

**D55P00**  
**Department of Veterans Affairs**

***Operating Budget Data***

(\$ in Thousands)

	<u>FY 15</u> <u>Actual</u>	<u>FY 16</u> <u>Working</u>	<u>FY 17</u> <u>Allowance</u>	<u>FY 16-17</u> <u>Change</u>	<u>% Change</u> <u>Prior Year</u>
General Fund	\$7,787	\$7,812	\$7,722	-\$90	-1.1%
Deficiencies and Reductions	0	0	-13	-13	
<b>Adjusted General Fund</b>	<b>\$7,787</b>	<b>\$7,812</b>	<b>\$7,709</b>	<b>-\$103</b>	<b>-1.3%</b>
Special Fund	727	834	1,521	687	82.4%
Deficiencies and Reductions	0	0	-2	-2	
<b>Adjusted Special Fund</b>	<b>\$727</b>	<b>\$834</b>	<b>\$1,519</b>	<b>\$685</b>	<b>82.2%</b>
Federal Fund	18,633	16,420	18,264	1,844	11.2%
Deficiencies and Reductions	0	0	-2	-2	
<b>Adjusted Federal Fund</b>	<b>\$18,633</b>	<b>\$16,420</b>	<b>\$18,262</b>	<b>\$1,842</b>	<b>11.2%</b>
<b>Adjusted Grand Total</b>	<b>\$27,147</b>	<b>\$25,066</b>	<b>\$27,490</b>	<b>\$2,424</b>	<b>9.7%</b>

- The Department of Veterans Affairs' (MDVA) budget includes a deficiency appropriation of \$1,038,640 to address prior year shortfalls. The deficit was due to unsubstantiated federal fund revenues.
- The fiscal 2017 allowance for MDVA increases by approximately \$2.4 million, compared to the fiscal 2016 working appropriation.
- An increase in federal funds (\$1.8 million) and special funds (\$685,379) is driven by increases in budgeted expenditures for the Charlotte Hall Veterans Home (CHVH) and a change in the funding model for CHVH.

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

For further information contact: Jared S. Sussman

Phone: (410) 946-5530

## ***Personnel Data***

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	<b><u>FY 15</u></b> <b><u>Actual</u></b>	<b><u>FY 16</u></b> <b><u>Working</u></b>	<b><u>FY 17</u></b> <b><u>Allowance</u></b>	<b><u>FY 16-17</u></b> <b><u>Change</u></b>
Regular Positions	79.00	79.00	84.00	5.00
Contractual FTEs	<u>3.88</u>	<u>3.84</u>	<u>3.84</u>	<u>0.00</u>
<b>Total Personnel</b>	<b>82.88</b>	<b>82.84</b>	<b>87.84</b>	<b>5.00</b>

### ***Vacancy Data: Regular Positions***

Turnover and Necessary Vacancies, Excluding New  
Positions  
Positions and Percentage Vacant as of 12/31/15

5.64      7.14%  
5.00      6.33%

- The fiscal 2017 allowance adds 5.0 new positions to MDVA, 4.0 in the Service Program and 1.0 in the Cemetery Program.
- The agency is budgeted with a turnover rate of 7.14%, which assumes an average of 5.6 positions vacant throughout the fiscal year. As of January 2016, MDVA had 5.0 vacant positions.

## ***Analysis in Brief***

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### **Major Trends**

***Service to Maryland's Veterans:*** The MDVA 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 though the number of benefits claims filed has grown. However, some regional offices that process claims for veterans have workloads much higher than other locations.

***Charlotte Hall Veterans Home:*** CHVH is a State-operated long-term health care facility for veterans located in St. Mary's County. The home's performance generally exceeds the State average for long-term care facilities.

