GENERAL AGENCY INFORMATION

AGENCY MISSION:

To provide Kansas Veterans and eligible family members with information, advice, direction, and assistance through the coordination of programs and services in the fields of education, health, vocational guidance and placement, and economic security. These programs include Veterans' Services, Long-term and Domiciliary care, and Veterans' Cemeteries.

AGENCY PHILOSOPHY:

The philosophy of the Kansas Office of Veterans Services is to establish an environment of professional, competent and courteous service whereby all Veterans, eligible dependents, staff and other stakeholders are treated with dignity and respect. We strive to be good public stewards of our resources and conduct all our affairs with the highest standards of ethics, accountability, and transparency. The agency will continually seek ways to improve our internal operations and our service to Veterans.

PROGRAMS ESTABLISHED TO ASSIST WITH AGENCY MISSION:

- Agency Administration
- Veterans Services
- The State Approving Agency
- State Veterans' Cemetery Program
- The Kansas Soldiers' Home
- The Kansas Veterans' Home

AGENCY PROGRAM GOALS:

AGENCY PROGRAM GOALS:

GOAL #1:

Provide assistance, counseling, claims development, submission of claims documents and representation while assisting Veterans and family members obtain all the state and federal benefits they have earned.

OBJECTIVE:

To maximize access to federal, state, and local veterans' benefit programs and services through professional advocacy, outreach, education, and claims representation, ensuring Kansas Veterans, service members, survivors, and eligible family members receive the benefits and resources they have earned while improving their long-term health, financial security, and quality of life.

STRATEGIES

- Recruit, train and retain fully accredited Veterans Services Representatives to offer the best support possible to Kansas Veterans and their Families.

- Maintain a strategically located network of KOVS field offices, itinerant service locations, and partner sites so Veterans and eligible family members in all regions of Kansas can obtain timely, no-cost assistance from trained and federally accredited Veteran Service Representatives

- Expand mobile outreach by using KOVS ADA-accessible mobile offices and scheduled outreach events to bring one-on-one benefits counseling, claims assistance to underserved and high-need communities

- Sustain remote and virtual claims assistance by providing telephone and video-based claims counseling, development, and processing for Veterans and family members who face transportation, mobility, work-schedule, or geographic barriers and promote virtual appointment options as a permanent complement to in-person services

- Deliver comprehensive, Veteran-Centered claims representation by providing individualized eligibility screening, benefits counseling, claims development, submission of original and supplemental claims and representation throughout the claims process

- Maintain a formal quality-assurance and training process that reviews claims work for completeness, accuracy, proper evidence development, timely submission, and compliance with U.S. Department of Veterans Affairs requirements and guidelines

- Continue to use established working relationships with the U.S. Department of Veterans Affairs, county and municipal governments, Veterans Service Organizations, military installations, Kansas agencies, workforce partners, and nonprofit organizations to build a coordinated network of wrap-around services for Veterans and family members

- Develop targeted outreach initiatives tailored to of rural Veterans, women Veterans, Native Veterans, transitioning Service members, justice-involved Veterans, and other Veteran populations that may face barriers to benefits access and other resources

- Administer State Approving Agency responsibilities by reviewing, approving, monitoring, and providing technical assistance to eligible educational institutions, apprenticeship programs, and on-the-job training programs so Veterans and other eligible beneficiaries can use federal education benefits in compliant, high-quality programs

- Improve public awareness by providing accurate, consistent, and timely education to Veterans, families, community partners, governmental agencies, elected officials, and the public concerning available benefits and eligibility requirements using the KOVS website, newsletters, presentations, and outreach events

PERFORMANCE MEASURES FOR OBJECTIVE:

Outcome Measure:	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Actuals	FY 2027 Estimate	FY 2028 Estimate
Monetary Value of Claims Awarded	$ 380,627,973	$525,008,626	$476,387,292	$ 525,000,000	$ 530,000,000
New Claims Submitted	$ 15,937	$ 17,769	19,648	19,000	19,000
Veterans in Database	$ 119,718	$ 124,393	129,444	130,000	132,000

Output Measure:	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Actuals	FY 2027 Estimate	FY 2028 Estimate
Number of outreach briefings/events	614	776	725	615	600

GOAL #2:

The Kansas State Veterans' Cemetery Program provides Veterans and their eligible family members with interment opportunities for burial with dignity and honor in a Kansas Veterans' cemetery.

OBJECTIVES:

Promote the Kansas State Veterans' Cemetery Program and make every Veteran and eligible family member aware of their burial benefits. Ensure Veterans and eligible dependents are informed of and understand how to pre-register for burial.

STRATEGIES

- Recruit, train, and retain qualified staff to conduct dignified and honorable interments
- Outline the Veteran population and assessment for outreach in each county
- Develop outreach programs such as formal presentations to various civic, professional, and service organizations
- Visit each funeral home within a 75-mile radius and discuss burial opportunities for Veterans and eligible family members. Optimize opportunities to meet with regional funeral home associations to further inform on memorial affairs benefits.

PERFORMANCE MEASURES FOR OBJECTIVES:

Output Measure:	**FY 2024 Actuals**	**FY 2025 Actuals**	**FY 2026 Actuals**	**FY 2027 Estimate**	**FY 2028 Estimate**
Number of burials per-year	464	460	469	470	470
Number of pre-certifications received per year	573	478	575	500	500

Output Measure:	**FY 2024 Actuals**	**FY 2025 Actuals**	**FY 2026 Actuals**	**FY 2027 Estimate**	**FY 2028 Estimate**
Number of funeral homes visited/contacted per year to update/promote the cemeteries	20	21	20	20	22
Number of events (speaking/handout information) attended locally and statewide	13	13	15	15	17

GOAL #3:

Provide quality long-term healthcare services to eligible Kansas Veterans through services provided by the Kansas Veterans' Home and Kansas Soldiers' Home.

OBJECTIVE:

Support a sustainable census by maintaining adequate staffing of qualified employees in all programs that adhere to regulatory compliance in order to provide the best quality individualized care and ensuring a safe and comfortable environment for residents, visitors, and staff at state Veterans' homes.

STRATEGIES

- Monitor census, staffing levels, vacancies, turnover, overtime, contract staffing, and other quality indicators to support timely corrective action and continuous improvement. Recruit, train and retain an adequate staff of qualified employees.
- Provide and document all required regulatory training for all employees
- Complete care plans in accordance with regulations for long-term care and special care residents, and negotiate treatment plans annually for domiciliary residents, with updates quarterly and as needed for significant change
- Provide appropriate medications, treatment, and therapies for all people admitted to the facilities
- Provide a variety of activities appropriate for each level of care and with consideration to the individual preferences and needs of each resident
- Provide and serve nutritional meals and snacks for all diets prescribed by a physician and under review of the KVH/KSH Dietician
- Regularly have managers meet with administration to maintain communication about issues as they arise
- Maintain a clean and orderly environment with adherence to federal and state regulations for safety and infection control
- Annually conduct the Employee Recognition Ceremony to highlight the efforts of staff and the milestones they achieve in their careers

PERFORMANCE MEASURES FOR OBJECTIVES:

KVH - Outcome Measures:	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Actuals	FY 2027 Estimate	FY 2028 Estimate
Average Daily Census	105	100	105	107	108
Hours Per Resident Day for LTC *	4.48	4.75	4.75	4.85	4.85
In compliance with State, CMS, USDVA	100%	100%	100%	100%	100%
KSH - Outcome Measures:					
Average Daily Census	90	87	89	91	93
Hours Per Resident Day for LTC *	4.3	4.69	4.24	4.25	4.25
In compliance with State, CMS, USDVA	100%	100%	100%	100%	100%

**Hours Per Resident Day = Total Direct Care Hours/7 (days per week)/LTC Census*

KVH - Output Measures:	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Actuals	FY 2027 Estimate	FY 2028 Estimate
New employees completing General Orientation in the first 60 days of employment	100%	100%	100%	100%	100%
Practicum students conducting CNA Clinicals	20	0	10	15	20
KSH - Output Measures:					
New employees completing General Orientation in the first 60 days of employment	100%	100%	100%	100%	100%
Practicum classes conducting CNA Clinicals	0	0	2	4	6

GOAL #4:

Kansas Veterans' Home and Kansas Soldiers' Home will maintain fiscal integrity and responsibly manage public funds.

OBJECTIVE:

Ensure sufficient funds are available to support facility operations. Establish and maintain productive relations with other state agencies, vendors, and contractors to obtain optimal goods and services at the best value. Ensure recovery of funds lost to delinquent resident accounts.

STRATEGIES

- Follow guidelines for prompt payment of vendors and contractors
- Turn in notice of arrears to state agencies responsible for withholding
- Monitor facilities' account and fund balances daily
- Compare prices and purchasing options on all goods used at the facilities
- Maintain symbiotic relationships including the operational agreement with the Winfield Correctional Facility and KVH
- Monitor purchasing trends within the facilities
- Follow guidelines for prompt billing of Medicare, Medicaid, and VA reimbursement services
- Maximize Medicaid, Medicare, and VA reimbursement revenue
- Ensure eligible service-connected Veterans are properly identified and billed under the applicable VA reimbursement provisions.

PERFORMANCE MEASURES FOR OBJECTIVES:

KVH - Outcome Measures:	**FY 2024 Actuals**	**FY 2025 Actuals**	**FY 2026 Actuals**	**FY 2027 Estimate**	**FY 2028 Estimate**
VA & CMS deficiencies in business practices	0	0	0	0	0
Resident accounts in arrears in excess of 60 days	7	3	2	2	2
Average daily census of Medicaid residents	23	16	16	14	15
Average daily census of Medicare residents	2	1.5	2	2	2.5
Average daily census of service-connected residents	31	30	30	32	33
Supplies/Equipment purchased from State contract	95%	95%	95%	95%	95%
KSH – Outcome Measures					
VA & CMS Deficiencies in business practices	1	0	0	0	0
Resident accounts in arrears in excess of 60	3	0	2	0	0
Average daily census of Medicaid residents	19	12	11	13	13
Average daily census of Medicare residents	2	1	0	1	1
Average daily census of service-connected residents	10	23	24	25	28
Supplies/Equipment purchased from State contract	95%	95%	95%	95%	95%

PERFORMANCE MEASURES FOR OBJECTIVES (cont.)

KVH - Output Measures:	**FY 2024 Actuals**	**FY 2025 Actuals**	**FY 2026 Actuals**	**FY 2027 Estimate**	**FY 2028 Estimate**
Special Adaptive Equipment purchased off State contract	0	0	0	0	0
LTC Residents on Medicaid	23%	20%	20%	16%	17%
LTC Residents Medicare Eligible*	70%	70%	70%	70%	70%
KSH - Output Measures:					
Special Adaptive Equipment purchased off State contract	0	0	0	0	0
LTC Residents on Medicaid	37%	24%	21%	23%	23%
LTC Residents Medicare Eligible*	70%	55%	45%	40%	35%

**Approximately 35 percent of KVH and KSH residents in skilled nursing are 70-100% service connected. The VA pays a higher per diem amount for these residents, but they are not eligible for Medicare.*

*Approximately 35% of skilled nursing residents at KVH and KSH have a VA service-connected disability rating of 70% or higher (or reason for admittance is service connected in nature). Following implementation of the Federal PACT Act, the Homes have experienced an increase in Veterans qualifying for service-connected disability benefits. The VA reimburses the Homes at the applicable service-connected nursing-home rate for these residents, and Medicare is not billed for nursing-home services covered under this VA reimbursement arrangement. Because Medicare cannot also be billed for skilled nursing services covered by this VA payment, the increase in service-connected residents contributes to a lower Medicare census.

GOAL #5:

Maintain and encourage facilities connections with the local community, area media outlets, and local and national service organizations.

