



Division of Veterans Services

Base Review

LBB Page 5-93

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Policy Analyst

January 29, 2026

Division of Veterans Services

The Idaho Division of Veterans Services assists veterans and their families by

- operating the veterans' homes in Boise, Lewiston, Post Falls, and Pocatello;
- managing the state veterans' cemeteries in Boise and Blackfoot;
- extending financial relief and assistance to disabled or destitute wartime veterans and their dependents;
- administering programs offered by the United States Department of Veterans Affairs;
- providing training and other educational assistance to veterans;
- providing community outreach and coordinating veteran resources; and
- navigating federal processes to obtain non-state benefits to which they are entitled.

[Statutory Authority Chapters 1 and 2, Title 65 and Chapter 9, Title 66, Idaho Code.]

Organizational Structure

Division of Veterans Services
Mark Tschampf, Administrator

431.50 FTP
59.3 Vacant
as of 11/26/2025

Central Support
19.00 FTP
(1.00 Vacant)

Fiscal
Purchasing
Education
Community Resources

State Veterans Home, Boise
129.6 FTP (32.00 Vacant)

State Veterans Home, Pocatello
79.0 FTP (6.00 Vacant)

State Veterans Home, Lewiston
80.60 FTP (8.60 Vacant)

State Veterans Home, Post Falls
83.30 FTP (13.70 Vacant)

Cemeteries
16.00 FTP (2.00 Vacant)
Caretaking
Administrative
Landscaping

Veterans Advocacy
24.00 FTP (0.00 Vacant)

Veterans Service Offices
Boise
Caldwell
Lewiston
Post Falls
Pocatello
Twin Falls

Five-year Averages

Authorized FTP: **412.18**
Personnel Costs Appropriated: **\$33,853,280**

Filled FTP: **79.86%**
Percent of PC Spent on PC: **83.34%**

Consolidated Fund Analysis

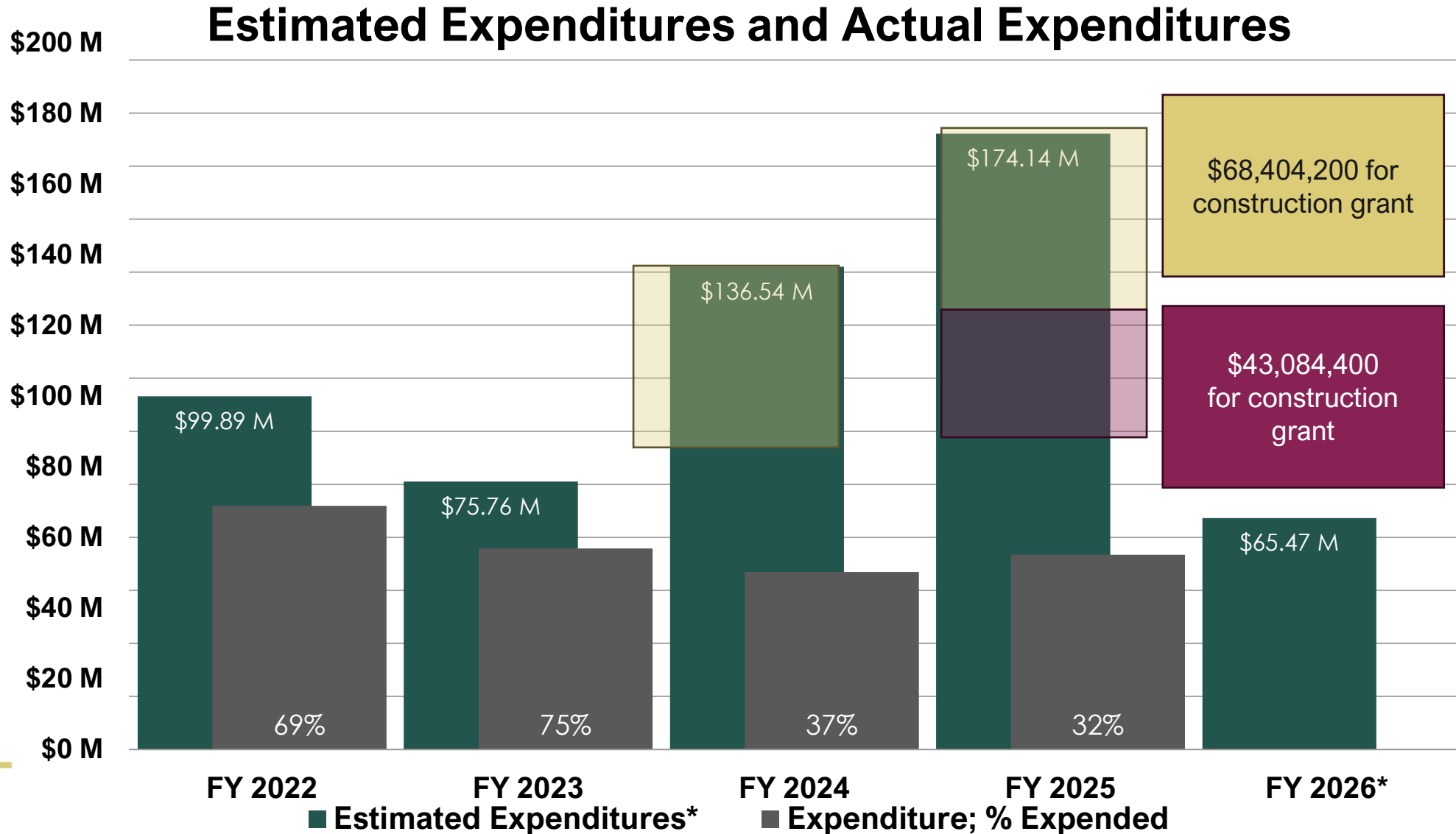
Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
A Beginning Free Fund Balance	\$14,229,333	\$7,712,579	\$5,096,100	\$5,969,700	(\$1,159,200)
B Receipts and Transfers	\$18,597,111	\$21,560,095	\$24,979,952	\$25,477,800	\$22,269,300
C Cash Expenditures*	\$25,113,865	\$24,176,574	\$25,036,400	\$32,606,700	\$33,592,100
Ending Free Fund Balance (A + B - C)	\$7,712,579	\$5,096,100	\$5,039,652	(\$1,159,200)	(\$12,482,000)