### **Issues**

***Fiscal 2015 Closeout Audit:*** In February 2016, The Office of Legislative Audits (OLA) released its closeout audit report for fiscal 2015. In the audit, OLA identifies agencies with large unprovided for payables and other major issues. OLA identified two major findings in MDVA. One of the issues is resolved through a deficiency appropriation, but the other remains unresolved.

### **Recommended Actions**

1. Add budget bill language making a portion of the special fund appropriation contingent on the enactment of HB 186.

*D55P00 – Department of Veterans Affairs*

**D55P00**  
**Department of Veterans Affairs**

***Operating Budget Analysis***

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**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**

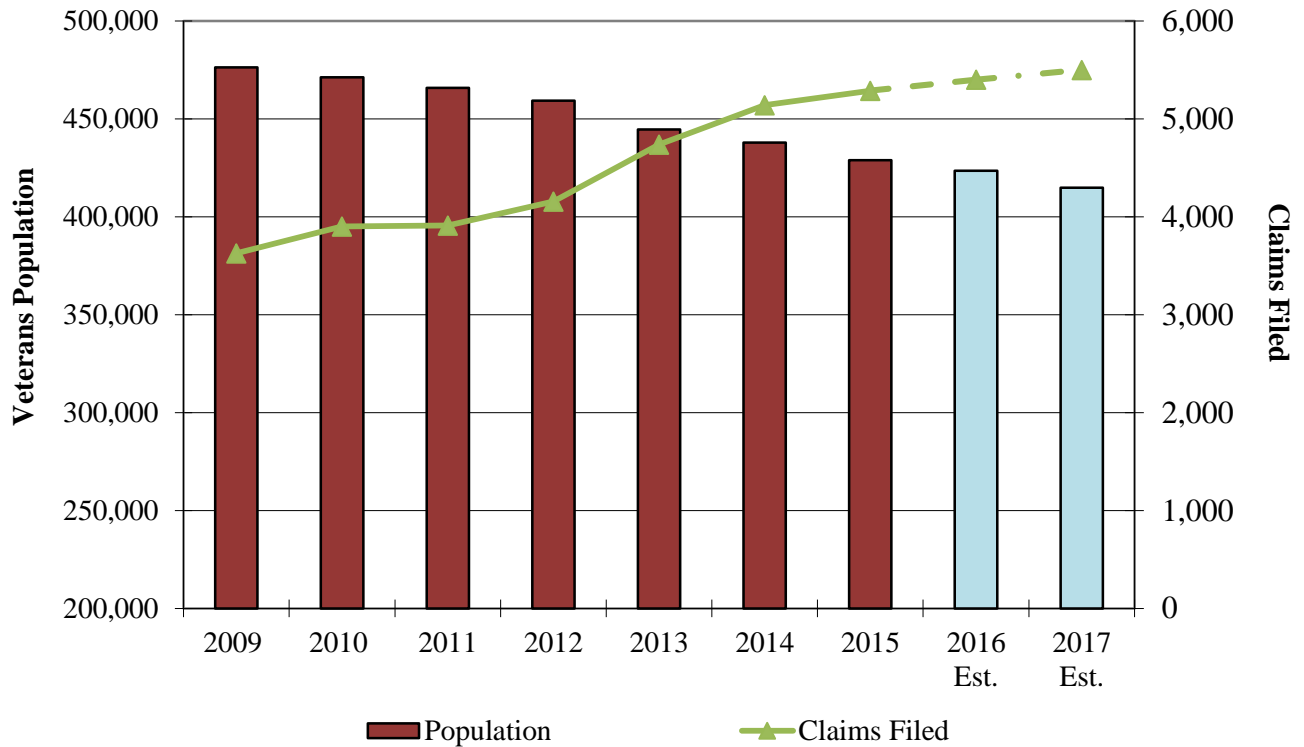
The Managing for Results (MFR) submission for MDVA tracks performance measures for all aspects of the department's mission. Below are measures for two of the most important functions: service to Maryland's veterans and the well-being of residents at CHVH.