OBJECTIVE:

Encourage interest in the Kansas Veterans' Home and Kansas Soldiers' Home and their missions. Make the public aware of the facilities and other benefits and services available to Veterans by maintaining good relationships with organizations and local communities who can assist with the missions of the homes.

STRATEGIES

- Conduct outreach to eligible Veterans and their families to increase awareness of available long-term care and domiciliary services.
- Distribute news releases as appropriate to area media outlets
- Meet regularly with representatives from the local service organizations and other stakeholders to inform them of Homes' benefits
- Seize every opportunity to speak to area groups about the Homes, their missions and needs
- Track volunteer projects and time, and recognize those who volunteer at the Homes each year
- Plan events at the Homes designed to include participation from the surrounding communities
- Maintain relationships with area schools for student participation at the homes and resident participation in the schools
- Participate in national and state organizations related to the facilities (LeadingAge, KACE, NASVH)

KVH - Outcome Measures:	**FY 2024 Actuals**	**FY 2025 Actuals**	**FY 2026 Actuals**	**FY 2027 Estimate**	**FY 2028 Estimate**
Volunteer hours logged	609	1,502	1,500	1,500	1,750
Individuals volunteering	19	104	104	140	150
NASVH, KACE, KDADS and Leading age meetings/ conferences attended – Virtual*	4	9	10	12	15
KSH - Outcome Measures:					
Volunteer hours logged	3,000	3,000	3,000	3,000	3,000
Individuals volunteering	50	50	50	50	50
NASVH, KACE, and KDADS and Leading age meetings/ conferences attended – Virtual*	15	15	10	15	15

KVH - Output Measures:	**FY 2024 Actuals**	**FY 2025 Actuals**	**FY 2026 Actuals**	**FY 2027 Estimate**	**FY 2028 Estimate**
News Releases distributed	16	39	40	45	50
Outreach/Speaking engagements promoting the Home	11	10	11	11	12
Volunteer Orientation Sessions offered	2	1	2	2	2
KSH - Output Measures:					
News Releases distributed	25	34	60	60	60
Outreach/Speaking engagements promoting the Home	15	10	8	10	10
Volunteer Orientation Sessions offered	5	8	4	6	8

STATUTORY HISTORY:

Agency: The Kansas Commission on Veterans' Affairs (KCVA) was created by K.S.A. 73-1208a, and amendments thereto, on July 1, 1986.

On July 1, 2014, the agency was reorganized by House Bill Substitute 2681, whereby the Commission was abolished, and the agency reports to the Governor's Office.

On July 1, 2024, House Bill 2760 established a new name for the agency, Kansas Office of Veterans Services (KOVS), and continues to the report directly to the Governor's Office.

Veterans Services: The Service Agency was established in 1937 as a Division of Social Welfare to assist Veterans and survivors in obtaining federal benefits. The Approval Agency was established in 1945 to implement the G.I. Bill ®. On January 20, 1946, the responsibility of accrediting institutions and business establishments was transferred to the Office of Veterans Services, as the State Approving Agency (SAA).

On April 20, 1946, SB 396 created the Veterans' Claims Assistance Program (VCAP).

In 2006, K.S.A. 74-8724 established the Veterans' Enhanced Service Delivery Program. In 2011, this program started receiving funds from Kansas lottery scratch ticket sales.

In 2009, K.S.A. 73-1238 established the Vietnam Era Veterans' Medallion Program, which provides for application from Veterans for a medal, medallion and certificate of appreciation for Kansas Vietnam Era Veterans.

State Veterans' Cemetery Program: On April 22, 1999, K.S.A. 73-1232 authorized the Kansas Office of Veterans Services to establish and maintain a state system of Veterans' cemeteries.

Kansas Veterans' Home: In 1997, K.S.A. 76-1951 et seq. established the Kansas Veterans' Home (KVH) on the grounds of the former Winfield State Hospital and Training Center.

Kansas Soldiers' Home: On February 7, 1889, K.S.A. Article 19, Chapters 76-1901 to 76-1941 established the Kansas Soldiers' Home (KSH) at Fort Dodge. From the date of establishment until June 30, 1976, KSH functioned as an independent agency. On June 30, 1976, K.S.A. 76-1904 vested control and responsibility for the operation of KSH to a three-member Kansas Veterans' Commission, through its Executive Director.

From July 1, 1976 to June 30, 1986, Executive Reorganization Order #14 placed KSH and the Kansas Veterans' Commission under the Department of Human Resources. The Kansas Veterans' Commission continued to be the appointing authority, although the Secretary of Department of Human Resources was the final authority.

In 1986, K.S.A. 73-1219 abolished the Kansas Veterans' Commission and established the Kansas Commission on Veterans' Affairs (KCVA) and expanded the Commission from three to five members. The KCVA and KSH were moved from the Department of Human Resources to the status of an independent agency. The KCVA, through its Executive Director, continued to be the appointing authority of KSH and had supervisory control.

In 1987, K.S.A. 76-1908 amended and established new admission criteria for KSH. Certain peacetime Veterans became eligible for admission and previously established estate income limits were abolished. In 1995, K.S.A. 76-1902b authorized KSH to operate as a licensed nursing care facility.

AGENCY-WIDE OVERVIEW

Current Year: The Kansas Office of Veterans Services strives to maintain its goals of providing a high level of service year over year in supporting Veterans and their Families. The agency requests a base budget totaling $67.2 million from all funding sources, including $17.2 million from the State General Fund and $25.3 million from the State Institutions Building Fund for FY 2027. For FY 2028, the agency requests a base budget totaling $44.4 million from all funding sources, including $17.0 million from the State General Fund and $2.0 million from State Institutions Building Fund. The KOVS is not requesting any supplemental or enhancement amounts in this year's budget submission.

It remains a challenge for the KOVS revenue and expenditures to reflect consistency from year to year because of special revenue funds. Actual fund balances at the beginning of a fiscal year compared to original estimates can reflect dramatic variances.

These variances require expenditure adjustments from different funding sources, resulting in variances between the approved budget and the revised budget. However, the overall expenditures by program reflect very little adjustment, and remain consistent. Where there are changes in the overall expenditures for a program, an explanation is provided in the program narratives.

Administration Program Explanation: The role of the Central Office is to provide guidance and oversight for Veterans Homes, Cemeteries, and Veterans Service programs, as well as staff support. In addition to the Director and Administrative Assistant, the Central Office has six sections: Fiscal, Human Resources, Information Technology, Operations, Public Affairs/Outreach, and Director of Homes.

Administration currently funds the salaries of the Central Office Staff, office and equipment rental and travel for the staff. In April 2013, in response to findings by the Legislative Post Audit, the Central Office was restructured. Supervision of the Business Offices at both nursing homes was placed under direct supervision of the KOVS Chief Fiscal & Property Officer. The Human Resources staff at both Veterans Homes were placed under the direct supervision of the KOVS Human Resources Director. This change was implemented to promote standardization, increase efficiency, and enhance accountability across both facilities.

Specific responsibilities of the five sections of Agency Administration are:

Fiscal Section: The Fiscal Section consists of the Chief Fiscal Officer who is located in the Central Office and provides guidance and supervision of the nine full-time fiscal employees (FTEs) responsible for delivering accurate and timely accounting, procurement, and reporting services to the Kansas Office of Veterans Services (KOVS) and the Division of the Budget. This team administers the KOVS accounting functions for the agency and coordinates the agency's overall budget process. The Fiscal Section initiates and maintains accounting policies, procedures, and system modifications and enhancements across three locations: the Central Office and the Business Offices at each of the two state veterans' nursing homes. They are responsible for reporting federal fund expenditures for the State Approving Agency and all agency federal grant awards.

Human Resources Section: The KOVS Human Resources Section provides development and broad oversight of a comprehensive, agency-wide personnel program. It manages 373 authorized FTE, four (4) non-FTE positions and an annual payroll of $29.9 million in FY 2027. The Director of Human Resources is located in the Central Office and provides guidance and oversight of the six Human Resources staff members at the two nursing homes. With the implementation of House Bill Substitute 2681 effective July 1, 2014, Executive Order (EO) 11-04 became effective for the agency Human Resources Program. This EO requires all staff performing human resources functions to report directly to the Office of Personnel Services. The KOVS Human Resources Department plans, organizes, and directs the agency's human resources functions. Its primary focus is to promote efficiency, consistency, and fairness in employment policies, procedures, and practices across the agency's diverse program areas.

Director of Operations: This position is responsible for leading KOVS and cross-functional state teams in planning and coordinating the agency's strategic mission, with a focus on increasing operational efficiency and securing executive, legislative, and public support for agency priorities and goals. The Director must maintain strong working relationships with federal and state agencies to effectively integrate and align available resources, ensuring the delivery of optimal services to Veterans and their Families.

Director of Public Affairs/Outreach Coordinator: The Public Affairs Director is responsible for overseeing all internal and external communications strategies for KOVS. This role includes coordinating agency outreach activities and developing, maintaining, and strengthening stakeholder relationships and key partnerships with external organizations.

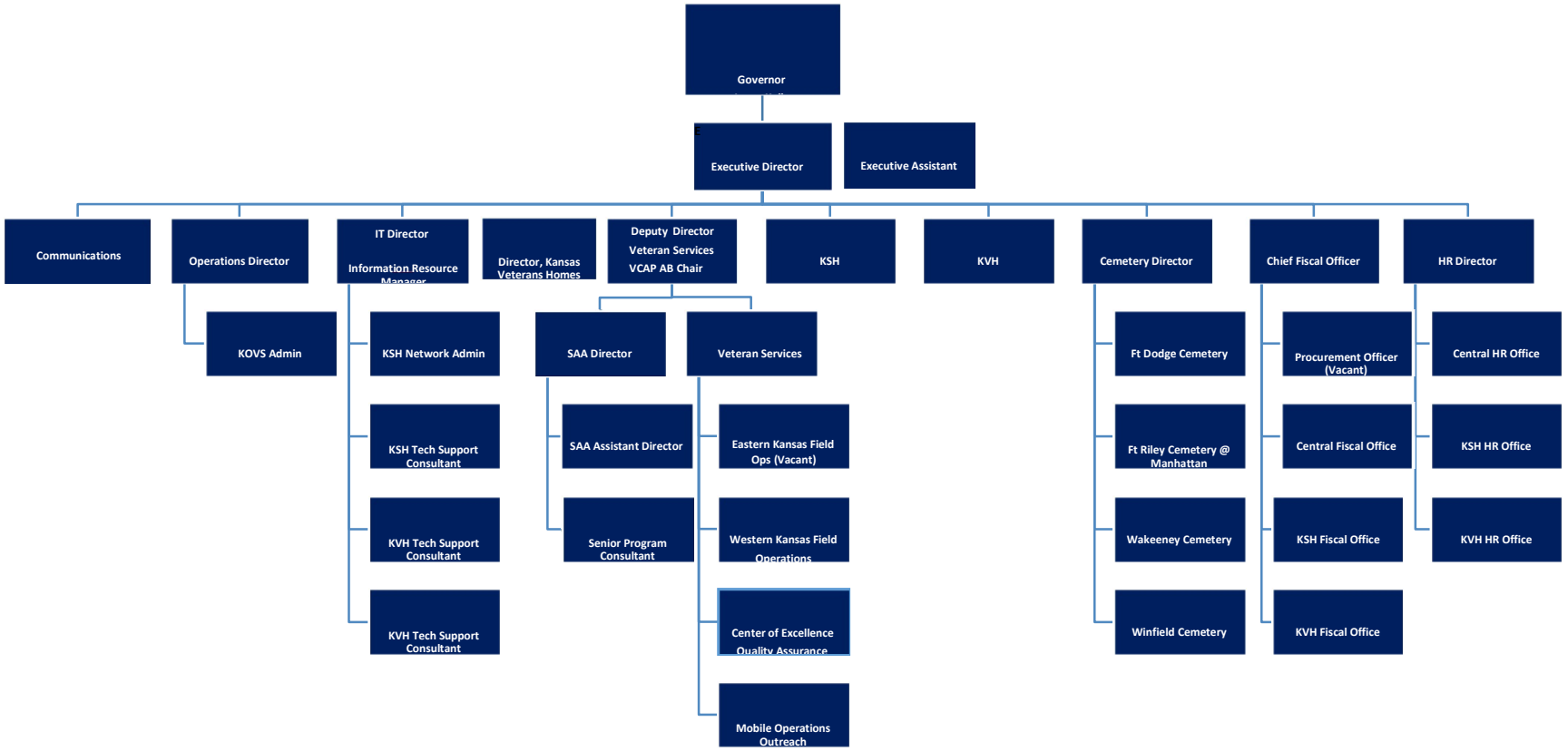
Director of Homes: The Director of Homes is responsible for overseeing the operations of both the Kansas Soldiers' Home and Kansas Veterans' Home. Includes supervising the Superintendents and as delegated by the Executive Director (KOVS), managing staff-related activities such as recruitment, hiring, training, supervision, performance evaluations, counseling, discipline, and terminations. The Director will collaborate with the KOVS Central Office to standardize processes, enhance efficiency, and drive operational improvements. The Director of Homes also involves working closely with state and federal partners to ensure compliance with all relevant laws, regulations, and policies. Additionally, the Director provides leadership in the planning and development of the new NE Kansas Veterans Home.