By Fund

A Veterans Recognition (continuous)	\$665	\$285,100	\$131,400	\$131,400	\$131,400
B Veterans Recognition Income	\$3,540	\$3,700	\$10,200	\$20,200	\$30,200
C Veterans Cemetery Maintenance (continuous)	\$234,555	\$335,300	\$379,300	\$281,300	\$183,500
D Veterans Support (continuous)	\$151,764	\$179,200	\$191,200	\$180,800	\$170,400
E Misc Revenue	\$6,885,455	\$3,837,500	\$4,528,600	(\$2,275,000)	(\$13,218,400)
F Veterans Home Endowment Income	\$436,600	\$455,300	\$729,000	\$502,100	\$220,900
Ending Free Fund Balance	\$7,712,579	\$5,096,100	\$5,969,700	(\$1,159,200)	(\$12,482,000)
<i>Direct Investments, Veterans' Recognition Fund</i>	<i>\$4,343,300</i>	<i>\$4,485,500</i>	<i>\$3,401,700</i>	<i>\$3,467,100</i>	<i>\$3,400,000</i>
Ending Free Fund Balance, Incl Investments	<u>\$12,055,879</u>	<u>\$9,581,600</u>	<u>\$9,371,400</u>	<u>\$2,307,900</u>	<u>(\$9,082,000)</u>

** Estimates based on request.

Five-Year Appropriations and Expenditures



*FY 2026 is Original Appropriation

2025 Budget Enhancements

Ongoing Enhancement Name	Type	Amount
Pocatello Veterans Home - Lease	Enhancement	\$48,000
Additional 2% CEC	Enhancement	\$611,500
Total Ongoing Base Change from Enhancements		\$659,500

Onetime Enhancement Name	Type	Amount
Veterans Home Replacement - Boise	Enhancement	\$8,621,900
Veterans Home Renovation - Lewiston	Enhancement	\$34,462,500
Replacement Items	Enhancement	\$198,300
Reappropriation	Supplemental	\$68,746,900
Total Onetime Change from Enhancements		\$112,029,600

2026 Budget Enhancements

Ongoing Enhancement Name	Type	PC	OE	Amount
Temp. Nursing Staff	Enhancement	\$1,200,000	(\$1,200,000)	\$0
IT Maintenance & Licensing	Enhancement		\$120,600	\$120,600
Total Ongoing Base Change from Enhancements				\$120,600

Agency Submitted Outcomes:

Temp Nursing Staff	The agency anticipates a measured outcome of a reduction in costs to meet federal staffing requirements as contract agency staffing costs are three times the cost of state temporary employees.
IT Maintenance & Licensing	The agency anticipates a measured outcome of satisfactorily meeting Idaho Veterans' and their families' needs by maintaining staff access to secure IT services.

Complete Division of Veterans Services strategic plan available at <https://dfm.idaho.gov/about-budget/budget-reference-library/strategic-plan/> under Economic Development

2027 Budget Request: Enhancements

Ongoing Enhancement Name	Type	General	Dedicated	Federal	Amount
Software-as-a-Service Fees	Enhancement			(\$51,000)	(\$51,000)
Total Ongoing Base Change from Enhancements					(\$51,000)

Onetime Enhancement Name	Type	General	Dedicated	Federal	Amount
New Equipment	Enhancement		\$40,900		\$40,900
Replacement Items	Enhancement		\$702,700		\$702,700
IT Hardware	Enhancement			\$220,000	\$220,000
Total Onetime Change from Enhancements					\$963,600

2027 Budget Request: 3% General Fund Rescission

Ongoing Rescission	PC	OE	CO	TB	Amount
3% General Fund Rescission	(\$8,500)	(\$35,700)		(\$10,000)	(\$54,200)
Total Ongoing Base Change					(\$54,200)

Long-term Vacant Positions	FTP	General	Dedicated	Federal	Amount
Skilled Nursing Staff	(2.40)		(\$120,100)		(\$120,100)
Total Ongoing Base Change					(\$120,100)