**1. Service to Maryland's Veterans**

The MDVA 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 population has declined steadily since the peak, which followed the return of those who served in

Operation Enduring Freedom and Operation Iraqi Freedom. Maryland's veteran population numbered 428,861 in fiscal 2015, and declines are expected to continue in the future.

**Exhibit 1**  
**Maryland Veteran Population and Claims Filed**  
**Fiscal 2009-2017 Est.**



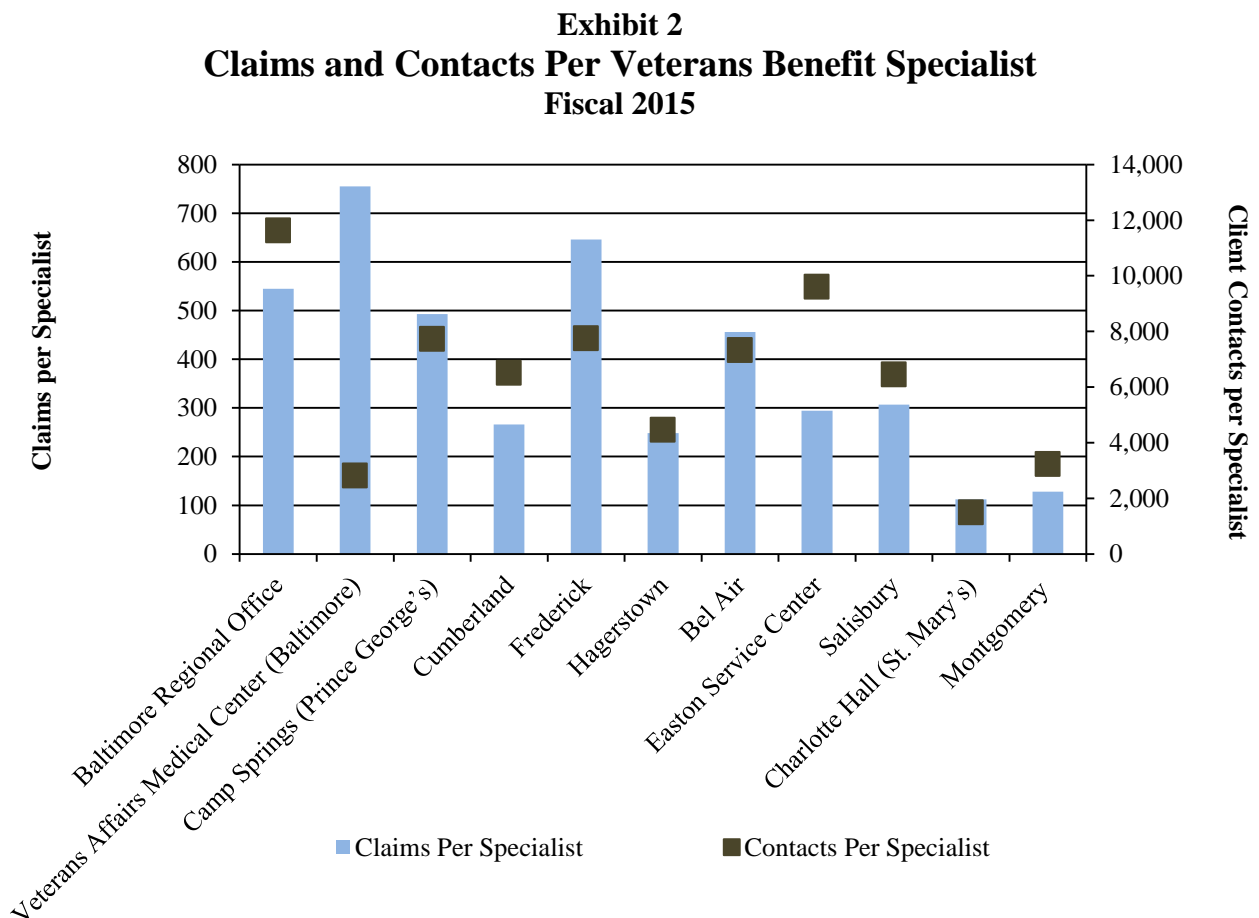
Source: Maryland Department of Veterans Affairs; Governor's Budget Books