Information Technology Section: The KOVS Information Technology and Resource Management Section (ITRMS) is composed of one Director of IT, and one Network Administrator and one Technology Support Specialist at both the Kansas Soldiers' Home and the Kansas Veterans' Home (KVH). The IT Director coordinates and supports the information technology and telecommunications needs for the Central Office; KVH; KSH; four State Veterans Cemeteries located in Fort Dodge, WaKeeney, Winfield, and Fort Riley/Manhattan; and 16 Veterans Services offices across Kansas. Additionally, ITRMS provides IT support to the KOVS Quality Assurance Office at the Wichita VA Medical/Regional Office and the Veterans Services Mobile Office Program.

The IT Director also serves as the agency's Cybersecurity Officer and Information Security Officer, ensuring compliance with all federal and state data governance regulations and the implementation of cybersecurity best practices.

Budget Years-Allocated Resource Budget: The agency's base budget request for FY 2027 and FY 2028 matches the agency's approved and allocated amounts from the State General Fund. Due to a number of circumstances dating back to 2019 the KOVS has accumulated non-appropriated funds that have carried forward to hedge against non-appropriated funds shortfalls and subsequently been applied to our budget to address salary/wage requirements as well as select expenditure requirements where necessary. We are continuing the practice of expending funds in these accounts to fulfill annual budgetary requirements in FY 2027 and FY 2028.

The Kansas Office of Veterans Services organization is depicted below:



Actual Position Data:

The KOVS has 373 Authorized FTE and 4 Non-FTE.

Program	FTE Positions: Classified Regular and Unclassified	Non-FTE: Unclassified Temporary
Administration	11.00	1.00
Veterans Services	34.00	1.00
Cemetery Program	19.00	0.00
Kansas Soldiers' Home	115.00	2.00
Kansas Veterans' Home	193.00	0.00
Total	**372.00**	**4.00**

EXPENDITURE JUSTIFICATION BY OBJECT CODES

This *DA 400* only includes expenditures found in the agency's base budget request for the Administration Program.

Central Office Administration:

Object Code 100: Salaries and Wages – Total FTE for FY 2027 is 11 filled, with one non-FTE, for a total of 12 FTE. The following are the salary and wage requests for FY 2027 and FY 2028.

FY 2027: $1,241,956

FY 2028: $1,292,842

Object Code 200: Contractual Services – Contractual Services expenditures pay for items such as rent, office supplies, and travel.

FY 2027: $366,016

FY 2028: $325,156

Object Code 300: Commodities – Commodities expenditures are primarily for data processing, supplies, stationery, and other office supplies.

FY 2027: $31,877

FY 2028: $25,037

Object Code 400: Capital Outlay – Capital outlay expenditures are for equipment, machinery and other major purchases including computers, printers, and servers.

FY 2027: $94,907

FY 2028: $4,000

VETERANS' CEMETERY PROGRAM

VETERANS' CEMETERY PROGRAM OVERVIEW:

The purpose of the Kansas State Veterans' Cemetery Program is to provide Veterans and their eligible dependents with interment opportunities for burial in a Kansas Veterans' Cemetery. The program has established, manages, and operates four State Veterans' Cemeteries. It provides staff support and assistance to Veterans statewide regarding their interment options and provides the procedures for pre-registration.

The Kansas Office of Veterans Services believes that Veterans deserve to be interred with dignity, respect, and honor for their service. In that regard, the state cemetery is not only a burial site but also a fitting memorial for service to country. It is in full compliance with U.S. Department of Veterans Affairs standards that ensure these cemeteries are indeed national shrines. In 2026, in partnership and a generous grant from the VA State Grants Program, the Kansas Veterans' Cemetery at Winfield was expanded once again with 550 additional double crypts for casket interments and 550 inground cremation plots. A bronze Gettysburg address sign and the Space Force medallion in the committal shelter were also added with this grant.

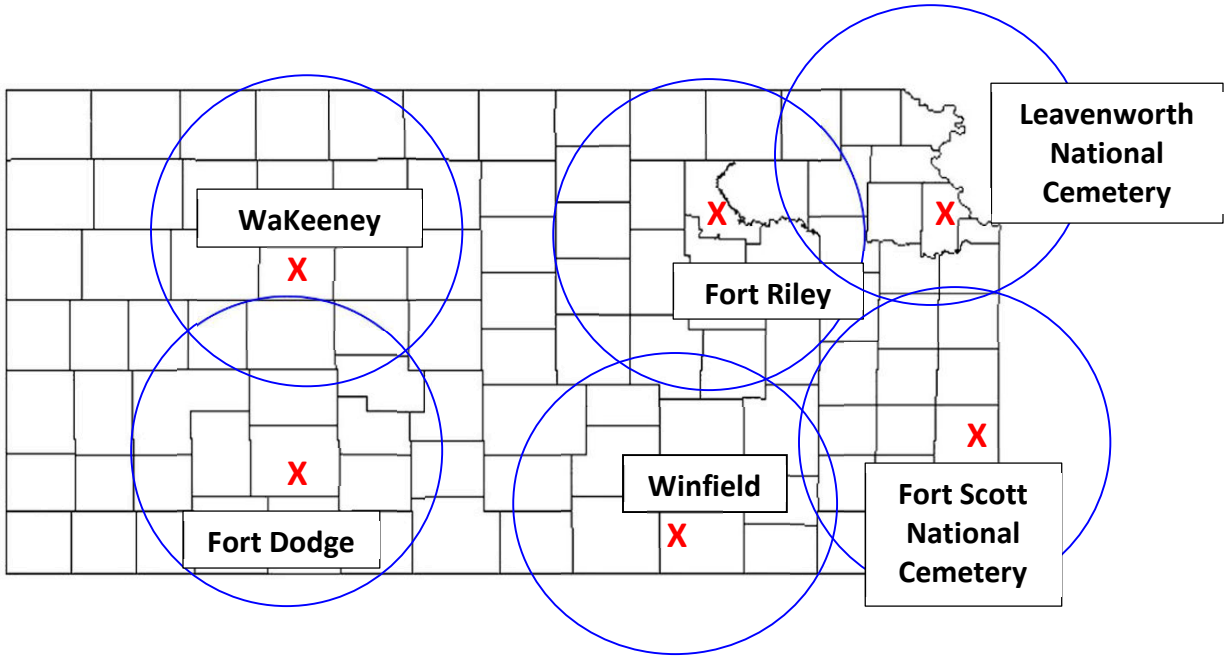
The State Veterans' Cemeteries across Kansas provide interment opportunities for Veterans and their eligible dependents, as well as other benefits. The benefits at the Cemeteries are provided at no cost to the Veterans and dependents.

Benefits include:

- Burial space
- Grave liner
- Opening and closing of the grave
- Perpetual care
- Placement of cremated remains in a columbarium niche, in-ground interment plot or scattering garden
- Headstone or Marker

Locations: Map of cemeteries

The state Veterans' cemeteries are located at Fort Dodge, WaKeeney, Winfield, and Fort Riley/Manhattan, Kansas.



The X represents the cemetery locations of the four State Veteran Cemeteries and the two National Cemeteries at Leavenworth and Fort Scott. The circle represents a 75-mile radius surrounding the cemetery. It is the VA's and Kansas Office of Veterans Service's goal to provide Veterans and their dependents with interment opportunities that are within reasonable driving distances from their homes.

Cemetery developed capacities:

State Cemetery	Acres	Interment Areas			
		Full Casket Interment	Grave-liners	In-ground Cremation	Columbarium Wall
Fort Dodge	8.56	2,169	610	1,263	480
WaKeeney	12	1,566	500	250	320
Winfield	27.75	9,663	1,763	1,618	3,360
Fort Riley	30	3,000	2,000	700	768

Note: Only phase I of the cemeteries has been developed.

Cemetery developed and undeveloped acreage capacities:

State Cemetery	Acres	Interment Areas			
		Full Casket Interment	Grave-liners	In-ground Cremation	Columbarium Wall
Fort Dodge	16	4,582	1,210	1,471	960
WaKeeney	24.34	3,132	1,000	500	640
Winfield	40.86	14,163	2,416	1,602	4,640
Fort Riley	90	36,000	6,000	1,400	6,912

EXPENDITURE JUSTIFICATION BY OBJECT CODES:

It remains a challenge for the KOVS Cemetery program revenue and expenditures to reflect consistency from year to year due to reliance on special revenue funds (Plot Allowance). For this reason, actual fund balances at the beginning of a fiscal year compared to original estimates can reflect variances.

These variances require expenditure adjustments from different funding sources, resulting in variances between the approved budget and the revised budget. However, the overall expenditures by program reflect very little adjustment, and remain consistent. Where there are changes in the overall expenditures for a program, an explanation is provided in the program narratives.

Object Code 100: Salaries and Wages

The program is authorized for 18 FTE positions located throughout the state at four State Veterans' Cemeteries. The following are the salary and wage requests for FY 2027 and FY 2028:

FY 2027: $1,146,039
FY 2028: $1,205,984

Object Code 200: Contractual Services

The major expenditures for Contractual Services is for operational support for the four Veterans' Cemeteries. This includes all utilities, communication/phone, internet/IT, travel, mowing contracts, rentals when equipment breaks down, and training. The amounts also include official hospitality.

FY 2027: $225,432
FY 2028: $236,703

Object Code 300: Commodities

The major expenditures for Commodities are used for operational support for the four State Veterans' Cemeteries. This includes ground maintenance needs (seed, fertilizer, and herbicides), building/facility maintenance needs, purchasing supplies, and maintaining equipment. It also covers the fuel required for equipment operations and staff travel. All Cemetery Managers are required to promote the Kansas Veterans' Cemetery Program and their respective cemeteries. With a small cemetery staff at each cemetery, it is often necessary for staff to travel to other cemeteries to assist one another, or to provide training. In addition, the Cemetery Director visits each cemetery frequently to provide oversight and guidance. This accounts primarily for the continued increase in travel expenditures.

FY 2027: $100,045
FY 2028: $105,047

Object Code 400: Capital Outlay

Capital outlay expenditures are for machinery, equipment, land, vehicles, buildings, and other major purchases. As the buildings, shops and equipment age and breakdown, this fund will be vital to keep up with needed repairs and equipment replacement. Continued breakdowns, difficulty locating parts, costly repairs and rental fees have made it necessary to create a 12-year plan to replace equipment and vehicles at all four cemeteries. This includes backhoes, tractors, utility vehicles, dumb trucks, mowers, and vehicles. A computer replacement plan has also been created.

