

# **Department of Veterans' and Military Affairs In-Depth Budget Review**

**Report to the  
Executive Appropriation Committee  
November 19, 2013**

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## Executive Summary

Subject to UCA 63J-1-701, the Legislative Management Committee requested that the Governor's Office of Management and Budget (GOMB) conduct an in-depth budget review of the Department of Veterans' and Military Affairs. Within this study GOMB has been requested to provide information on the following:

- Program objectives
- Performance measures
- Program size
- Alternative funding if appropriate
- Priority ranking
- Budgetary information requested by the legislative fiscal analyst
- Additional recommendations of the Governor

The vision of the Department of Veterans' and Military Affairs is that, *"Utah will be the best place in the nation to perform military missions and be recognized as a premier location for Military, Veterans', Reservists and their families to live and succeed."*

The department administers and operates programs for homeless veterans, education services for all veterans, the Veterans' Cemetery and Memorial Park, and four Veterans' Nursing Homes. All of these services are administered across the state with an average of 15 FTE and a budget of \$1.6 million. Of that amount, \$1.2 million is General Fund. Approximately 62 percent of expenditures are personnel. Additionally, except for a portion of the agency which is a restricted special revenue fund and not appropriated, the remainder of the department's organizational structure is one line item divided into three programs.

Two analysts were dedicated to the in-depth study and worked from mid June through October completing site visits and reviewing the following:

- Department's budget from FY 2008 – FY 2013
- Background information on programs and activities
- Program information and needs
- Statutory authority of programs
- Performance measures of each program for depth and usefulness
- Transparency

The following recommendations are presented to the Executive Appropriations Committee for consideration:

1. Move the Charitable Trust Foundation bank account to be under the guidelines of the State of Utah. (This was completed in August 2013)
2. Create multiple units within Veterans' Nursing Home Fund to differentiate donations made to each of the four homes. (This was completed in June 2013)
3. Consider moving financial responsibilities from the department to the Division of Finance.
4. Generate a greater focus on measures that will lead to connections with improved performance.

## Introduction

The Department of Veterans' and Military Affairs has been an important part of Utah's history. The department was originally part of the Utah National Guard budget. In July 2007 (FY 2008) it became its own agency and was named the Department of Veterans' Affairs. In 2013 the name changed again to the Department of Veterans' and Military Affairs.

The vision of the Department of Veterans' and Military Affairs is that, *"Utah will be the best place in the nation to perform military missions and be recognized as a premier location for Military, Veterans', Reservists and their families to live and succeed."*

The department administers and operates programs for outreach services, education services, and homeless veterans, the Veterans' Cemetery and Memorial Park, and four Veterans' Nursing Homes. All of these services are administered across the state with an average of 15 FTE and a budget of \$1.6 million. Of that amount, \$1.2 million is General Fund. Approximately 62 percent of expenditures are personnel. Additionally, except for a portion of the agency which is a restricted special revenue fund and not appropriated, the remainder of the department's organizational structure is one line item divided into the following programs:

- Veterans' and Military Affairs Administration
- Veterans' Cemetery and Memorial Park
- Veterans' Nursing Homes

### Statutory Authority:

The Department of Veterans' and Military Affairs is granted Statutory Authority in Utah Code Title 71 Chapters 2-3 and 7-11. The department was specifically established in 71-8-2. Additionally in this chapter is the appointment and criteria of the Executive Director.

