

LSC Greenbook

Analysis of the Enacted Budget

Department of Veterans Services

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ATTACHMENT:

Budget Spreadsheet By Line Item

Department of Veterans Services

- \$49.7 million appropriated for veterans bonus payments
- About 60% of budget allocated to operate two state veterans homes
- Around one-third of budget covers Veterans Bonus Program payments, debt service, and administrative expenses

OVERVIEW

Agency Overview

The Ohio Department of Veterans Services (DVS) was established by Sub. S.B. 289 of the 127th General Assembly and began functioning as an agency on August 21, 2008. The Department's mission is to actively identify, connect with, and advocate for veterans and their families. Another goal is to connect over 900,000 Ohio veterans and their families to programs and benefits to which they are entitled.

When the Department was established, it merged operations from the Governor's Office of Veterans Affairs, the Ohio Veterans' Home Agency, and the Ohio State Approving Agency. The Ohio State Approving Agency was transferred from the Ohio Department of Education on October 1, 2008. Besides transferring and merging these operations, S.B. 289 also enacted several new duties and responsibilities, including additional outreach, advocacy, and expanded coordination with county veteran service commissions. Since its start up, the Department has also assumed responsibility for administration of Troops to Teachers and the Veterans Bonus programs.

Appropriation Overview

Table 1 below shows, by fund group, the Department's appropriations for FY 2012 and FY 2013, in comparison to actual FY 2011 expenditures.

Fund Group	FY 2011*	FY 2012	% Change	FY 2013	% Change
General Revenue	\$29,333,887	\$34,865,444	18.9%	\$39,490,944	13.3%
General Services	\$908,762	\$305,806	-66.4%	\$312,458	2.2%
Federal Special Revenue	\$19,096,423	\$26,861,665	40.7%	\$26,854,276	0.0%
State Special Revenue	\$10,738,010	\$10,465,278	-2.5%	\$10,717,809	2.4%
Persian Gulf, Afghanistan, and Iraq Compensation	\$37,398,019	\$27,030,410	-27.7%	\$25,447,703	-5.9%
TOTAL	\$97,475,100	\$99,528,603	-2.1%	\$102,823,190	3.3%

*FY 2011 figures represent actual expenditures.

The budget appropriates a total of \$99.5 million for FY 2012, an increase of \$2.1 million, or 2.1%, from FY 2011 total expenditures of \$97.5 million. The budget appropriates \$102.8 million for FY 2013, an increase of \$3.3 million, or 3.3%, over the FY 2012 appropriation. The increases in both fiscal years are primarily related to the inclusion of debt service payments (GRF line item 900901), the purpose of which are to pay for the bonds that were issued to finance the Veterans Bonus Program.

Staffing Levels

Table 2 below shows the Department's number of full-time equivalent employees (FTEs) from FY 2009 projected through FY 2013. Under S.B. 289 of the 127th General Assembly, all employees of the Governor's Office of Veterans Affairs and the Ohio Veterans' Home Agency were transferred to the Department. The majority of the Department's employees work at the veterans homes.

Table 2. Department of Veterans Services Staffing Levels*					
Work Location	FY 2009	FY 2010	FY 2011	FY 2012**	FY 2013**
Veterans Services – Columbus	11.0	16.0	16.0	14.4	14.4
Ohio Veterans Homes	797.1	768.7	768.7	777.0	777.0
Hall of Fame	1.0	1.0	1.0	1.0	1.0
Veterans Approving Service	7.2	7.0	7.0	5.8	5.8
Troops to Teachers	1.0	1.0	1.0	1.2	1.2
Veterans Bonus Program	----	----	37.0	37.6	37.6
TOTAL	817.3	793.7	830.7	837.0	837.0

*Expressed as FTEs

**FY 2012-FY 2013 figures are estimates.

ANALYSIS OF ENACTED BUDGET

Introduction

This section provides an analysis of each line item in the Department's FY 2012-FY 2103 budget. In this analysis, the Department's line items are grouped into five major categories as follows:

1. Ohio Veterans Homes;
2. Veterans Services;
3. Veterans Hall of Fame;
4. Veterans Educational Activities; and
5. Veterans Bonus Program.

To aid the reader in finding each line item in the analysis, Table 3 shows the category in which it has been placed, listing the line items in order within their respective fund groups and funds. This is the same order that the line items appear in the budget bill.