FY 2027: $178,000
FY 2028: $175,000

Object Code 500: Capital Improvements

Capital Improvement requirements for the Cemetery Program often vary widely year-to-year. Historically, capital improvement projects for the Cemetery Program have been funded with State General Fund (SGF) or State Institutional Building Funds (SIBF). The program is challenged in finding sufficient funding for repair projects, maintaining and sustaining the grounds to meet National Cemetery Administration (NCA) standards, and completing routine maintenance.

Projects slated for FY 2027 include constructing a new metal storage maintenance building at Fort Dodge, with an increase in compound size to address a growing need for more storage. The construction of a family-style bathroom at the Ft Riley Cemetery committal shelter is in the design phase. Currently, the only bathrooms located at the cemetery are in the Cemetery Administration building, a significant and inconvenient distance away from the committal shelter where services are conducted. The project to add doors to the Ft Dodge and WaKeeney committal shelters is currently on hold until an appropriate solution can be found to construct sliding or pivot doors on two sides of the Ft Dodge and WaKeeney committal shelters. The committal shelter doors are meant to protect families from high winds and extreme cold temperatures during funeral services. The program is also planning to construct a family-style bathroom at the WaKeeney Cemetery shelter to address a similar need as exists at the Fort Riley Cemetery. However, only $77,000 has been appropriated for this project and further funding will be needed to complete the project. Another project for FY27 is to create Memorial Walks at all four state cemeteries at the cost of $96,000. Following NCA standards and guidelines, a memorial walkway functions to provide visitors with access to a beautiful memorial section at each Cemetery, where veteran groups and other groups may place memorial plaques mounted on stones or monuments to commemorate certain groups, units, campaigns, or other military events on walls designated for that purpose. The final project planned is the construction of a family style-bathroom at the Ft Dodge committal shelter. With this addition, all four cemeteries will have a convenient restroom available for families and Veterans during services at the committal shelters.

In FY2028, it is planned to initiate remodel of the administrative building at Ft Riley to enhance the administrative assistant view to observe those who are entering the administrative office and for the better protection of confidential documents. New carpet and painting of the front offices are also planned.

Each fiscal year, $28,980 is added to the budget for emergency facility repairs and maintenance for the four cemeteries. As the buildings and facility ages, repairs are needed that are outside the scope of the normal budget.

Estimated expenditures for FY 2027 and FY 2028 are as follows:

FY 2027: $1,763,931
FY 2028: $229,304

3212 3310 VA Burial Reimbursement Federal Fund

Statutory History: 38 CFR, Part 3, Subpart B, §3.1707, provides the authority and funds administration guidance for State Cemeteries to receive burial and plot allowance.

This fund for Veteran Cemetery Fees is also authorized in HB 2675 Sec. 97, 2004 Session. Construction of state Veterans' cemeteries is fully funded by grants from the State Veterans' Cemetery Grants Program of the federal government. Once a cemetery is opened, minimal federal funding for operational costs is provided by the National Veterans Cemetery Administration of the VA. The minimal funding comes in the form of plot allowances for eligible Veterans and grave markers for each interment. The remaining expenses for maintenance and upkeep for the four Veterans' cemeteries in Kansas are the responsibility of the State of Kansas.

An annual increase in burial and plot allowances by the Department of Veterans Affairs (VA) began in Federal Fiscal Year 2010 and is based on the Consumer Price Index for the preceding 12-month period. Effective October 1, 2025, the burial/funeral and plot/interment allowance was increased from $978 to $1,002. The interment allowance has increased annually. This allowance is provided for each Veteran buried in a State Veterans' Cemetery and paid directly to the state program if the Veteran was buried without charge in a state-owned cemetery reserved solely for Veteran burials.

Criteria to be eligible to be buried in a State Veterans' Cemetery follows:

- Veteran was discharged under conditions other than dishonorable
- Veteran was discharged from active duty because of a disability incurred or aggravated in the line of duty
- Veteran was receiving VA compensation or pension at the time of death, or would have been entitled to receive VA compensation or pension, but instead was in receipt of military retirement or disability pay
- Veteran died in a VA facility.

3212 3310 VA Burial Reimbursement Federal Fund (cont.)

The federal plot allowance may be paid directly to the state if a Veteran is buried without charge in a state-owned cemetery reserved solely for Veteran burials. The Kansas State Veterans' Cemetery Program does not require a fee for burial, so the State Veterans' Cemetery Program receives the federal plot allowance directly. The projected plot allowance is based on a five-year average for Veteran interments and an average of 70 percent Veteran of all interments burial rate.

Revenue Source:	FY 2025 Actuals	FY 2026 Actuals	FY 2027 Estimate	FY 2028 Estimate
Cash Forward	$ 257,808	$ 380,021	$ 662,228	$ 628,040
Plot Allowance	241,084	348,994	330,660	347,000
Refunds	-	-	-	-
Total	**$ 498,892**	**$ 729,015**	**$ 992,888**	**$ 975,040**

7308 5200 State Veterans Cemetery Donations/Contributions Fund

Statutory History: K.S.A. 73-1233, The Kansas Veterans Cemeteries located at Fort Dodge, Fort Riley, WaKeeney, and Winfield, occasionally receive donations and gifts from next-of-kin, other entities of loved ones buried in the cemeteries, or organizations. The agency uses these funds, according to donors wishes, to purchase and install trees, benches, electronic carillon bells, memorial walk, or complete other beautification projects throughout the Cemetery as required by an institution, building or facility on state-owned property of the Executive Director of the Kansas Office of Veterans Services.

Revenue Source:	FY 2025 Actuals	FY 2026 Actuals	FY 2027 Estimate	FY 2028 Estimate
Cash Forward	$ 52,032	$ 52,783	$ 65,086	$ 70,086
All Other Donations/Contribution	1,815	15,000	5,000	5,000
Total	**$ 53,847**	**$ 67,783**	**$ 70,086**	**$ 75,086**

VETERAN SERVICES PROGRAM

PROGRAM MISSION:

To serve and advocate for the approximately 180,000 Kansas Veterans, their families, and survivors by providing accurate and timely information and assisting them in receiving their earned benefits as provided for by state and federal law. Veterans Services uses outreach, mobile services and the newly established remote and virtual assistance program to expand visibility and awareness statewide of the many programs and services available to Kansas Veterans and their families.

SUBPROGRAMS ESTABLISHED TO ASSIST WITH PROGRAM MISSION:

Field Services, the Veterans Claims Assistance Program (VCAP), the Mobile Services Program, Veteran Services Quality Assurance Program, State Approving Agency (SAA), and the Vietnam Era Veterans Medallion Program.

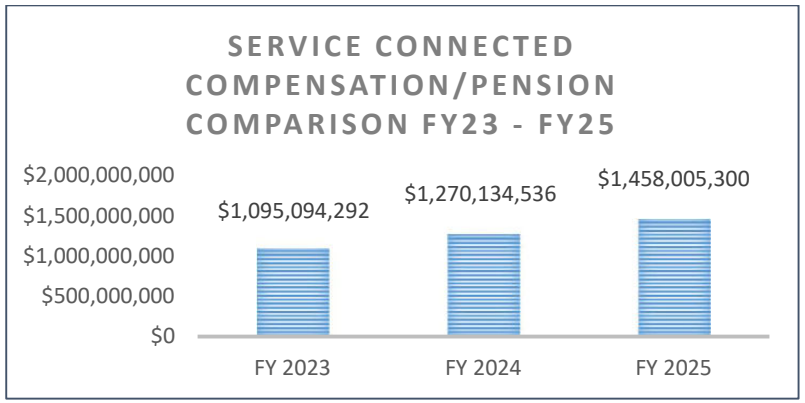
VETERAN SERVICES OVERVIEW:

The Veteran Services Program serves as the primary public-facing division of KOVS and is responsible for connecting Veterans and their families with the benefits and services they have earned through their honorable military service.

Kansas is home to nearly 180,000 Veterans living in communities that range from densely populated metropolitan areas to some of the nation's most rural counties. To meet these diverse needs, the KOVS maintains a statewide network of district offices, mobile service locations, itinerant outreach sites, and a virtual/remote assistance team. This integrated service delivery model ensures Veterans have access to no-cost claims assistance regardless of where they live.

At the core of the program are federally accredited Veteran Services Representatives (VSRs), all of whom are military Veterans. These professionals provide individualized counseling, advocacy, and representation throughout every stage of the Department of Veterans Affairs claims process. Services extend well beyond disability compensation and include healthcare enrollment, pension, survivor benefits, education assistance, military records requests, burial benefits, state Veterans benefits, and referrals to numerous community support services.

The Veteran Services Program also serves as an economic engine for Kansas by helping Veterans secure federal benefits that return over $1 billion dollars annually to Kansas families and local economies. Every successfully developed and awarded claim represents financial stability for a Veteran while simultaneously generating economic activity through increased household income, healthcare expenditures, housing investment, education, and consumer spending throughout the state. During the previous fiscal year, KOVS personnel submitted nearly 20,000 electronic claims and benefit actions to the U.S. Department of Veterans Affairs while participating in hundreds of outreach events and remote office visits across the state. These efforts directly contributed to more than **$1.45 Billion** in annual federal compensation and pension benefits paid to Kansas veterans and their families while expanding awareness of numerous additional federal and state programs available to eligible Veterans.



The dollar figures above represents the amount of federal money returning to the state and into Veterans pockets annually

Field Services Program:

Field Services has been the cornerstone of both the KOVS and Veteran Services for decades. VSRs are in district offices located to reach Veterans throughout the state. Each of these district offices has an assigned area consisting of 1 to 17 counties. Districts are established based on the number of Veterans in the region, ability to support the needs of Veterans and the needs of the agency. In FY

2026, the Veteran Services Program was funded for staffing in 16 districts. Position funding consisted of the Deputy Director, 4 area/program supervisors, 2 full-time Quality Assurance Office staff, 23 VSRs and 2 administrative assistants.

KOVS VSRs provide comprehensive assistance to Veterans, their dependents, survivors, and family members in obtaining the full range of federal and state Veterans' benefits for which they may be eligible. As the agency's frontline representatives, VSRs are often the first—and sometimes only—point of contact for individuals seeking guidance, advocacy, and support throughout the benefits application and appeals process.

Field Services personnel deliver statewide outreach through strategically scheduled itinerant travel to communities across Kansas, ensuring services remain accessible to Veterans regardless of their geographic location. In addition to maintaining regional field offices, VSRs participate in community outreach events, collaborate with federal, state, and local partners, and respond to referrals from government agencies, community organizations, elected officials, healthcare providers, family members, and other stakeholders.

KOVS VSRs possess specialized expertise across a broad and complex spectrum of Veteran's programs and services, including, but not limited to:

- Service-Connected Disability Compensation
- Non-Service-Connected Pension
- Dependency and Indemnity Compensation (DIC) and Death Pension
- Burial and Memorial Benefits
- VA Health Care Enrollment and Eligibility
- Education Benefits
- Kansas Veterans Homes
- Kansas Veterans Cemeteries
- Kansas State Veterans Benefits and Programs
- Military Records and DD Form 214 Requests

Through professional advocacy, individualized case management, and continued follow-up, KOVS VSRs ensure that Kansas Veterans and their families receive timely, accurate, and compassionate assistance while navigating the often complex federal and state Veterans' benefits systems.

The Veterans Claims Assistance Program (VCAP):

The **VCAP** was established in 2006 to enhance the coordination and delivery of veterans benefits counseling throughout the State. Its purpose is to maximize the effective and efficient use of taxpayer resources while ensuring that every Kansas Veteran has access to high-quality claims counseling, benefits assistance, and advocacy.

