

# Redbook

## LBO Analysis of Executive Budget Proposal

### Ohio Department of Veterans Services

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Attachments:

Catalog of Budget Line Items (COBLI)

Appropriation Spreadsheet

# LBO Redbook

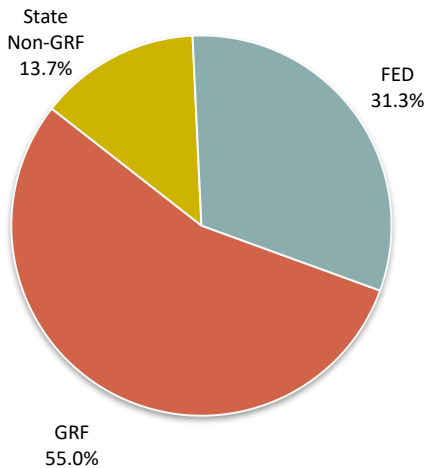
## Ohio Department of Veterans Services

### Quick look...

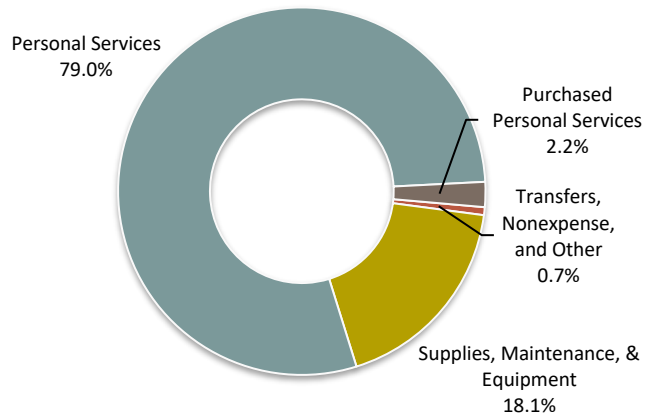
- The Ohio Department of Veterans Services advocates for and serves the state’s over 680,000 military veterans and their families.
- Total budget recommendations: \$108.0 million in FY 2026 and \$109.3 million in FY 2027.
- Sources of the budget: GRF (55.0%), state non-GRF (13.7%), and federal (31.3%).
- Executive budget allocates 90.2%, or \$203.5 million, of the biennial appropriation for the Department’s two veterans homes.
- Population counts at the two veterans homes in Sandusky and Georgetown continue to recover from pre-COVID-19 pandemic levels.

Fund Group	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
General Revenue Fund (GRF)	\$59,085,608	\$62,878,000	\$59,643,989	\$59,814,297
Dedicated Purpose Fund (DPF)	\$2,468,222	\$69,489,615	\$14,852,004	\$14,872,000
Debt Service Fund (DSF)	\$924,928	\$5,000,000	\$0	\$0
Federal (FED)	\$19,840,112	\$32,463,333	\$33,480,404	\$34,580,978
<b>Total</b>	<b>\$82,318,871</b>	<b>\$169,830,948</b>	<b>\$107,976,397</b>	<b>\$109,267,275</b>
% change	--	106.3%	-36.4%	1.2%
<i>GRF % change</i>	--	6.4%	-5.1%	0.3%

**Chart 1: Veterans Budget by Fund Group  
FY 2026-FY 2027 Biennium**



**Chart 2: Veterans Budget by Expense Category  
FY 2026-FY 2027 Biennium**



Biennial total: \$217.2 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 680,000 veterans, the sixth largest veteran population in the United States. Compared to Ohio's population as a whole, veterans make up nearly 7%, which also is above the national average. 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.

The services currently 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) partnering with the state's 88 county veterans service commissions, and (4) monitoring federal veterans' education programs. For these purposes, the Department employs approximately 629 full-time and 172 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 is comprised of the three 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 of former Ohio service members.

### 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.

The veterans homes are still recovering from census impacts made by the COVID-19 pandemic. The census at both homes is approximately at 50% for Sandusky and 62% for Georgetown. These lower occupancy levels have 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 900 approved institutions, colleges, and organizations in Ohio where veterans and their dependents are able to use their Post-9/11 GI Bill educational benefits.

