

Redbook

LBO Analysis of Executive Budget Proposal

Ohio Department of Veterans Services

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TABLE OF CONTENTS

Quick look	1
Overview	2
Agency overview.....	2
Veterans Services.....	2
Ohio Veterans Homes.....	3
Veteran Educational Programs.....	3
Veterans Bonus Program.....	3
Appropriation summary.....	4
Analysis of FY 2024-FY 2025 budget proposal	5
Introduction.....	5
Category 1: Ohio Veterans Homes.....	6
C1:1: Veterans’ Homes (ALI 900321).....	6
C1:2: Veterans Long Term Healthcare Needs and Support (VET) (ALI 900645).....	6
C1:3: Veterans’ Homes Services (ALI 900603).....	7
C1:4: Veterans’ Homes Operating (ALI 900602).....	7
C1:5: Veterans Homes Modernization (ALI 900411).....	7
C1:6: Medicare Services (ALI 900609).....	8
C1:7: Veterans’ Homes Operations – Federal (ALI 900601).....	8
Category 2: Veterans Services.....	8
C2:1: Hall of Fame (ALI 900402).....	9
C2:2: Department of Veterans Services (ALI 900408).....	9

C2:3: Military Injury Relief Program (ALI 900643)	9
C2:4: State Opioid Response (ALI 900646)	10
C2:5: Sports Gaming – Veterans (ALI 900650)	10
C2:6: Veterans Training (ALI 900614)	10
Category 3: Veterans Bonus Program.....	11
C3:1: Veterans Compensation General Obligation Bond Debt Service (ALI 900901)	11
C3:2: Veterans Bonus Program – Administration (ALI 900615).....	11
C3:3: Persian Gulf, Afghanistan, and Iraq Compensation (ALI 900641)	11
Facts and figures	13
Levels of care at veterans homes	13
Nursing home	13
Domiciliary	14
Veterans home occupancy rates	14
Federal Veterans Administration (VA) per-diem rates for veterans homes	14
Average daily costs at veterans homes	15

Attachments:

Catalog of Budget Line Items (COBLI)

Appropriation Spreadsheet

LBO Redbook

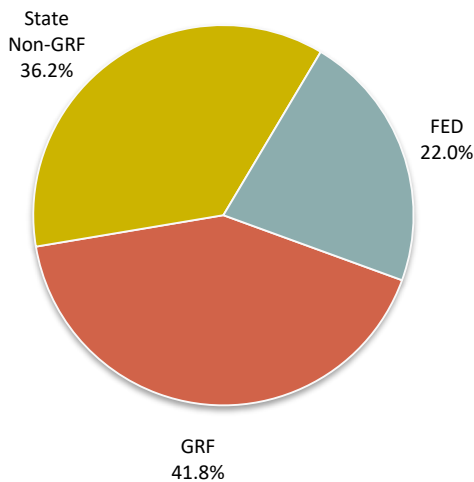
Ohio Department of Veterans Services

Quick look...

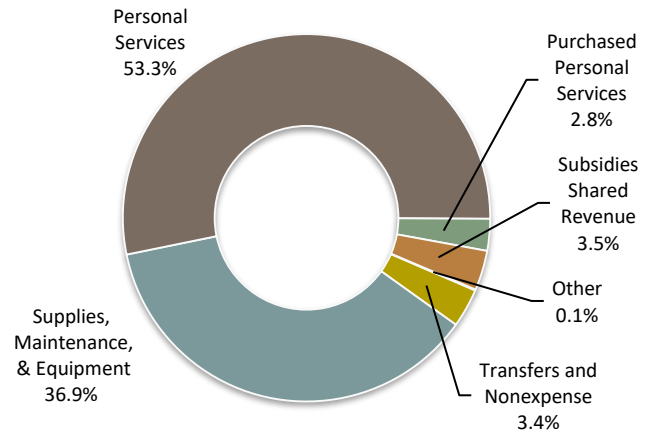
- The Ohio Department of Veterans Services advocates for and serves the state’s over 700,000 military veterans and their families.
- Total budget recommendations: \$178.7 million in FY 2024 and \$116.2 million in FY 2025.
 - Sources of the budget: GRF (41.8%), state non-GRF (36.2%), and federal (22%).
- Executive budget allocates 88.4%, or \$260.9 million, of the biennial appropriation for the Department’s two veterans homes.
- \$65 million in new funding is proposed for modernization efforts at the facilities.

Fund Group	FY 2022 Actual	FY 2023 Estimate	FY 2024 Introduced	FY 2025 Introduced
General Revenue Fund (GRF)	\$56,357,501	\$57,338,046	\$60,428,154	\$62,879,670
Dedicated Purpose Fund (DPF)	\$3,133,209	\$11,698,508	\$80,880,800	\$15,880,800
Debt Service Fund (DSF)	\$493,234	\$692,046	\$5,000,000	\$5,000,000
Federal (FED)	\$19,685,333	\$36,137,900	\$32,436,491	\$32,463,333
Total	\$79,669,277	\$105,866,500	\$178,745,445	\$116,223,803
% change	--	32.9%	68.8%	-35.0%
<i>GRF % change</i>	--	1.7%	5.4%	4.1%

**Chart 1: Veterans Budget by Fund Group
FY 2024-FY 2025 Biennium**



**Chart 2: Veterans Budget by Expense Category
FY 2024-FY 2025 Biennium**



Biennial total: \$295.0 million

Overview

Agency overview

The Ohio Department of Veterans Services' (DVS) primary charge is to actively identify, connect with, and advocate for veterans and their families. Ohio has over 700,000 veterans, the fifth 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 438 full-time and 105 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.

