

D55P00
Department of Veterans Affairs

Operating Budget Data

(\$ in Thousands)

	<u>FY 13</u> <u>Actual</u>	<u>FY 14</u> <u>Working</u>	<u>FY 15</u> <u>Allowance</u>	<u>FY 14-15</u> <u>Change</u>	<u>% Change</u> <u>Prior Year</u>
General Fund	\$7,224	\$7,040	\$8,166	\$1,126	16.0%
Contingent & Back of Bill Reductions	0	-94	-49	45	
Adjusted General Fund	\$7,224	\$6,946	\$8,117	\$1,171	16.9%
Special Fund	844	798	887	89	11.2%
Contingent & Back of Bill Reductions	0	0	-2	-2	
Adjusted Special Fund	\$844	\$798	\$885	\$88	11.0%
Federal Fund	13,816	13,501	15,013	1,513	11.2%
Contingent & Back of Bill Reductions	0	0	-7	-7	
Adjusted Federal Fund	\$13,816	\$13,501	\$15,007	\$1,506	11.2%
Adjusted Grand Total	\$21,884	\$21,245	\$24,009	\$2,765	13.0%

- General funds grow \$1.2 million, or 16.9%, after accounting for withdrawn appropriations in fiscal 2014 and across-the-board reductions in fiscal 2015, while federal funds grow \$1.5 million, or 11.2%.
- Total spending grows \$2.8 million, or 13.0%, due to the growing cost of medical care to residents at Charlotte Hall Veterans Home.

Note: Numbers may not sum to total due to rounding.

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Analysis of the FY 2015 Maryland Executive Budget, 2014

Personnel Data

	<u>FY 13 Actual</u>	<u>FY 14 Working</u>	<u>FY 15 Allowance</u>	<u>FY 14-15 Change</u>
Regular Positions	76.00	76.00	78.00	2.00
Contractual FTEs	<u>3.44</u>	<u>3.88</u>	<u>4.88</u>	<u>1.00</u>
Total Personnel	79.44	79.88	82.88	3.00

Vacancy Data: Regular Positions

Turnover and Necessary Vacancies, Excluding New Positions	4.57	6.01%
Positions and Percentage Vacant as of 12/31/13	6.00	7.89%

- The allowance adds 2 regular positions as benefits specialists at the Camp Springs Veterans Service Center.
- One contractual position is added to serve as an office secretary in the Veterans Cemetery program.
- As of December 31, 2013, the Maryland Department of Veterans Affairs (MDVA) had 6 vacant regular positions, for a vacancy rate of 7.9%. This exceeds the budgeted turnover rate of 6.0%.

Analysis in Brief

Major Trends

Service to Maryland's Veterans: MDVA's Service Program provides information, guidance, and assistance to veterans in obtaining federal, State, and local benefits. The State's veterans population has been gradually decreasing over the past several years, but the agency is expecting a steep decline in the number of benefits claims filed in fiscal 2014. **MDVA should comment on why a 15.6% decline in claims filed is expected in fiscal 2014 and how it markets the department and the availability of State and federal benefits to veterans living in Maryland.**

Charlotte Hall Veterans Home: The Charlotte Hall Veterans Home is a State-operated long-term healthcare facility for veterans located in St. Mary's County. On several quality of life indicators, the home's performance exceeds the State average of long-term care facilities.

Issues

MDVA Findings in Closeout and Regular Audit: Two audits released by the Office of Legislative Audits, the regular three-year agency audit and annual closeout audit, include findings related to accrued general fund expenditures and long-standing federal liabilities at MDVA. The agency ended fiscal 2011 and 2012 with a combined \$0.4 million in accrued expenditures for expenses that could not be documented and has \$1.6 million in federal fund liabilities dating to before fiscal 2000, funds that MDVA has previously said should be cancelled. **MDVA should comment on the agency's use of accrued expenditures to retain general funds. MDVA should comment on why the funds cited in the closeout audit have not been cancelled.**

Recommended Actions

	<u>Funds</u>
1. Reduce funding for publications and advertising.	\$ 5,000
Total Reductions	\$ 5,000

D55P00 – Department of Veterans Affairs

D55P00
Department of Veterans Affairs

Operating Budget Analysis

Program Description

The Maryland Department of Veterans Affairs (MDVA) provides a variety of administrative, outreach, and support services to the State's veterans and their families, dependents, and survivors. The department also manages veterans' cemeteries, maintains three veterans' war memorials in cooperation with local jurisdictions, and operates and manages Charlotte Hall Veterans Home (CHVH) in St. Mary's County. The department's goals are to:

- aid veterans in the preparation of claims for benefits to which they are entitled, such as service-connected disability compensation, educational assistance, home loans, death benefits, and medical care;
- operate and maintain the five veterans' cemeteries to provide interment for eligible Maryland veterans and their dependents;
- provide upkeep and maintenance for Maryland's war memorials;
- operate the State's veterans' home at CHVH for Maryland veterans who are unable to take care of themselves due to disability or advanced age, or who are in need of nursing home care; and
- coordinate outreach and advocacy efforts to inform veterans, their dependents, and their survivors of their benefits and entitlements by law.