### Process:

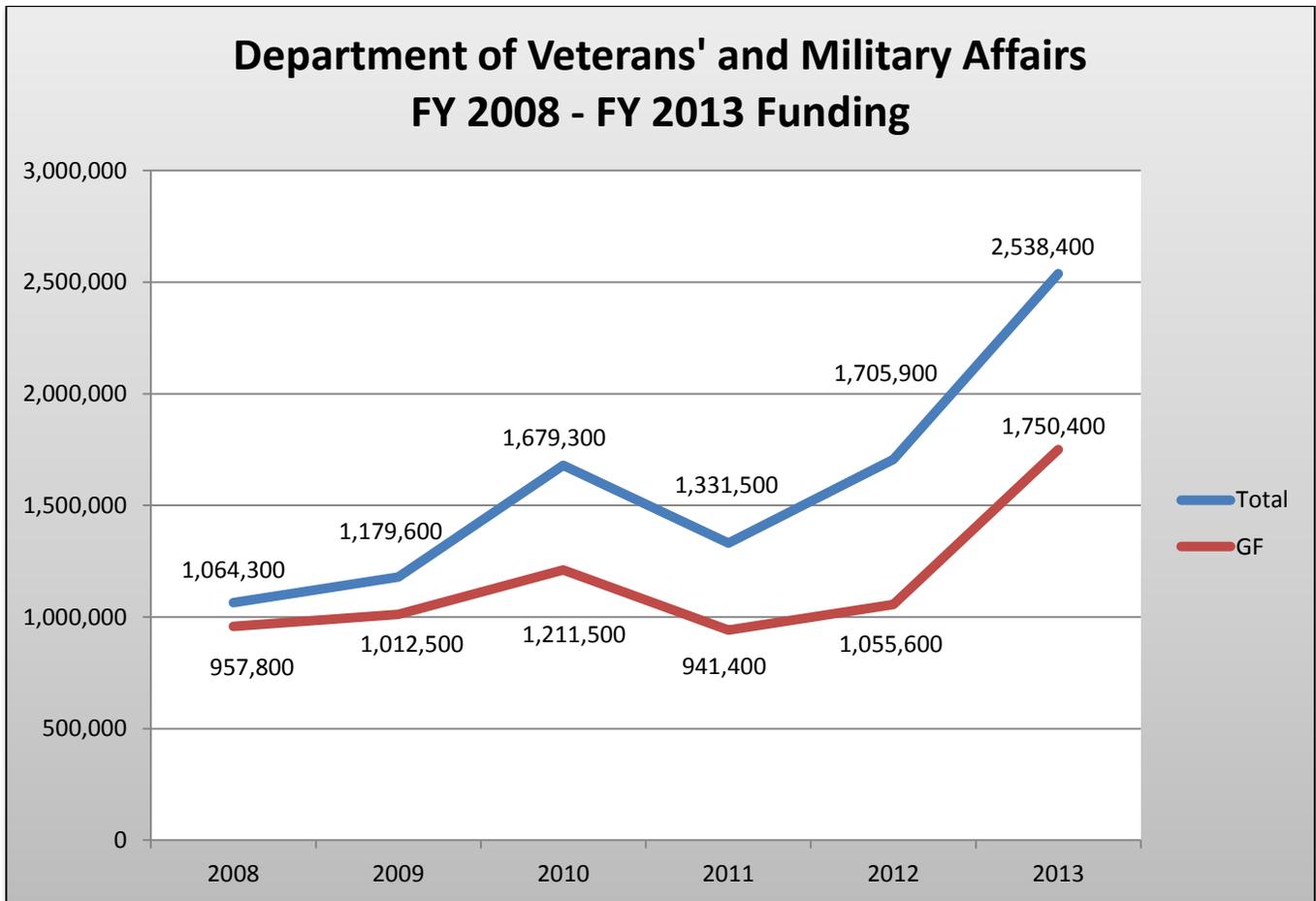
Throughout the in-depth budget review the Governor's Office of Management and Budget (GOMB) reviewed all programs of the Department of Veterans' and Military Affairs and applied the following criteria set forth in UCA 63J-1-702:

- Determine whether each program warrants continuation of its current level of expenditure
- Evaluate program objectives
- Evaluate effectiveness of program measures
- Determine alternative funding levels if necessary
- Include recommendations as appropriate

Based on the above criteria GOMB:

- Reviewed the department's budget from FY 2008 – FY 2013
- Provided background information on programs and activities
- Reviewed each program to verify they were operating within statutory authority
- Reviewed performance measures of each program for depth and usefulness
- Participated in site visits
- Reviewed several reports checking for transparency

Budget:



## Recommendations

1. Review of financial records indicates the Charitable Trust Foundation bank account is being managed outside the guidelines of the State of Utah.

GOMB recommends moving the Charitable Trust Foundation bank account to be under the guidelines of the State of Utah. (see page 15)

2. Creating a unit in Finance for each home increases transparency of the finances in the operations.

GOMB recommends creating multiple units within Veterans' Nursing Home Fund to differentiate donations made to each of the four homes. (see page 15)

3. With limited staff and lack of specialized skills, the cost to outsource department financial services may be beneficial.