Since the COVID-19 pandemic, the number of residents in the Ohio veterans homes has decreased and is still not back to the occupancy levels of 2020. The census at both homes is approximately at 45% occupancy. The number of residents has decreased by 47.3%, or 320, from 676 residents in 2020. As a result, the Department's revenue from federal nursing home per diems and resident assessment fees has declined. The executive budget provides additional GRF funding to offset the revenue losses and to support operation of the two veterans homes until the number of residents increases.

The Department was established by S.B. 289 of the 127th 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.

The Department is comprised of the four major program areas as described in more detail below.

Veterans Services

This section is designed to connect veterans with benefits available to them. Due to the complexity of these programs, it is often difficult for a veteran or veteran's family to apply for benefits. In response, DVS staff seek to identify the veteran population and assist them in obtaining available benefits.

This section is also responsible for assisting county veterans service commissions, which includes providing training, certification, and accreditation of service officers, commissioners, and staff. Additionally, the section serves as the custodian of 1.9 million electronic military discharge records and muster logs for nearly 4.3 million Ohioans as far back as the War of 1812.

Ohio Veterans Homes

The Department operates two veterans homes in the state, and is the only state agency dedicated to providing long-term care solely to wartime veterans.

In 1888, the first veterans home in Ohio was opened in Sandusky (Erie County) to provide care for Civil War veterans who were unable to earn a living due to diseases or other disabilities. Since its founding in 1888, the Sandusky home has cared for tens of thousands of honorably discharged veterans from the Civil War, Spanish American War, World War I, World War II, Korean War, the Vietnam Conflict, and more recently the Persian Gulf, Iraq, and Afghanistan conflicts. In November 2003, the second state-operated veterans home opened in Georgetown (Brown County). Combined, both homes have a capacity to provide services to over 800 veterans. Along with nursing home care, the homes also provide domiciliary living quarters as well as more advanced care for Alzheimer's, dementia, and hospice patients.

As mentioned above, the veterans homes have been greatly impacted by the COVID-19 pandemic. The census at both homes is approximately at 45% occupancy and has greatly impacted self-generated revenues.

Veteran Educational Programs

The Veteran Educational Programs Office includes the State Approving Agency (SAA). Under a contract with the U.S. Department of Veterans Affairs (VA), the SAA reviews, audits, evaluates, approves, and oversees schools and training facilities to ensure their education and training programs for veterans and dependents comply with state and federal standards. There are more than 765 approved institutions, colleges, and organizations in Ohio where veterans and their dependents are able to use their Post-9/11 GI Bill educational benefits.

In federal fiscal year (FFY) 2019, more than \$3 billion in federal funds went to about 19,354 Ohio veterans and eligible family members to assist with education and training costs. This includes tuition and fees paid to schools, stipend for books and supplies, and monthly housing allowance. The section also conducts compliance site visits, as well as administrative training for school and employment site officials. The Ohio Department of Education was responsible for these activities prior to October 2008.

Veterans Bonus Program

The Veterans Bonus Program was approved by Ohio voters in November 2009. The program is designed to provide a bonus to the estimated 200,000 qualifying Ohio veterans who served in the Persian Gulf, Afghanistan, and Iraq conflicts. The program is established in the Ohio Constitution (Section 2r of Article VIII) and authorizes the issuance of \$200 million in bonds to pay for the bonuses as well as the administrative costs of the program. The program launched in August 2010.

An initial \$50 million in cash was generated by a bond sale in August 2010 and deposited in the Persian Gulf, Afghanistan, and Iraq Conflicts Compensation Fund (Fund 7041). Since then, an additional \$34 million has been generated in bond sales. The program's authority to issue bonds ended December 31, 2013.

For the most recent fiscal year, FY 2022, the program paid out \$428,838 in bonuses to 741 qualifying veterans. Currently, the program is averaging roughly 64 applications per month. The Department expects the number of applications to increase due to the withdrawal from Afghanistan.

December 31, 2013 was the deadline for Ohio veterans to apply for a bonus for active duty service during the Persian Gulf War and December 31, 2014 was the application deadline for veterans who served in Iraq. The end of the conflict in Afghanistan was declared August 30, 2021, providing applicants three years to apply for the bonus, ending August 30, 2024.

Appropriation summary

The executive budget provides the Department appropriations totaling \$178.7 million in FY 2024 and \$116.2 million in FY 2025. The table and Chart 1 shown in the preceding “**Quick look**” section present the executive recommended appropriations by fund group. The GRF accounts for 41.8% of the Department’s budget during the biennium followed by state non-GRF funding (36.2%) and federal funding (22.0%).

Chart 2 in the “**Quick look**” section shows the executive recommended appropriations by object of expense. Of the total biennial appropriation, 53.3%, or \$157.3 million, is allocated for payroll costs (personal services); followed by supplies, maintenance, and equipment (36.9%, or \$108.8 million); subsidies and shared revenue (3.5%, or \$10.3 million); transfers and nonexpense (3.4%, or \$10.0 million); and purchased personal services (2.8%, or \$8.3 million). The remaining 0.1%, or \$340,000, is allocated to a mix of judgments and settlements and bonds.

Analysis of FY 2024-FY 2025 budget proposal

Introduction

This section provides an analysis of the Governor’s recommended funding for each appropriation line item (ALI) in the Department of Veterans Services’ budget. For organizational purposes, these ALIs are grouped into three 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 estimated expenditures for FY 2023 and recommended appropriations for FY 2024 and FY 2025 are listed in a table. Following the table, a narrative describes how the appropriation is funded and used. The narrative is divided into three categories: (1) Ohio Veterans Homes, (2) Veterans Services, and (3) Veterans Bonus Program.