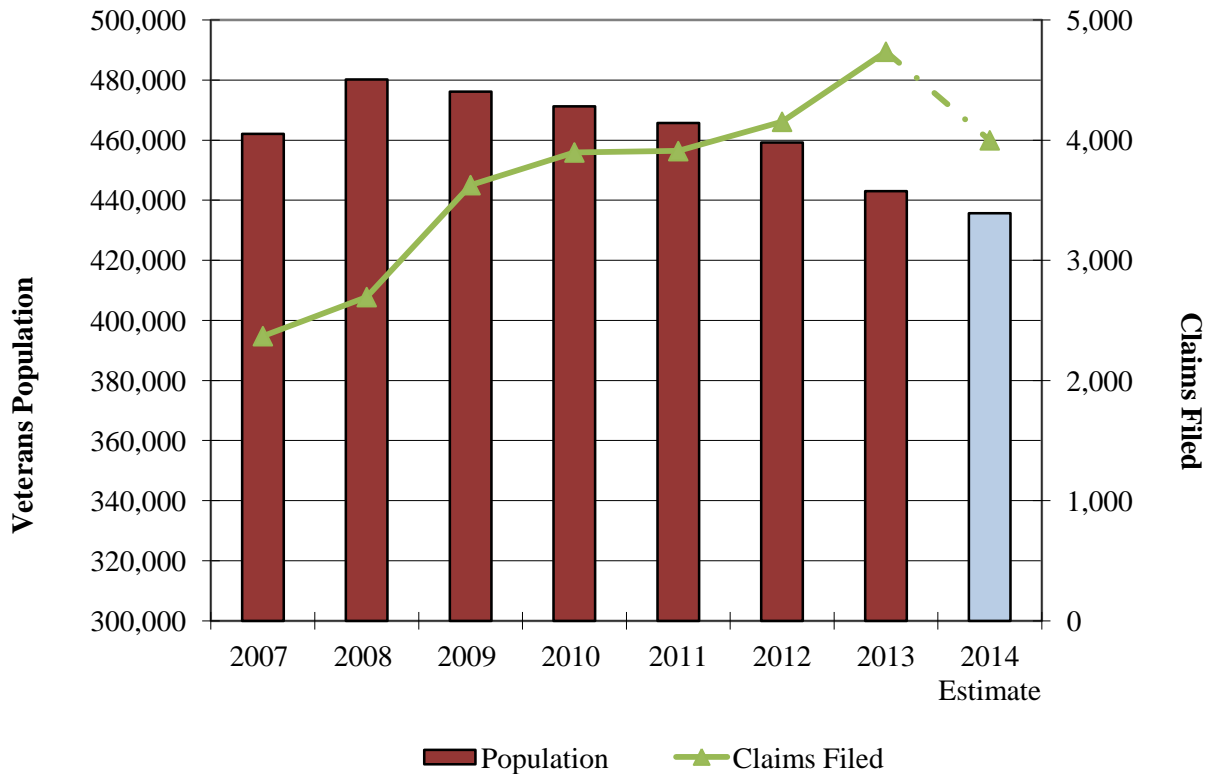
Performance Analysis: Managing for Results

The Managing for Results submission for MDVA tracks performance measures for all aspects of the department's mission. Below are measures for two of the most important functions: service to Maryland's veterans and the well-being of residents at CHVH.

1. Service to Maryland's Veterans

MDVA's Service Program provides information, guidance, and assistance to veterans, their dependents, and their survivors in applying for and obtaining federal, State, and local benefits and entitlements granted by law. These benefits include disability compensation, pension, death benefits, educational assistance, home loans, and medical care. As shown in **Exhibit 1**, Maryland's veteran

Exhibit 1
Maryland Veteran Population and Claims Filed
Fiscal 2007-2014



Source: Governor's Budget Books, Fiscal 2011-2015

population has declined steadily since fiscal 2008, following the return of those who served in Operation Enduring Freedom and Operation Iraqi Freedom. Maryland's veteran population numbered 443,076 in fiscal 2013, and declines are expected to continue in the future.