2027 Budget Request & Governor's Rec

Division of Veterans Services

Analyst: Lippitt

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2026 Original Appropriation	431.50	1,807,100	65,470,400	431.50	1,807,100	65,470,400
Prior Year Reappropriation	0.00	0	111,488,600	0.00	0	111,488,600
FY 2026 Total Appropriation	431.50	1,807,100	176,959,000	431.50	1,807,100	176,959,000
Executive Carry Forward	0.00	0	10,700	0.00	0	10,700
Governor's Holdback	0.00	(54,200)	(54,200)	0.00	(54,200)	(54,200)
Unallocated CEC - S1110	(2.40)	0	(525,000)	(2.40)	0	(525,000)
FY 2026 Estimated Expenditures	429.10	1,752,900	176,390,500	429.10	1,752,900	176,390,500
Removal of Onetime Expenditures	0.00	0	(112,087,700)	0.00	0	(112,087,700)
Restore Rescissions/Gov Holdback	2.40	54,200	579,200	2.40	54,200	579,200
FY 2027 Base	431.50	1,807,100	64,882,000	431.50	1,807,100	64,882,000
Personnel Benefit Costs	0.00	46,200	1,478,200	0.00	24,200	784,500
Statewide Cost Allocation	0.00	0	96,300	0.00	0	96,300
Change in Employee Compensation	0.00	12,500	318,800	0.00	0	0
FY 2027 Program Maintenance	431.50	1,865,800	66,775,300	431.50	1,831,300	65,762,800
1. New Equipment	0.00	0	40,900	0.00	0	40,900
2. Software-as-a-Service Fees	0.00	0	(51,000)	0.00	0	(51,000)
Replacement Items	0.00	0	702,700	0.00	0	702,700
Ongoing Rescission	(2.40)	(54,200)	(174,300)	(2.40)	(54,200)	(174,300)
OITS Hardware	0.00	0	220,000	0.00	0	220,000
Budget Law Exemptions/Other Adjustments	0.00	0	0	0.00	0	0
FY 2027 Total	429.10	1,811,600	67,513,600	429.10	1,777,100	66,501,100
Change from Original Appropriation	(2.40)	4,500	2,043,200	(2.40)	(30,000)	1,030,700
% Change from Original Appropriation		0.2%	3.1%		(1.7%)	1.6%



Please feel free to contact me with
any questions at (208)334–4745 or
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LSO

Legislative Services Office



Performance Measures

Performance Measure		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Goal 1						
<i>Provide high quality advocacy and benefit assistance for all Idaho veterans and their families by:</i>						
<ul style="list-style-type: none"> <i>a. Expanding outreach activities.</i> <i>b. Improving capability of County Service Officers</i> <i>c. Adapting to the needs of the increasing number of Veterans from the Afghanistan and Iraq conflicts, and of Vietnam Veterans now reaching out for assistance.</i> <i>d. Expanding partnerships with other entities serving Veterans, including those providing employment assistance, transportation, and higher education.</i> 						
1. Number of claims filed with the Department of Veterans Affairs and other agencies.	actual	9,071	12,037	12,938	11,031	
	target	7,989	8,065	8,065	9,398	11,349

Performance Measures

Performance Measure	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Goal 2					
<i>Provide superior long-term care and enhanced quality of life for all Idaho State Veterans Home residents by:</i>					
<i>a. Using best practices in all the Homes' departments.</i>					
<i>b. Continuing to enhance communication with residents and families.</i>					
2. Percent of returned questionnaires from residents and families indicating satisfaction with services provided at the Veterans Homes.	actual	96.7%	97.3%	99.25%	96.2%
	target	90%	90%	90%	90%
3. Number of satisfactory surveys of the Veterans Homes from state and federal survey agencies with no more tags issued than the federal or state average. Complaint surveys will be considered satisfactory if the complaint is not validated.	actual	5 100%	7 100%	6 100%	9 88.88%
	target	100%	100%	100%	100%
4. Percent of occupied beds in Veterans Homes.	actual	67.4%	57.1%	73.7%	84.6%
	target	88%	88%	88%	88%



Performance Measures

Performance Measure		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Goal 3						
<i>Honor Idaho Veterans and their families with respectful interment services in a dignified final resting place by:</i>						
<i>a. Operating the Idaho State Veterans' Cemetery in compliance with the national cemetery program.</i>						
5. Percent of returned questionnaires from families indicating satisfaction with interment services at the Cemetery.	<i>actual</i>	99%	99%	99%	99%	
	<i>target</i>	90%	90%	90%	90%	90%

Performance Measures

Performance Measure		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Goal 4						
<i>Ensure high quality, well-managed education and training programs for Idaho Veterans by:</i>						
<ul style="list-style-type: none"> a. <i>Providing oversight for Veterans' education programs for all Idaho Veterans.</i> b. <i>Coordinating educational efforts with other Division, state, federal, and local programs.</i> 						
6. Percent of survey compliance within VA national standards.	actual	100%	100%	100%	100%	
	target	90%	90%	100%	100%	100%
7. Approvals: a. Percent to process completed approval packages for training facilities within 39 calendar days, the VA national standard.	actual	100%	100%	100%	100%	
	target	90%	90%	90%	90%	90%
b. Reapprove programs within 36 months of prior full review, the VA national standard.	actual	<i>Not Measured</i>	76%	100%	100%	
	target	<i>Not Measured</i>	95%	90%	90%	90%
Goal 5						
<i>Attract and retain excellent, compassionate staff and volunteers by:</i>						
<ul style="list-style-type: none"> c. <i>Ensuring staff and volunteers understand the requirements and expectations of their positions and are motivated to provide excellent customer service.</i> d. <i>Recognizing our superior staff and volunteers.</i> 						
8. Percent reduction in agency turn-over rate.	actual	27.8%	29.5%	32.6%	30.9%	
	target	24%	24%	24%	24%	24%