Although the veteran population has fallen, the number of claims filed by veterans or on their behalf has increased, especially between fiscal 2012 and 2013, when claims filed grew 14.0%. Claims filed grew at a more modest 2.7% rate in fiscal 2015. MDVA attributes the growth in past years to a change allowing veterans to transfer existing claims to MDVA from other organizations and to opening a new service center in Montgomery County. MDVA expects the veteran population to continue to fall and the number of claims filed to continue to grow in the coming years.

MDVA benefits claims specialists aid Maryland veterans in filing claims to the U.S. Department of Veterans Affairs (VA) by reviewing information and ensuring that required documentation is included with the claim. Lack of documentation is one of the leading reasons why a

claim is denied by the federal government. Specialists also have contact with veterans via email, phone, and in-person interviews.

**Exhibit 2** shows the workload of benefits specialists at each of the MDVA local service centers. The exhibit shows the number of claims filed and client contacts per benefits specialist at each location in fiscal 2015. In terms of claims filed, it ranges from 112 per specialist at CHVH to 755 at the Veterans Affairs Medical Center in Baltimore. Camp Springs in Prince George’s County had a higher number of claims per benefits specialist (1,051) in fiscal 2014 but has since hired a second specialist reducing claims per specialist to 493. The Veterans Affairs Medical Center still has only 1 benefits specialist. The Frederick office processes the second largest amount per specialist, 646 claims, with only 1 specialist employed there. The allowance includes 4 new administrative positions with 1 of the new positions at the Frederick office. It should be noted that the new positions are not benefits’ specialists, therefore, they do not contribute to lowering the claims per specialist. MDVA has stated that the Veterans Affairs Medical Center in Baltimore cannot hire a second specialist due to office constraints. **The Secretary should comment on possible options to decrease the number of claims per specialist at the Veterans Affairs Medical Center.**



Source: Maryland Department of Veterans Affairs; Governor’s Budget Books

## 2. Charlotte Hall Veterans Home

CHVH, which opened in 1985, is a State-operated long-term health care 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 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 3** shows two of the rates tracked by the department: (1) rate of pressure ulcers for residents who are deemed at a high risk of developing one; and (2) the percent of residents immunized against influenza.

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**Exhibit 3**  
**Quality of Life Indicators**  
**Fiscal 2013-2016 (Est.)**

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016 Est.</u>
High-risk Patients with Pressure Ulcers				
Charlotte Hall	5.9%	5.2%	4.7%	5.7%
State Average	7.7%	7.7%	7.8%	7.6%
Residents Given Influenza Vaccination				
Charlotte Hall	90.0%	100.0%	98.0%	100.0%
State Average	73.0%	93.0%	89.0%	90.0%

Source: Maryland Department of Veterans Affairs

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The exhibit shows that CHVH out-performs the State average for the pressure ulcer rate as well as percent of residents immunized against influenza. The rate of influenza vaccination decreased slightly from 100% in 2014 to 98% in 2015. MDVA states that this drop is due to an increase in refusals from residents or their responsible parties. It should be noted that it is difficult to directly compare different retirement and nursing facilities due to differences in resident populations, and the military veteran population at CHVH is much different from other retirement communities in the State.

## **Fiscal 2016 Actions**

### **Deficiency Appropriation**

The MDVA budget includes a deficiency appropriation of \$1,038,640 to address prior year shortfalls. The deficit was due to unsubstantiated federal revenues.