Although the veteran population has fallen, the number of claims filed by veterans or on their behalf has increased, especially in the years between fiscal 2007 and 2010. A year ago the department was expecting a small decline in fiscal 2013, but claims filed actually increased by 14% that year. MDVA attributes the growth to a change allowing veterans to transfer existing claims to MDVA from other organizations. The agency is currently projecting a 15.6% decline in claims filed in fiscal 2014. **MDVA should comment on why a 15.6% decline in claims filed is expected in fiscal 2014. MDVA should additionally comment on how it markets the department and the availability of State and federal benefits to veterans living in Maryland.**

2. Charlotte Hall Veterans Home

CHVH, which opened in 1985, is a State-operated long-term healthcare facility located on 126 acres in St. Mary's County. Clinical care and health care management at CHVH is provided by a private contractor but overseen by the director and other MDVA staff. CHVH currently has 454 beds designated for assisted living and skilled nursing long-term care for Maryland veterans and eligible spouses who are unable to care for themselves due to age or disability. The home provides support and services required for shelter, sustenance, medical care, and the social services necessary to maintain residents' quality of life. While CHVH is open to both men and women, the majority of residents are male.

The agency's goal for the home is to have indicators of resident quality of life exceed those of the State's average for long-term care facilities. **Exhibit 2** shows two of the rates tracked by the department: rate of pressure ulcers for residents who are deemed at a high risk for pressure ulcers and the percent of residents immunized against influenza. Though it should be noted that it is difficult to directly compare different retirement and nursing facilities due to differences in resident populations, the exhibit shows that CHVH out-performs the State average for both measures, indicating a higher quality of life than other long-term care facilities. Data prior to fiscal 2012 is not available due to a change in reporting methods.

Exhibit 2
Quality of Life Indicators
Charlotte Hall Veterans Home and State Average
Fiscal 2012-2015

	<u>2012</u>	<u>2013</u>	<u>Est.</u> <u>2014</u>	<u>Est.</u> <u>2015</u>
High Risk Patients with Pressure Ulcers				
Charlotte Hall	7.1%	5.9%	5.7%	5.7%
State Average	8.4%	7.7%	7.6%	7.6%
Residents Given Influenza Vaccination				
Charlotte Hall	91.2%	90.0%	92.5%	92.5%
State Average	77.8%	73.0%	75.0%	75.0%

Source: Governor's Budget Books, Fiscal 2015

Fiscal 2014 Actions**Cost Containment**

There are three across-the-board withdrawn appropriations. This includes reductions to employee/retiree health insurance, funding for a new Statewide Personnel IT system, and retirement reinvestment. These actions are fully explained in the analyses of the Department of Budget and Management (DBM) – Personnel, the Department of Information Technology (IT), and the State Retirement Agency, respectively. For MDVA, this reduction totaled a combined \$93,614.

Proposed Budget

Overall, the MDVA budget increases \$2.8 million compared to the fiscal 2014 working appropriation, made up mainly of a \$1.5 million increase in federal funds and a \$1.2 million increase in general funds. **Exhibit 3** details the changes within the agency's budget.

The major agencywide changes occur within personnel. The annualization of the fiscal 2014 salary increases boost spending by \$133,144, and other salary adjustments grow by \$85,423. Two new benefits specialist positions add \$81,800 to the agency's budget. Apart from changes in the CHVH budget, there are no significant increases outside of personnel. Contracted services within MDVA's administration and cemetery program decline by \$260,242. The creation of the Maryland Veterans Trust Fund as a nonprofit organization reduces spending by \$100,000 while one-time initiative funding in fiscal 2014 of \$100,000 is not continued in fiscal 2015.