The VCAP is comprised of three primary components:

1. Veteran Service Organization Grant Program

The first component provides annual grant funding to eligible Veteran Service Organizations (VSOs) to support the employment of accredited VSRs and administrative support throughout Kansas. These representatives provide claims counseling and benefits assistance to Veterans and their families, primarily at the U.S. Department of Veterans Affairs (VA) Regional Office and VA Medical Centers in Wichita, Leavenworth, and Topeka. Each fiscal year, the Kansas Legislature appropriates State General Fund (SGF) dollars for this program. Pursuant to **K.S.A. 73-1234**, 100 percent of these appropriated funds are distributed to participating Veteran Service Organizations through grant agreements administered by the Kansas Office of Veterans Services (KOVS). In accordance with statute, KOVS annually solicits participation from all eligible Veteran Service Organizations maintaining an established presence at the Wichita VA Regional Office or VA Medical Center. Eligible organizations currently include:

- American Legion (AL)
- Disabled American Veterans (DAV)
- Paralyzed Veterans of America (PVA)
- Veterans of Foreign Wars (VFW)

For Fiscal Year 2026, the **American Legion** and the **Veterans of Foreign Wars (VFW)** elected to participate in the grant program.

To qualify for grant funding, participating organizations must satisfy the eligibility requirements established in **K.S.A. 73-1234(f)**. These requirements include but not limited to:

- Cross-accrediting Veteran Service Representatives to provide veterans with a comprehensive, "one-stop" claims assistance experience;
- Utilizing the centralized veterans case management database provided by KOVS to ensure coordinated service delivery and accountability; and
- Providing a matching contribution to the grant, which may consist of monetary support or documented in-kind services.

These requirements promote collaboration among service providers, improve continuity of care, and maximize the effectiveness of available state resources.

2. Veterans Claims Assistance Advisory Board

The second component of VCAP establishes the **Veterans Claims Assistance Advisory Board**, which serves as an advisory body to the Director of the Kansas Office of Veterans Services regarding the implementation, administration, and ongoing improvement of the program. The Advisory Board convenes on a quarterly basis to review program performance, discuss emerging issues affecting Kansas Veterans, evaluate grant program effectiveness, and provide recommendations for improving Veterans services throughout the state.

3. Quality Assurance Program

The third component establishes a comprehensive **Quality Assurance (QA) Program** designed to ensure the accuracy, consistency, and quality of Veterans benefits claims. The QA Program conducts systematic reviews of claims submitted by both KOVS VSRs and VSRs employed by participating Veteran Service Organizations receiving VCAP grant funding. The program promotes compliance with applicable federal and state requirements, identifies training opportunities, encourages best practices, and helps ensure that Veterans receive the highest standard of professional claims representation and assistance.

The Mobile Services Program:

The **KOVS Mobile Services Program** is funded through revenues generated by the Kansas Lottery, as authorized by **K.S.A. 74-8724**. This dedicated funding enables KOVS to extend critical Veterans services beyond traditional office locations, ensuring that Veterans and their families residing in rural and underserved communities have equitable access to professional benefits counseling and assistance. During **Fiscal Year 2026**, the Mobile Services Division operated regional mobile offices located in **Hays, Topeka, and Wichita**, positioning staff to provide statewide outreach and support. Mobile staff regularly visit counties that do not have a permanent KOVS field office, eliminating travel barriers that often prevent Veterans, surviving spouses, and dependents from accessing assistance. By delivering services directly to rural Kansas, the program ensures that Veterans receive timely, personalized guidance without the burden of traveling long distances. Mobile Services personnel also actively represent KOVS through participation in Veterans resource fairs, county and state fairs, military appreciation events, community outreach programs, stand downs for homeless Veterans, and numerous civic and partner organization events throughout the state. These outreach efforts increase public awareness of available federal, state, and local Veterans benefits while fostering strong relationships with community stakeholders and organizations that serve the Veteran population.

State Approving Agency:

The Kansas Office of Veterans Services is designated by the Governor as the State Approving Agency (SAA) for the State of Kansas. The SAA program is operated under a contractual agreement between the VA and KOVS. Veterans may only receive their education benefits from programs reviewed by the SAA and approved for reimbursement under the GI-Bill®. An annual cooperative agreement between the KOVS/SAA and the Federal VA Education Services Division is signed by each party. This agreement is in effect October through September, the Federal Fiscal Year, and establishes goals and outcomes for the program.

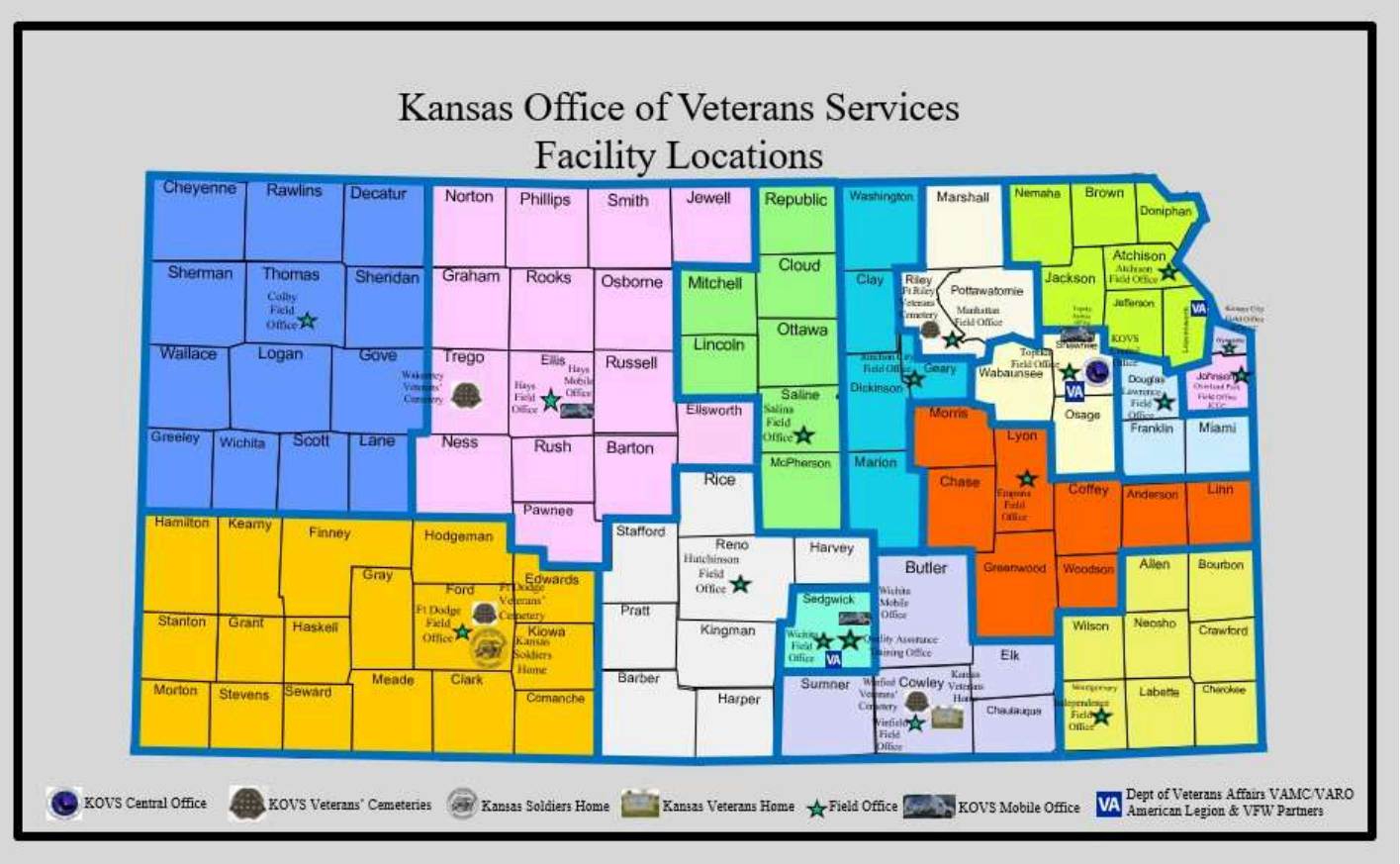
The Public Service Administrator duties include performing risk-based survey visits, education program approvals, supervisory visits, program inspections, technical visits for the 147 educational training facilities in Kansas. Additionally, they work with business owners to develop on-the-job training (OJT) and apprenticeship programs for Veterans. The program is focused on expanding and improving quality education and training opportunities for Veterans and other qualified family members, for them to reach career objectives and be successful in their goals.

Vietnam Era Veterans Medallion Program:

This program provides a Vietnam Era Medallion, Medal and a Certificate of Appreciation from the State of Kansas to Veterans who served on active duty in the United States military at any time between February 28, 1961, and May 7, 1975. The agency has awarded over 8,500 Vietnam Era Medallions to date. The program is currently funded using Veteran Services Program SGF.

Other Programs Veteran Services Provides Oversight For:

- Review and certification of all Veteran service-connected hunting and fishing license applications
- Review and certification of Veteran Service-Disabled Veteran Owned Small Business (SDVOSB) application
- Review and certification of sales tax exemption applications
- Provide certification to judges and attorneys throughout Kansas of a Veteran's service in a combat zone when requested
- Provide assistance to all Justice Involved Veterans (JIV) in Kansas
- Provide assistance and mentorship to the Kansas Veterans Treatment Courts (VTC)
- Identify and award Veterans who left high school to serve in the military and did not complete their high school education through the "Operation Recognition" program



The KOVS has staffed district offices in Colby, Hays, Salina, Junction City (2 locations), Manhattan, Atchison, Lawrence, Overland Park, Kansas City, Emporia, Independence, Topeka, Winfield, Hutchinson, Wichita Vet Center, and Fort Dodge. The American Legion and VFW have offices in the three VA hospitals in Wichita, Topeka, and Leavenworth and the Regional Office in Wichita.

EXPENDITURE JUSTIFICATION BY OBJECT CODES:

It remains a challenge for the KOVS revenue and expenditures to reflect consistency from year to year because of special revenue funds. Actual fund balances at the beginning of a fiscal year compared to original estimates usually reflect variances.

These variances require expenditure adjustments from different funding sources, resulting in variances between the approved budget and the revised budget. However, the overall expenditures by program reflect very little adjustment, and remain consistent. Where there are changes in the overall expenditures for a program, an explanation is provided in the program narratives.

Object Code 100: Salaries and Wages – Salaries for the program fund 34 FTE, and 1 unclassified temporary positions.

Salary costs include the statutory Scratch Lotto transfers as prescribed by K.S.A. 74-8724(c)(3). The following are the salary and wage requests for FY 2027 and FY 2028:

FY 2027: Veteran Srv/Enhanced: $2,312,779
FY 2027: State Approving Agency: $202,911
Total: $2,515,690

FY 2028: Veteran Srv/Enhanced: $2,423,207
FY 2028: State Approving Agency: $213,307
Total: $2,636,514

Object Code 200: Contractual Services – The major expenditures for contractual services are used for operational support for the KOVS Field Offices, with the second largest component being the Mobile Office Program. This includes communication/phone, internet, travel, statutorily required training, rents, and all utilities.

FY 2027: Veteran Srv/Enhanced: $407,235
FY 2027: State Approving Agency: $49,014
Total: $456,249

FY 2028: Veteran Srv/Enhanced: $410,413
FY 2028: State Approving Agency: $49,014
Total: $459,427

Object Code 300: Commodities – The major expenditures for commodities are used for operational support for the Field and Mobile Offices. These include fuel, travel and related expenditures. Mobile Offices have greatly enhanced access to federal benefits for Kansas Veterans. These offices take KOVS Veteran Service Representatives to rural communities, other underserved Veteran populations, as well as Veterans that are homebound or in nursing homes.

FY 2027: Veteran Srv/Enhanced: $39,218
FY 2027: State Approving Agency: $3,900
Total: $43,118

FY 2028: Veteran Srv/Enhanced: $39,218
FY 2028: State Approving Agency: $3,900
Total: $43,118

Object Code 400: Capital Outlay – Capital outlay expenditures are used for office equipment, machinery, fixtures, and IT equipment.