### **Cost Containment**

The fiscal 2016 appropriation decreased by \$166,000 in general funds as a result of the 2% across-the-board cost containment. MDVA achieved the cost containment by holding the Deputy Secretary position vacant (\$122,000) and reclassifying a position (\$44,000).

## **Proposed Budget**

As shown in **Exhibit 4**, the fiscal 2017 allowance increases by \$2.4 million, compared to the fiscal 2016 working appropriation. General funds decrease by \$103,000, while special funds and federal funds increase by \$685,379 and \$1.8 million, respectively.

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**Exhibit 4**  
**Proposed Budget**  
**Department of Veterans Affairs**  
**(\$ in Thousands)**

<b>How Much It Grows:</b>	<b><u>General Fund</u></b>	<b><u>Special Fund</u></b>	<b><u>Federal Fund</u></b>	<b><u>Total</u></b>
Fiscal 2015 Actual	\$7,787	\$727	\$18,633	\$27,147
Fiscal 2016 Working Appropriation	7,812	834	16,420	25,066
Fiscal 2017 Allowance	<u>7,709</u>	<u>1,519</u>	<u>18,262</u>	<u>27,490</u>
Fiscal 2016-2017 Amount Change	-\$103	\$685	\$1,842	\$2,424
Fiscal 2016-2017 Percent Change	-1.3%	82.2%	11.2%	9.7%

**Where It Goes:**

**Personnel Expenses**

5 new positions .....	\$252
Employee and retiree health insurance .....	82
Workers' compensation .....	79
Employee retirement.....	70
Regular earnings .....	49
Social Security contributions .....	-5
Turnover adjustments .....	-49

**Veterans Home Program**

Purchase of care services to align to the most recent actual .....	2,544
Energy conservation loan repayment.....	57
Various contractual expenses ( <i>e.g.</i> , testing for Legionella).....	15
Furniture.....	12

**Cemeteries Program**

Motor vehicles .....	87
Various outside services .....	55
Landscaping.....	32
Printing.....	10
Various contractual expenses.....	-355
Repairs and maintenance .....	-535

**Other**

Management and consultant studies .....	10
Travel.....	10
Transfer of Commission on Maryland Military Monuments to Department of Planning ...	-17
Other .....	21

<b>Total</b>	<b>\$2,424</b>
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Note: Numbers may not sum to total due to rounding.

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**Across-the-board Reductions**

The fiscal 2017 budget bill includes an across-the-board reduction for employee health insurance, based on a revised estimate of the amount of funding needed. The agency share of these reductions is \$13,293 in general funds, \$1,802 in special funds, and \$2,253 in federal funds. There is an additional across-the-board reduction to abolish positions statewide, but the amounts have not been allocated by agency.

## **Personnel**

Personnel costs increase by \$478,723. The biggest driver of the increase in personnel is the addition of 5 new positions, accounting for \$252,256 of the increase. Four of the positions are administrative staff in the Service Program offices with 1 each in Frederick, Camp Springs, Bel Air, and the Eastern Shore (split between Easton and Salisbury). As noted in the MFR analysis, the Frederick office has the second highest number of claims per specialist. The Frederick office, as well as the other four offices, currently have no administrative support. The other locations also have high numbers of claims per specialist. The fifth new position is a grants specialist in the Cemetery Program. MDVA identified a need for the position as the program director currently manages the federal grant process in addition to his regular duties.

## **Charlotte Hall Veterans Home**

At CHVH, spending for care services are budgeted closer to the fiscal 2015 actual increasing by \$2.5 million, compared to the fiscal 2016 working appropriation.

It should also be noted that MDVA plans to change the funding model for CHVH in fiscal 2017. Currently, MDVA receives a per diem reimbursement in federal funds from VA for each veteran that is in the care of CHVH. MDVA subsequently pays the contractor that manages the home, and retains additional federal funds for later use. The additional federal funds are used for expenditures related to CHVH. MDVA has found this funding model unpredictable. It is difficult to predict the amount of the federal fund reimbursement year-to-year. For instance, veterans can be reclassified by VA, which can significantly change the reimbursement amount.