Table 3. Categorization of Veterans Services Line Items for Analysis of the Budget			
Fund	ALI and Name		Category
General Revenue Fund Group			
GRF 900321	Veterans' Homes		1: Ohio Veterans Homes
GRF 900402	Hall of Fame		3: Veterans Hall of Fame
GRF 900408	Department of Veterans Services		2: Veterans Services
GRF 900901	Persian Gulf, Afghanistan, and Iraq Compensation Debt Service		5: Veterans Bonus Program
General Services Fund Group			
4840 900603	Veterans' Home Services		1: Ohio Veterans Homes
Federal Special Revenue Fund Group			
3680 900614	Veterans Training		4: Veterans Educational Activities
3740 900606	Troops to Teachers		4: Veterans Educational Activities
3BX0 900609	Medicare Services		1: Ohio Veterans Homes
3L20 900601	Veterans' Homes Operations – Federal		1: Ohio Veterans Homes
State Special Revenue Fund Group			
4E20 900602	Veterans' Homes Operating		1: Ohio Veterans Homes
6040 900604	Veterans' Homes Improvement		1: Ohio Veterans Homes
Persian Gulf, Afghanistan, and Iraq Compensation Fund Group			
7041 900615	Veterans Bonus Program – Administration		5: Veterans Bonus Program
7041 900641	Persian Gulf, Afghanistan, and Iraq Compensation		5: Veterans Bonus Program

Category 1: Ohio Veterans Homes

The appropriations in this category provide 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 nursing care only.

Table 4. Appropriations for Ohio Veterans Homes				
Fund	ALI and Name		FY 2012	FY 2013
General Revenue Fund				
GRF	900321	Veterans' Homes	\$27,369,946	\$27,369,946
General Revenue Fund Subtotal			\$27,369,946	\$27,369,946
General Services Fund Group				
4840	900603	Veterans' Homes Services	\$305,806	\$312,458
General Services Fund Group Subtotal			\$305,806	\$312,458
Federal Special Revenue Fund Group				
3BX0	900609	Medicare Services	\$2,500,000	\$2,490,169
3L20	900601	Veterans' Homes Operations – Federal	\$23,455,379	\$23,476,269
Federal Special Revenue Fund Group Subtotal			\$25,955,379	\$25,966,438
State Special Revenue Fund Group				
4E20	900602	Veterans' Homes Operating	\$10,117,680	\$10,319,078
6040	900604	Veterans' Homes Improvement	\$347,598	\$398,731
State Special Revenue Fund Group Subtotal			\$10,465,278	\$10,717,809
Total Funding: Ohio Veterans Homes			\$64,096,409	\$64,366,651

Ohio Veterans Homes Line Items

GRF line item 900321, Veterans' Homes, is used for payroll, personal services contracts, and maintenance costs incurred in the administration and operation of state veterans homes. The budget provides a line item appropriation of \$27,369,946 in FY 2012 and FY 2013, which is an increase of \$282,664, or 1.0%, from the FY 2011 expenditure of \$27,087,282.

GSF line item 900603, Veterans' Homes Services, is used to purchase food products and medication services and 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 budget provides a line item appropriation of \$305,806 in FY 2012, which is a decrease of \$602,956, or 66.4%, from the FY 2011 expenditure of \$908,762. For FY 2013, the budget appropriates \$312,458, an increase of \$6,652, or 2.2%, over the FY 2012 appropriation.

Federally funded line item 900609, Medicare Services, 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. For this line item, the budget appropriates \$2,500,000 in FY 2012, a decrease of \$421,689, or 20.3%, from the FY 2011 expenditure of \$2,078,311. For FY 2013, the budget appropriates \$2,490,169, a decrease of \$9,831, or 0.4%, from the FY 2012 appropriation.

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.

Federally funded line item 900601, Veterans' Homes Operations – Federal, is used to pay for operating expenses for the two state veterans homes. For this line item, the budget appropriates \$23,455,379 in FY 2012, an increase of \$7,130,607, or 43.7%, from the FY 2011 expenditure of \$16,324,772. For FY 2013, the budget appropriates \$23,476,269, an increase of \$20,890, or 0.1%, over the FY 2012 appropriation.

The Federal Grants Fund (Fund 3L20), which provides the money for the line item's appropriation, consists of money 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 on October 1, 2010, is \$94.59 for nursing home residents and \$38.90 for domiciliary residents.