Categorization of Department of Veterans Services’ ALIs for Analysis of FY 2024-FY 2025 Budget Proposal				
Fund	ALI	ALI Name		Category
General Revenue Fund				
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	900645	Veterans Long Term Healthcare Needs and Support (VET)	1:2	Ohio Veterans Homes
GRF	900901	Veterans Compensation General Obligation Bond Debt Service	3:1	Veterans Bonus Program
Dedicated Purpose Fund Group				
4840	900603	Veterans’ Homes Services	1:3	Ohio Veterans Homes
4E20	900602	Veterans’ Homes Operating	1:4	Ohio Veterans Homes
5DB0	900643	Military Injury Relief Program	2:3	Veterans Services
5NX0	900646	State Opioid Response	2:4	Veterans Services
5YP0	900650	Sports Gaming – Veterans	2:5	Veterans Services
5Z00	900411	Veterans Homes Modernization	1:5	Ohio Veterans Homes
Debt Service Fund Group				
7041	900615	Veterans Bonus Program – Administration	3:2	Veterans Bonus Program
7041	900641	Persian Gulf, Afghanistan, and Iraq Compensation	3:3	Veterans Bonus Program

Categorization of Department of Veterans Services' ALIs for Analysis of FY 2024-FY 2025 Budget Proposal				
Fund	ALI	ALI Name		Category
Federal Fund Group				
3680	900614	Veterans Training	2:6	Veterans Services
3BX0	900609	Medicare Services	1:6	Ohio Veterans Homes
3L20	900601	Veterans' Homes Operations – Federal	1:7	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 2023 Estimate	FY 2024 Introduced	FY 2025 Introduced
GRF ALI 900321, Veterans' Homes	\$45,647,557	\$48,972,278	\$51,374,724
% change	--	7.3%	4.9%

This line item is used to pay for the costs incurred in the administration and operation of the two state veterans homes (Sandusky and Georgetown). The Sandusky facility provides nursing home and domiciliary care, while the Georgetown facility provides nursing home care.

Under the executive budget, approximately 75% of the line item's appropriation is allocated for personal services and 24% for supplies, maintenance, and equipment costs which is demonstrative of the costs to operate the two veterans homes. The increase in funding over the FY 2024-FY 2025 biennium are attributed to anticipated wage and benefit increases as well as inflationary trends for tangible expenses.

C1:2: Veterans Long Term Healthcare Needs and Support (VET) (ALI 900645)

Fund/ALI	FY 2023 Estimate	FY 2024 Introduced	FY 2025 Introduced
GRF ALI 900645, Veterans Long Term Healthcare Needs and Support (VET)	\$1,500,000	\$1,560,000	\$1,560,000
% change	--	4.0%	0.0%

This line item is used to provide additional support to the state's two veterans homes for supplies and maintenance and purchased personal services (i.e., contracts for services).

C1:3: Veterans' Homes Services (ALI 900603)

Fund/ALI	FY 2023 Estimate	FY 2024 Introduced	FY 2025 Introduced
DPF Fund 4840 ALI 900603, Veterans' Homes Services	\$771,000	\$700,000	\$700,000
% change	--	-9.2%	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 executive budget recommendation reflects a decrease from FY 2023 levels due to a reduction in revenue.

C1:4: Veterans' Homes Operating (ALI 900602)

Fund/ALI	FY 2023 Estimate	FY 2024 Introduced	FY 2025 Introduced
DPF Fund 4E20 ALI 900602, Veterans' Homes Operating	\$9,449,167	\$14,000,000	\$14,000,000
% change	--	48.2%	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. Assessment rates are reviewed and adjusted annually. The executive budget reflects an increase in funding from the FY 2023 levels. The Department is using cash reserves to support operations and compensate for lower revenues.

C1:5: Veterans Homes Modernization (ALI 900411)

Fund/ALI	FY 2023 Estimate	FY 2024 Introduced	FY 2025 Introduced
DPF Fund 5Z00 ALI 900411, Veterans Homes Modernization	\$0	\$65,000,000	\$0
% change	--	--	-100.0%

This new line item is to be used to help with modernization efforts at the veterans homes. According to DVS, both homes are in need of major renovations that will eliminate dual occupancy rooms, eliminate group bathroom facilities, upgrade aged plumbing, electrical, and heating, ventilation, and air conditioning (HVAC) systems. The federal Department of Veterans Affairs will provide 65% of approved construction costs, with the state portion being the remaining 35% and administered through this new DPF line item. A cash transfer is provided for in the executive budget. At the end of FY 2023, up to \$65 million in cash will be transferred by the Office of Budget and Management to Fund 5Z00 from the remaining GRF surplus.

C1:6: Medicare Services (ALI 900609)

Fund/ALI	FY 2023 Estimate	FY 2024 Introduced	FY 2025 Introduced
FED Fund 3BX0 ALI 900609, Medicare Services	\$3,578,278	\$1,000,000	\$1,000,000
% change	--	-72.1%	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 decrease is due to reduced census in the Ohio Veterans Homes resulting in reduced revenue received from Medicare.

C1:7: Veterans' Homes Operations – Federal (ALI 900601)

Fund/ALI	FY 2023 Estimate	FY 2024 Introduced	FY 2025 Introduced
FED Fund 3L20 ALI 900601, Veterans' Homes Operations – Federal	\$31,612,463	\$30,500,000	\$30,500,000
% change	--	-3.5%	0.0%

This line item is used to pay for operating expenses of the two state veterans homes. It is supported with money appropriated 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. The per-diem rate, effective January 2023, is \$127.17 for nursing home residents and \$54.89 for domiciliary residents.

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 2023 Estimate	FY 2024 Introduced	FY 2025 Introduced
GRF ALI 900402, Hall of Fame	\$135,813	\$105,909	\$112,887
% change	--	-22.0%	6.6%

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 2021 and 2022, a total of 40 Ohio veterans were inducted into the Hall of Fame. On average, over 100 nominations are received each year.

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

Fund/ALI	FY 2023 Estimate	FY 2024 Introduced	FY 2025 Introduced
GRF ALI 900408, Department of Veterans Services	\$4,304,676	\$4,794,967	\$4,837,059
% change	--	11.4%	0.9%

This line item is used to pay 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 military discharge records.