FY 2027: Veteran Srv/Enhanced: $12,500
FY 2027: State Approving Agency: $0
Total: $12,500

FY 2028: Veteran Srv/Enhanced: $12,500
FY 2028: State Approving Agency: $0
Total: $12,500

Object Code 900: Other Assistance – Other assistance expenditures include Veterans Claims Assistance Program grant award payments.

FY 2027: $1,250,000
FY 2028: $1,250,000

2303 2303 Veterans Benefit Lottery Game

Statutory Authority: K.S.A. 74-8724 authorizes the Kansas Lottery to establish and administer the Veterans Benefit Lottery Game, an instant scratch-off game created to provide a dedicated source of funding for programs that directly benefit Kansas Veterans, members of the Kansas National Guard, and their families. Revenue generated through this game represents a unique state investment in Veteran-related programs and services. Under the provisions of K.S.A. 74-8724, net profits from the Veterans Benefit Lottery Game are deposited into the State Treasury and distributed in accordance with statute. These funds support the Kansas Army and Air National Guard and their families (40.0 percent), operations of the Kansas Soldiers' Home, Kansas Veterans' Home, and the Kansas Veterans Cemeteries Program (30.0 percent), and the Kansas Office of Veterans Services Veterans Services Program (30.0 percent). Lottery proceeds support mobile and field service operations, claims and benefits assistance, community outreach initiatives, accreditation and training of Veteran Services Representatives, and other activities that improve Veterans' access to federal, state, and local benefits and services. Beginning in FY 2019, legislative changes modified the funding methodology for the Kansas Office of Veterans Services and the Kansas National Guard. Rather than receiving distributions based on the prior year's Veterans Benefit Lottery Game sales, each agency now receives a fixed statutory transfer amount established through the state budget process. As a result, annual receipt estimates are no longer directly dependent upon fluctuations in Veterans Benefit Lottery Game ticket sales, providing a more stable and predictable revenue source for long-term program planning and the continued delivery of essential services to Kansas veterans and their families.

Revenue Source:	**FY 2024 Actuals**	**FY 2025 Actuals**	**FY 2026 Actuals**	**FY 2027 Estimate**	**FY 2028 Estimate**
Cash Forward	$ 847,909	$ 697,441	$ 151,760	$ -	$ -
Operating Transfers In	1,260,000	1,260,000	1,260,000	1,260,000	1,260,000
Total	**$ 2,107,909**	**$ 1,957,441**	**$ 1,411,760**	**$ 1,260,000**	**$ 1,260,000**

KANSAS VETERANS' HOME

KANSAS VETERANS' HOME OVERVIEW:

The Kansas Veterans' Home (KVH) is dedicated to serving eligible individuals who served in the active military service of the United States during a period of war or peacetime and who qualify for Department of Veterans Affairs (VA) nursing home or domiciliary care under Title 38 of the United States Code and applicable federal VA regulations. Eligible Veterans must have been discharged under conditions other than dishonorable and may need care due to disease, injury, age, disability, or other circumstances that limit their ability to live independently. Eligibility is not based solely on income or the ability to pay privately, and KVH works with eligible Veterans and their families to identify available benefits and payment resources.

KVH provides long-term care to eligible Veterans who require skilled nursing care and related medical services. These services are prescribed by or provided under the direction of appropriately licensed healthcare professionals. Skilled nursing services are provided under the supervision of a registered professional nurse.

KVH also provides domiciliary care, including housing, meals, supportive services, and necessary medical care, to eligible Veterans who do not require a higher level of skilled nursing care. Services are designed to support each resident's physical, mental, and social well-being and help residents attain or maintain their highest practicable level of functioning.

On a space-available basis, KVH may also provide nursing home or domiciliary care to eligible family members, including spouses, surviving spouses, eligible dependents, and Gold Star parents.

Average Daily Census (ADC):

Level of Care	FY2025 Actual	FY2026 Actual	FY2027 Estimate	FY2028 Estimate
Long-Term Care	79	83	83	83
Domiciliary	21	22	24	25
Total	**100**	**105**	**107**	**108**

KVH's average daily census increased from 100 residents in FY2025 to 105 residents in FY2026. The average daily census is estimated to increase to 107 residents in FY2027 and 108 residents in FY2028. These estimates reflect continued efforts to maintain and strengthen census through community outreach, timely admissions, and greater awareness of the services available to eligible Veterans and their families.

KVH's long-range goal is to continue increasing both long-term care and domiciliary census to maximize the number of eligible Veterans who can benefit from the care, services, and quality of life available at the Home. KVH remains committed to helping Veterans access needed care in a five-star facility while ensuring that growth remains consistent with available capacity, appropriate staffing, and each resident's individual care needs.

EXPENDITURE JUSTIFICATION BY OBJECT CODES

Object Code 100: Salaries and Wages

KOVS carefully manages several funding sources to support the services provided at KVH. Revenue from Medicaid, Medicare, and VA per diem is influenced by resident census, payer mix, eligibility, and the level of care provided. Beginning fund balances and actual reimbursement revenue may differ from the estimates used when the original budget was prepared. As a result, adjustments may be necessary between the FY2027 approved budget, the FY2027 revised estimate, and the FY2028 budget request. Although the funding source used for an expenditure may change, KVH's overall operating needs generally remain consistent. Significant changes are explained in the applicable object-code and program narratives.

Much of KVH's revenue outside the State General Fund is received through reimbursements submitted throughout the year. The timing of these payments is not fully within KOVS's control, and reimbursement may occasionally be received one or two months after a request is submitted. This can create temporary fluctuations in individual fund balances even when anticipated revenue remains available. KOVS fiscal staff regularly monitor revenue, expenditures, reimbursement activity, and available fund balances to ensure that operational obligations and critical payments are met timely.

KVH administers four programs: Administration, Non-Nursing, Nursing, and Physical Plant. KVH has 193 authorized positions, consisting of 184 full-time-equivalent positions and nine part-time positions. Of the authorized positions, 176 are currently funded. At the time the FY2028 budget was developed, KVH had 163 filled positions and 13 funded vacancies.

Staffing needs are determined by resident census, acuity, regulatory requirements, and the need to provide safe, dependable services around the clock. KVH continues to prioritize the recruitment and retention of qualified employees, particularly nurses and certified nursing assistants, while maintaining adequate staffing throughout all operational areas. The FY2028 salary and wage request also includes an additional payroll period, contributing to the increase over the FY2027 revised estimate.

FY2027**:** $14,655,083
FY2028: $15,332,735

Object Code 200: Contractual Services

Major expenditures in this object code include pharmacy services, medical director services, laboratory services, information technology and electronic communication services, equipment and facility repairs, specialized behavioral health services, and temporary nursing agency staffing.

KVH continues working to reduce its reliance on temporary nursing agency staffing by recruiting and retaining permanent nursing employees. However, total agency hours in FY2026 were 9,830 hours higher than in FY2025. Although CNA agency hours have decreased, RN, LPN, and CMA agency hours have increased. Because the hourly rates for these licensed and certified positions are higher than CNA rates, the change in staffing mix has contributed to increased agency costs.

Most of KVH's temporary nursing agencies renewed their contracts effective November 1, 2024, with nursing rates increasing by approximately $10 per hour. In addition, a lower-cost agency that KVH had primarily used for RN and LPN coverage did not renew its contract. These rate increases and the loss of the lower-cost agency have limited KVH's ability to realize substantial savings even where some categories of agency usage have declined. KVH will continue working to reduce temporary agency usage while ensuring adequate coverage to meet resident care needs.

The amounts below include on-budget and off-budget expenditures:

FY 2027: $1,594,950
FY 2027: $905,820 (Off Budget)
Total: $2,500,770

FY 2028: $1,621,841
FY 2028: $946,216 (Off Budget)
Total: $2,568,057

Object Code 300: Commodities

Major expenditures in this object code include food, nursing and resident-care supplies, fuel, motor vehicle parts and supplies, housekeeping and maintenance materials, and office supplies. The FY2027 revised estimate and FY2028 request reflect rising costs for food, medical supplies, and other products necessary to support resident care and facility operations. KVH will continue monitoring purchasing practices and available contract pricing while ensuring that residents and staff have the supplies needed to provide safe, high-quality care.The amounts below include on-budget and off-budget expenditures:

FY 2027: $810,330
FY 2027: $935,507 (Off Budget)
Total: $1,745,837

FY 2028: $831,662
FY 2028: $982,282 (Off Budget)
Total: $1,813,944

Object Code 400: Capital Outlay

Major expenditures in this object code include vehicles, information technology equipment, resident furnishings, nursing and dietary equipment, and equipment needed to maintain KVH's buildings and grounds. Capital outlay requests are based on the specific replacement and operational needs identified in KVH's Five-Year Capital Outlay Plan rather than applying a standard percentage increase from the prior year.

The FY2027 revised estimate includes a replacement transit van, computers, resident furnishings, lifts, mattresses, dietary equipment, PTAC units, and other equipment. The FY2028 request includes a replacement truck, computers and printers, resident furnishings, mattresses, grounds equipment, dietary equipment, and PTAC units. These planned purchases support resident care, employee efficiency, transportation, and the continued safe operation of the facility.

FY 2027: $237,699
FY 2028: $209,000

Object Code 500: Capital Improvements

Capital improvements are essential to maintaining a safe, reliable, and welcoming environment for KVH residents, visitors, and employees. The Capital Improvement Plan addresses aging building systems, infrastructure needs, resident-care areas, accessibility, energy efficiency, and the continued preservation of the campus.

The FY2027 revised estimate includes funding for several major projects, including the large Bleckley Hall dining room and Holly Kitchen renovation. The FY2028 request is lower primarily because that significant, one-time renovation is included in FY2027. At $1,053,021 the FY2028 request returns capital-improvement spending to a level more consistent with KVH's ongoing annual repair, replacement, and facility-improvement needs.

FY 2027: $7,803,838
FY 2028: $1,053,021

Object Code 900: Other Assistance

This object code provides comfort money to qualifying residents for personal needs and small discretionary expenses, supporting resident dignity, independence, and quality of life. Eligible Medicaid residents who are Veterans receive $98 per month. Qualifying non-Veteran Medicaid residents may apply for assistance at a reduced amount. The FY2028 request reflects a modest increase based on anticipated resident needs.

FY 2026: $5,512 (Off Budget)
FY 2027: $5,788 (Off Budget)

2236 2200 Veterans' Home Fee Fund

Statutory History: This fund is authorized by K.S.A. 76-1952, as amended. Resident fees are reviewed annually, and approved changes take effect January 1. Fee revenue supports the cost of resident care and operations, including medical supplies, utilities, food service, transportation, and other services.

Resident charges vary by level of care and room type and are reviewed annually to help support the cost of providing quality care and services.

Charges for Veterans and eligible family members are based on ability to pay. No eligible Veteran or family member is denied admission solely because of financial status. Residents with limited resources are expected to apply for benefits for which they may qualify, including Medicaid, Medicare, Supplemental Security Income, and VA pension or compensation programs. Veterans with a service-connected disability rating of 70 percent or higher generally do not contribute to the Fee Fund for covered nursing home care because VA reimburses the applicable cost of care.

The FY2027 and FY2028 estimates reflect the census assumptions in the DA 400, including a stable long-term care census and continued growth in domiciliary occupancy. Revenue may also vary based on resident payer mix, ability-to-pay determinations, and the timing of receipts.

2236 2200 Veterans' Home Fee Fund (cont.)