GOMB recommends the Department of Veterans' and Military Affairs consider moving financial responsibilities from the department to the Division of Finance. (see page 9)

4. There are several programs where focusing on better measures would lead to connections with improved performance.

GOMB recommends strengthening performance measures throughout the entire department to ensure operational efficiencies are tracked through reliable data. (see page 9)

## Veterans' Affairs Administration

### Purpose:

Several programs fall under the administration program of the Department of Veterans' and Military Affairs including administrative services, outreach, employment, military, etc.

- Administrative Services – The main responsibility of administrative services is to oversee department activities including outreach, employment, military affairs, cemetery and memorial park, and veterans' nursing homes. The goal of administrative services is to reach 85 percent of the 170,000 veterans and military personnel across the state through employment, outreach, and education.
- Outreach – The two main areas of the outreach program are local communities and special events. The community outreach program involves service officers and outreach representatives on a consistent schedule traveling across the state to assist veterans' and their dependents with filing VA claims. The special event outreach consists of benefit and information fairs, booths at State and County Fairs, workshops, and a variety of other events. These events allow the department to bring available services and resources to communities throughout the state.
- Education – The department administers the Utah State Approving Agency (SAA) to ensure every eligible veteran, reservist/National Guard member, and other eligible persons are afforded the opportunity to pursue education or vocational program goals. The Utah SAA works to protect the eligible person's right to a quality education or a quality training program through the accurate, ethical, and expedient administration within each institution/facility that offers education or training programs and desires to offer benefits under an applicable chapter of the G.I. Bill. The ability to receive a solid post-secondary education, whether it is a certificate in a vocation, a recognized apprenticeship, an associate degree, a four-year degree, or a graduate degree, must be available and easily accessible for veterans' who have earned benefits through the GI Bill. A well-educated citizenry benefits society at large by encouraging civic service in the community.
- Military – One of the new functions for the department is to assist in the development and growth of jobs through the military economy, maintaining relationships with Utah's military installations, defense businesses, military groups and appropriate economic development organizations on military matters. Functional responsibilities relate to military workload expansion, Base Realignment and Closure (BRAC) initiatives, contact with military units and installations based in Utah including: Hill Air Force Base, Utah National Guard, U.S. Army Dugway Proving Ground, Tooele Army Depot, Deseret Chemical Depot, and Fort Douglas. The purpose is to identify issues, challenges and opportunities, and where necessary, develop appropriate strategies. These strategies may include: 1. Coordinate with the Military Installation Development Authority (MIDA), which undertakes commercial development of under-utilized military property and coordinates efforts with local governments; 2. Private developers and the respective service department and the Utah Defense Alliance, which advocates for military missions and installation across Utah with the Department of Defense, service departments, major commands and senior military, and Military Affairs Committees.

### Budget Summary:

An average of the last six years of budget information for Administration shows:

- 71 percent of the budget for Administration is General Fund
- 63 percent of expenditures are personnel

Administration Source of Revenue												
Revenue Source	Actual	%										
Year	2008		2009		2010		2011		2012		2013	
General Fund	\$576,700	95	\$655,500	93	\$527,600	60	\$480,800	64	\$596,900	0	\$705,900	72
Federal Funds	0	0	0	0	161,700	18	187,500	25	0	0	125,500	13
Dedicated Credits	85,900	14	69,500	10	90,700	10	79,700	11	116,400	0	125,300	13
Restricted Fund	0	0	0	0	0	0	0	0	0	0	0	0
Transfer	0	0	0	0	0	0	0	0	212,300	0	0	0
Pass Through	0	0	0	0	0	0	0	0	0	0	0	0
Beginning Nonlapsing	87,600	14	143,500	20	110,400	12	5,800	0	5,900	0	20,600	2
Closing Nonlapsing	(143,500)	-23	(94,800)	-13	(5,800)	0	(5,900)	0	(29,200)	0	(400)	0
Lapsing	0	0	(-70,600)	-10	0	0	0	0	0	0	0	0
Total Revenue	\$606,700	100	\$702,700	100	\$884,600	100	\$747,900	100	\$902,300	100	\$976,900	100