The section also conducts compliance site visits, as well as administrative training for school and employment site officials. The Ohio Department of Education and Workforce was responsible for these activities prior to October 2008.

## Budget highlights

### Population census trends

Since the COVID-19 pandemic, the number of residents, or census, in the Ohio veterans homes has decreased and is still not back to the occupancy levels experienced prior to FY 2020. According to the Department, DVS has prioritized steadily increasing the census since May 2024. During this time, the census has increased by over 20% in both nursing homes and over 10% in the domiciliary. DVS projects that these increases will continue over the next biennium. In January 2025, the percentage of filled beds across the nursing homes, standard care, and memory care totaled nearly 53%. For the domiciliary, the percentage filled was nearly 50%.

### Veterans Bonus Program

The Veterans Bonus Program was approved by Ohio voters in November 2009 and launched in August 2010.<sup>1</sup> The program was designed to provide a bonus to the estimated 200,000 qualifying Ohio veterans who served in the Persian Gulf, Afghanistan, and Iraq conflicts.

An initial \$50.0 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 \$34.0 million has been generated in bond sales. The program's authority to issue bonds ended December 31, 2013. The program is due to close out in FY 2025 and as such, no executive appropriations are recommended in FY 2026-FY 2027 for its supporting Dedicated Purpose Fund (DPF) line items: appropriation line item (ALI) 900615, Veteran Bonus Program Administration and ALI 900641, Persian Gulf, Afghanistan, and Iraq Compensation.

Over the life of the Veterans Bonus Program, the Ohio Department of Veterans Services received more than 166,000 applications and has paid out approximately \$79 million in bonuses. 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, which ended on August 30, 2024.

### Veterans Homes Modernization

H.B. 33 of the 135<sup>th</sup> General Assembly appropriated \$65.0 million in FY 2024 to new DPF line item 900411, Veterans Homes Modernization. Funding for this line item came from a \$65.0 million cash transfer from the FY 2023 GRF ending balance and was dedicated to the modernization efforts at the veterans homes. According to DVS at the time, both homes were in need of major renovations. Improvements were to assist in eliminating dual occupancy rooms, eliminating group bathroom facilities, and upgrades to aged plumbing; electrical; and heating, ventilation, and air conditioning (HVAC) systems. These projects were eligible for federal Department of Veterans Affairs matched funds, providing 65% of approved construction costs,

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<sup>1</sup> 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.

with the state portion being the remaining 35% and administered through ALI 900411, Veterans Homes Modernization.

The veterans home improvement project received full federal approval in October 2024. The modernization process is expected to take several years, but DVS has already engaged architectural firms to begin preliminary design work using the allocated funds. DVS has also selected construction management firms for both campuses to ensure efficient oversight and execution of the projects.

### **State Opioid Response**

H.B. 33 of the 135<sup>th</sup> General Assembly appropriated \$1.0 million in each FY 2025 and FY 2026 to a newly created DPF line item, 900646, State Opioid Response. Funding came from the Ohio Department of Mental Health and Addiction Services (OhioMHAS), as it was known at the time. Source funding originated from the federal Substance Abuse and Mental Health Services Administration. The State Opioid Response (SOR) grant supported the efforts of DVS to improve mental health and mitigate opioid abuse among Ohio veterans. SOR grant funding was used in FY 2025 to help veterans and their families achieve long-term recovery. Funding was also used across systems to aid policies that were trauma and recovery informed. The fund supported the inclusion of a Certified Peer Recovery Supporter training program with an evidence-based focus on overdose prevention, dangers of misuse of opioids and stimulants, reduction of stigma surrounding addiction and treatment, and addressing a lack in education, training resources, and services.

### **Appropriation summary**

The executive budget provides the Department appropriations totaling \$108.0 million in FY 2026 and \$109.3 million in FY 2027. The table and Chart 1 shown in the preceding “**Quick look**” section present the executive recommended appropriations by fund group. The GRF accounts for 55.0% of the Department’s budget during the biennium followed by state non-GRF funding (13.7%) and federal funding (31.3%).

