homes Operations – Federal (ALI 900601)

Fund/ALI	FY 2019 Actual	FY 2020 Appropriation	FY 2021 Appropriation
FED Fund 3L20 ALI 900601, Veterans' Homes Operations – Federal	\$32,367,052	\$33,838,615	\$34,986,679
	% change	--	4.5%
			3.4%

This line item is used to pay for the operating expenses of the two state veterans homes. It is funded from the Federal Grants Fund (Fund 3L20), which consists of moneys received from the U.S. Department of Veterans Affairs for per diem rates. The fund's revenues are dependent upon the number of days of care provided to nursing home and domiciliary residents and the per diem rates established by the U.S. Department of Veterans Affairs.

Under the budget, around 91% of the line item's appropriation is expected to be allocated for personal services (wages, salaries, fringe benefits, and payroll check off charges) in each fiscal year. The remainder, \$3.0 million, in each fiscal year is expected to be allocated for supplies and maintenance.

### Category 2: Veterans Services

The appropriations in this category help to connect veterans with their benefits and provide training to the state's 88 county veterans service commissions, including veteran service officers, commissioners, and staff.

#### C2:1: Hall of Fame (ALI 900402)

Fund/ALI	FY 2019 Actual	FY 2020 Appropriation	FY 2021 Appropriation
GRF ALI 900402, Hall of Fame	\$106,523	\$124,400	\$135,638
	% change	--	16.8%
			9.0%

This line item is used to pay for expenses relating to the Ohio Veterans Hall of Fame. The Hall of Fame recognizes veterans for their significant contributions they have made, or are making, to their community, state, and nation after serving honorably in the armed services. This program was created in 1992 and was the first of its kind in the nation. In 2017 and 2018, a total of 40 Ohio veterans were inducted into the Hall of Fame. Over 100 nominations are received each year.

In each fiscal year, around 76% of the line item's appropriation is expected to be allocated for personal services (wages, salaries, fringe benefits, and payroll check off charges), nearly 20% for supplies and maintenance, and 4% for purchased personal services.

**C2:2: Department of Veterans Services (ALI 900408)**

Fund/ALI	FY 2019 Actual	FY 2020 Appropriation	FY 2021 Appropriation
GRF ALI 900408, Department of Veterans Services	\$2,831,865	\$4,448,745	\$4,605,661
% change	--	57.1%	3.5%

This line item is used to pay the operating expenses that the Department incurs in performing its mission to identify, connect with, and advocate for veterans and their families. It also pays for the cost of administering an electronic database containing 1.9 million military discharge records. The increase in funding from FY 2019 to FY 2020 will be used to continue newly developed workforce, outreach, education, and data services, to improve the Department's processes and outreach generally, and to add staff including a medical director, a compliance officer (as required by federal regulations), and a training section expected to consist of 5 full-time equivalents (FTEs).

In each fiscal year, the line item's appropriation is expected to be allocated primarily for personal services (wages, salaries, fringe benefits, and payroll check off charges) and secondarily for supplies and maintenance. The remainder in each fiscal year is expected to be allocated for a mix of subsidies, purchased personal services, and equipment.

The budget also contains two temporary law provisions requiring: (1) the line item's appropriation be used to pay veterans' organizations rent in buildings managed by the Department of Administrative Services, and (2) \$100,000 in each fiscal year to be distributed to the Save a Warrior organization for the purpose of providing post-traumatic stress rehabilitation services to Ohio veterans at the organization's facility in Licking County.

**C2:3: Military Injury Relief Program (ALI 900643)**

Fund/ALI	FY 2019 Actual	FY 2020 Appropriation	FY 2021 Appropriation
DPF Fund 5DB0 ALI 900643, Military Injury Relief Program	\$53,000	\$1,000,000	\$1,000,000
% change	--	1,786.8%	0.0%

This line item supports the Military Injury Relief Program, which H.B. 64 of the 131<sup>st</sup> General Assembly transferred from the Department of Job and Family Services to the Department of Veterans Services. The program provides a one-time, tax-exempt monetary payment of \$500 to military service members injured in active service as a member of the U.S. Armed Forces serving after October 7, 2001, and to individuals diagnosed with post-traumatic stress disorder while serving after October 7, 2001.

