

Compendium of Budget Information for the 2014 General Session

Executive Appropriations Committee

Agency: Veterans' and Military Affairs

Line Item: Veterans' Nursing Home Fund

Function

The Utah Veterans' Nursing Home Fund (Fund 2380) is administered by the Department for the benefit of the four Utah veterans' nursing homes and their residents.

The vast majority of revenues into this fund come from Veterans' Administration per diem reimbursement for the residents of the nursing homes. The VA pays nearly one half the cost of care for residents, and in certain cases of service connected disabilities, the VA will pay 100%. These revenues are passed through this fund directly to each nursing home.

This fund also hold private donations for each nursing home. Donations are tracked to insure they go to the intended nursing home.

Statutory Authority

The Utah Veterans' Nursing Home Fund is an expendable special revenue fund and is created in UCA 71-11-8.

Issues/Analysis

This is an expendable special revenue fund and as such, is not subject to appropriation. However, it has been brought on-budget to improve transparency and to better account for overall state spending. Revenues to this fund are almost exclusively federal per-diem rates and prescription payments for the four veterans' nursing homes. Donations to the nursing homes are also now held in this account.

Of the federal per-diem revenue collected, 90% is pass-through to the nursing home contractors. The remaining 10% is kept in the fund and is used for operations and maintenance costs. The department has reviewed these revenues and has determined that the amount collected is enough to pay for the four nursing home administrators who have, until recently, been funded through a General Fund appropriation.

The anticipated FY 2014 closing balance for this fund is \$3.5 million and the anticipated federal revenue for FY 2015 is approximately \$16 million. The analyst recommends these updated figures be reflected in Senate Bill 7 Substitute 1.

Funding Detail

For more detail about a particular source of finance or organizational unit, click a linked entry in the left column of the table(s) below.

Sources of Finance	2013 Actual	2014 Approp	2014 Change	2014 Revised	2015 Change	2015 Approp
Federal Funds	\$26,942,200	\$0	\$26,942,200	\$26,942,200	(\$10,955,300)	\$15,986,900
Dedicated Credits Revenue	\$862,200	\$0	\$862,200	\$862,200	(\$862,200)	\$0
GFR - Veterans Nursing Home Reimbursement Account	\$0	\$0	\$105,000	\$105,000	(\$105,000)	\$0
Beginning Fund Balance	\$3,693,300	\$1,762,900	\$2,157,600	\$3,920,500	(\$520,500)	\$3,400,000
Ending Fund Balance	(\$3,920,500)	\$0	(\$4,147,700)	(\$4,147,700)	\$747,700	(\$3,400,000)
Total	\$27,577,200	\$1,762,900	\$25,919,300	\$27,682,200	(\$11,695,300)	\$15,986,900

Programs	2013 Actual	2014 Approp	2014 Change	2014 Revised	2015 Change	2015 Approp
Veterans' Nursing Home Fund	\$27,577,200	\$1,762,900	\$25,919,300	\$27,682,200	(\$11,695,300)	\$15,986,900
Total	\$27,577,200	\$1,762,900	\$25,919,300	\$27,682,200	(\$11,695,300)	\$15,986,900

Categories of Expenditure	2013 Actual	2014 Approp	2014 Change	2014 Revised	2015 Change	2015 Approp
Personnel Services	\$175,700	\$132,000	\$43,700	\$175,700	\$408,500	\$584,200
In-state Travel	\$3,800	\$0	\$3,800	\$3,800	(\$3,300)	\$500
Out-of-state Travel	\$1,400	\$0	\$1,400	\$1,400	(\$1,100)	\$300
Current Expense	\$7,378,300	\$0	\$7,378,300	\$7,378,300	(\$7,363,900)	\$14,400
DP Current Expense	\$23,600	\$0	\$23,600	\$23,600	(\$23,600)	\$0
Capital Outlay	\$13,500	\$0	\$118,500	\$118,500	(\$118,500)	\$0
Other Charges/Pass Thru	\$19,980,900	\$1,630,900	\$18,350,000	\$19,980,900	(\$4,593,400)	\$15,387,500
Total	\$27,577,200	\$1,762,900	\$25,919,300	\$27,682,200	(\$11,695,300)	\$15,986,900

Other Indicators	2013 Actual	2014 Approp	2014 Change	2014 Revised	2015 Change	2015 Approp
Budgeted FTE	0	0	0	0	5	5
Actual FTE	2	0	0	0	0	0
Vehicles	0	0	0	0	2	2

COBI contains unaudited data as presented to the Legislature by state agencies at the time of publication. For audited financial data see the State of Utah's Comprehensive Annual Financial Reports.