The executive budget also contains a temporary law provision requiring the line item's appropriation be used to pay veterans' organizations' rent in buildings managed by the Department of Administrative Services. Additionally, the executive budget contains earmarked funding for both the Volunteers of America Cleveland Shelter for Female Veterans and the Save a Warrior Program under the line item.

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

Fund/ALI	FY 2023 Estimate	FY 2024 Introduced	FY 2025 Introduced
DPF Fund 5DB0 ALI 900643, Military Injury Relief Program	\$55,800	\$55,800	\$55,800
% change	--	0.0%	0.0%

This line item supports the Military Injury Relief Program, which H.B. 64 of the 131st 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.

C2:4: State Opioid Response (ALI 900646)

Fund/ALI	FY 2023 Estimate	FY 2024 Introduced	FY 2025 Introduced
DPF Fund 5NX0 ALI 900646, State Opioid Response	\$922,541	\$1,000,000	\$1,000,000
% change	--	8.4%	0.0%

This line item supports costs associated with an initiative to expand services for veterans home residents identified with a history of opioid use, stimulant use, and/or mental health disorder using veteran-trained peer recovery supporters. This opioid initiative is funded by the Ohio Department of Mental Health and Addiction Services (OhioMHAS) with funds from the State Opioid Response grant from the federal Substance Abuse and Mental Health Services Administration. The Department and OhioMHAS work collaboratively on these efforts.

C2:5: Sports Gaming – Veterans (ALI 900650)

Fund/ALI	FY 2023 Estimate	FY 2024 Introduced	FY 2025 Introduced
DPF Fund 5YPO ALI 900650, Sports Gaming – Veterans	--	\$125,000	\$125,000
% change	--	--	0.0%

This new line item, under statute, can be used to support several areas by the Director of Veterans Services. The line item can be used for the direct benefit of veterans and their spouses and dependents, to provide funding to a county veterans commission to alleviate inequality of funding or in response to a disaster, to provide funding to an Ohio veterans home, or to provide funding to a program administered by the Ohio National Guard.

H.B. 29 of the 134th General Assembly created the Sports Gaming Profits Veterans Fund. The fund derives its revenue from 5% of sports gaming proprietor and management services provider license fees. The current cash balance of the fund is roughly \$200,000.

C2:6: Veterans Training (ALI 900614)

Fund/ALI	FY 2023 Estimate	FY 2024 Introduced	FY 2025 Introduced
FED Fund 3680 ALI 900614, Veterans Training	\$947,159	\$936,491	\$963,333
% change	--	-1.1%	2.9%

This line item is used to fund the approval and supervision of educational programs for veterans and their dependents through the State Approving Agency. 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.

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 2023 Estimate	FY 2024 Introduced	FY 2025 Introduced
GRF ALI 900901, Veterans Compensation General Obligation Bond Debt Service	\$5,000,000	\$4,995,000	\$4,995,000
% change	--	-0.1%	0.0%

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.¹

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

Fund/ALI	FY 2023 Estimate	FY 2024 Introduced	FY 2025 Introduced
DSF Fund 7041 ALI 900615, Veterans Bonus Program – Administration	\$165,506	\$229,024	\$205,643
% change	--	38.4%	-10.2%

This line item is used to pay for operating expenses incurred to administer the Veterans Bonus Program, specifically receiving and reviewing applications to determine eligibility. An increase is expected from FY 2023 levels due to the announcement ending the Afghanistan conflict and the deadline to apply for the bonus (end of conflict August 30, 2021, and applicants have three years to apply for the bonus, ending August 30, 2024).

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

Fund/ALI	FY 2023 Estimate	FY 2024 Introduced	FY 2025 Introduced
DSF Fund 7041 ALI 900641, Persian Gulf, Afghanistan, and Iraq Compensation	\$526,540	\$4,770,976	\$4,794,357
% change	--	806.1%	0.5%

¹ R.C. 151.01 and 151.12.

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. An increase is expected from FY 2023 levels due to an announcement of the end of the conflict and deadline to apply for the bonus (end of conflict August 30, 2021, providing applicants three years to apply for the bonus, ending August 30, 2024). An increase in appropriation is needed as the volume of applications increases as the program draws to a close. The number of veterans from Ohio who served in Afghanistan has been estimated at 32,000.

Facts and figures

Levels of care at veterans homes

The Department operates two veterans homes, one in Sandusky and the other in Georgetown, and is the only state agency dedicated to providing long-term care solely to wartime veterans. The two veterans homes operate through a mix of state and federal funds, as well as through resident assessments. Each resident is assessed a monthly fee, which is based on the level of care provided (discussed in more detail below) and the resident's ability to pay. Table 1 below displays the current monthly assessments for the type of care provided.

Table 1. Current Monthly Assessment Rate*	
Type of Care	Current Monthly Assessment**
Domiciliary	\$687.00
Domiciliary Plus (DOM Plus)	\$1,751.00
Nursing Home Regular Care	\$2,762.00
Nursing Home Special Care	\$3,444.00

*Rates effective as of July 1, 2022

**These are the maximum rates; some residents pay less based on income.

Sandusky. The 94-acre campus in Sandusky has 216 beds in the Veterans Hall Domiciliary. The Domiciliary provides independence and freedom comparable to community living for residents who do not require hospital or nursing home care. The Secrest-Giffin Nursing Home, also in Sandusky, has 427 beds and provides nursing care and Alzheimer's and other dementia care for residents. The Sandusky facility also offers skilled care and hospice care for residents in need of those services.

Georgetown. The Georgetown facility is a 35-acre campus with 168 nursing home beds, 42 of which are dedicated to Alzheimer's and dementia patients. The Georgetown facility offers skilled care and hospice care for residents in need of those services.