In order to improve the ability to predict revenues, MDVA plans to change the funding model. Specifically, the federal fund reimbursement will be sent to the contractor in its entirety. The contractor will pay a bed lease of \$18 per bed per diem or \$2,982,780 for a year. It is unclear precisely how the department decided on the \$18 per bed per diem lease cost. **The Secretary should explain the process for determining the lease cost, and the net financial benefit or loss to the State of the proposed change in funding methodology, providing any documentation or analysis that was prepared. The Secretary should also provide an update on procurement of the CHVH contract.**

The result of the funding change is that MDVA will receive a reliable source of revenue through bed-lease payments. MDVA expects to receive \$1.5 million in bed-lease payments in fiscal 2017 due to implementation of the funding model starting after the fiscal year. The allowance includes a special fund appropriation of \$654,731 in a newly created special fund for bed leases, substantially less than the amount MDVA expects in fiscal 2017. The proposed new special fund may only be used to support the salaries and benefits of the departmental staff of CHVH, physical improvements at CHVH, and any other operating expenses, as permitted by the State budget. Any interest earnings in the bed-lease fund are credited to the General Fund of the State. After all approved expenses are paid, if the remaining fund balance at the end of the fiscal year is greater than 10% of the total budget for CHVH in that fiscal year, any amount of the remaining balance in excess of 10% of the total budget must revert to the General Fund. The new funding model is contingent on HB 186. **Therefore, DLS recommends that**

**\$654,731 of the special fund appropriation be contingent on the enactment of HB 186. DLS also recommends that the department comment on the possibility of using the special fund revenues in excess of the \$654,731 in the budget to supplant general funds included in the fiscal 2017 budget for operating costs at CHVH.**

### **Cemeteries Program**

Within the Cemetery Program, the largest change is a decrease of \$535,122 for repairs and maintenance. The decrease in repairs and maintenance is primarily due to one-time expenses at the Cheltenham Veterans Cemetery in fiscal 2016.

## ***Issues***

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### **1. Fiscal 2015 Closeout Audit**

In February 2016, The Office of Legislative Audits (OLA) released its closeout audit report for fiscal 2015. In the audit, OLA identifies agencies with large unprovided for payables and other major issues. OLA identified two major findings in MDVA:

- \$1.0 million in unsubstantiated federal fund accrued revenues; and
- \$2.4 million in delayed reimbursements for cemetery burials.

The first finding is the result of unsubstantiated federal fund accrued revenues. The revenue was recorded to cover expenditures that had previously been incurred. Officials at MDVA and the General Accounting Division could not provide OLA with documentation substantiating that the accrued revenues would be received. The fiscal 2017 allowance includes a \$1,038,640 deficiency appropriation to eliminate this deficit.

The closeout report also found that MDVA has experienced delays in being reimbursed by the federal government for payments related to burials. The closeout report questions whether MDVA will be reimbursed, because of the length of the delays. MDVA has not been reimbursed for burials in fiscal 2014 (\$830,000) and in fiscal 2015 (\$1.57 million). MDVA reports that it is working with VA to improve the reimbursement process. If federal funds are not available for the two prior year burials, general fund appropriations may be needed to eliminate the deficits. **The Secretary should provide an update on its work with VA to improve the reimbursement process including whether the department will be reimbursed for the prior year deficits.**

## ***Recommended Actions***

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1. Add the following language to the special fund appropriation:

. provided that \$654,731 of this appropriation is contingent upon the enactment of HB 186.

**Explanation:** HB 186 creates the Bed Lease Special Fund. Appropriations from the fund are contingent upon the enactment of legislation establishing the fund.