Exhibit 3
Proposed Budget
Department of Veterans Affairs
(\$ in Thousands)

How Much It Grows:	<u>General Fund</u>	<u>Special Fund</u>	<u>Federal Fund</u>	<u>Total</u>
2014 Working Appropriation	\$6,946	\$798	\$13,501	\$21,245
2015 Allowance	<u>8,117</u>	<u>885</u>	<u>15,007</u>	<u>24,009</u>
Amount Change	\$1,171	\$88	\$1,506	\$2,765
Percent Change	16.9%	11.0%	11.2%	13.0%

D55P00 – Department of Veterans Affairs

Where It Goes:

Personnel Expenses

Annualized fiscal 2014 salary increases	\$133
Increments and other compensation.....	85
New positions.....	82
Retirement.....	62
Workers' compensation premium assessment	49
Social Security	12
Unemployment.....	1
Employee and retiree health insurance	-54
Turnover adjustments.....	-100

Charlotte Hall Veterans Home (CHVH)

Payments to medical services provider	3,859
Discretionary spending for CHVH.....	-61
Medical equipment.....	-66
U.S. Department of Veterans Affairs records database	-285
Building maintenance, repairs, and equipment	-670

Department Changes

New vehicles and maintenance for cemeteries	71
Office supplies	38
Contractual employees salaries	34
Office equipment.....	25
Advertising and legal publication	20
Communications	19
Statewide Personnel System	7
Grounds maintenance at cemeteries.....	-82
Creation of Veterans Trust Fund nonprofit organization	-100
One-time grant funding initiative.....	-100
Contractual services for agency administration and cemeteries	-260
Miscellaneous changes.....	45

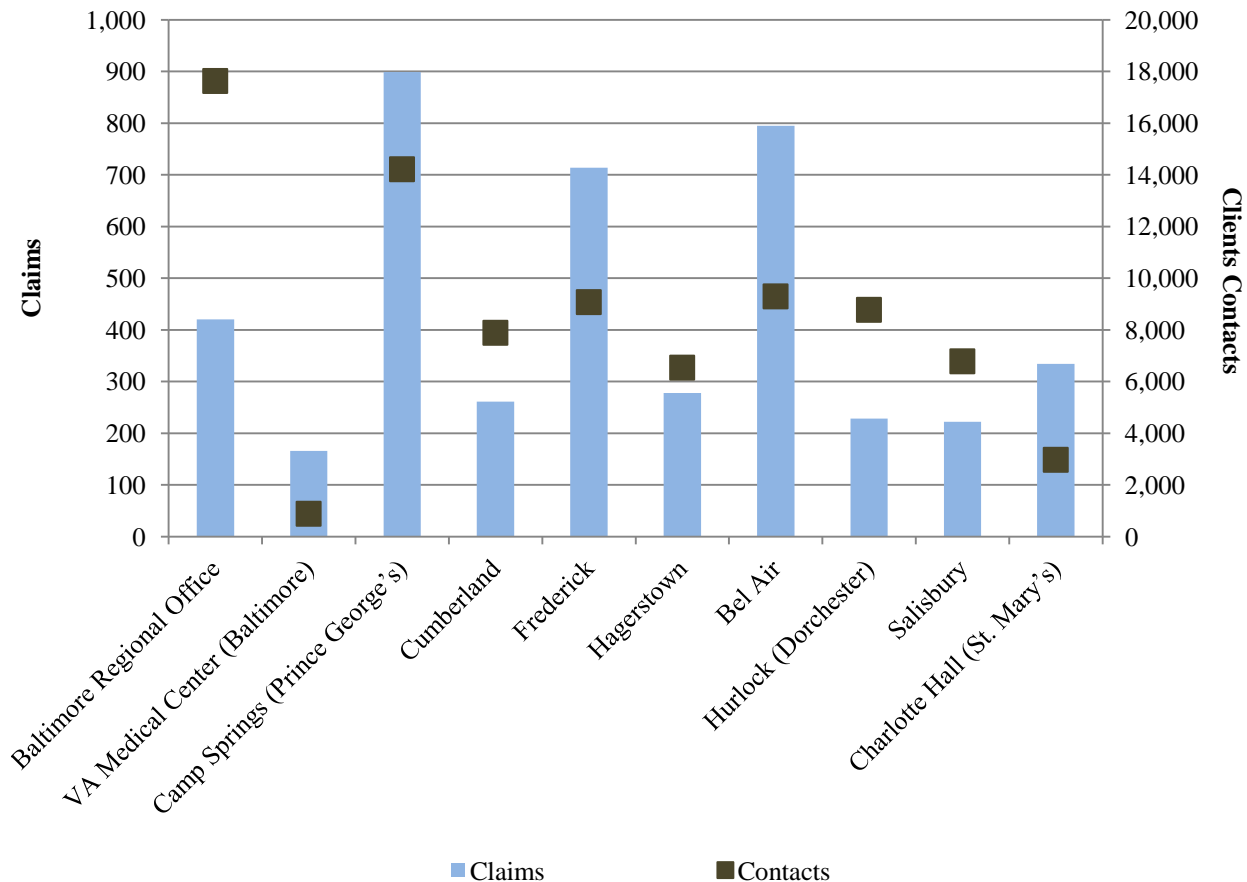
Total	\$2,765
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Note: The fiscal 2014 working appropriation reflects negative deficiencies and contingent reductions. The fiscal 2015 allowance reflects back of the bill and contingent reductions. Numbers may not sum to total due to rounding.