Nursing home

The nursing home level of care provides long-term care for elderly, chronically ill, and disabled veterans in a homelike environment that allows them to achieve their highest level of functional ability. There are three levels of care in the nursing homes: standard care, skilled care, and special care. Standard care is provided to nursing home residents who do not have Alzheimer's or dementia. Skilled care is provided when medically necessary. Special care is for residents with Alzheimer's and dementia. All levels of care provide shelter, food, housekeeping, medical assistance, social work services, activities, laundry, pharmacy services, and nursing care.

The nursing homes must comply with the regulations and guidelines of the Ohio Department of Health and U.S. Department of Health and Human Services' Centers for Medicare and Medicaid. Additionally, the U.S. Department of Veterans Affairs' Standards for State Veterans Homes regulations and guidelines must be followed. The Sandusky and Georgetown nursing homes are inspected by the Ohio Department of Health and the U.S. Department of Veterans

Affairs on an annual basis. The Ohio Department of Aging also conducts satisfaction surveys with residents and families. These findings are published on the Department of Aging's website.

Domiciliary

The domiciliary level of care provides two levels of service to residents at the Sandusky Veterans Hall Domiciliary: Domiciliary (DOM) and Domiciliary Plus (DOM Plus). The Georgetown facility does not provide domiciliary services.

The Sandusky DOM provides shelter, food, and necessary medical care on an ambulatory self-care basis to assist eligible veterans who are suffering from a disability, disease, or defect of such a degree that it incapacitates the veteran from earning a living. The veterans are not in need of hospitalization or nursing home care and are capable of independent living.

There is also a second level of care, DOM Plus, which provides a higher level of care to the residents who are veterans of World War II, Korea, Vietnam, and more recently the Persian Gulf, Iraq, and Afghanistan conflicts. The DOM Plus level provides additional assistance, such as reminders to take medicine and limited help with the activities of daily living. Individuals eligible for DOM Plus do not require hospital or nursing home care, but are not capable of fully independent living.

Veterans home occupancy rates

Table 2 below shows the annual population count and occupancy rates for the two veterans homes from 2019 through 2023.

Year	Sandusky Veterans Home						Georgetown Veterans Home Total	
	Secret-Giffin Nursing Home		Veterans Hall Domiciliary		Total		# of Residents	% Occupancy
	# of Residents	% Occupancy	# of Residents	% Occupancy	# of Residents	% Occupancy		
2019	420	98%	143	66%	580	80%	158	94%
2020	383	90%	135	62%	518	80%	153	91%
2021	272	64%	119	55%	391	61%	100	60%
2022	220	52%	107	50%	327	51%	83	50%
2023	182	43%	101	47%	283	44%	73	44%

Federal Veterans Administration (VA) per-diem rates for veterans homes

Ohio's two veterans homes receive per-diem reimbursements from the VA from a formula grant. These rates are adjusted annually. The grant requires a 50% match from nonfederal funds. Table 3 below shows the VA's annual per-diem rates from FFY 2017 through FFY 2023.

Nursing homes are highly regulated and subject to medical inflation rates for goods and services that exceed consumer inflation rates. Since minimum staffing rates are required, any reduction in funding would result in fewer veterans receiving care. In order to more effectively leverage existing resources, the Department partners with veterans service organizations to generate additional funds internally and to increase volunteer hours which frees existing staff to concentrate on offering direct care to the residents.

Table 3. Veterans Administration Per-Diem Rates, FFY 2017-FFY 2023*		
Federal Fiscal Year	Nursing Home Resident	Domiciliary Resident
2017	\$105.79	\$45.66
2018	\$107.16	\$46.25
2019	\$109.73	\$47.36
2020	\$112.36	\$48.50
2021	\$115.62	\$49.91
2022	\$121.00	\$52.23
2023	\$127.17	\$54.89

*Rates effective October 1 of each calendar year except FY 2021 which was effective March 1, 2020 due to COVID-19.

Average daily costs at veterans homes

Table 4 below shows the average daily cost per year for domiciliary and nursing beds at the Sandusky home and nursing beds at the Georgetown home from FY 2019 through FY 2023.

Table 4. Average Daily Cost of Care, FY 2019-FY 2023						
Fiscal Year	Veterans Hall Domiciliary	% Change	Secrest-Giffin Nursing Home	% Change	Georgetown Veterans Home	% Change
2019	\$190.47	10.0%	\$324.44	4.3%	\$341.71	5.1%
2020	\$219.28	15.1%	\$343.58	5.9%	\$386.84	13.2%
2021	\$218.72	0%	\$431.11	25.5%	\$524.61	35.6%
2022	\$245.11	12.1%	\$484.89	12.5%	\$582.71	11.1%
2023	\$252.39	0.03%	\$512.23	0.06%	\$585.08	0%

Department of Veterans Services

General Revenue Fund

GRF 900321 Veterans' Homes

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Introduced	FY 2025 Introduced
\$32,537,798	\$39,061,277	\$45,576,729	\$45,647,557	\$48,972,278	\$51,374,724
% change	20.0%	16.7%	0.2%	7.3%	4.9%

Source: General Revenue Fund

Legal Basis: Section 415.10 of H.B. 110 of the 134th G.A. (originally established by H.B. 449 of the 128th G.A.)

Purpose: This line item is used to pay for the costs incurred in the administration and operation of the two state veterans homes, located in Sandusky (Erie County) and Georgetown (Brown County).

GRF 900402 Hall of Fame

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Introduced	FY 2025 Introduced
\$118,497	\$10,574	\$69,601	\$135,813	\$105,909	\$112,887
% change	-91.1%	558.2%	95.1%	-22.0%	6.6%

Source: General Revenue Fund

Legal Basis: Section 415.10 of H.B. 110 of the 134th G.A. (originally established by S.B. 289 of the 127th G.A.)

Purpose: This line item is used to pay for the costs of operating the Ohio Veterans Hall of Fame, primarily payroll and maintenance expenses.