Administration Expenditure												
Expenditure	Actual	%										
Year	2008		2009		2010		2011		2012		2013	
Personnel	\$356,600	59	\$448,000	64	\$576,200	65	\$528,000	71	\$552,500	61	\$560,700	57
Travel*	11,000	2	17,300	2	27,400	3	26,100	3	26,800	3	29,600	3
Current Expense	64,500	11	12,100	2	51,100	6	37,300	5	45,800	5	77,200	8
Data Processing	8,100	1	29,400	4	17,300	2	25,000	3	94,300	10	120,000	12
Other**	166,500	27	196,000	28	212,700	24	131,300	18	184,200	21	189,400	20
Total Expenditure	\$606,700	100	\$702,700	100	\$884,700	100	\$747,700	100	\$903,600	100	\$976,900	100

\*Includes In and Out of State Travel

\*\*Includes Capital expenditure, pass through and other charges

The following is a review of itemized budget appropriations during the fiscal years 2008-2014:

- FY 2008 the program received one-time General Fund of \$300,000 for Administration.
- FY 2009 the program received one-time General Fund of \$50,000 for outreach and one-time General Fund of \$30,000 for SB247 Veteran's Procurement. They also received \$200,000 ongoing General Fund for staff.
- FY 2010 the program received an ongoing adjustment of (\$54,800) General Fund for outreach that was replaced with \$152,400 one-time and \$61,700 supplemental General Fund.
- FY 2011 the program received one-time General Fund of \$100,000 for outreach.
- FY 2012 the program received one-time General Fund of \$200,000 for outreach and \$20,000 for HB86 ID on Driver License.

- FY 2013 the program received one-time General Fund of \$200,000 for outreach.
- FY 2014 the program received ongoing General Fund of \$73,300 for a database and website administrator, \$42,300 for an outreach and service officer, \$45,000 for HB395, and \$65,000 for SB126, Coordination of Service for Veterans.

**Statutory Authority:**

After review of Administration, it is determined all programs are operating within existing statutory authority.

The authority and responsibilities for Administration are outlined in the Utah Code Annotated:

- 71-8: Veterans' Affairs
- 71-9: Veterans' Representatives
- 71-10: Veterans' Preference

**Recommendations:**

- **GOMB recommends the Department of Veterans' and Military Affairs consider moving financial responsibilities from the department to the Division of Finance.** During the 2013 General Session statute created an option for Executive Branch agencies to request the Division of Finance to assist them in the processing of their financial obligations. The services offered included accounts payable, accounts receivable, working budget, year-end closing, budgeting, and the processing of grants and contracts. With limited staff and lack of specialized skills, the costs of these services to the department may be beneficial.
- **GOMB recommends strengthening performance measures throughout the entire department to ensure operational efficiencies are tracked through reliable data.** In the Governor's State of the State address, he challenged all agencies to improve efficiencies by 25 percent by 2016. There are several programs where focusing on better measures would lead to connections with improved performance.

## Veterans' Cemetery

### Purpose:

The Utah Veterans' Cemetery and Memorial Park was dedicated on Memorial Day 1990. It is located in Bluffdale, Utah, north of Camp Williams. The location of the cemetery offers a beautiful panoramic view of the Wasatch Mountains. The cemetery pays tribute as an honored burial ground to veterans, their spouses, and dependent children. A beautiful chapel on the grounds of the cemetery provides an appropriate venue for memorial services, funerals, meditation, and other veteran memorial related events. A newly dedicated columbarium is available for the securing of remains as desired. There are approximately 25,000 plots with anywhere from 250-400 being occupied each year. For the past three years, the number of burials of both veterans and spouses has been increasing, averaging more than one burial each day. The division is projecting a 5 percent increase in burials for both FY 14 and FY 15.

Heroic memorials are found throughout the grounds dedicated to the service of different groups of military service men and women. Patriotic memorial services for the public are held on the grounds at appropriate times throughout the year.