Chart 2 in the “**Quick look**” section shows the executive recommended appropriations by object of expense. Of the total biennial appropriation, 79.0%, or \$171.7 million, is allocated for payroll costs (personal services); followed by supplies, maintenance, and equipment (18.1%, or \$39.3 million); purchased personal services (2.2%, or \$4.8 million); transfers and nonexpense (0.4%, or \$975,000); and subsidies and shared revenue (0.1%, or \$194,000). The remaining 0.1%, or \$290,000, is allocated to a mix of judgments and settlements and bonds.

# Analysis of FY 2026-FY 2027 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' (DVS) 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 2025 and recommended appropriations for FY 2026 and FY 2027 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 2026-FY 2027 Budget Proposal					
Fund	ALI	ALI Name			Category
<b>General Revenue Fund</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	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
<b>Dedicated Purpose Fund Group</b>					
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
5YPO	900650	Sports Gaming – Veterans		2:4	Veterans Services
<b>Federal Fund 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 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
GRF ALI 900321, Veterans’ Homes	\$51,374,000	\$51,956,758	\$52,999,692
% change	--	1.1%	2.0%

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 79% of the line item’s appropriation is allocated for personal services and 18.1% for supplies, maintenance, and equipment costs which is demonstrative of the costs to operate the two veterans homes.

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

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
GRF ALI 900645, Veterans Long Term Healthcare Needs and Support (VET)	\$1,560,000	\$1,559,990	\$1,559,990
% change	--	0.0%	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 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
DPF Fund 4840 ALI 900603, Veterans’ Homes Services	\$700,000	\$680,004	\$700,000
% change	--	-2.9%	2.9%

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.

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

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
DPF Fund 4E20 ALI 900602, Veterans' Homes Operating	\$14,000,000	\$14,000,000	\$14,000,000
% change	--	0.0%	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 a funding level that is more reflective of pre-COVID-19 pandemic levels. While the estimated expenditures for FY 2025 are still reported to be \$14.0 million, expenditures for FY 2024 only totaled \$1.6 million and in FY 2023, expenditures totaled \$616,276. According to the DVS budget request, they have prioritized steadily increasing the census since May 2024. The census has increased by over 20% in both nursing homes and over 10% in the domiciliary during this time. DVS projects that these increases will continue over the next biennium as they continue to work toward full occupancy.

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

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
FED Fund 3BX0 ALI 900609, Medicare Services	\$1,000,000	\$1,000,000	\$2,059,273
% change	--	0.0%	105.9%

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. As stated previously, proposed funding increases from FY 2026 to FY 2027 are tied to Census projections as DVS continues to recover from Census impacts from the COVID-19 pandemic.

**C1:6: Veterans’ Homes Operations – Federal (ALI 900601)**

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
FED Fund 3L20 ALI 900601, Veterans’ Homes Operations – Federal	\$30,500,000	\$31,500,000	\$31,500,000
% change	--	3.3%	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 October 2024, is \$144.10 for nursing home residents and \$62.20 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 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
GRF ALI 900402, Hall of Fame	\$112,000	\$74,317	\$75,966
% change	--	-33.6%	2.2%

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. Annually, 20 Ohio veterans are selected for induction 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 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
GRF ALI 900408, Department of Veterans Services	\$4,837,000	\$5,077,924	\$5,178,649
% change	--	5.0%	2.0%

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.

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

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
DPF Fund 5DB0 ALI 900643, Military Injury Relief Program	\$205,800	\$97,000	\$97,000
% change	--	-52.9%	0.0%

This line item supports the Military Injury Relief Program, which 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: Sports Gaming – Veterans (ALI 900650)**

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
DPF Fund 5YPO ALI 900650, Sports Gaming – Veterans	\$125,000	\$75,000	\$75,000
% change	--	-40.0%	0.0%

This line item is 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 134<sup>th</sup> 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, as of February 2025, is roughly \$350,000.

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

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
FED Fund 3680 ALI 900614, Veterans Training	\$963,333	\$980,404	\$1,021,705
% change	--	1.8%	4.2%

This line item is used to fund the approval and supervision of educational programs for veterans and their dependents through the State Approving Agency (SAA). 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 supports the remaining closeout activities of the Veterans Bonus Program, which was approved by Ohio voters in November 2009. The program was funded through the issuance of bonds.