GRF 900408 Department of Veterans Services

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Introduced	FY 2025 Introduced
\$3,605,187	\$3,472,297	\$4,041,728	\$4,304,676	\$4,794,967	\$4,837,059
% change	-3.7%	16.4%	6.5%	11.4%	0.9%

Source: General Revenue Fund

Legal Basis: Section 415.10 of H.B. 110 of the 134th G.A. (originally established by S.B. 289 of the 127th G.A.)

Purpose: This line item is used to pay for operating expenses that the Department of Veterans Services incurs in: (1) helping to connect veterans and their families with their benefits, (2) assisting county veterans service commissions and offices, and (3) managing 1.9 million electronic military discharge records. Temporary law requires the line item be used to pay veterans' organizations rent in buildings managed by the Department of Administrative Services. Additionally, the executive budget contains funding for both the Volunteers of America Cleveland Shelter for Female Veterans and the Save a Warrior program under the line.

Department of Veterans Services

GRF 900409 Veterans of Foreign Wars Grants

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Introduced	FY 2025 Introduced
\$0	\$0	\$0	\$750,000	\$0	\$0
% change	N/A	N/A	N/A	-100%	N/A

Source: General Revenue Fund

Legal Basis: Section 9 of H.B. 338 of the 134th G.A.

Purpose: This line provided subsidy funding to the Veterans of Foreign Wars (VFW) Ohio for the Veterans of Foreign Wars Emergency Repair Program. The funding is to be used exclusively for repairs for VFW posts across Ohio.

GRF 900645 Veterans Long Term Healthcare Needs and Support (VET)

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Introduced	FY 2025 Introduced
\$0	\$0	\$1,317,364	\$1,500,000	\$1,560,000	\$1,560,000
% change	N/A	N/A	13.9%	4.0%	0.0%

Source: General Revenue Fund

Legal Basis: Section 415.10 of H.B. 110 of the 134th G.A.

Purpose: This line item provides additional support to the state’s two veterans homes in response to the COVID-19 pandemic.

GRF 900901 Veterans Compensation General Obligation Bond Debt Service

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Introduced	FY 2025 Introduced
\$4,973,459	\$5,469,361	\$5,352,078	\$5,000,000	\$4,995,000	\$4,995,000
% change	10.0%	-2.1%	-6.6%	-0.1%	0.0%

Source: General Revenue Fund

Legal Basis: Section 2r, Article VIII, of the Ohio Constitution; Section 415.10 of H.B. 110 of the 134th G.A.

Purpose: This line item pays debt service and related financing costs on \$83.9 million in obligations issued for Persian Gulf, Afghanistan, and Iraq compensation purposes.

Department of Veterans Services

Dedicated Purpose Fund Group

4840 900603 Veterans' Homes Services

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Introduced	FY 2025 Introduced
\$775,216	\$37,226	\$5,091	\$771,000	\$700,000	\$700,000
% change	-95.2%	-86.3%	15,043.2%	-9.2%	0.0%

Source: Dedicated Purpose Fund Group: (1) Hospice reimbursements, (2) temporary use agreements for veterans' home buildings and grounds, (3) sale of meals at a home's dining halls, (4) third-party pharmacy receipts, and (5) rental, lease, or sharing agreements for the use of facilities, supplies, equipment, utilities, or services provided by a home

Legal Basis: R.C. 5907.15; Section 415.10 of H.B. 110 of the 134th G.A. (originally established by S.B. 289 of the 127th G.A.)

Purpose: This line item is used for the state's two veterans' homes to purchase food products and medication services and to maintain the areas of the veterans homes that are rented or leased.

4E20 900602 Veterans' Homes Operating

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Introduced	FY 2025 Introduced
\$8,919,253	\$7,096,100	\$655,492	\$9,449,167	\$14,000,000	\$14,000,000
% change	-20.4%	-90.8%	1,341.5%	48.2%	0.0%

Source: Dedicated Purpose Fund Group: 80% of the fees assessed to residents of state veterans' homes for expenses of support, dependent upon their ability to pay, plus any interest earned on those fees

Legal Basis: R.C. 5907.131; Section 415.10 of H.B. 110 of the 134th G.A. (originally established by S.B. 289 of the 127th G.A.)

Purpose: This line item is used to pay operating costs of the state's two veterans' homes.

Department of Veterans Services

5CV1 900607 COVID Safety - Ohio Veterans Homes

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Introduced	FY 2025 Introduced
\$0	\$1,293,598	\$1,718,026	\$0	\$0	\$0
% change	N/A	32.8%	-100%	N/A	N/A

Source: Dedicated Purpose Fund Group: FAL 21.019, Coronavirus Relief Fund

Legal Basis: Section 415.10 of H.B. 110 of the 134th G.A. (originally established by Controlling Board on July 27, 2020)

Purpose: This line item was used for operating costs of the state’s two veterans homes during the COVID-19 public health emergency, including supporting increased sanitation costs, maintaining social distancing, COVID-related payroll and purchased personal services, purchased personal protective equipment (PPE) and other necessary costs to comply with public health orders, and local health department recommendations and best practices.

5DB0 900643 Military Injury Relief Program

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Introduced	FY 2025 Introduced
\$51,500	\$37,000	\$39,000	\$55,800	\$55,800	\$55,800
% change	-28.2%	5.4%	43.1%	0.0%	0.0%

Source: Dedicated Purpose Fund Group: (1) Income tax refund contribution, and (2) \$25 contribution for issuance of "POW/MIA Awareness" license plate

Legal Basis: R.C. 5902.05; Section 415.10 of H.B. 110 of the 134th G.A. (originally established by H.B. 64 of the 131st G.A.)

Purpose: This line item supports the Military Injury Relief Program, which H.B. 64 of the 131st G.A. 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 Armed Forces of the United States serving after October 7, 2001, and to individuals diagnosed with post-traumatic stress while serving after October 7, 2001.