2021 Budget Enhancements

Ongoing Enhancement Name	Type	Amount
Blackfoot Cemetery Operations	Line Item	\$309,600
Additional Staffing	Line Item	\$1,177,000
Reclassify LPN to RN	Line Item	\$239,300
Compensation Market Alignment	Line Item	\$154,700
24/7 Security at State Veterans Homes	Line Item	\$415,100
OITS 1 - Operating Costs	Line Item	\$4,500
OITS 4 - Agency Billings	Line Item	\$200
2% General Fund Reduction & Exemptions	Line Item	(\$24,300)
Rescission	Supplemental	(\$60,700)
Total Ongoing Base Change from Enhancements		\$2,215,400

2022 Budget Enhancements

Ongoing Enhancement Name	Type	Amount
New Leases and Capital Outlay	Line Item	\$22,600
Medicaid Reimbursement Change	Line Item	\$1,000,000
Veteran Recognition Fund	Line Item	\$195,000
Veterans Contact List	Supplemental	\$35,000
Blackfoot Cemetery Funding Realignment	Supplemental	\$0
Supplemental	Supplemental	\$1,000,000
Total Ongoing Base Change from Enhancements		\$2,252,600

2023 Budget Enhancements

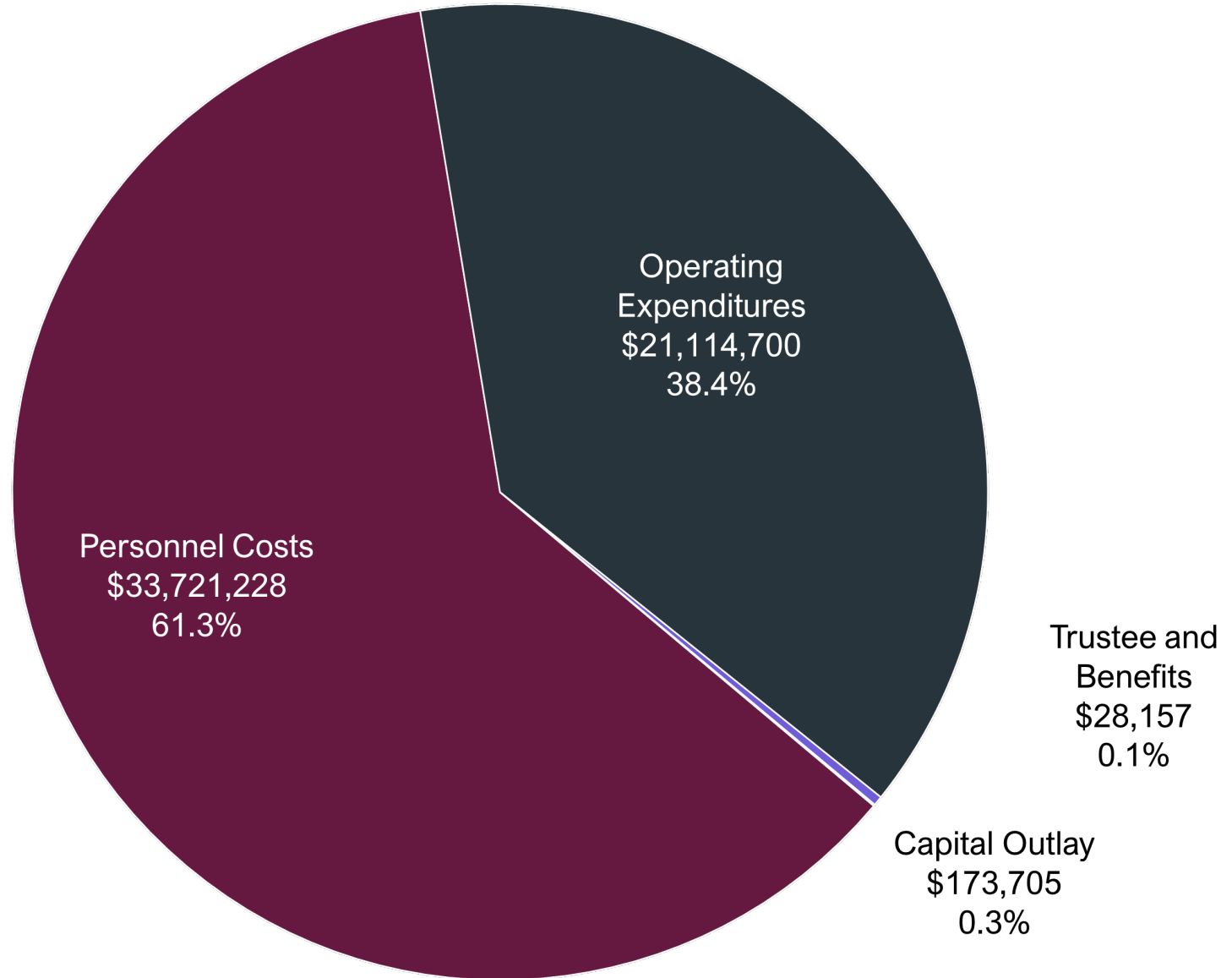
Ongoing Enhancement Name	Type	Amount
Loan Forgiveness/Tuition Assistance	Line Item	\$90,000
Additional Staff for Boise Cemetery	Line Item	\$60,000
Post Falls Home Prorated Operations	Line Item	\$7,154,900
Total Ongoing Base Change from Enhancements		\$7,304,900