New Positions

The 2 positions added in the allowance are for benefits specialists at the Camp Springs Veterans Service Center in Prince George's County. These employees will help veterans to process claims for benefits with the State and federal government. **Exhibit 4** shows the workload per Benefits Specialist position at MDVA's eight veterans services centers, where veterans can initiate claims or inquire about benefits or other services available to them. In terms of both clients and contacts with veterans, the Camp Springs office has a high volume, with 1 position working through 899 claims and responding to 14,210 client contacts.

Exhibit 4
Claims and Contacts Per Veterans Benefits Specialist
Fiscal 2013



Source: Maryland Department of Veterans Affairs

Adding 2 positions to Camp Springs will reduce the claims per specialist to a level closer to the State average, but there are high workload to staff ratios at Frederick and Bel Air as well. Given the pressing need for personnel in other service centers and in administrative functions (with findings in both the regular performance and closeout audits), 2 new employees at Camp Springs may not be the most effective use of new personnel within the agency. **MDVA should comment on the decision to add 2 new positions to the Camp Springs Service Center compared with the other competing needs within the agency. MDVA should also comment on whether this need will be sustained, given the drop in claims that the agency is projecting for fiscal 2015.**

Charlotte Hall Veterans Home

The change for CHVH drives the overall change for MDVA, as its budget grows \$2.8 million between fiscal 2014 and 2015. The major increase is \$3.9 million in payments for medical services for the home's residents. MDVA advises that this growth is overstated, as the cost of care in fiscal 2014 will likely be higher than currently shown in the working budget, but is an amount that can be covered under the current appropriation level by reducing spending in other areas. After accounting for current estimates of care in fiscal 2014 provided by MDVA, the increase in spending becomes \$0.8 million.

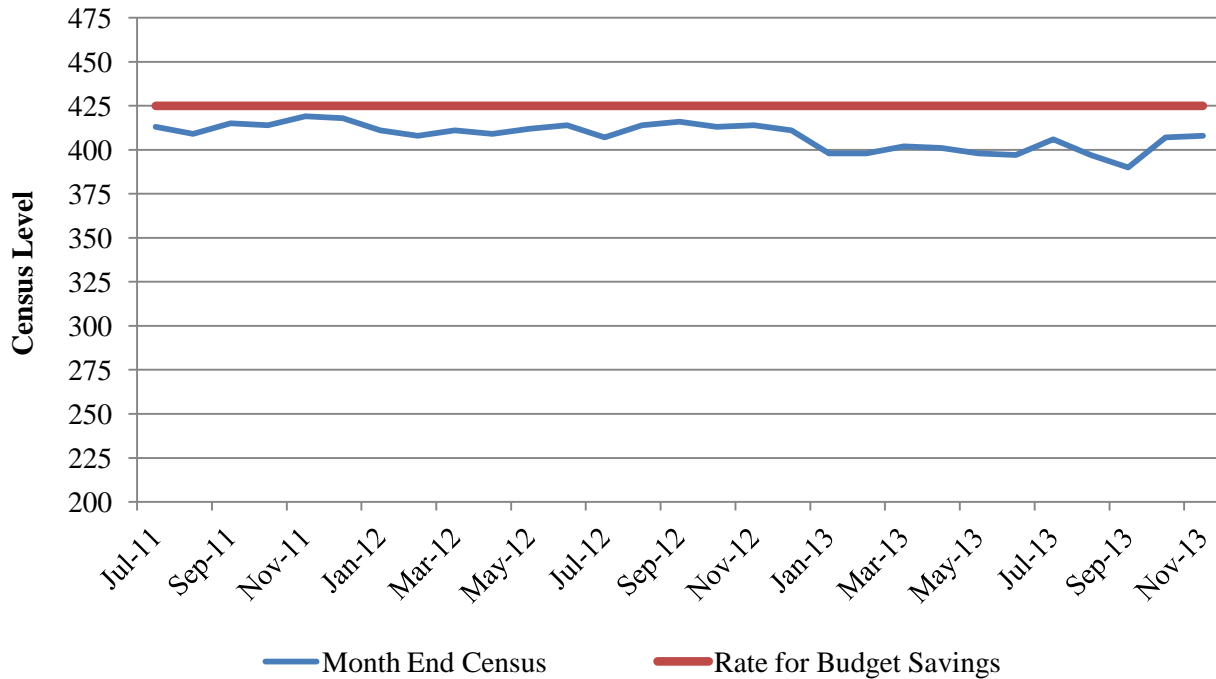
As shown in the Governor's proposed budget, the medical services cost growth is offset by declines elsewhere in the CHVH budget, most notably in maintenance, repairs, and equipment spending, as well as general discretionary spending for the home and residents. It should be noted that as fiscal 2014 spending is reallocated to cover the medical services contract, the changes in spending will likely become much smaller.