Department of Veterans Services

5NX0 900646 State Opioid Response

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Introduced	FY 2025 Introduced
\$0	\$0	\$409,906	\$922,541	\$1,000,000	\$1,000,000
% change	N/A	N/A	125.1%	8.4%	0.0%

Source: Dedicated Purpose Fund Group: Federal funds transferred under an interagency agreement with the Ohio Department of Mental Health and Addiction Services

Legal Basis: Section 415.10 of H.B. 110 of the 134th G.A. (originally established by Controlling Board on April 5, 2021)

Purpose: This line item pays costs associated with an initiative to expand services for veterans home residents identified with a history of opioid use, stimulant use, and/or mental health disorder using veteran-trained peer recovery supporters.

5PH0 900642 Veterans Initiatives

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Introduced	FY 2025 Introduced
\$17	\$37	\$0	\$0	\$0	\$0
% change	117.6%	-100%	N/A	N/A	N/A

Source: Dedicated Purpose Fund Group: Cash transferred from the Ohio Department of Medicaid (Fund 3FA0 line item 651680, Health Care Grants - Federal)

Legal Basis: Discontinued line item (originally established by Controlling Board on April 7, 2014)

Purpose: This line item funded a collaborative program between the departments of Medicaid and Veterans Services to identify and assist Medicaid-eligible veterans in transferring to healthcare benefits provided by the U.S. Department of Veterans Affairs. Starting about FY 2020, the Department of Veterans Services has been using other funds appropriated for its use to pay for the costs of this collaboration.

5YPO 900650 Sports Gaming - Veterans

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Introduced	FY 2025 Introduced
\$0	\$0	\$0	\$0	\$125,000	\$125,000
% change	N/A	N/A	N/A	N/A	0.0%

Source: Dedicated Purpose Fund Group: 0.5% of sports gaming proprietor and management services provider license fees

Legal Basis: Proposed by the Executive Budget

Purpose: This line is to be used for the direct benefit of veterans and their spouses and dependents, to provide funding to a county veterans commissions to alleviate inequality of funding or in response to a disaster, to be provide funding to an Ohio veterans home, or to provide funding to a program administered by the Ohio National Guard

Department of Veterans Services

5Z00 900411 Veterans Homes Modernization

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Introduced	FY 2025 Introduced
\$0	\$0	\$0	\$0	\$65,000,000	\$0
% change	N/A	N/A	N/A	N/A	-100%

Source: Dedicated Purpose Fund Group: Cash transfer of \$65.0 million from the GRF

Legal Basis: Proposed by the Executive Budget.

Purpose: This line is to be used for renovation costs at the veterans homes, including renovations that will eliminate dual occupancy rooms, eliminate group bathroom facilities, upgrade aged plumbing, electrical and HVAC systems. The Federal Department of Veterans Affairs will provide 65% of approved construction costs; this line provides the remaining 35%.

6040 900604 Veterans' Homes Improvement

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Introduced	FY 2025 Introduced
\$67,028	\$67,572	\$305,692	\$500,000	\$0	\$0
% change	0.8%	352.4%	63.6%	-100%	N/A

Source: Dedicated Purpose Fund Group: 20% of the fees assessed to residents of state veterans' homes for expenses of support, dependent upon their ability to pay, plus any interest earned on those fees

Legal Basis: R.C. 5907.14; Section 415.10 of H.B. 110 of the 134th G.A. (originally established by S.B. 289 of the 127th G.A.)

Purpose: This line item was used by the state's two veterans' homes to purchase equipment and to make capital improvements.

Department of Veterans Services

Debt Service Fund Group

7041 900615 Veteran Bonus Program - Administration

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Introduced	FY 2025 Introduced
\$140,361	\$107,417	\$67,693	\$165,506	\$229,024	\$205,643
% change	-23.5%	-37.0%	144.5%	38.4%	-10.2%

Source: Debt Service Fund Group: Proceeds of bond sales authorized under Section 2r, Article VIII, of the Ohio Constitution (total authorized amount \$200 million); bonds were authorized until December 31, 2013

Legal Basis: Section 2r, Article VIII of the Ohio Constitution; Section 415.10 of H.B. 110 of the 134th G.A. (originally established by Controlling Board on March 22, 2010)

Purpose: This line item is used to pay operating expenses incurred to administer the Veterans Bonus Program, which awards monetary bonuses to eligible Ohio veterans if they served on active duty with U.S. armed forces, including the Ohio National Guard, anywhere in the world during specified periods of time.

7041 900641 Persian Gulf, Afghanistan, and Iraq Compensation

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Introduced	FY 2025 Introduced
\$600,737	\$443,020	\$425,542	\$526,540	\$4,770,976	\$4,794,357
% change	-26.3%	-3.9%	23.7%	806.1%	0.5%

Source: Debt Service Fund Group: Proceeds of bond sales authorized under Section 2r, Article VIII, of the Ohio Constitution (total authorized amount \$200 million); bonds were authorized until December 31, 2013

Legal Basis: Section 2r, Article VIII of the Ohio Constitution; Section 415.10 of H.B. 110 of the 134th G.A.

Purpose: This line item is used to pay for bonuses 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.

Department of Veterans Services

Federal Fund Group

3680 900614 Veterans Training

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Introduced	FY 2025 Introduced
\$809,373	\$816,130	\$668,656	\$947,159	\$936,491	\$963,333
% change	0.8%	-18.1%	41.7%	-1.1%	2.9%

Source: Federal Fund Group: Annual contract with the U.S. Department of Veterans Affairs

Legal Basis: Section 415.10 of H.B. 110 of the 134th G.A. (originally established by H.B. 1 of the 128th G.A.)

Purpose: This line item is used to pay operating expenses that the State Approving Agency incurs to supervise and approve schools, apprenticeships, and on-the-job training programs offering vocational, educational, and professional services to veterans and their eligible dependents.