2024 Budget Enhancements

Ongoing Enhancement Name	Type	Amount
Temporary Health Benefits	Line Item	\$15,000
Medicaid Reimbursement	Line Item	\$750,000
DHR Consolidation	Line Item	(\$515,000)
Total Ongoing Base Change from Enhancements		\$250,000

FY 2025 Expenditures: Appropriated

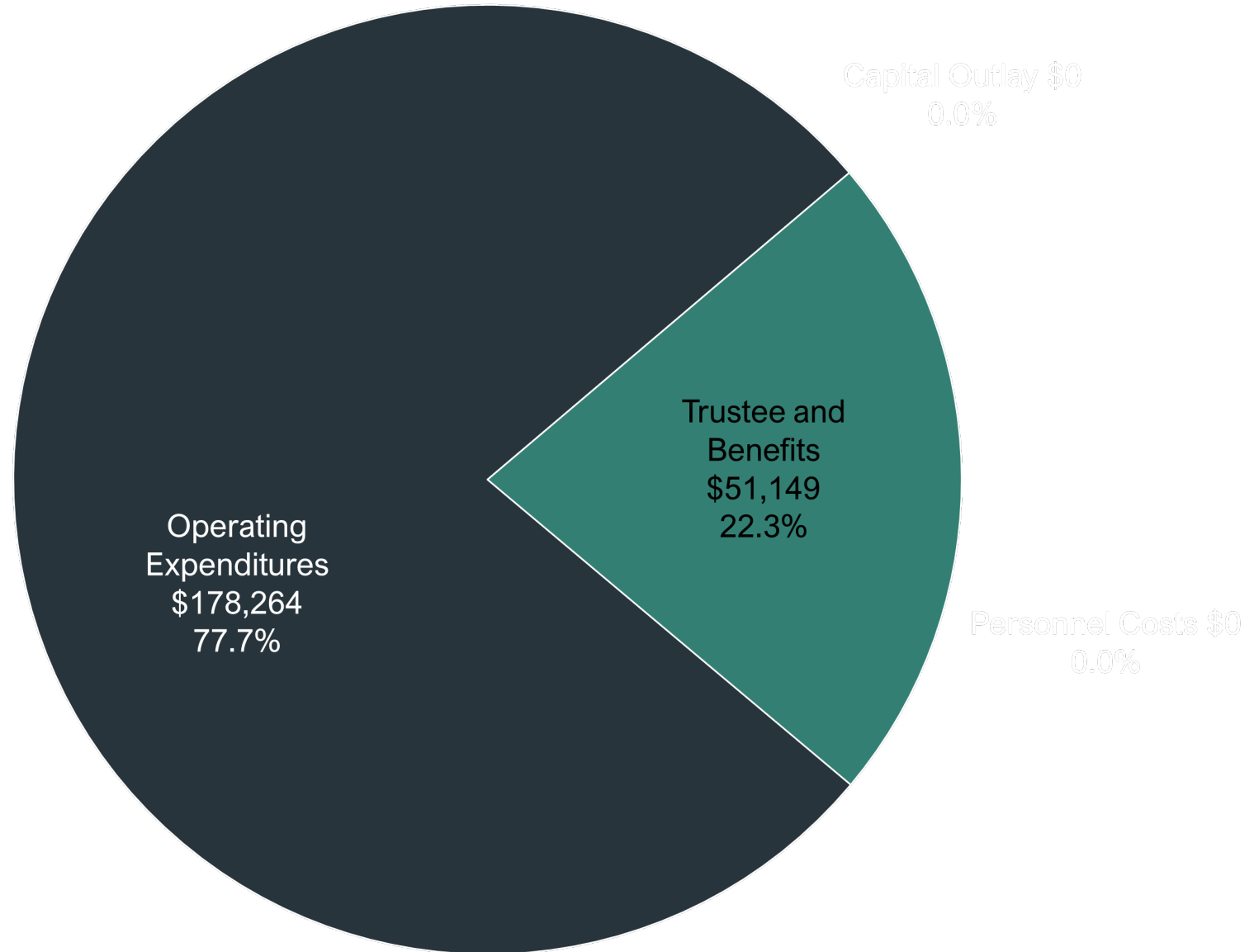
Total Expended: \$55,037,791



FY 2025 Expenditures: Continuously Appropriated

*Cemetery maintenance;
Programs supporting veterans*

Total Expended: \$229,413



Five-Year Base Snapshot

Fiscal Year	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026*
1. Total FTP	367.20	447.50	439.50	439.50	431.50
2. Current Year Base	38,913,000	42,254,700	53,229,600	61,443,000	62,015,800
3. Benefits Costs	162,400	240,500	428,500	(330,800)	479,300
4. Inflationary Adjustments	379,200	738,600	1,937,900		
5. Statewide Cost Allocation	41,400	129,700	251,500	(61,800)	522,900
6. Annualizations	71,000		3,988,400		
7. CEC	435,100	1,811,200	1,357,100	305,900	1,743,400
8. Total Ongoing Maintenance Change	1,089,100	2,920,000	7,963,400	(86,700)	2,745,600
9. <i>% Chg from Current Year Base (line 8 / 2)</i>	<i>2.8%</i>	<i>6.9%</i>	<i>15.0%</i>	<i>(0.1%)</i>	<i>4.4%</i>
10. Ongoing Enhancements	1,217,600	7,304,900	250,000	659,500	120,600
11. Ongoing Supplementals	1,035,000				-
12. Total Ongoing Enhancements Change	2,252,600	7,304,900	250,000	659,500	120,600
13. <i>% Chg from Current Year Base (line 12 / 2)</i>	<i>5.8%</i>	<i>17.3%</i>	<i>0.5%</i>	<i>1.1%</i>	<i>0.2%</i>
15. Next Year Base (line 2 + 8 + 12 + 14)	42,254,700	53,229,600	61,443,000	62,015,800	64,882,000*
16. Total Base Change (line 15 - 2)	3,341,700	10,974,900	8,213,400	572,800	2,866,200
17. <i>% Chg from Current Year Base (line 16 / 2)</i>	<i>8.6%</i>	<i>26.0%</i>	<i>15.4%</i>	<i>0.9%</i>	<i>4.6%</i>