State Special Revenue line item 900602, Veterans' Homes Operating, is also used to cover operating expenses of state veterans homes. For this line item, the budget appropriates \$10,117,680 in FY 2012, an increase of \$254,932, or 2.6%, from the FY 2011 expenditure of \$9,862,748. For FY 2013, the budget appropriates \$10,319,078, an increase of \$201,398, or 2.0%, from the FY 2012 appropriation.

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

State Special Revenue line item 900604, Veterans' Homes Improvement, is used to pay for the costs of equipment and capital improvements. For this line item, the budget appropriates \$347,598 in FY 2012, a decrease of \$527,664, or 60.3%, from the FY 2011 expenditure of \$875,262. For FY 2013, the budget appropriates \$398,731, an increase of \$51,133, or 14.7%, over the FY 2012 appropriation.

The Ohio Veterans Home Improvement Fund (Fund 6040), which provides the money for the line item's appropriation, consists of 20% of the revenues collected from resident assessments. The fund's revenues are dependent upon the occupancy rate of the facilities, the residents' ability to pay, and the assessment charged. The Department anticipates annual increases in these resident assessments.

The mix of state and federal line items discussed above help pay the operating expenses of the two state veterans homes. There are two state veterans homes, located in Sandusky and in Georgetown, respectively. There are also two levels of care – nursing home and domiciliary. Both homes and both levels of care are highlighted below.

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: standard, skilled, and special. 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, laundry, pharmacy services, and nursing care.

The campus in Sandusky provides 427 beds at the Secrest-Giffin Nursing Home complex, which provides standard and special care. The Georgetown facility supports 126 nursing home beds and 22 hospice beds.

The nursing homes must comply with Ohio Department of Health and U.S. Department of Health and Human Services' Centers for Medicare and Medicaid regulations and guidelines. 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 web site.

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 Domiciliary 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 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. The DOM level program provides room, meals, linens, custodial services, and limited medical care on an ambulatory self-care basis.

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.

The Sandusky facility has 300 licensed beds in the Veterans Hall Domiciliary complex (seven of these spaces are available for visiting families and guests). Within Veterans Hall, there is a 42-bed DOM-Plus wing, which provides a higher level of care. These are veterans from World War II, Korea, Vietnam, the Gulf War, and the War on Terror.

The Georgetown facility does not provide domiciliary services.

Category 2: Veterans Services

The appropriation in this category helps to connect veterans with available benefits and include funding for activities regarding county veteran service commissions.

Table 5. Appropriation for Veterans Services				
Fund	ALI and Name		FY 2012	FY 2013
General Revenue Fund				
GRF	900408	Department of Veterans Services	\$1,901,823	\$1,901,823
General Revenue Fund Subtotal			\$1,901,823	\$1,901,823
Total Funding: Veterans Services			\$1,901,823	\$1,901,823

Department of Veterans Services (GRF line item 900408)

This GRF line item pays for activities related to connecting veterans and their dependents with the benefits that are available to them, as well as the cost of converting veterans' records from paper to electronic form. For these purposes, the budget appropriates \$1,901,823 in each fiscal year, which is an increase of \$319,453, or 20.2%, from the FY 2011 expenditure of \$1,582,370.

These activities were previously funded by GRF line item 900403. The Department decided it would be more efficient to provide these services through line item 900408; therefore, line item 900403 is discontinued in this budget.

Category 3: Veterans Hall of Fame

This category of appropriations provides funds for the Veterans Hall of Fame, which recognizes veterans' accomplishments to the community.

Table 6. Appropriation for Veterans Hall of Fame				
Fund		ALI and Name	FY 2012	FY 2013
General Revenue Fund				
GRF	900402	Hall of Fame	\$107,075	\$107,075
<i>General Revenue Fund Subtotal</i>			\$107,075	\$107,075
Total Funding: Veterans Hall of Fame			\$107,075	\$107,075

Hall of Fame (GRF line item 900402)

This GRF line item pays for expenses relating to the Veterans Hall of Fame. For these expenses, the budget appropriates \$107,075 in FY 2012 and FY 2013, a decrease of \$4,572, or 4.1%, from the FY 2011 expenditure of \$111,647.

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 2010, 130 nomination packets were received. Of those, 20 were inducted into the Hall of Fame.

Category 4: Veterans Educational Activities

This category of appropriations provides funds for the approval and supervision of educational programs for veterans and their dependents, as well as funds to encourage veterans to enter the teaching profession.