## ***Current and Prior Year Budgets***

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

	<b><u>General Fund</u></b>	<b><u>Special Fund</u></b>	<b><u>Federal Fund</u></b>	<b><u>Reimb. Fund</u></b>	<b><u>Total</u></b>
<b>Fiscal 2015</b>					
Legislative Appropriation	\$8,064	\$985	\$15,003	\$0	\$24,052
Deficiency Appropriation	0	0	0	0	0
Cost Containment	-300	0	0	0	-300
Budget Amendments	23	1	3,710	0	3,734
Reversions and Cancellations	0	-258	-80	0	-338
<b>Actual Expenditures</b>	<b>\$7,787</b>	<b>\$727</b>	<b>\$18,633</b>	<b>\$0</b>	<b>\$27,147</b>
<b>Fiscal 2016</b>					
Legislative Appropriation	\$7,747	\$833	\$15,644	\$0	\$24,225
Budget Amendments	64	1	776	0	841
<b>Working Appropriation</b>	<b>\$7,812</b>	<b>\$834</b>	<b>\$16,420</b>	<b>\$0</b>	<b>\$25,066</b>

Note: The fiscal 2016 working appropriation does not include deficiencies or reversions. Numbers may not sum to total due to rounding.

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## **Fiscal 2015**

The fiscal 2015 legislative appropriation for MDVA increased by \$3.095 million. The MDVA general fund appropriation decreased by \$300,283 through two Board of Public Works cost containment actions. In July 2014, the first cost containment action reduced the appropriations for medical services for residents at CHVH by \$80,000 and office supplies by \$23,000. The second action, an across-the-board reduction in general funds, reduced MDVA's budget by \$167,283. The department achieved this by holding positions vacant, reducing computer maintenance and computer rental expenses, and spending less than planned in other areas.

The MDVA budget increased by \$3,733,821 through budget amendments. An employee cost-of-living increase added \$38,781 (\$33,336 in general funds; \$764 in special funds; \$4,681 in federal funds) to the budget. An additional \$15,000 was appropriated to the General Fund to cover unforeseen operating expenses. The budget was decreased by \$25,000 in general funds to account for savings from the State Employee Voluntary Separation Program. Two amendments appropriated additional federal funds in order to cover expenses from prior years. These amendments added \$1,450,000 to the MDVA budget. An additional \$475,000 in federal funds was added for raising and realignment of gravestones. In addition to those amendments, \$1,780,040 in federal funds was added to the budget to account for an increase in care for assisted living and an increase in the number of veterans in nursing homes.

MDVA canceled \$108,431 in special funds and \$65,041 in federal funds that were originally intended for operation of the Cemetery Program. An additional \$49,773 in special funds and \$15,179 in federal funds were canceled that were originally intended for CHVH. Finally, \$100,000 in special funds, which were originally for the Veterans Trust Fund, were canceled due to the trust fund no longer being a part of the State budget.

## **Fiscal 2016**

To date, the MDVA fiscal 2016 budget has increased by \$841,120. The appropriation increased by \$75,000 (\$66,000 in general funds, \$1,000 in special funds, and \$8,000 in federal funds) through an amendment, which restored a 2% cut to employee salaries. MDVA realigned the fiscal 2016 2% across-the-board cost containment across all of their programs, including pay-as-you-go funding, which resulted in a general fund decrease of \$1,626. An amendment, which recalculated the reimbursements that MDVA receives from the federal government for veteran internment and also increased funds for the raising and realignment of headstones at Cheltenham Veterans Cemetery, added \$767,746 in federal funds.