*Next Year Base not set. Ongoing Original Appropriation used instead.

Post Falls Veterans' Home Operating Costs

Key Indicators

Profile of Cases Managed and/or Key Services Provided

Cases Managed and/or Key Services Provided	FY 2022	FY 2023	FY 2024	FY 2025
New Veteran benefit dollars coming into Idaho	\$89,325,256	\$79,751,588	\$117,200,688	\$384,378,193
Number of claims filed with the Department of Veterans Affairs and other agencies	9,071	12,037	12,938	11,031
Number of Interments	1027	865	860	920
Percent of occupied beds in nursing	67.4%	64.9%	73.7%	84.6%
Percent of occupied beds in domiciliary	46.7%	43%	N/A ²	N/A ¹

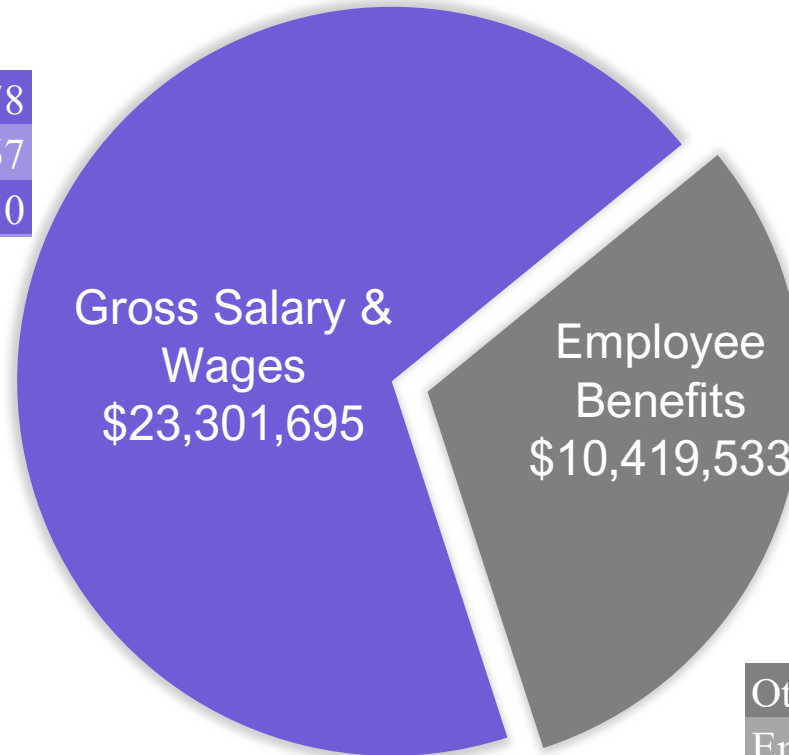
² The Residential/Domiciliary program was discontinued on November 1, 2023. The Boise Home assisted all Dom/Res Veterans with finding suitable accommodations prior to the program being discontinued.

FY 2025 Expenditures – Personnel Costs

61.3% of Total Expenditures

Gross Salary and Wages: \$23,301,695

Employees	\$22,661,878
Temporary Employees	\$638,967
Board/Commission Members	\$850



Employee Benefits: \$10,419,533

Other Employee Benefits	\$5,136,909
Employer Retirement Contribution	\$2,754,014
Social Security and Medicare	\$1,716,178
DHR	\$415,068
Workers Compensation	\$397,364