Table 7. Appropriations for Veterans Educational Activities				
Fund	ALI and Name		FY 2012	FY 2013
Federal Special Revenue Fund Group				
3680	900614	Veterans Training	\$769,500	\$754,377
3740	900606	Troops to Teachers	\$136,786	\$133,461
Federal Special Revenue Fund Group Subtotal			\$906,286	\$887,838
Total Funding: Veterans Educational Activities			\$906,286	\$887,838

Veterans Training (federal line item 900614)

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

For this federal line item, the budget appropriates \$769,500 in FY 2012, an increase of \$177,229, or 29.9%, from the FY 2011 expenditure of \$592,271. For FY 2013, the budget appropriates \$754,377, a decrease of \$15,123, or 2.0%, from the FY 2012 appropriation.

The Department's Veterans Approving section is responsible for approving educational, vocational, and professional programs at various sites, including universities, colleges, flight schools, and vocational/trade centers. This approval is required by the U.S. Department of Veterans Affairs for these programs in order to allow veterans and their family members access to G.I. Bill benefits. Over 14,000 Ohio veterans receive \$102 million a year from the federal government to assist with training and education costs. The section also: (1) conducts compliance site visits, (2) provides administrative training to over 1,000 school and employment site officials, and (3) provides program outreach and customer service to beneficiaries.

Prior to October 2008, the program was housed in the Ohio Department of Education, which was responsible for carrying out these activities. Funding for the program was provided through federal line item 200614, Veterans Training. After October 2008, the program was transferred to the Ohio Department of Veterans Services. The Ohio Department of Education operated the program through a

memorandum of understanding with the Ohio Department of Veterans Services until FY 2010.

Troops to Teachers (federal line item 900606)

This federally funded line item pays for Troops to Teachers, a program for the recruitment of military personnel into the profession of teaching. The line item's appropriation is supported by money deposited in the ESEA¹ Consolidated Grants Fund (Fund 3740). The program is a joint effort of the federal departments of Education and Defense designed to help eligible military personnel begin a new career as teachers in public schools where their skills, knowledge, and experience are most needed.

For the line item, the budget appropriates \$136,786 in FY 2012, an increase of \$35,719, or 35.3%, from the FY 2011 expenditure of \$101,068. For FY 2013, the budget appropriates \$133,461, a decrease of \$3,325, or 2.4%, from the FY 2012 appropriation.

Activities related to the program were previously funded through the Ohio Department of Education's GRF line item 200647, Troops to Teachers. The Ohio Department of Veterans Services took over the program in FY 2010.

¹ ESEA stands for the federal Elementary and Secondary Education Act.

Category 5: 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.

Table 8. Appropriations for Veterans Bonus Program				
Fund	ALI and Name		FY 2012	FY 2013
General Revenue Fund				
GRF	900901	Persian Gulf, Afghanistan, and Iraq Compensation Debt Service	\$5,486,600	\$10,112,100
General Revenue Fund Subtotal			\$5,486,600	\$10,112,100
Persian Gulf, Afghanistan, and Iraq Compensation Fund Group				
7041	900615	Veterans Bonus Program – Administration	\$1,605,410	\$1,147,703
7041	900641	Persian Gulf, Afghanistan, and Iraq Compensation	\$25,425,000	\$24,300,000
Persian Gulf, Afghanistan, and Iraq Compensation Fund Group Subtotal			\$27,030,410	\$25,447,703
Total Funding: Veterans Bonus Program			\$32,517,010	\$35,559,803

Veterans Bonus Program Line Items

GRF line item 900901, Persian Gulf, Afghanistan, and Iraq Compensation Debt Service, is used to pay all debt service and related financing costs during the period from July 1, 2011, through June 30, 2013, on obligations issued for Persian Gulf, Afghanistan, and Iraq Compensation purposes under R.C. 151.01 and 151.12. For this purpose, the budget appropriates \$5,486,600 in FY 2012 and \$10,112,100 in FY 2013.

Line item 900615, Veterans Bonus Program – Administration, is used to pay the operating expenses (payroll, personal services contracts, supplies and maintenance, and equipment purchases) incurred to administer the Veterans Bonus Program. For FY 2012, the budget appropriates \$1,605,410, a decrease of \$744,612, or 31.7%, from the FY 2011 expenditure of \$2,350,022. For FY 2013, the budget appropriates \$1,147,703, a decrease of \$457,707, or 28.5%, from the FY 2012 appropriation.