3BX0 900609 Medicare Services

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Introduced	FY 2025 Introduced
\$2,648,870	\$4,452,231	\$1,483,547	\$3,578,278	\$1,000,000	\$1,000,000
% change	68.1%	-66.7%	141.2%	-72.1%	0.0%

Source: Federal Fund Group: Federal reimbursement by the U.S. Department of Health and Human Services, Centers for Medicare and Medicaid Services, for Medicare services provided at state veterans' homes

Legal Basis: R.C. 5907.16; Section 415.10 of H.B. 110 of the 134th G.A. (originally established by S.B. 289 of the 127th G.A.)

Purpose: This line item is used to provide Medicare-related and other services to eligible veterans, including physical therapy, IV medication, skilled nursing care, medical care, room, board, and other Medicare required goods and services. It is also used to purchase medical equipment to provide the services and other Medicare allowable equipment.

3L20 900601 Veterans' Homes Operations - Federal

FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Introduced	FY 2025 Introduced
\$30,770,446	\$19,931,653	\$17,533,130	\$31,612,463	\$30,500,000	\$30,500,000
% change	-35.2%	-12.0%	80.3%	-3.5%	0.0%

Source: Federal Fund Group: (1) FAL 64.014, Veterans State Domiciliary Care, and (2) FAL 64.015, Veterans State Nursing Home Care

Legal Basis: R.C. 5907.141; Section 415.10 of H.B. 110 of the 134th G.A. (originally established by S.B. 289 of the 127th G.A.)

Purpose: The line item is used to pay for operating costs of the state's two veterans' homes.

FY 2024 - FY 2025 Appropriations - As Introduced

All Fund Groups

Line Item Detail by Agency			Estimate	Introduced	FY 2023 to FY 2024	Introduced	FY 2024 to FY 2025	
			FY 2022	FY 2023	FY 2024	% Change	FY 2025	% Change
Report For: Main Operating Appropriations Bill			Version: As Introduced					
DVS Department of Veterans Services								
GRF	900321	Veterans' Homes	\$ 45,576,729	\$ 45,647,557	\$ 48,972,278	7.28%	\$ 51,374,724	4.91%
GRF	900402	Hall of Fame	\$ 69,601	\$ 135,813	\$ 105,909	-22.02%	\$ 112,887	6.59%
GRF	900408	Department of Veterans Services	\$ 4,041,728	\$ 4,304,676	\$ 4,794,967	11.39%	\$ 4,837,059	0.88%
GRF	900409	Veterans of Foreign Wars Grants	\$ 0	\$ 750,000	\$ 0	-100.00%	\$ 0	N/A
GRF	900645	Veterans Long Term Healthcare Needs and Support (VET)	\$ 1,317,364	\$ 1,500,000	\$ 1,560,000	4.00%	\$ 1,560,000	0.00%
GRF	900901	Veterans Compensation General Obligation Bond Debt Service	\$ 5,352,078	\$ 5,000,000	\$ 4,995,000	-0.10%	\$ 4,995,000	0.00%
General Revenue Fund Total			\$ 56,357,501	\$ 57,338,046	\$ 60,428,154	5.39%	\$ 62,879,670	4.06%
4840	900603	Veterans' Homes Services	\$ 5,091	\$ 771,000	\$ 700,000	-9.21%	\$ 700,000	0.00%
4E20	900602	Veterans' Homes Operating	\$ 655,492	\$ 9,449,167	\$ 14,000,000	48.16%	\$ 14,000,000	0.00%
5CV1	900607	COVID Safety - Ohio Veterans Homes	\$ 1,718,026	\$ 0	\$ 0	N/A	\$ 0	N/A
5DB0	900643	Military Injury Relief Program	\$ 39,000	\$ 55,800	\$ 55,800	0.00%	\$ 55,800	0.00%
5NX0	900646	State Opioid Response	\$ 409,906	\$ 922,541	\$ 1,000,000	8.40%	\$ 1,000,000	0.00%
5YPO	900650	Sports Gaming - Veterans	\$ 0	\$ 0	\$ 125,000	N/A	\$ 125,000	0.00%
5Z00	900411	Veterans Homes Modernization	\$ 0	\$ 0	\$ 65,000,000	N/A	\$ 0	-100.00%
6040	900604	Veterans' Homes Improvement	\$ 305,692	\$ 500,000	\$ 0	-100.00%	\$ 0	N/A
Dedicated Purpose Fund Group Total			\$ 3,133,209	\$ 11,698,508	\$ 80,880,800	591.38%	\$ 15,880,800	-80.37%
7041	900615	Veteran Bonus Program - Administration	\$ 67,693	\$ 165,506	\$ 229,024	38.38%	\$ 205,643	-10.21%
7041	900641	Persian Gulf, Afghanistan, and Iraq Compensation	\$ 425,542	\$ 526,540	\$ 4,770,976	806.10%	\$ 4,794,357	0.49%
Debt Service Fund Group Total			\$ 493,234	\$ 692,046	\$ 5,000,000	622.50%	\$ 5,000,000	0.00%
3680	900614	Veterans Training	\$ 668,656	\$ 947,159	\$ 936,491	-1.13%	\$ 963,333	2.87%
3BX0	900609	Medicare Services	\$ 1,483,547	\$ 3,578,278	\$ 1,000,000	-72.05%	\$ 1,000,000	0.00%
3L20	900601	Veterans' Homes Operations - Federal	\$ 17,533,130	\$ 31,612,463	\$ 30,500,000	-3.52%	\$ 30,500,000	0.00%
Federal Fund Group Total			\$ 19,685,333	\$ 36,137,900	\$ 32,436,491	-10.24%	\$ 32,463,333	0.08%
Department of Veterans Services Total			\$ 79,669,277	\$ 105,866,500	\$ 178,745,445	68.84%	\$ 116,223,803	-34.98%