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

Fund/ALI	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
GRF ALI 900901, Veterans Compensation General Obligation Bond Debt Service	\$4,995,000	\$975,000	\$0
% change	--	-80.5%	-100.0%

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.<sup>2</sup>

<sup>2</sup> R.C. 151.01 and 151.12.

## Facts and figures

### Levels of care at veterans homes

The Department of Veterans Services 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, 2024.

\*\*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 2025.

Table 2. Veterans Home Annual Population Count and Occupancy Rates, 2019-2025								
Year	Sandusky Veterans Home						Georgetown Veterans Home Total	
	Secrest-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%
2024	178	42%	94	44%	272	42%	84	50%
2025	225	53%	104	50%	296	51%	104	62%

## 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 federal fiscal year (FFY) 2019 through FFY 2025.

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 2019-FFY 2025*			
Federal Fiscal Year	Nursing Home Resident	Domiciliary Resident	
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	
2024	4/1/23-9/30/23	\$129.97	\$56.10
	10/1/23-9/30/24	\$138.29	\$59.69
2025	\$144.10	\$62.20	

\*Rates effective October 1 of each calendar year except FFY 2021 which was effective March 1, 2020 due to COVID-19 and FFY 2024 when the rate was adjusted twice.

## 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 2025.

Table 4. Average Daily Cost of Care, FY 2019-FY 2025						
Fiscal Year	Veterans Hall Domiciliary	% Change	Secretst-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	0.0%	\$431.11	25.5%	\$524.61	35.6%



Table 4. Average Daily Cost of Care, FY 2019-FY 2025

Fiscal Year	Veterans Hall Domiciliary	% Change	Secrest-Giffin Nursing Home	% Change	Georgetown Veterans Home	% Change
2022	\$245.11	12.1%	\$484.89	12.5%	\$582.71	11.1%
2023	\$265.02	8.1%	\$529.50	9.2%	\$606.77	4.1%
2024	\$307.15	15.9%	\$616.22	16.4%	\$642.27	5.9%
2025	\$317.81	3.5%	\$613.19	-0.1%	\$652.48	1.6%

## Ohio Department of Veterans Service

### General Revenue Fund

#### GRF 900321 Veterans' Homes

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$45,576,729	\$42,221,926	\$48,479,134	\$51,374,000	\$51,956,758	\$52,999,692
% change	-7.4%	14.8%	6.0%	1.1%	2.0%

**Source:** General Revenue Fund

**Legal Basis:** Section 415.10 of H.B. 33 of the 135th 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 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$69,601	\$121,715	\$69,286	\$112,000	\$74,317	\$75,966
% change	74.9%	-43.1%	61.6%	-33.6%	2.2%

**Source:** General Revenue Fund

**Legal Basis:** Section 415.10 of H.B. 33 of the 135th 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 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$4,041,728	\$3,807,881	\$3,855,083	\$4,837,000	\$5,077,924	\$5,178,649
% change	-5.8%	1.2%	25.5%	5.0%	2.0%

**Source:** General Revenue Fund

**Legal Basis:** Section 415.10 of H.B. 33 of the 135th 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.

## Ohio Department of Veterans Service

### General Revenue Fund

#### GRF 900409 Veterans of Foreign Wars Grants

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$0	\$750,000	\$0	\$0	\$0	\$0
% change	N/A	-100.0%	N/A	N/A	N/A

**Source:** General Revenue Fund

**Legal Basis:** Discontinued line item (originally established by 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 was used exclusively for repairs for VFW posts across Ohio.

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

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$1,317,364	\$1,308,233	\$1,735,174	\$1,560,000	\$1,559,990	\$1,559,990
% change	-0.7%	32.6%	-10.1%	0.0%	0.0%

**Source:** General Revenue Fund

**Legal Basis:** Section 415.10 of H.B. 33 of the 135th G.A. (originally established by H.B. 110 of the 134th G.A.)

**Purpose:** This line item is used to provide additional support to the state's two veterans homes for supplies and maintenance and purchased personal services. The line item first originated in response to the COVID-19 pandemic.