Revenue Source	FY2025 Actuals	FY2026 Actuals	FY2027 Estimate	FY2028 Estimate
Cash Forward	$ 214,883	$ 91,347.10	$ 114,513	—
Care and Hospitalization	$ 2,174,463	$ 2,357,423.33	$ 2,575,805	$ 2,704,595
Collection Assistance Fee	—	—	—	—
Meals and Processed Foods	$ 2,390	$ 2,819.17	$ 949	$ 996
Other Interest, Dividends and Premiums	—	—	—	—
Rent of Unimproved Land	—	—	—	—
Oil, Gas, Mineral, Sand and Royalties	—	—	—	—
Other Miscellaneous Revenue	$ 689	—	—	—
Operating Transfers In	—	—	—	—
Total	**$ 2,392,425**	**$ 2,451,589.60**	**$ 2,691,267**	**$ 2,705,591**

2469 2469 Veterans' Home Medicaid Fund

Statutory History: Medicare and Medicaid programs were signed into law on July 30, 1965. On March 23, 2010, the Patient Protection and Affordable Care Act, Public Law 111-148, was enacted. Following enactment of PL 111-148, the Health Care and Education Reconciliation Act of 2010, Public Law 111-152, was enacted on March 30, 2010, amending certain provisions of PL 111-148. These laws are collectively known as the Affordable Care Act.

To participate in Medicare and Medicaid, a skilled nursing facility must meet applicable federal and state certification requirements. KVH is subject to annual survey and certification processes, and the health and safety requirements are established in Title 42 of the Code of Federal Regulations and related Centers for Medicare & Medicaid Services guidance.

KVH began providing and billing for Medicare- and Medicaid-covered services in September 2010. Medicaid revenue is affected by resident census, payer mix, and the Case Mix Index (CMI), which reflects the assessed care needs of Medicaid residents. The Medicaid daily rate may be adjusted based on the applicable CMI and state rate-setting process.

This fund is considered off-budget. Medicaid receipts are administered through the Kansas Department of Health and Environment and transferred to the appropriate state agencies and programs. The FY2027 estimate reflects a lower Medicaid census than FY2026, while the FY2028 estimate reflects modest projected growth consistent with the performance measures and DA 400 census assumptions.

Revenue Source	FY2025 Actuals	FY2026 Actuals	FY2027 Estimate	FY2028 Estimate
Cash Forward	$ 104,910	$ 131,483	$ 24,592	—
Care and Hospitalization	$ 1,626,910	$ 2,204,482	$ 1,863,551	$ 1,956,729
Total	**$ 1,731,820**	**$ 2,335,965**	**$ 1,888,143**	**$ 1,956,729**

3893 3893 Veterans' Home Medicare Fund

Statutory History: Medicare and Medicaid programs were signed into law on July 30, 1965. On March 23, 2010, the Patient Protection and Affordable Care Act, Public Law 111-148, was enacted. Following enactment of PL 111-148, the Health Care and Education Reconciliation Act of 2010, Public Law 111-152, was enacted on March 30, 2010, amending certain provisions of PL 111-148. These laws are collectively known as the Affordable Care Act.

To participate in Medicare and Medicaid, a skilled nursing facility must meet applicable federal and state certification requirements. KVH is subject to annual survey and certification processes, and the health and safety requirements are established in Title 42 of the Code of Federal Regulations and related Centers for Medicare & Medicaid Services guidance.

Medicare revenue varies based on the number of residents who meet Medicare skilled-care eligibility requirements and the number of covered skilled days provided. The FY2027 estimate reflects fewer Medicare-covered skilled days and an increasing number of eligible Veterans whose nursing home care is reimbursed through the VA service-connected rate. The FY2028 estimate reflects a modest increase in Medicare receipts while remaining below FY2026 actual revenue.

Revenue Source	FY2025 Actuals	FY2026 Actuals	FY2027 Estimate	FY2028 Estimate
Cash Forward	$ 54,276	$ 42,932	$ 46,855	—
Care and Hospitalization	$ 194,922	$ 345,581	$ 238,685	$ 250,619
Total	**$ 249,198**	**$ 388,513**	**$ 285,540**	**$ 250,619**

3220 3220 Veterans' Home Domiciliary Fund (VA Per Diem)

Statutory History: Title 38 of the Code of Federal Regulations, Part 51, provides for VA per diem payments for eligible Veterans receiving domiciliary care in a recognized State Veterans Home. Federal law provides that these payments are not considered third-party liability payments and do not offset other assistance available to Veterans.

VA per diem is paid monthly. Daily rates are generally adjusted on October 1 to coincide with the beginning of the federal fiscal year, as determined by the Secretary of Veterans Affairs. The rate used in the FY2027 estimate is $64.19 per eligible Veteran day.

To remain eligible for per diem, State Veterans Homes must maintain applicable VA health and safety standards. Each Home undergoes an annual survey conducted through its VA medical center of jurisdiction.

Receipts may fluctuate based on VA rate changes, the number of eligible Veteran residents, and occupied days of care. VA per diem supports domiciliary services as long as the Home continues to meet applicable VA requirements.

The FY2027 and FY2028 estimates reflect projected growth in domiciliary census from 22 residents in FY2026 to 24 in FY2027 and 25 in FY2028, consistent with the DA 400. Actual receipts will also depend on Veteran eligibility, occupied days, and VA per diem rates.

3220 3220 Veterans' Home Domiciliary Fund (VA Per Diem) (cont.)

Revenue Source	FY2025 Actuals	FY2026 Actuals	FY2027 Estimate	FY2028 Estimate
Cash Forward	$ 82,492	—	—	—
Care and Hospitalization	$ 426,878	$ 412,131	$ 519,266	$ 545,229
Total	**$ 509,370**	**$ 412,131**	**$ 519,266**	**$ 545,229**

3232 3232 Veterans' Home Federal Fund Long Term Care (VA Per Diem)

Statutory History: Title 38 of the Code of Federal Regulations, Part 51, provides for VA per diem payments for eligible Veterans receiving nursing home care in a recognized State Veterans Home. VA per diem is paid monthly, and rates are generally adjusted on October 1 to coincide with the federal fiscal year. The basic rate used in the FY2027 estimate is $148.71 per eligible Veteran day.

For Veterans with a service-connected disability rating of 70 percent or higher who meet applicable eligibility requirements, federal law provides a different reimbursement methodology. The service-connected rate used in the FY2027 estimate is $508.49 per eligible Veteran day.

To remain eligible for per diem, State Veterans Homes must maintain applicable VA health and safety standards. Each Home undergoes an annual survey conducted through its VA medical center of jurisdiction.

Receipts may fluctuate based on VA rate changes, eligible Veteran days, long-term care census, and the number of residents qualifying for the service-connected reimbursement rate. VA per diem supports nursing home care as long as the Home continues to meet applicable VA requirements.

The DA 400 projects the long-term care census to remain stable at 83 residents in FY2027 and FY2028. Changes in projected revenue therefore primarily reflect anticipated VA rate adjustments and the mix of residents qualifying for the basic and service-connected reimbursement rates.

3232 3232 Veterans' Home Federal Fund Long Term Care (VA Per Diem)

Revenue Source	FY2025 Actuals	FY2026 Actuals	FY2027 Estimate	FY2028 Estimate
Cash Forward	$ 308,780	$ 79,068	—	—
Care and Hospitalization	$ 7,771,741	$ 8,262,296	$ 8,201,379	$ 8,611,448
Other Miscellaneous Revenue	—	—	—	—
Total	**$ 8,080,521**	**$ 8,341,364**	**$ 8,201,379**	**$ 8,611,448**

KANSAS SOLDIERS' HOME

KANSAS SOLDIERS' HOME OVERVIEW:

The primary purpose of the Kansas Soldiers' Home (KSH) is to provide exceptional nursing home care for any person who served in active military service of the United States during any period of war, or who served in the active military service of the United States during peacetime and who is entitled to Department of Veterans Affairs (DVA) hospitalization or domiciliary care under Title 38 of the United States Code and federal Veterans' Affairs rules and regulations. The home serves Veterans who have been discharged under conditions other than dishonorable who may be disabled by disease, wounds, old age or otherwise disabled, and who by reason of such disability, are incapacitated from earning a living.

To achieve this purpose, KSH provides nursing home care to Veterans who require skilled or intermediate nursing care, and related medical services if such nursing care and medical services are prescribed by or are performed under the general direction of persons duly licensed to provide such care. The care includes intensive care where the nursing service is under the supervision of a registered nurse.

The secondary purpose is to provide domiciliary and cottage care, such as 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. These Veterans are not in need of hospitalization or nursing care services, to attain physical, mental, and social well-being, through a coordinated treatment plan to restore the residents to, or maintain the residents at, their highest level of functioning. Eligible applicants may apply for cottage living at KSH if they can handle the day-to-day routine of independent living, provide their own furniture and appliances, and maintain the upkeep of the cottage residences.

With the improvements in health care and lifestyle choices, people are remaining independent much longer, and their long-term care needs, and assistance requirements are lower. Though Domiciliary applications and census have been reduced because of this we are beginning to see an increase in our census.

KSH may also provide nursing home care and domiciliary care on a space-available basis, to Veteran family members, i.e., spouses, surviving spouses, eligible dependents, and Gold Star parents.

Average Daily Census (ADC):

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Actuals	FY 2027 Estimate	FY 2028 Estimate
Long-Term Care	52	51	49	50	51
Domiciliary	38	36	40	41	42
Total	**90**	**87**	**89**	**91**	**93**

KSH has seen stabilization in the average daily census after the end of the public health emergency declaration due to COVID-19. The increase in the amount of revenue received in Medicaid, and both VA Per Diem accounts is mostly related to the increase in service connected Veterans, largely due to the PACT Act, and the associated rate increases seen from both Medicaid and VA Per Diem. With the public's renewed interest in long-term care for their loved ones, KSH expects to continue growing. Applications for long-term care and domiciliary continue to come in regularly and they are quickly processed for admission to the home.

EXPENDITURE JUSTIFICATION BY OBJECT CODES:

Object Code 100: Salaries and Wages

It remains a challenge for the KOVS revenue and expenditures to reflect consistency from year to year because of special revenue funds. Salary and wage costs at the Home are funded through a mix of State General Fund and Special Revenue Funds. . Actual fund balances at the beginning of a fiscal year compared to original estimates can reflect variances. These variances require expenditure adjustments from different funding sources, like Medicaid, Medicare, and VA Per-diem, which are heavily driven by the census, and the composition of the census, that results in variances between the approved budget and the revised budget. However, the overall expenditures by program reflect very little adjustment and remain consistent. Where there are changes in the overall expenditures for a program, an explanation is provided in the program narratives.

The sources of revenue for KSH, other than SGF, are monthly reimbursements and the KOVS does not control when these reimbursements will post. It is not always predictable that within a certain number of days after uploading the reimbursement requests, that the reimbursements will post. There can sometimes be one to two months of a lag between when they are uploaded and when the reimbursements are received. This can sometimes cause an uneven flow of receipts into each fund. KOVS fiscal staff continually monitor each fund to see where sufficient balances are available to pay the bills that are due in a timely manner.

The Kansas Soldiers' Home administers four programs: Administration, Domiciliary Resident Services, Long-Term Care, and Physical Plant (Maintenance/Dietary/Housekeeping) with an FTE count of 117. The current staffing level is 106 filled FTE with optimal FTE staffing based on current census, and acuity levels, requires 114 filled FTE to meet operational needs. Due largely to significant salary and wage increases, the KSH has successfully filled several positions when vacancies occur. KSH believes it can fill 6 FTE positions in FY 2027, bringing positions filled to 112 FTE, and in FY 2028 will be able to fill another 2 FTE positions, bringing our total FTE count to 114. The following are the salary and wage requests for FY 2027 and FY 2028:

FY 2027: $10,365,851
FY 2028**:** $10,847,137

Object Code 200: Contractual Services

KSH leadership is committed to finding ways to reduce contractual service expenditures, primarily through a reduction in the reliance on temp agencies to meet staffing needs. Recruiting and retaining full time nursing staff continues to be problematic; there is a nationwide shortage of nurses at all levels of care. Minimum staffing requirements force us to use temporary staffing agencies to fill positions to support resident care. Major expenditures in this category are Fees-Professional Services and Utilities. Professional Services consist of contracts with medical professionals providing care to the residents. The amounts below include on-budget and off-budget expenditures and represent a modest decrease.