### Budget Summary:

An average of the last six years of budget information for Veterans' Cemetery shows:\*\*\*

- 47 percent of Veterans' Cemetery is General Fund
- 55 percent of expenditures are personnel

### Veterans' Cemetery Source of Revenue

Revenue Source	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%
Year	2008		2009		2010		2011		2012		2013	
General Fund	\$240,600	74	\$227,900	67	\$199,000	64	\$203,500	62	\$201,900	5	\$89,200	10
Federal Funds	0	0	0	0	0	0	0	0	0	0	925,100	103
Dedicated Credits	91,100	28	95,400	28	110,900	36	122,900	38	344,900	8	70,400	8
Transfer Funds	0	0	0	0	0	0	0	0	3,579,000	87	0	0
Beginning Nonlapsing	17,400	5	23,200	7	0	0	100	0	0	0	8,600	1
Closing Nonlapsing	(23,100)	-7	(6,200)	-2	(100)	0	0	0	0	0	(197,000)	-22
Total Revenue	\$326,000	100	\$340,300	100	\$309,800	100	\$326,500	100	\$4,125,800	100	\$896,300	100

**Veterans' Cemetery  
Expenditure**

Expenditure	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%
Year	2008		2009		2010		2011		2012		2013	
Personnel	\$243,600	75	\$255,700	75	\$234,600	73	\$271,700	83	\$230,300	5	\$275,600	31
Travel*	1,300	0	0	0	1,900	0	700	0	0	0	100	0
Current Expense	81,000	25	84,500	25	73,300	24	90,800	28	67,900	2	118,700	13
Data Processing	400	0	0	0	0	0	0	0	0	0	100	0
Other**	0	0	0	0	0	0	(36,500)	(11)	3,827,500	93	501,800	56
Total Expenditure	\$326,300	100	\$340,300	100	\$309,800	100	\$326,700	100	\$4,125,800	100	\$896,300	100

\*Includes In and Out of State Travel

\*\*Includes Capital expenditure, pass through and other charges

\*\*\*Does not include FY 2012 Transfer Funds (one-time construction projects)

The following is a review of itemized budget appropriations during the fiscal years 2008-2014:

- FY 2009 the program received one-time General Fund of \$70,600 for the Utah United and Hope Memorial.
- FY 2010 the program received a General Fund supplemental of \$23,200 for cemetery maintenance.
- FY 2014 the program received one-time General Fund of \$34,000 for a compact excavator.

**Statutory Authority:**

After review of the Veterans' Cemetery, it is determined all programs are operating within existing statutory authority.

The authority and responsibilities for Veterans' Cemetery are outlined in the Utah Code Annotated:

- 71-2: Memorials
- 71-3: Use of State Armories
- 71-7: Burial of Veterans

## Veterans' Nursing Homes

### Purpose:

The purpose of the nursing homes is to provide quality nursing and health care services to Utah veterans with U.S. military service during peacetime or wartime, their eligible dependents, and Gold Star parents. When it comes to available space, wartime veterans take higher priority. Additionally, the spouse or surviving spouse of a veteran may also qualify for admittance to the nursing home as long as the marriage occurred at least one year prior to application.

Utah State Nursing Homes offer the following:

- Skilled nursing care
- Large rooms
- Inviting, home-like, and colorful open air architecture
- Hospice care
- Rehabilitation therapy
- Memory care
- Daily activities to enhance quality of life
- Great food and great friends

The Department operates four Utah State Veterans' Nursing Homes throughout the state. These facilities, their locations, and bed size are as follows:

- Salt Lake City – The William E. Christoffersen Veterans' Home opened in 1998 and has 81 beds.
- Ogden – The George E. Wahlen Veterans' Home opened in 2009 and has 120 beds.
- Payson – The Central Utah Veterans' Home opened in 2013 and has 108 beds.
- Ivins – The Southern Utah Veterans' Home opened in 2013 and has 108 beds.

The need for Veterans' Nursing Homes is dictated by the number of elderly veterans in the state in need of skilled or intermediate nursing services. Prior to the completion of the two new facilities (Payson and Ivins), the state was severely under bedded for the number of elderly veterans in the state. The State funds a mandated State Officer in each home. This individual is responsible for overall operations, monitoring the contract with the service provider (currently Avalon Health Care in all 4 facilities), compliance with Federal VA requirements and billing services, physical plant issues, etc. The VA pays for approximately one half of the daily care of veterans in the homes. The veterans/families pay the remainder. Utah code 71-8-3 specifies that the Department of Veterans' and Military Affairs is "...responsible for the administration and the operation of Utah State Veterans' Homes and Programs." By pursuing and securing additional nursing homes, the State now has adequate beds to support the growing elderly population of veterans in various parts of the state. By ensuring that the homes are run in accordance with the standards of the State Department of Health and the Veterans' Administration, the division meets the goal of providing excellent and vital care to veterans. For the past three years, the two operating facilities stayed very close to 100 percent occupancy, providing care to nearly 200 veterans and eligible family members per day. Both facilities passed multiple State and Federal compliance surveys, meeting hundreds of meticulous standards of care. Both facilities operate efficiently and effectively with revenues covering expenditures. Economically, the facilities are generating jobs and financial security in their communities. Both facilities won numerous awards for high standards from Medicare, Alzheimer's Association, Pinnacle Quality Insight, and others.