A Total of \$33,721,228 Was Expended on Personnel Costs

FY 2025 Expenditures - Operating Expenditures

38.4% of Total Expenditures

Expenditure	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	% of Total
Professional Services	\$3,733,472	\$4,249,021	\$4,904,987	\$6,384,763	\$8,378,464	39.7%
General Services	\$11,845,105	\$32,145,966	\$11,819,231	\$3,124,309	\$2,754,175	13.0%
Repair & Maintenance Services	\$989,736	\$1,113,850	\$1,430,634	\$2,356,252	\$2,573,424	12.2%
Institutional & Residential Supplies	\$1,326,593	\$1,409,607	\$2,886,887	\$1,881,570	\$2,130,446	10.1%
Specific Use Supplies	\$1,645,456	\$1,028,938	\$1,338,925	\$1,384,929	\$1,829,656	8.7%
Utility Charges	\$630,868	\$674,562	\$927,735	\$1,094,451	\$1,085,934	5.1%
Computer Services	\$1,094,469	\$883,830	\$1,078,307	\$471,375	\$616,834	2.9%
Miscellaneous Expenditures	\$632,490	\$2,123,006	\$1,245,437	\$281,813	\$368,724	1.7%
Computer Supplies	\$114,260	\$145,259	\$363,393	\$302,606	\$229,220	1.1%
Communication Costs	\$185,843	\$189,003	\$256,020	\$261,997	\$228,812	1.1%
Rentals & Operating Leases	\$134,660	\$155,061	\$175,872	\$144,853	\$211,693	1.0%
Repair & Maintenance Supplies	\$173,465	\$111,464	\$165,365	\$170,586	\$190,456	0.9%
Employee Travel Costs	\$37,569	\$120,873	\$221,045	\$256,793	\$176,584	0.8%
Insurance	\$152,498	\$151,027	\$128,287	\$116,380	\$142,750	0.7%
Administrative Supplies	\$126,694	\$74,817	\$543,607	\$88,411	\$93,554	0.4%
Employee Development Costs	\$59,870	\$63,188	\$54,486	\$62,896	\$64,091	0.3%
Fuel & Lubricant Costs	\$15,592	\$31,243	\$34,299	\$31,093	\$34,279	0.2%
Administrative Services	3883.63	\$2,309	\$7,494	\$4,594	\$5,604	0.0%
Total	\$22,902,526	\$44,673,027	\$27,582,012	\$18,442,931	\$21,114,700	-



Agency Funds – Sources and Uses

Fund: Veterans Recognition Income (0123-01 Ded)

Sources: In 2013, the Legislature passed H222 which established the Veterans Recognition Fund and the Veterans Recognition Income Fund. Through a trailer appropriation bill, H333 transferred \$20,000,000 with \$7,885,700 from the Federal Grant Fund and \$12,114,300 from the Miscellaneous Revenue Fund to the Veterans Recognition Fund. In 2020, the Legislature passed S1255 allowing the Administrator to request that the State Controller's Office transfer money from the Veterans Recognition Fund to the Veterans Recognition Income Fund when necessary. The recognition fund is statutorily designed to benefit veterans in Idaho, with priority given to activities that serve disabled veterans (§65-704, Idaho Code). In 2019, the Legislature passed S1080 to allow this fund to retain its own interest.

Uses: Funding recommendations are to be made by the Veterans Recognition Committee and presented to the division. Other uses include the state's match for a second veterans cemetery and a fourth veterans' home in Post Falls.



Agency Funds – Sources and Uses

Fund: Miscellaneous Revenue (0349-00 Ded)

Sources: Includes Medicaid reimbursement and moneys received from residents at any of the four state veterans homes and two veterans cemeteries.

Uses: Used for the support and maintenance of the Division of Veterans Services, which includes care of residents, equipment and supplies for residents, maintenance of veteran facilities and nursing homes, and assistance to veterans.

Agency Funds – Sources and Uses

Fund: Veterans Home Endowment Income (0481-24 Ded)

Sources: The Veterans Home Endowment Income Fund consists of five-thirtieths (5/30) of accrued funds resulting from all rentals, income, and interest from lands set aside by Section 11 of an Act of Congress, approved July 3, 1890, called the Charitable Institutions Earnings Reserve Fund (§66- 1103, §66-1104 and §66-1106, Idaho Code).

Uses: Used for the support and maintenance of the Division of Veterans Services, which includes care of residents, equipment and supplies for residents, maintenance of veteran facilities and nursing homes, and assistance to veterans (§66-1107, Idaho Code). Endowment Funds are intended to improve the condition of veteran facilities and ultimately the care for veterans.



Agency Funds – Sources and Uses

Fund: American Rescue Plan (0344-00 Fed)

Sources: The American Rescue Plan Act of 2021 (ARPA) is the sixth federal COVID relief legislation passed by Congress and was signed into law on March 11, 2021 (Public Law No. 117-2). ARPA provides funding for state, local, territorial, and Tribal governments to respond to and recover from the COVID-19 pandemic; delivers direct economic assistance to individuals and businesses; and continues many programs from previously enacted COVID relief acts that address the public health emergency or support economic stimulus efforts. In Idaho, a new fund was created by the Legislature in S1204 (2021) to account for expenditures related to ARPA. All ARPA moneys flowing through our state treasury and to state agencies are to be appropriated pursuant to S1204, which declares all ARPA funding to be cognizable. The first five acts were accounted for in a separate fund (“CARES-Act COVID-19”). ARPA funding and relief available to Idaho is \$5.65 billion. This total can be categorized by (1) Economic stimulus programs outside of state government, which include direct impact payments to individuals; (2) State and Local Fiscal Recovery Funds, which are to be used to respond to the COVID-19 health emergency or its negative economic impacts, provide premium pay to workers, address lost revenue, or invest in sewer, water, or broadband infrastructure; and (3) Grant programs to state agencies, which have varying allocations and allowable uses as specified by federal agencies.

Uses: The Legislature appropriated \$3,324,300 from this fund for personal protective equipment (PPE) for the state veteran homes. This funding provided for retrofits to the veterans homes to limit the spread of COVID-19, including establishing separate ingress and egress and visitation rooms with separate HVAC from residential areas.



Agency Funds – Sources and Uses

Fund: ARPA State Fiscal Recovery (0344-30 Fed)

Sources: The American Rescue Plan Act (ARPA) was passed by Congress and signed into law on March 11th, 2021 (Public Law No. 117-2). As part of ARPA, a State Fiscal Recovery Fund (SFRF) was created for all states to address the impacts of the COVID-19 health emergency; Idaho received an SFRF allocation of \$1,094,018,353. Funds can be expended for testing, supplies, premium pay for workers, lost tax revenue, and for sewer, water, or broadband infrastructure projects. These funds must be obligated for expenditure by December 31, 2024, and expended by December 31, 2026. Pursuant to S1204 of 2021, all moneys from this fund are subject to Legislative appropriation.