FY 2027: $1,524,631
FY 2027: $223,143 (Off Budget)
Total: $1,747,774

FY 2028: $1,564,620
FY 2028: $234,300 (Off Budget)
Total: $1,798,920

Object Code 300: Commodities

Major expenditures in this category are Food, Professional & Scientific Supplies, Scientific Research Supplies, and Pharmaceuticals. Pharmaceutical supplies include nursing care items such as: medicine, bandages, and other care items for the residents. The amounts below include on-budget and off-budget expenditures.

FY 2027: $1,587,383
FY 2028: $1,661,539

Object Code 400: Capital Outlay

Capital Outlay expenditures include beds, mattresses, dining room furniture, file cabinets, dietary equipment, nursing equipment, wheelchairs, and miscellaneous other equipment. This includes resident bed replacements in the Long-Term Care building and replacement of computers and additional IT equipment that is outdated.

FY 2027: $340,573
FY 2028: $272,091

Object Code 500: Capital Improvements

The agency's Capital Improvement Plan lists seven projects scheduled for KSH in FY 2027, in addition to emergency rehabilitation and repairs, and one project in FY 2028, in addition to emergency rehabilitation and repairs. Projects for FY 2027 include replacing the emergency generator for Halsey Hall, installing PTAC units in Lincoln Hall, and replacing the fire alarm panels in Lincoln and Grant Halls.

FY 2027: $3,159,989
FY 2028: $919,656

Object Code 900: Other Assistance

This category consists of comfort money for residents of the Home. Medicaid residents who are Veterans receive $98 per month and non-Veteran Medicaid residents can apply for a reduced rate.

FY 2027: $8,244 (Off Budget)
FY 2028: $0 (Off Budget)

2241 2100 Soldiers' Home Fee Fund

Statutory History: This fund is authorized by K.S.A. 76-1952, as amended by Sub HB 2681. Resident Fees are reviewed annually, and any changes are effective January 1st of each year. The KOVS has not increased the monthly rate since April of 2023. The costs associated with health care and other fees associated with operations, including pharmaceuticals, utilities, food service, transportation and other costs result in the overall cost of care continuing to increase. The rate increases are needed to maintain quality care and services. A comparison of fees to other facilities in the region has been made, and our fees remain far lower than all other facilities that provide the same service.

The monthly charge for a room in the Domiciliary is $1,225.05 for Veterans and $2,249.45 for eligible dependents. The monthly charge for a semi-private room in the Nursing Care Unit is $2992.71 for Veterans and $5,640.22 for eligible dependents.

Determination of charges to Veterans and eligible dependents are based on ability to pay. No Veteran or eligible dependent will be denied admission because of his or her financial status. Veterans and eligible dependents with limited resources are required to apply for programs they are eligible for, including Medicaid, Medicare, SSI, or any US Department of Veteran Affairs (VA) pension/compensation programs. The Veterans receiving 70.0 percent to 100.0 percent service-connected disability, or Veterans admitted to the Long-Term Care Unit for a service-connected disability as their primary reason for admission, do not contribute to the Fee Fund. The VA per diem for service-connected disability pays for the full cost of care in the Long-Term Care unit.

Fees for cottage residency were adjusted in SFY 2021 to $773.71 for Veterans, and $386.87 for spouses residing with a Veteran. The reduced rate for cottage residents is 35.0 percent of their adjusted income for Veterans and 55.0 percent for their eligible dependents, which reinforces our mission statement that all Veterans are admitted, regardless of their ability to pay.

All applicants are required to disclose all sources of income and net worth so that charges can be assessed in a fair and consistent manner. Veterans and eligible dependents may sign a waiver for excessive income but must then pay the maximum charges. No

2241 2100 Soldiers' Home Fee Fund (cont.)

Veteran or eligible dependent will be denied admission because of their financial status. Some Veterans and eligible dependents may pay more or less than others, but in no event will the Veteran or eligible dependent pay more than the established maximum monthly charges for the level of care needed.

Revenue Source:	FY 2025 Actuals	FY 2026 Actuals	FY 2027 Estimate	FY 2028 Estimate
Cash Forward	$ 409,263	$ 442,310	$ 304,271	$ 319,485
Care and Hospitalization	1,202,869	1,303,345	1,833,878	1,925,572
Other Service Charges	(265)			
Meals and Processed Foods	3,750		-	-
Int Agency Bank Accounts	(880)		-	-
Salvaged Materials/Misc		-	-	-
Rent of Unimproved Land	13,465		13,070	13,070
Other Rents and Royalties	2,950		-	-
Other Misc. Revenue	280			
All Other Operating Grants		-	-	-
Total	**$ 1,631,432**	**$ 1,745,655**	**$ 2,151,219**	**$ 2,258,127**

2464 2464 Soldiers' Home Medicaid Fund

Statutory History: Medicare and Medicaid programs were signed into law on July 30, 1965. On March 23, 2010, the Patient Protection and Affordable Care Act, Public Law 111-148, was enacted. Following enactment of PL 111-148, the Health Care and Education Reconciliation Act of 2010, Public Law 111-152, was enacted on March 30, 2010, amending certain provisions of PL 111-148. These laws are collectively known as the Affordable Care Act.

For a Skilled Nursing facility to qualify for Medicare and Medicaid, an annual survey and certification is conducted. The health and safety standards required of Skilled Nursing facilities are found in 42 Code of Federal Regulations, supplemented by the Centers for Medicare and Medicaid Services (CMS) manuals.

KSH started providing Medicare and Medicaid services for eligible, qualifying events and began billing in September 2009. Medicaid revenue is associated with the Case Mix Index (CMI) of the residents. Medicaid daily rate is adjusted up or down bi-annually depending on the average of the CMI. The current rate is $354.23 per day which is an increase from the previous period. During FY 2026, the facility did not see a steady increase in the Medicaid census from FY 2025. Over the two-year period from FY 2024 through FY2026, Medicaid census has decreased significantly. This census is expected to stabilize over the course of FY 2027. This fund is considered Off-Budget.

Revenue Source:	**FY 2025 Actuals**	**FY 2026 Actuals**	**FY 2027 Estimate**	**FY 2028 Estimate**
Cash Forward	$ 1,097,166	$ 1,192,945	$ 1,017,019	$ 1,385,510
Care and Hospitalization	1,186,076	1,301,809	1,034,352	1,086,070
Total	**$ 2,283,242**	**$ 2,494,754**	**$ 2,051,371**	**$ 2,471,580**

3168 3100 Soldiers' Home Medicare Fund

Statutory History: Medicare and Medicaid programs were signed into law on July 30, 1965. On March 23, 2010, the Patient Protection and Affordable Care Act, Public Law 111-148, was enacted. Following enactment of PL 111-148, the Health Care and Education Reconciliation Act of 2010, Public Law 111-152, was enacted on March 30, 2010, amending certain provisions of PL 111-148. These laws are collectively known as the Affordable Care Act.

For a Skilled Nursing facility to qualify for Medicare and Medicaid, an annual survey and certification is conducted. The health and safety standards required of Skilled Nursing facilities are found in 42 Code of Federal Regulations, supplemented by the Centers for Medicare and Medicaid Services (CMS) manuals.

KSH started providing Medicare and Medicaid services for eligible, qualifying events and began billing in September 2009. The first revenue was received in April 2010. Medicare reform commenced reducing reimbursements in FY 2013. Medicare changed the reimbursement methods to the Patient Driven Payment Model, and rates in October 2019. The KSH CMS Certification Number is 175513. During FY 2026, the facility secured a new contracted provider, however, the facility is not experiencing an increase in Medicare census or services.

Revenue Source:	**FY 2025 Actuals**	**FY 2026 Actuals**	**FY 2027 Estimate**	**FY 2028 Estimate**
Cash Forward	$ 63,690	$ 77,700	$ 66,863	$ 66,863
Care and Hospitalization	-	3,173	16,812	16,812
Total	**$ 63,690**	**$ 80,873**	**$ 83,675**	**$ 83,675**

3220 3225 Soldiers' Home Domiciliary Fund (VA Per Diem)

Statutory History: 38 Code of Federal Regulations, Part 17, Subpart 51.40 states that the Department of Veterans Affairs (DVA) will pay per diem for Nursing Care and Domiciliary Care provided to an eligible Veteran in a facility recognized as a State Home for Veterans. Public Law 108-422, Title II, SEC 202, Section 1741(e) indicates that payments to states pursuant to this section shall not be considered a liability of a third party, or otherwise be used to offset or reduce any other payment made to assist Veterans.

DVA per diem is paid to a facility monthly. The daily rates are normally adjusted on October 1st of every year to coincide with the start of the federal fiscal year, as determined by the Secretary of Veterans Affairs. The current per diem rate is $64.19.

To continue qualifying for per diem, State Homes for Veterans are required to maintain standards for health and safety as established by the DVA. Each Home undergoes an annual survey conducted by its supporting VA Medical Center. The standards and inspection process guidance can be found in VHA Handbook 1145.01.

Receipts in this fund may fluctuate based upon the rate changes determined by the DVA on October 1st and the Veteran census. DVA per diem is paid to a State Veterans' Home to provide Domiciliary care to eligible Veterans if the State Veterans' Home meets the DVA standards, as measured by an annual survey conducted by the DVA.

Revenue Source:	**FY 2025 Actuals**	**FY 2026 Actuals**	**FY 2027 Estimate**	**FY 2028 Estimate**
Cash Forward	$ -	$ 49,262	$ 51,609	$ 51,609
Care and Hospitalization	554,953	627,983	656,022	721,624
Total	**$ 554,953**	**$ 677,245**	**$ 707,631**	**$ 773,233**

3232 3242 Soldiers' Home Federal Fund Long Term Care (VA Per Diem)

Statutory History: 38 Code of Federal Regulations, Part 17, Subpart 51.40 states that the Department of Veterans Affairs (DVA) will pay per diem for Long Term Care provided to an eligible Veteran in a facility recognized as a State Home for Veterans. DVA per diem is paid to the facility monthly. The daily rates are normally adjusted on October 1st of every year to coincide with the start of the federal fiscal year, as determined by the Secretary of Veterans Affairs. The per diem rate is currently $148.71.

The above annotated per diem rates are known as the Basic Rate. For Veterans who are service connected at a 70.0 percent or higher rate, Public Law 112-115, Sec. 105, dictates a slightly different formula calculation. For FY 2026, the rate is $508.49.

To continue qualifying for per diem, State Homes for Veterans are required to maintain standards for health and safety as established by the DVA. Each Home undergoes an annual survey conducted by its supporting VA Medical Center. The standards and inspection process guidance are found in VHA Handbook 1145.01.

Receipts in this fund may fluctuate based on the rate changes determined by the DVA on October 1st, the Veteran census, and the mix of Veterans with 70.0 percent or greater service-connected compensation in the census. DVA per diem is paid to a State Veterans' Home to provide Long Term Care to eligible Veterans if the State Veterans' Home meets the DVA standards, as measured by an annual survey conducted by the DVA.

3232 3242 Soldiers' Home Federal Fund Long Term Care (VA Per Diem cont.)

Revenue Source:	FY 2025 Actuals	FY 2026 Actuals	FY 2027 Estimate	FY 2028 Estimate
Cash Forward		$ 463,076	$ 508,692	$ 508,692
Care and Hospitalization	5,059,347	5,443,031	5,517,194	5,798,601
Other Miscellaneous Revenue	4,815		-	-
Total	**$ 5,064,162**	**$ 5,906,107**	**$ 6,025,886**	**$ 6,307,293**