The entirety of each fiscal year's appropriation is expected to be allocated for subsidies as described in the preceding paragraph. From FY 2015 through FY 2018, the program awarded, on average, 145 grants totaling \$72,000 in each fiscal year.

### C2:4: Veterans Initiatives (ALI 900642)

Fund/ALI	FY 2019 Actual	FY 2020 Appropriation	FY 2021 Appropriation
DPF Fund 5PH0 ALI 900642, Veterans Initiatives	\$16,850	\$70,000	\$70,000
% change	--	315.4%	0.0%

This line item is used to fund a collaborative program between the departments of Medicaid and Veterans Services designed to identify and assist Medicaid-eligible veterans in transferring to healthcare benefits provided by the Veterans Administration (VA). Cash for this purpose is transferred from the Ohio Department of Medicaid (Fund 3FA0, line item 651680, Health Care Grants – Federal). The entirety of each fiscal year’s appropriation is expected to be allocated for purchased personal services.

### C2:5: Veterans Training (ALI 900614)

Fund/ALI	FY 2019 Actual	FY 2020 Appropriation	FY 2021 Appropriation
FED Fund 3680 ALI 900614, Veterans Training	\$781,624	\$864,932	\$930,262
% change	--	10.7%	7.6%

This line item is used to fund the approval and supervision of educational programs for veterans and their dependents. The Veterans Training Fund (Fund 3680), which provides the money for the line item’s appropriation, receives revenues that are determined by funding levels established by Congress and allocated by the U.S. Department of Veterans Affairs. The amount of federal funds allocated to each state is dependent upon the number of active program sites within that state.

Around 87%, of the line item’s appropriation in each fiscal year is expected to be allocated for personal services (wages, salaries, fringe benefits, and payroll check off charges). The remainder in each fiscal year is expected to be allocated, in order of magnitude, for supplies and maintenance, and purchased personal services.

### Category 3: Veterans Bonus Program

This category of appropriations provides funds for the support of the Veterans Bonus Program, which was approved by Ohio voters in November 2009. It is funded through the issuance of bonds. Eligible service members, veterans, or qualifying family members may be eligible for up to \$1,500 in bonus payments based upon length and location of the qualifying service. Family members of those killed in action, missing in action, or prisoners of war may be eligible for a bonus of \$5,000.

### C3:1: Veterans Compensation General Obligation Bond Debt Service (ALI 900901)

Fund/ALI	FY 2019 Actual	FY 2020 Appropriation	FY 2021 Appropriation
GRF ALI 900901, Veterans Compensation General Obligation Bond Debt Service	\$5,089,974	\$5,092,400	\$5,586,600
% change	--	0.0%	9.7%

This line item is used to pay all debt service and related financing costs on \$83.9 million in obligations issued for Persian Gulf, Afghanistan, and Iraq compensation purposes.<sup>1</sup> The entirety of each fiscal year's appropriation is expected to be allocated to pay for those costs.

### C3:2: Veterans Bonus Program – Administration (ALI 900615)

Fund/ALI	FY 2019 Actual	FY 2020 Appropriation	FY 2021 Appropriation
DSF Fund 7041 ALI 900615, Veterans Bonus Program – Administration	\$146,224	\$311,497	\$260,856
% change	--	113.0%	-16.3%

This line item is used to pay the operating expenses incurred to administer the Veterans Bonus Program. Each fiscal year's appropriation is expected to be allocated primarily for personal services (55%) and secondarily for supplies and maintenances (37%). The remainder in each fiscal year (8%) is expected to be allocated, in order of magnitude, for a mix of equipment, and judgements, settlements, and bonds.

### C3:3: Persian Gulf, Afghanistan, and Iraq Compensation (ALI 900641)

Fund/ALI	FY 2019 Actual	FY 2020 Appropriation	FY 2021 Appropriation
DSF Fund 7041 ALI 900641, Persian Gulf, Afghanistan, and Iraq Compensation	\$598,625	\$722,823	\$552,706
% change	--	20.7%	-23.5%

This line item is used to make bonus payments to qualified Ohio veterans of the Persian Gulf, Afghanistan, and Iraq conflicts. Depending upon specified circumstances of their military service, the maximum benefit for an eligible veteran is \$500, \$1,000, or \$1,500. The entirety of each fiscal year's appropriation is expected to be allocated to pay for those bonus payments.