**Budget Summary:**

An average of the last six years of budget information for Veterans' Nursing Home shows:

- 100 percent of Veterans' Nursing Home is General Fund
- 71 percent of expenditures are personnel

Veterans' Nursing Homes Source of Revenue												
Revenue Source	Actual	%										
Year	2008		2009		2010		2011		2012		2013	
General Fund	\$140,500	107	\$129,100	95	\$484,900	100	\$257,100	100	\$256,800	100	\$955,300	144
Federal Funds	0	0	0	0	0	0	0	0	0	0	0	0
Dedicated Credits	0	0	0	0	0	0	0	0	0	0	43,900	7
Transfers	0	0	0	0	0	0	0	0	0	0	0	0
Beginning Nonlapsing	8,100	6	16,900	12	0	1	0	0	0	0	0	0
Closing	(17,000)	-13	(9,400)	-7	0	0	0	0	0	0	-334,000	-51
Total Revenue	\$131,600	100	\$136,600	100	\$484,900	100	\$257,100	100	\$256,800	100	\$665,200	100

Veterans' Nursing Homes Expenditure												
Expenditure	Actual	%										
Year	2008		2009		2010		2011		2012		2013	
Personnel	\$127,800	97	\$130,700	96	\$245,900	51	\$243,900	95	\$247,800	97	\$367,100	55
Travel*	2,800	2	600	0	7,500	1	2,800	1	1,000	0	4,500	1
Current Expense	1,300	1	5,300	4	230,700	48	10,500	4	7,100	3	264,500	40
Data Processing	0	0	0	0	700	0	0	0	0	0	28,700	4
Other**	0	0	0	0	0	0	(100)	0	0	0	500	0
Total Expenditure	\$131,900	100	\$136,600	100	\$484,800	100	\$257,100	100	\$255,900	100	\$665,200	100

\*Includes In and Out of State Travel

\*\*Includes Capital expenditure, pass through and other charges

The following is a review of itemized budget appropriations during the fiscal years 2008-2014:

- FY 2010 the program received ongoing General Fund of \$135,000 to fund the State Officer (Director) at the Ogden Nursing Home and one-time General Fund of \$230,000 for the Ogden Nursing Home start-up costs.
- FY 2013 the program received ongoing General Fund of \$192,800 to fund nursing home personnel (Directors) at the new Payson and Ivins facilities, one-time General Fund of \$500,000 for start-up costs of the new facilities, and one-time of \$600,000 impact fees for the new facilities.

**Statutory Authority:**

After review of Veterans' Nursing Home services it was determined all activities are operating within existing statutory authority.

The authority and responsibilities for the line item are outlined in Utah Code Annotated:

- 71-11: Utah Veterans' Nursing Home Act

**Additional Information: Veterans' Nursing Home Fund**

**Purpose:**

The Veterans' Nursing Home Fund (fund 2380) is an expendable special revenue fund administered by the department for the benefit of each home and its residents. All donations and gifts are deposited into the fund along with federal funds, state funds, insurance reimbursements, and/or cash payments. The fund pays for Nursing Home contracts, capital improvements, capital maintenance, and personnel costs for one individual.