Uses: The Legislature appropriated \$1,000,000 from this fund for staffing, personal protective equipment (PPE), and the cost of using staffing agencies to supplement services at the state veteran homes.



Agency Funds – Sources and Uses

Fund: Federal COVID-19 Relief (0345-00 Fed)

Sources: In response to the COVID-19 pandemic, Congress passed and the President signed into law six pieces of legislation. The first five include: (1) Coronavirus Preparedness & Response Supplemental Appropriations Act (P.L. 116-123); (2) Families First Coronavirus Response Act (P.L. 116-127); (3) Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law No. 116-136); (4) Paycheck Protection Program and Health Care Enhancement Act (P.L. 116-139); and (5) Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (P.L. 116-260). These acts included funding and fiscal relief for individuals, businesses, and state, local, territorial, and Tribal governments to address the effects of the COVID-19 pandemic. As part of the first five pieces of federal legislation, Idaho received an allocation of nearly \$10.7 billion. Some CARES Act moneys were approved by both the Division of Financial Management and the Idaho Board of Examiners as noncognizable (AKA “non-cog”) expenditure adjustments pursuant to Section 67-3516(2), Idaho Code. A new fund, CARES Act – COVID 19, was created by the Office of the State Controller to account for these noncognizable funds. Other CARES Act moneys were approved through legislative appropriation from the Federal COVID-19 Relief Fund, which was created by the passage of S1034 of 2021. The Legislature appropriated the sixth federal COVID-19 relief act, the American Rescue Plan Act (ARPA), in a separate fund.

Uses: Funds were to be used for necessary expenditures directly related to COVID-19; expenditures that were not accounted for in the most recently approved budget for state FY 2020 or for FY 2021; and for COVID-19 related expenditures that were incurred between March 1, 2020 and December 30, 2020. COVID-19 related expenditures included building improvements, professional services, computer supplies, and residential supplies.

Agency Funds – Sources and Uses

Fund: Federal Grant (0348-00 Fed)

Sources: Includes federal per diem amounts paid by Veterans Affairs and Medicare payments paid by Centers for Medicare and Medicaid Services. The majority of veterans are covered by a flat rate per diem reimbursement, as determined by the Federal Veterans Administration. The enhanced VA per diem reimbursement is for the total cost of care of each veteran and therefore the division cannot bill Medicaid or other federal programs separately.

Uses: Used for the support and maintenance of the Division of Veterans Services, which includes care of residents, equipment and supplies for residents, maintenance of veteran facilities and nursing homes, and assistance to veterans.



Agency Funds – Sources and Uses

Continuously Appropriated Funds

Agency Funds – Sources and Uses

Fund: Veterans Recognition Fund (0123-00 Ded)

Sources: In 2013, the Legislature passed H222 which established the Veterans Recognition Fund and the Veterans Recognition Income Fund. Through a trailer appropriation bill, H333 transferred \$20,000,000 with \$7,885,700 from the Federal Grant Fund and \$12,114,300 from the Miscellaneous Revenue Fund to the Veterans Recognition Fund. The recognition fund is statutorily designed to benefit veterans in Idaho, with priority given to activities that serve disabled veterans (§65-704, Idaho Code). The fund has maintained an average balance of \$20 million as the division was authorized in H222 (2013) to use the interest generated from the corpus for awarding grants to eligible organizations; these awards are paid from the Veterans Recognition Income Fund. Starting in FY 2019, the division requested and the Legislature agreed to support the division by using these funds, through transfers to the Veterans Recognition Income Fund, for the second veterans cemetery in Blackfoot and the construction of a fourth veterans home in Post Falls. Upon completion of these projects, the balance will be closer to \$2 million. In 2020, the Legislature passed S1255 allowing the Administrator to request that the State Controller's Office transfer money to the Veterans Recognition Income Fund when necessary.

Uses: Funds were transferred to this fund with the intent of providing grant funding to organizations that provide services that benefit veterans and for other purposes that benefit the veterans of Idaho, including a second cemetery and fourth veterans home in north Idaho.

Agency Funds – Sources and Uses

Fund: Veterans Cemetery Maintenance (0211-00 Ded)

Sources: The Veterans Cemetery Maintenance Fund consists of the revenues derived from the program fees for special veterans motor vehicle license plates as provided in Section 49-418, Idaho Code, gifts, grants, contributions and bequests to the fund, revenues derived from the sale of state commemorative silver medallions as authorized in section 67-1223, Idaho Code, and any other moneys as may be provided by law. Interest earned on idle moneys in the Veterans Cemetery Maintenance Fund shall be paid to such fund. The fund is continuously appropriated (§65-107).

Uses: Used exclusively for the purposes of operating, maintaining and acquiring services and personal property for a state veterans cemetery (§65-107).

Agency Funds – Sources and Uses

Fund: Veterans Support (0213-00 Ded)

Sources: The Veterans Support Fund consists primarily of funds derived from tax donations. Additional funding is derived through the Gold Star License Plate program (§49-403B, Idaho Code). The fund is continuously appropriated (§65-209, Idaho Code).

Uses: Used exclusively for programs to support veterans.