#### GRF 900901 Veterans Compensation General Obligation Bond Debt Service

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$5,352,078	\$4,947,549	\$4,946,931	\$4,995,000	\$975,000	\$0
% change	-7.6%	0.0%	1.0%	-80.5%	-100.0%

**Source:** General Revenue Fund

**Legal Basis:** Section 2r, Article VIII, of the Ohio Constitution; Section 415.10 of H.B. 33 of the 135th 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.

## Ohio Department of Veterans Service

### Dedicated Purpose Fund Group

#### 4840 900603 Veterans' Homes Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$5,091	\$179,721	\$103,555	\$700,000	\$680,004	\$700,000
% change	3,429.9%	-42.4%	576.0%	-2.9%	2.9%

**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. 33 of the 135th 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 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$655,492	\$616,276	\$1,630,930	\$14,000,000	\$14,000,000	\$14,000,000
% change	-6.0%	164.6%	758.4%	0.0%	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. 33 of the 135th 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.

#### 5CV1 900607 COVID Safety - Ohio Veterans Homes

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$1,718,026	\$0	\$0	\$0	\$0	\$0
% change	-100.0%	N/A	N/A	N/A	N/A

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

**Legal Basis:** Discontinued line item (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.

## Ohio Department of Veterans Service

### Dedicated Purpose Fund Group

#### 5DB0 900643 Military Injury Relief Program

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$39,000	\$34,500	\$96,500	\$205,800	\$97,000	\$97,000
% change	-11.5%	179.7%	113.3%	-52.9%	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. 33 of the 135th 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.

#### 5NX0 900646 State Opioid Response

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$409,906	\$377,795	\$637,237	\$1,000,000	\$0	\$0
% change	-7.8%	68.7%	56.9%	-100.0%	N/A

**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. 33 of the 135th 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.

## Ohio Department of Veterans Service

### Dedicated Purpose Fund Group

#### 5YPO 900650 Sports Gaming - Veterans

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$0	\$0	\$0	\$125,000	\$75,000	\$75,000
% change	N/A	N/A	N/A	-40.0%	0.0%

**Source:** Dedicated Purpose Fund Group: 0.5% of sports gaming proprietor and management services provider license fees deposited to the credit of the Sports Gaming Profits Veterans Fund

**Legal Basis:** R.C. 5902.22; Section 415.10 of H.B. 33 of the 135th G.A. (originally established by H.B. 29 of the 134th G.A.)

**Purpose:** This line is used for the direct benefit of veterans and their spouses and dependents, to provide funding to county veterans commissions 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.

#### 5Z00 900411 Veterans Homes Modernization

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$0	\$0	\$0	\$53,458,815	\$0	\$0
% change	N/A	N/A	N/A	-100.0%	N/A

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

**Legal Basis:** Section 415.10 of H.B. 33 of the 135th G.A.

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

#### 6040 900604 Veterans' Homes Improvement

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$305,692	\$34,073	\$0	\$0	\$0	\$0
% change	-88.9%	-100.0%	N/A	N/A	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 (originally established by S.B. 289 of the 127th G.A.)

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

## Ohio Department of Veterans Service

### Debt Service Fund Group

#### 7041 900615 Veteran Bonus Program - Administration

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$67,693	\$116,463	\$201,993	\$205,643	\$0	\$0
% change	72.0%	73.4%	1.8%	-100.0%	N/A

**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. 33 of the 135th 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 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$425,542	\$400,220	\$722,935	\$4,794,357	\$0	\$0
% change	-6.0%	80.6%	563.2%	-100.0%	N/A

**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. 33 of the 135th 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.

### Federal Fund Group

#### 3680 900614 Veterans Training

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$668,656	\$849,972	\$885,539	\$963,333	\$980,404	\$1,021,705
% change	27.1%	4.2%	8.8%	1.8%	4.2%

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

**Legal Basis:** Section 415.10 of H.B. 33 of the 135th 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.

## Ohio Department of Veterans Service

### Federal Fund Group

#### 3BX0 900609 Medicare Services

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$1,483,547	\$758,269	\$963,465	\$1,000,000	\$1,000,000	\$2,059,273
% change	-48.9%	27.1%	3.8%	0.0%	105.9%

**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. 33 of the 135th 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 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Introduced	FY 2027 Introduced
\$17,533,130	\$16,419,437	\$17,991,108	\$30,500,000	\$31,500,000	\$31,500,000
% change	-6.4%	9.6%	69.5%	3.3%	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. 33 of the 135th 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 2026 - FY 2027 Appropriations - As Introduced  
All Fund Groups - Detail**