Line item 900641, Persian Gulf, Afghanistan, and Iraq Compensation, 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. For FY 2012, the budget appropriates \$25,425,000, a decrease of \$9,622,997, or 27.5%, from the FY 2011 expenditure of \$35,047,997. For FY 2013, the budget appropriates \$24,300,000, a decrease of \$1,125,000, or 4.4%, from the FY 2012 appropriation.

FY 2012 - FY 2013 Final Appropriation Amounts

All Fund Groups

Line Item Detail by Agency					Appropriations	FY 2011 to FY 2012	Appropriations	FY 2012 to FY 2013
			FY 2010	FY 2011	FY 2012	% Change	FY 2013	% Change
Report For Main Operating Appropriations Bill			Version: Enacted					
DVS Department of Veterans Services								
GRF	900100	Personal Services	\$ 22,459,274	\$ 246,037	\$ 0	-100.00%	\$ 0	N/A
GRF	900200	Maintenance	\$ 4,537,015	\$ 293,894	\$ 0	-100.00%	\$ 0	N/A
GRF	900321	Veterans' Homes	\$ 0	\$ 27,087,282	\$ 27,369,946	1.04%	\$ 27,369,946	0.00%
GRF	900402	Hall of Fame	\$ 100,837	\$ 111,647	\$ 107,075	-4.10%	\$ 107,075	0.00%
GRF	900403	Veteran Record Conversion	\$ 14,297	\$ 12,657	\$ 0	-100.00%	\$ 0	N/A
GRF	900408	Department of Veterans Services	\$ 1,261,302	\$ 1,582,370	\$ 1,901,823	20.19%	\$ 1,901,823	0.00%
GRF	900901	Persian Gulf, Afghanistan, and Iraq Compensation Debt Service	\$ 0	\$ 0	\$ 5,486,600	N/A	\$ 10,112,100	84.31%
General Revenue Fund Total			\$ 28,372,724	\$ 29,333,887	\$ 34,865,444	18.86%	\$ 39,490,944	13.27%
4840	900603	Veterans' Homes Services	\$ 762,854	\$ 908,762	\$ 305,806	-66.35%	\$ 312,458	2.18%
General Services Fund Group Total			\$ 762,854	\$ 908,762	\$ 305,806	-66.35%	\$ 312,458	2.18%
3680	900614	Veterans Training	\$ 499,539	\$ 592,271	\$ 769,500	29.92%	\$ 754,377	-1.97%
3740	900606	Troops to Teachers	\$ 37,389	\$ 101,068	\$ 136,786	35.34%	\$ 133,461	-2.43%
3BX0	900609	Medicare Services	\$ 2,084,843	\$ 2,078,311	\$ 2,500,000	20.29%	\$ 2,490,169	-0.39%
3L20	900601	Veterans' Homes Operations - Federal	\$ 16,196,395	\$ 16,324,772	\$ 23,455,379	43.68%	\$ 23,476,269	0.09%
Federal Special Revenue Fund Group Total			\$ 18,818,166	\$ 19,096,423	\$ 26,861,665	40.66%	\$ 26,854,276	-0.03%
4E20	900602	Veterans' Homes Operating	\$ 8,604,650	\$ 9,862,748	\$ 10,117,680	2.58%	\$ 10,319,078	1.99%
6040	900604	Veterans' Homes Improvement	\$ 639,694	\$ 875,262	\$ 347,598	-60.29%	\$ 398,731	14.71%
State Special Revenue Fund Group Total			\$ 9,244,343	\$ 10,738,010	\$ 10,465,278	-2.54%	\$ 10,717,809	2.41%
7041	900615	Veteran Bonus Program - Administration	\$ 126,705	\$ 2,350,022	\$ 1,605,410	-31.69%	\$ 1,147,703	-28.51%
7041	900641	Persian Gulf, Afghanistan, Iraq Compensation	\$ 0	\$ 35,047,997	\$ 25,425,000	-27.46%	\$ 24,300,000	-4.42%
Persian Gulf, Afghanistan, and Iraq Compensation Fund Group Total			\$ 126,705	\$ 37,398,019	\$ 27,030,410	-27.72%	\$ 25,447,703	-5.86%
Department of Veterans Services Total			\$ 57,324,793	\$ 97,475,100	\$ 99,528,603	2.11%	\$ 102,823,190	3.31%