**Budget Summary: Fund 2380**

An average of the last six years of budget information for Veterans' Nursing Home Special Revenue Fund shows:

- 98 percent of Veterans' Nursing Home is Federal Funds

Veterans' Nursing Home Fund Source of Revenue												
Revenue Source	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%
Year	2008		2009		2010		2011		2012		2013	
General Fund	\$0	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0	0
Federal Funds	2,081,400	98	2,138,600	99	2,734,500	100	6,975,600	100	14,059,900	98	26,942,200	97
Dedicated Credits	39,700	2	12,000	1	10,100	0	16,100	0	226,500	2	862,200	3
Transfers	0	0	0	0	0	0	0	0	0	0	0	0
Beginning Nonlapsing	0	0	0	0	0	0	0	0	0	0	0	0
Lapsing	0	0	0	0	0	0	0	0	0	0	0	0
Total Revenue	\$2,121,100	100	\$2,150,600	100	\$2,744,600	100	\$6,991,700	100	\$14,286,400	100	\$27,804,400	100

Veterans' Nursing Home Fund Expenditure												
Expenditure	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%	Actual	%
Year	2008		2009		2010		2011		2012		2013	
Personnel	\$73,000	2	\$63,200	3	\$101,700	4	\$137,600	2	\$232,600	2	\$175,700	1
Travel*	3,100	0	6,100	0	5,100	1	7,000	0	4,400	0	5,200	0

Current Expense	1,947,300	66	1,907,100	95	2,278,200	91	5,628,400	97	7,023,800	55	7,378,300	27
Data Processing	15,000	0	3,500	0	0	0	26,900	0	4,100	0	23,600	0
Other**	974,900	32	38,300	2	132,400	5	60,100	1	5,499,900	43	19,994,400	72
Total Expenditure	\$3,013,300	100	\$2,018,200	100	\$2,517,400	100	\$5,860,000	100	\$12,764,800	100	\$27,577,200	100

\*Includes In and Out of State Travel

\*\*Includes Capital expenditure, pass through and other charges

**Statutory Authority:**

After review of Veterans’ Nursing Home services it was determined all activities are operating within existing statutory authority.

The authority and responsibilities for the line item are outlined in Utah Code Annotated:

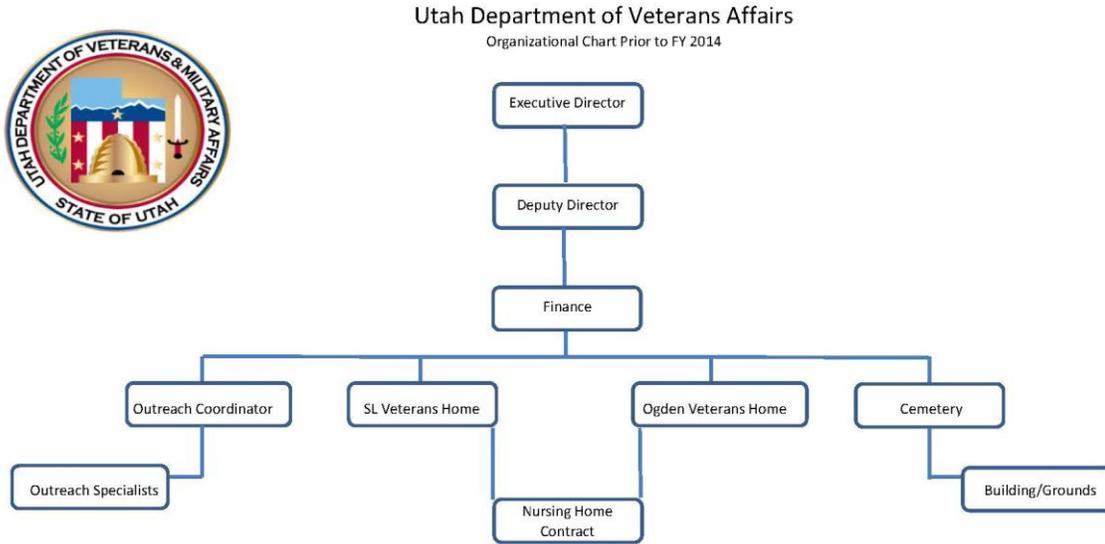
- 71-11-8: Utah Veterans’ Nursing Home Act

**Recommendations:**

- **GOMB recommends moving the Veterans’ Advisory Council bank account to be under the guidelines of the State of Utah.** Review of financial records indicates this account is being managed outside the guidelines of the State of Utah. All accounts are required to be set up through the State Treasurer and each department is responsible for reconciling their own depository bank accounts to FINET on a monthly basis and submitting the reconciliation to the Division of Finance. In the case of this account, the State Treasurer did not set this account up and reconciliation to FINET has not been completed. (Since this finding back in June 2013, the account has been moved and is now operating properly.)
- **GOMB recommends creating multiple units within Veterans’ Nursing Home Fund to differentiate donations made to each of the four homes.** Review of financial records indicates donations for nursing homes are being made to the Veterans’ Advisory Council bank account. With the recommendation to move this account under the purview of the State of Utah as well as the completion of two additional nursing homes, it seems appropriate to create a unit in Finance for each home to increase transparency of the finances in the operations. (Since this finding and the opening of two additional nursing homes, these units in Finance have been created.)