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

<u>Object/Fund</u>	<u>FY 15 Actual</u>	<u>FY 16 Working Appropriation</u>	<u>FY 17 Allowance</u>	<u>FY 16 - FY 17 Amount Change</u>	<u>Percent Change</u>
<b>Positions</b>					
01 Regular	79.00	79.00	84.00	5.00	6.3%
02 Contractual	3.88	3.84	3.84	0.00	0%
<b>Total Positions</b>	<b>82.88</b>	<b>82.84</b>	<b>87.84</b>	<b>5.00</b>	<b>6.0%</b>
<b>Objects</b>					
01 Salaries and Wages	\$ 4,722,178	\$ 4,861,781	\$ 5,357,852	\$ 496,071	10.2%
02 Technical and Spec. Fees	89,162	134,136	111,785	-22,351	-16.7%
03 Communication	79,270	81,248	83,757	2,509	3.1%
04 Travel	78,513	48,510	56,417	7,907	16.3%
06 Fuel and Utilities	616,790	637,565	669,525	31,960	5.0%
07 Motor Vehicles	157,203	257,812	357,889	100,077	38.8%
08 Contractual Services	20,430,217	18,419,713	20,219,667	1,799,954	9.8%
09 Supplies and Materials	636,523	243,593	279,306	35,713	14.7%
10 Equipment – Replacement	84,111	78,756	83,975	5,219	6.6%
11 Equipment – Additional	228	12,915	13,432	517	4.0%
12 Grants, Subsidies, and Contributions	167,612	217,000	200,000	-17,000	-7.8%
13 Fixed Charges	75,743	68,103	68,742	639	0.9%
14 Land and Structures	9,330	4,680	4,867	187	4.0%
<b>Total Objects</b>	<b>\$ 27,146,880</b>	<b>\$ 25,065,812</b>	<b>\$ 27,507,214</b>	<b>\$ 2,441,402</b>	<b>9.7%</b>
<b>Funds</b>					
01 General Fund	\$ 7,786,866	\$ 7,811,598	\$ 7,722,001	-\$ 89,597	-1.1%
03 Special Fund	727,277	834,100	1,521,281	687,181	82.4%
05 Federal Fund	18,632,737	16,420,114	18,263,932	1,843,818	11.2%
<b>Total Funds</b>	<b>\$ 27,146,880</b>	<b>\$ 25,065,812</b>	<b>\$ 27,507,214</b>	<b>\$ 2,441,402</b>	<b>9.7%</b>

Note: The fiscal 2016 working appropriation does not include deficiencies or reversions. The fiscal 2017 allowance does not include contingent reductions.

**Fiscal Summary  
Department of Veterans Affairs**

<u>Program/Unit</u>	<u>FY 15 Actual</u>	<u>FY 16 Wrk Approp</u>	<u>FY 17 Allowance</u>	<u>Change</u>	<u>FY 16 - FY 17 % Change</u>
01 Service Program	\$ 1,214,471	\$ 1,348,699	\$ 1,535,739	\$ 187,040	13.9%
02 Cemetery Program	4,109,567	4,629,563	4,086,425	-543,138	-11.7%
03 Memorials and Monuments Program	407,834	467,943	436,902	-31,041	-6.6%
05 Veterans Home Program	20,308,798	17,549,441	20,188,847	2,639,406	15.0%
08 Executive Direction	922,462	873,439	1,054,078	180,639	20.7%
11 Outreach and Advocacy	183,748	196,727	205,223	8,496	4.3%
<b>Total Expenditures</b>	<b>\$ 27,146,880</b>	<b>\$ 25,065,812</b>	<b>\$ 27,507,214</b>	<b>\$ 2,441,402</b>	<b>9.7%</b>
General Fund	\$ 7,786,866	\$ 7,811,598	\$ 7,722,001	-\$ 89,597	-1.1%
Special Fund	727,277	834,100	1,521,281	687,181	82.4%
Federal Fund	18,632,737	16,420,114	18,263,932	1,843,818	11.2%
<b>Total Appropriations</b>	<b>\$ 27,146,880</b>	<b>\$ 25,065,812</b>	<b>\$ 27,507,214</b>	<b>\$ 2,441,402</b>	<b>9.7%</b>

Note: The fiscal 2016 working appropriation does not include deficiencies or reversions. The fiscal 2017 allowance does not include contingent reductions.