**Main Operating Appropriations Bill**

Detail by Agency			FY 2024	Estimate FY 2025	Introduced FY 2026	Introduced FY 2027	FY 2025 to FY 2026 % Change	FY 2026 to FY 2027 % Change
<b>DVS Ohio Department of Veterans Service</b>								
GRF	900321	Veterans' Homes	\$48,479,134	\$51,374,000	\$51,956,758	\$52,999,692	1.13%	2.01%
GRF	900402	Hall of Fame	\$69,286	\$112,000	\$74,317	\$75,966	-33.65%	2.22%
GRF	900408	Department of Veterans Services	\$3,855,083	\$4,837,000	\$5,077,924	\$5,178,649	4.98%	1.98%
GRF	900645	Veterans Long Term Healthcare Needs and Support (VET)	\$1,735,174	\$1,560,000	\$1,559,990	\$1,559,990	0.00%	0.00%
GRF	900901	Veterans Compensation General Obligation Bond Debt Service	\$4,946,931	\$4,995,000	\$975,000	\$0	-80.48%	-100.00%
<b>General Revenue Fund Subtotal</b>			<b>\$59,085,608</b>	<b>\$62,878,000</b>	<b>\$59,643,989</b>	<b>\$59,814,297</b>	<b>-5.14%</b>	<b>0.29%</b>
4840	900603	Veterans' Homes Services	\$103,555	\$700,000	\$680,004	\$700,000	-2.86%	2.94%
4E20	900602	Veterans' Homes Operating	\$1,630,930	\$14,000,000	\$14,000,000	\$14,000,000	0.00%	0.00%
5DB0	900643	Military Injury Relief Program	\$96,500	\$205,800	\$97,000	\$97,000	-52.87%	0.00%
5NX0	900646	State Opioid Response	\$637,237	\$1,000,000	\$0	\$0	-100.00%	N/A
5YPO	900650	Sports Gaming - Veterans	\$0	\$125,000	\$75,000	\$75,000	-40.00%	0.00%
5Z00	900411	Veterans Homes Modernization	\$0	\$53,458,815	\$0	\$0	-100.00%	N/A
<b>Dedicated Purpose Fund Group Subtotal</b>			<b>\$2,468,222</b>	<b>\$69,489,615</b>	<b>\$14,852,004</b>	<b>\$14,872,000</b>	<b>-78.63%</b>	<b>0.13%</b>
7041	900615	Veteran Bonus Program - Administration	\$201,993	\$205,643	\$0	\$0	-100.00%	N/A
7041	900641	Persian Gulf, Afghanistan, and Iraq Compensation	\$722,935	\$4,794,357	\$0	\$0	-100.00%	N/A
<b>Debt Service Fund Group Subtotal</b>			<b>\$924,928</b>	<b>\$5,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>-100.00%</b>	<b>N/A</b>
3680	900614	Veterans Training	\$885,539	\$963,333	\$980,404	\$1,021,705	1.77%	4.21%
3BX0	900609	Medicare Services	\$963,465	\$1,000,000	\$1,000,000	\$2,059,273	0.00%	105.93%
3L20	900601	Veterans' Homes Operations - Federal	\$17,991,108	\$30,500,000	\$31,500,000	\$31,500,000	3.28%	0.00%
<b>Federal Fund Group Subtotal</b>			<b>\$19,840,112</b>	<b>\$32,463,333</b>	<b>\$33,480,404</b>	<b>\$34,580,978</b>	<b>3.13%</b>	<b>3.29%</b>
<b>Ohio Department of Veterans Service Total</b>			<b>\$82,318,871</b>	<b>\$169,830,948</b>	<b>\$107,976,397</b>	<b>\$109,267,275</b>	<b>-36.42%</b>	<b>1.20%</b>
<b>Main Operating Appropriations Bill Total</b>			<b>\$82,318,871</b>	<b>\$169,830,948</b>	<b>\$107,976,397</b>	<b>\$109,267,275</b>	<b>-36.42%</b>	<b>1.20%</b>