Expected Deficiency Not Funded by Allowance

In the process of calculating a baseline budget for fiscal 2015, the Department of Legislative Services (DLS) was expecting CHVH to require a deficiency appropriation of about \$540,000 to fully fund the medical services management contract. The fiscal 2014 allowance assumed that the home would have a census level high enough to trigger a lower monthly management fee, which is based on the home's population. Thus far, the home's monthly census has not gone above that level (425), instead varying between 390 and 408, as shown in **Exhibit 5**.

Although this deficit remains in the CHVH budget, the agency is able to cover the payment using federal funds that had been appropriated in prior years but not fully expended. These funds, from per diem payments for the home's residents, were fully appropriated in the State budget in the year they were received but did not revert to a fund balance at the end of the year, even if actual expenditures were held lower than budgeted.

Exhibit 5
Charlotte Hall Veterans Home Daily Population
July 2011 to November 2013



Source: Maryland Department of Veterans Affairs

That balance of funds would instead be counted as an accrued expenditure, an accounting practice that usually indicates that the held funds would be expended soon after the fiscal year ends for costs incurred during the fiscal year. The accrued amount is typically close to the actual amount required. However, it appears that for MDVA, the remaining federal funds were not spent in that manner and instead functioned as a kind of unofficial fund balance for CHVH. MDVA is using these accrued expenditures to help cover the fiscal 2014 shortfall in the medical services provider contract and other costs in the fiscal 2015 CHVH budget.

MDVA explained that the accrued expenditure balance started to be built in fiscal 2001 to save money for new generators at CHVH. Since that time, MDVA has used accrued prior year funds to pay for facility renewal and capital projects at the veterans home. Such spending avoided the State's capital budget and oversight by the General Assembly and the Governor and distorted how much the State was spending on CHVH each year. In addition, much of these funds accrued and were available in years that other State agencies received general fund reductions if special and federal fund sources were available, and agency fund balances were used and depleted to further offset general fund reductions.

MDVA reports that the accrued expenditures balance was \$859,017 at the beginning of fiscal 2014, although DLS was unable to verify this figure. The agency further reports that a federal audit revealed that CHVH improperly received \$663,385 in per diem payments, an amount that had to be paid back to the U.S. Department of Veterans Affairs. MDVA was able to cover this payment out of its accrued expenditures fund. Though this leaves \$194,867 for the CHVH management fee deficiency, DBM advises that a roof replacement project, using \$486,000 of the accrued expenditures balance, will not be going forward in fiscal 2014, and that funding will be available for the fiscal 2014 deficiency.

This practice ended in fiscal 2011 according to MDVA, as costs at the home grew and left no remaining balance at the end of the fiscal year. Nevertheless, according to the State's financial management system, \$1.1 million in federal funds were counted as an accrued expenditure from the CHVH budget. However, it is possible that this amount was actually required to cover costs from the end of fiscal 2013. **MDVA should comment on the use of accrued expenditures within its budget.**

Cost Containment

There is one across-the-board reduction and one contingent reduction reflected in the Governor's spending plan for the fiscal 2015 allowance. This affects funding for employee/retiree health insurance and retirement reinvestment. These actions are fully explained in the analyses of DBM – Personnel and the State Retirement Agency. For MDVA, this amount is \$56,673 in all fund types.

Issues

1. MDVA Findings in Closeout and Regular Audits

A December 2013 Office of Legislative Audits (OLA) report revealed that MDVA had recorded expenditures at the end of the fiscal year without supporting their validity. The audit identified \$375,000 in fiscal 2011 and 2012 appropriations that should have reverted to the general fund but instead were retained by the department as accrued expenditures. The audit explains that the accrued expenditures were from estimates MDVA had made for expenses at CHVH and the Service and Executive Direction programs but that the agency was unable to support those estimates.