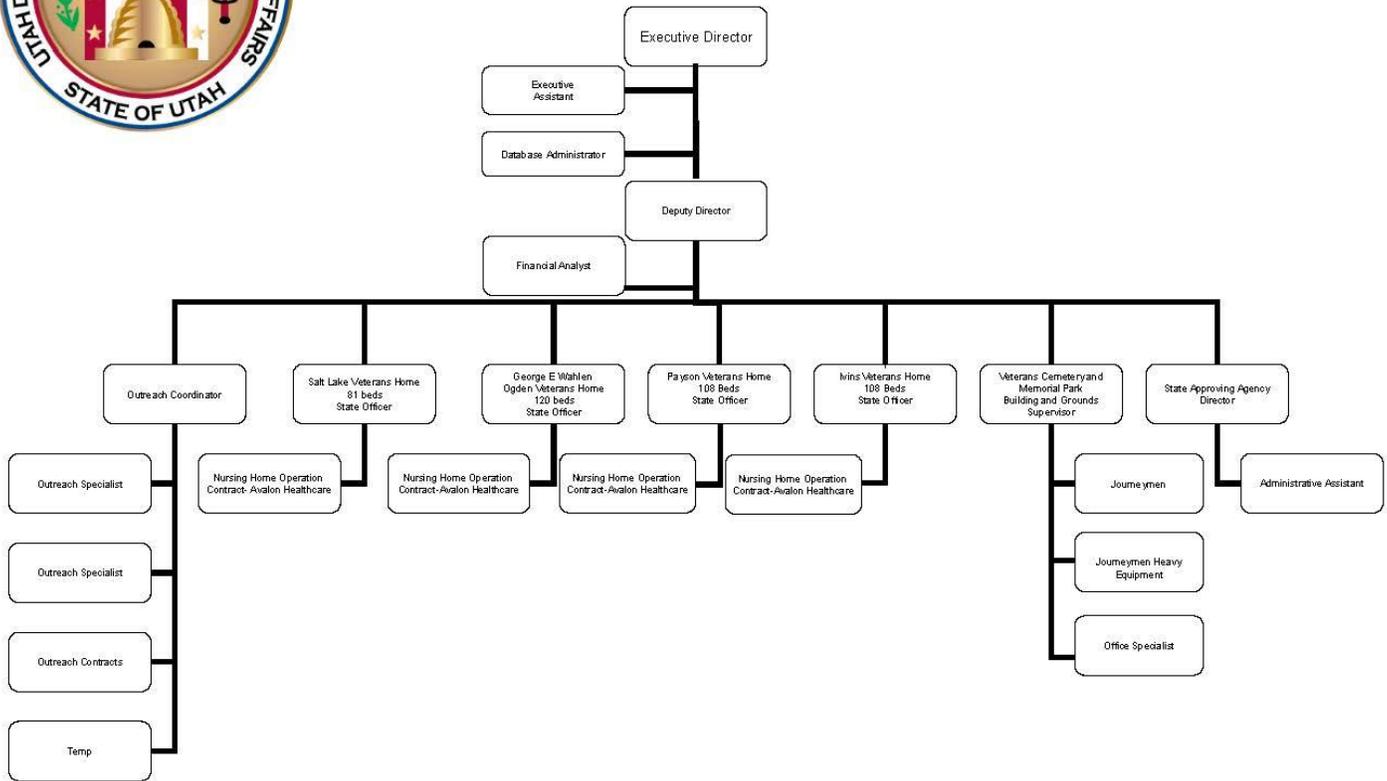
# Appendix I

## Organizational Structure





## Utah Department Of Veterans & Military Affairs





## Utah Department of Veterans & Military Affairs (Potential)