DVS/zg

<sup>1</sup> R.C. 151.01 and 151.12.

# FY 2020 - FY 2021 Final Appropriations

# All Fund Groups

Line Item Detail by Agency			Appropriations			FY 2019 to FY 2020	Appropriations	FY 2020 to FY 2021
			FY 2018	FY 2019	FY 2020	% Change	FY 2021	% Change
<b>Report For: Main Operating Appropriations Bill</b>			<b>Version: As Enacted</b>					
<b>DVS Department of Veterans Services</b>								
GRF	900321	Veterans' Homes	\$ 27,072,279	\$ 27,168,177	\$ 41,442,419	52.54%	\$ 45,402,392	9.56%
GRF	900402	Hall of Fame	\$ 95,577	\$ 106,523	\$ 124,400	16.78%	\$ 135,638	9.03%
GRF	900408	Department of Veterans Services	\$ 2,691,398	\$ 2,831,865	\$ 4,448,745	57.10%	\$ 4,605,661	3.53%
GRF	900901	Veterans Compensation General Obligation Bond Debt Service	\$ 7,118,278	\$ 5,089,974	\$ 5,092,400	0.05%	\$ 5,586,600	9.70%
<b>General Revenue Fund Total</b>			<b>\$ 36,977,532</b>	<b>\$ 35,196,538</b>	<b>\$ 51,107,964</b>	<b>45.21%</b>	<b>\$ 55,730,291</b>	<b>9.04%</b>
4840	900603	Veterans' Homes Services	\$ 403,739	\$ 861,643	\$ 995,000	15.48%	\$ 995,000	0.00%
4E20	900602	Veterans' Homes Operating	\$ 13,040,240	\$ 12,296,017	\$ 11,672,589	-5.07%	\$ 11,672,589	0.00%
5DB0	900643	Military Injury Relief Program	\$ 60,000	\$ 53,000	\$ 1,000,000	1,786.79%	\$ 1,000,000	0.00%
5PH0	900642	Veterans Initiatives	\$ 9,332	\$ 16,850	\$ 70,000	315.43%	\$ 70,000	0.00%
6040	900604	Veterans' Homes Improvement	\$ 128,753	\$ 331,732	\$ 500,000	50.72%	\$ 500,000	0.00%
<b>Dedicated Purpose Fund Group Total</b>			<b>\$ 13,642,063</b>	<b>\$ 13,559,242</b>	<b>\$ 14,237,589</b>	<b>5.00%</b>	<b>\$ 14,237,589</b>	<b>0.00%</b>
7041	900615	Veteran Bonus Program - Administration	\$ 159,687	\$ 146,224	\$ 311,497	113.03%	\$ 260,856	-16.26%
7041	900641	Persian Gulf, Afghanistan, and Iraq Compensation	\$ 690,203	\$ 598,624	\$ 722,832	20.75%	\$ 552,706	-23.54%
<b>Debt Service Fund Group Total</b>			<b>\$ 849,889</b>	<b>\$ 744,848</b>	<b>\$ 1,034,329</b>	<b>38.86%</b>	<b>\$ 813,562</b>	<b>-21.34%</b>
3680	900614	Veterans Training	\$ 724,174	\$ 781,624	\$ 864,932	10.66%	\$ 930,262	7.55%
3740	900606	Troops to Teachers	\$ 115,218	\$ 9,254	\$ 0	-100.00%	\$ 0	N/A
3BX0	900609	Medicare Services	\$ 2,326,450	\$ 3,044,062	\$ 3,578,278	17.55%	\$ 3,578,278	0.00%
3L20	900601	Veterans' Homes Operations - Federal	\$ 30,356,671	\$ 32,367,052	\$ 33,838,615	4.55%	\$ 34,986,679	3.39%
<b>Federal Fund Group Total</b>			<b>\$ 33,522,513</b>	<b>\$ 36,201,991</b>	<b>\$ 38,281,825</b>	<b>5.75%</b>	<b>\$ 39,495,219</b>	<b>3.17%</b>
<b>Department of Veterans Services Total</b>			<b>\$ 84,991,997</b>	<b>\$ 85,702,619</b>	<b>\$ 104,661,707</b>	<b>22.12%</b>	<b>\$ 110,276,661</b>	<b>5.36%</b>