MDVA explains that of the \$375,000 in question, \$257,159 was actually spent, and the remaining balance reverted to the general fund. As explained in the budget section of this analysis, the amount of money counted as an accrued liability is typically closer to the actual that is expected to be needed. **MDVA should comment on the agency's use of accrued expenditures to retain general funds.**

Closeout Audit Finds Continued Federal Liabilities

The fiscal 2013 OLA closeout audit contained a finding for MDVA regarding accrued federal fund revenues. The audit states that \$1.6 million was recorded to eliminate deficit balances that existed in the MDVA budget, but that neither MDVA nor the General Accounting Division (GAD) could provide documentation showing that the \$1.6 million would actually be received. According to GAD, these deficits resulted from federal fund expenditures incurred in prior years.

This finding appeared in the fiscal 2012 OLA closeout audit as well. At that time, the agency explained that the accrued federal funds were from federally supported capital projects for CHVH and a veteran's cemetery dating to fiscal 1999 and 2000. Both projects received a capital authorization that was higher than their final cost, and the difference has been carried forward as a liability. MDVA believed that the funds should be cancelled by GAD, but that has not occurred. **MDVA should comment on why the funds cited in the closeout audit have not been cancelled.**

Recommended Actions

	<u>Amount Reduction</u>	
1. Reduce funding for publications and advertising to more closely align with prior year actuals.	\$ 5,000	GF
Total General Fund Reductions	\$ 5,000	

Current and Prior Year Budgets

Current and Prior Year Budgets Department of Veterans Affairs (\$ in Thousands)

	<u>General Fund</u>	<u>Special Fund</u>	<u>Federal Fund</u>	<u>Reimb. Fund</u>	<u>Total</u>
Fiscal 2013					
Legislative Appropriation	\$6,731	\$788	\$14,548	\$0	\$22,067
Deficiency Appropriation	540	0	0	0	540
Budget Amendments	0	113	7	0	120
Reversions and Cancellations	-47	-57	-740	0	-843
Actual Expenditures	\$7,224	\$844	\$13,816	\$0	\$21,884
Fiscal 2014					
Legislative Appropriation	\$6,981	\$796	\$13,485	\$0	\$21,261
Budget Amendments	59	2	16	0	77
Working Appropriation	\$7,040	\$798	\$13,501	\$0	\$21,338

Note: The fiscal 2014 working appropriation does not include deficiencies or contingent reductions. Numbers may not sum to total due to rounding.

Fiscal 2013

MDVA received a \$540,000 deficiency appropriation due to higher than budgeted expenditures at CHVH. The agency also received, by budget amendment, \$17,844 in special funds and \$6,935 in federal funds for an employee cost-of living adjustment (COLA). Two additional budget amendments added \$95,000 in special funds for higher than expected revenue from interment fees at MDVA's veterans' cemeteries (\$50,000) and funds donated to CHVH for recreational activities (\$45,000).

At the close of the fiscal year, MDVA cancelled or reverted a total of \$843,213. Funds were reverted to the general fund due to lower than budgeted spending on regular and contractual employees (\$10,848) and reduced printing expenses, as MDVA publications were distributed online (\$14,414). In addition, State agencies were assessed a fee for development of a new Statewide Personnel System. That year, the State spent approximately 48% of this major IT project's appropriated budget, with the remainder reverted to the general fund. For MDVA, that amount was \$21,767.

In the executive direction budget program, \$53,192 in special funds was cancelled, as MDVA received less than budgeted in the Veterans Trust Fund, while an additional \$3,425 in special funds appropriated for CHVH reverted to fund balance for use in fiscal 2014. Finally, federal fund revenues were lower than expected in the Veterans Home program (\$392,023) and Cemetery program (\$347,545), and were cancelled.

Fiscal 2014

The legislative appropriation increased by \$59,276 in general funds, \$1,912 in special funds, and \$15,838 in federal funds, to reflect salary and pay increases from an employee COLA and increments.

Audit Findings

Audit Period for Last Audit:	January 5, 2010 – December 7, 2012
Issue Date:	December 6, 2013
Number of Findings:	7
Number of Repeat Findings:	2
% of Repeat Findings:	29%
Rating: (if applicable)	N/A

- Finding 1:** Unsupported federal fund revenue transactions totaling approximately \$1.4 million were recorded to offset deficit balances in several federal programs as of June 30, 2012.
- Finding 2:** **Year-end expenditure transactions recorded in the State’s Financial Management Information System for fiscal years 2011 and 2012 were not supported.**
- Finding 3:** MDVA did not have written sole source justification documenting the use of a contractor for IT services. Additionally, supporting documentation was not obtained and reviewed for the related payments.
- Finding 4:** MDVA had not established proper payment processing procedures.
- Finding 5:** **MDVA did not perform independent verifications to ensure certain collections were subsequently deposited.**
- Finding 6:** System access controls in the State’s personnel management system were circumvented, allowing one employee to both initiate and approve personnel transactions.
- Finding 7:** An equipment control account was not maintained, and certain items were not recorded in the detail records.

*Bold denotes item repeated in full or part from preceding audit report.

**Object/Fund Difference Report
Department of Veterans Affairs**

<u>Object/Fund</u>	<u>FY 13 Actual</u>	<u>FY 14 Working Appropriation</u>	<u>FY 15 Allowance</u>	<u>FY 14-FY 15 Amount Change</u>	<u>Percent Change</u>
Positions					
01 Regular	76.00	76.00	78.00	2.00	2.6%
02 Contractual	3.44	3.88	4.88	1.00	25.8%
Total Positions	79.44	79.88	82.88	3.00	3.8%
Objects					
01 Salaries and Wages	\$ 4,336,534	\$ 4,542,781	\$ 4,794,777	\$ 251,996	5.5%
02 Technical and Spec. Fees	53,048	113,939	144,413	30,474	26.7%
03 Communication	58,276	61,448	80,823	19,375	31.5%
04 Travel	43,454	51,200	41,447	-9,753	-19.0%
06 Fuel and Utilities	602,308	607,056	634,704	27,648	4.6%
07 Motor Vehicles	210,404	111,709	199,019	87,310	78.2%
08 Contractual Services	16,071,344	14,539,828	17,624,081	3,084,253	21.2%
09 Supplies and Materials	203,283	245,693	224,800	-20,893	-8.5%
10 Equipment – Replacement	46,920	153,273	42,000	-111,273	-72.6%
11 Equipment – Additional	4,322	225,200	4,500	-220,700	-98.0%
12 Grants, Subsidies, and Contributions	188,431	390,982	190,982	-200,000	-51.2%
13 Fixed Charges	65,513	72,317	84,542	12,225	16.9%
14 Land and Structures	0	223,000	0	-223,000	-100.0%
Total Objects	\$ 21,883,837	\$ 21,338,426	\$ 24,066,088	\$ 2,727,662	12.8%
Funds					
01 General Fund	\$ 7,223,819	\$ 7,039,945	\$ 8,165,673	\$ 1,125,728	16.0%
03 Special Fund	844,283	797,743	887,090	89,347	11.2%
05 Federal Fund	13,815,735	13,500,738	15,013,325	1,512,587	11.2%
Total Funds	\$ 21,883,837	\$ 21,338,426	\$ 24,066,088	\$ 2,727,662	12.8%

Note: The fiscal 2014 appropriation does not include deficiencies. The fiscal 2015 allowance does not include contingent reductions.

**Fiscal Summary
Department of Veterans Affairs**

<u>Program/Unit</u>	<u>FY 13 Actual</u>	<u>FY 14 Wrk Approp</u>	<u>FY 15 Allowance</u>	<u>Change</u>	<u>FY 14-FY 15 % Change</u>
01 Service Program	\$ 1,085,492	\$ 1,082,668	\$ 1,235,419	\$ 152,751	14.1%
02 Cemetery Program	3,396,089	3,809,281	3,863,334	54,053	1.4%
03 Memorials and Monuments Program	369,773	411,262	412,881	1,619	0.4%
05 Veterans Home Program	15,890,165	14,624,186	17,281,864	2,657,678	18.2%
08 Executive Direction	966,102	1,224,340	1,072,859	-151,481	-12.4%
11 Outreach and Advocacy	176,216	186,689	199,731	13,042	7.0%
Total Expenditures	\$ 21,883,837	\$ 21,338,426	\$ 24,066,088	\$ 2,727,662	12.8%
General Fund	\$ 7,223,819	\$ 7,039,945	\$ 8,165,673	\$ 1,125,728	16.0%
Special Fund	844,283	797,743	887,090	89,347	11.2%
Federal Fund	13,815,735	13,500,738	15,013,325	1,512,587	11.2%
Total Appropriations	\$ 21,883,837	\$ 21,338,426	\$ 24,066,088	\$ 2,727,662	12.8%

Note: The fiscal 2014 appropriation does not include deficiencies. The fiscal 2015 allowance does not include contingent reductions.