

D55P00
Department of Veterans Affairs

Executive Summary

The Maryland Department of Veterans Affairs (MDVA) serves, honors, and supports Maryland veterans, their families, and survivors through support in obtaining benefits, maintenance of veterans cemeteries and memorials, management of a veterans home, and engaging in public awareness and outreach.

Operating Budget Data

(\$ in Thousands)

	<u>FY 18</u> <u>Actual</u>	<u>FY 19</u> <u>Working</u>	<u>FY 20</u> <u>Allowance</u>	<u>FY 19-20</u> <u>Change</u>	<u>% Change</u> <u>Prior Year</u>
General Fund	\$8,228	\$8,808	\$14,974	\$6,166	70.0%
Adjustments	0	2,043	159	-1,884	
Adjusted General Fund	\$8,228	\$10,851	\$15,133	\$4,281	39.5%
Special Fund	2,495	5,114	4,019	-1,095	-21.4%
Adjustments	0	6	20	15	
Adjusted Special Fund	\$2,495	\$5,120	\$4,039	-\$1,081	-21.1%
Federal Fund	19,605	19,741	20,869	1,128	5.7%
Adjustments	0	6	19	13	
Adjusted Federal Fund	\$19,605	\$19,747	\$20,888	\$1,141	5.8%
Adjusted Grand Total	\$30,327	\$35,718	\$40,060	\$4,342	12.2%

Note: The fiscal 2019 appropriation includes deficiencies, a one-time \$500 bonus, and general salary increases. The fiscal 2020 allowance includes general salary increases.

- The increase in the fiscal 2020 budget is largely driven by the Cemetery Program, both with additional personnel and grounds maintenance expenses.

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

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Personnel Data

	<u>FY 18 Actual</u>	<u>FY 19 Working</u>	<u>FY 20 Allowance</u>	<u>FY 19-20 Change</u>
Regular Positions	83.00	93.00	111.00	18.00
Contractual FTEs	<u>4.90</u>	<u>4.50</u>	<u>5.50</u>	<u>1.00</u>
Total Personnel	87.90	97.50	116.50	19.00

Vacancy Data: Regular Positions

Turnover and Necessary Vacancies, Excluding New Positions	7.65	8.23%
Positions and Percentage Vacant as of 12/31/18	8.00	8.60%

- 17 new regular positions are being added to the Cemetery Program to allow for expanded use of pre-placed crypts at all Maryland veterans cemeteries.
- An additional position is being added to the Service Program to provide access to benefits in Anne Arundel County.

Key Observations

- Cemetery Program expansion, maintenance, and labor increases continue to drive expenditures throughout MDVA.

Operating Budget Recommended Actions

	<u>Funds</u>
1. Increase turnover rate to 15.5% for all new positions	\$ 62,022
Total Reductions	\$ 62,022

Updates

- The Charlotte Hall Veterans Home bed lease contract continues into its second full fiscal year while being able to maintain a fund balance for improvements.

D55P00
Department of Veterans Affairs

Operating Budget Analysis

Program Description

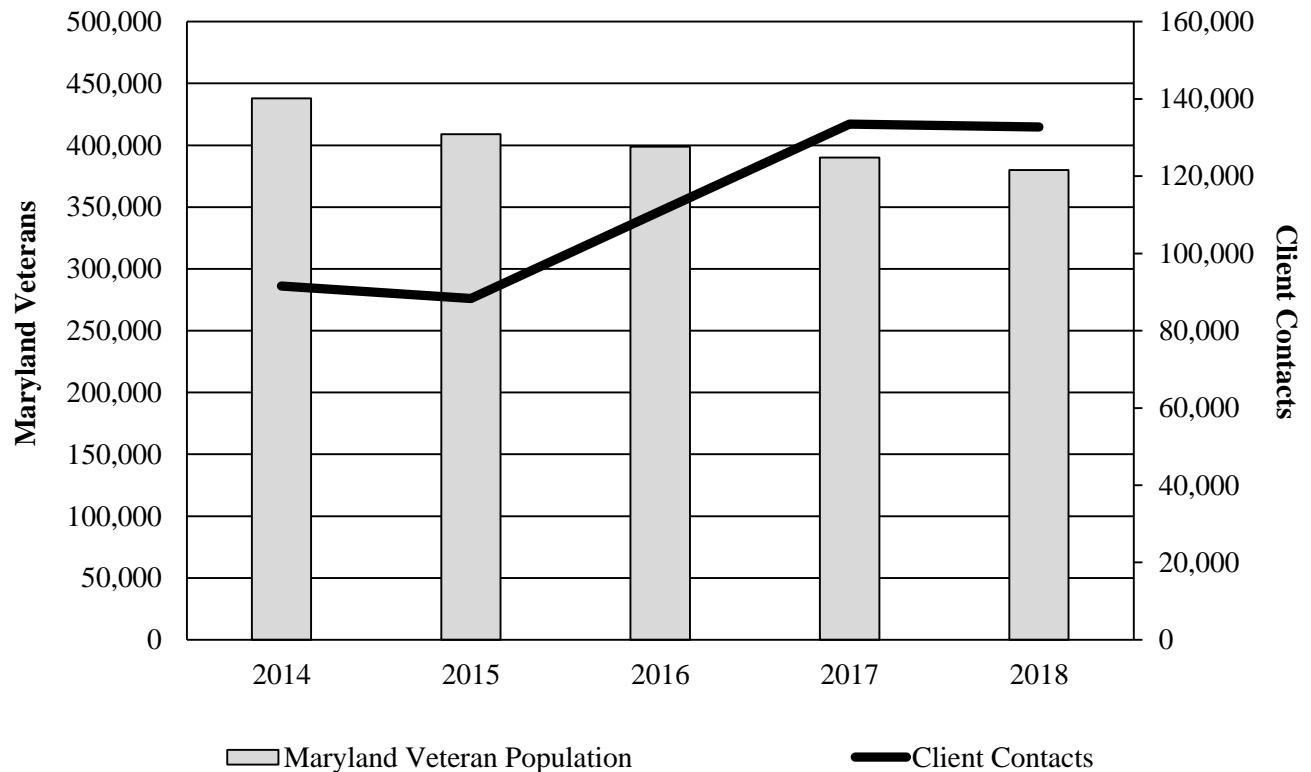
The Maryland Department of Veterans Affairs (MDVA) delivers services and programs to assist Maryland veterans, their families, and survivors in obtaining State, federal, and local benefits provided by law in recognition for their service. MDVA also assures the quality maintenance of veterans cemeteries and memorials to honor Maryland veterans. MDVA also manages Charlotte Hall Veterans Home (CHVH), an assisted living and skilled nursing facility for veterans and their eligible spouses who are unable to care for themselves due to disability, advancing age, or who have requirements for nursing home care. Additionally, MDVA engages in public awareness and outreach to veterans, their families, and other stakeholders throughout the State to further engage and encourage statewide participation in addressing problems faced by Maryland veterans.

Performance Analysis: Managing for Results

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. The veteran population in Maryland has been declining over the years, as shown in **Exhibit 1**, as is the trend nationwide. Exhibit 1 also shows the number of client contacts made by MDVA, which is tracked by the agency and has increased substantially since 2015. Client contacts include e-mails, phone calls, and face-to-face interviews conducted by the benefit specialists. These contacts have been able to increase due to the addition of 4 office secretaries in fiscal 2017, which allowed the specialists more time to engage with veterans.

Exhibit 1
Maryland Veteran Population and Veteran Contacts
Fiscal 2014-2018

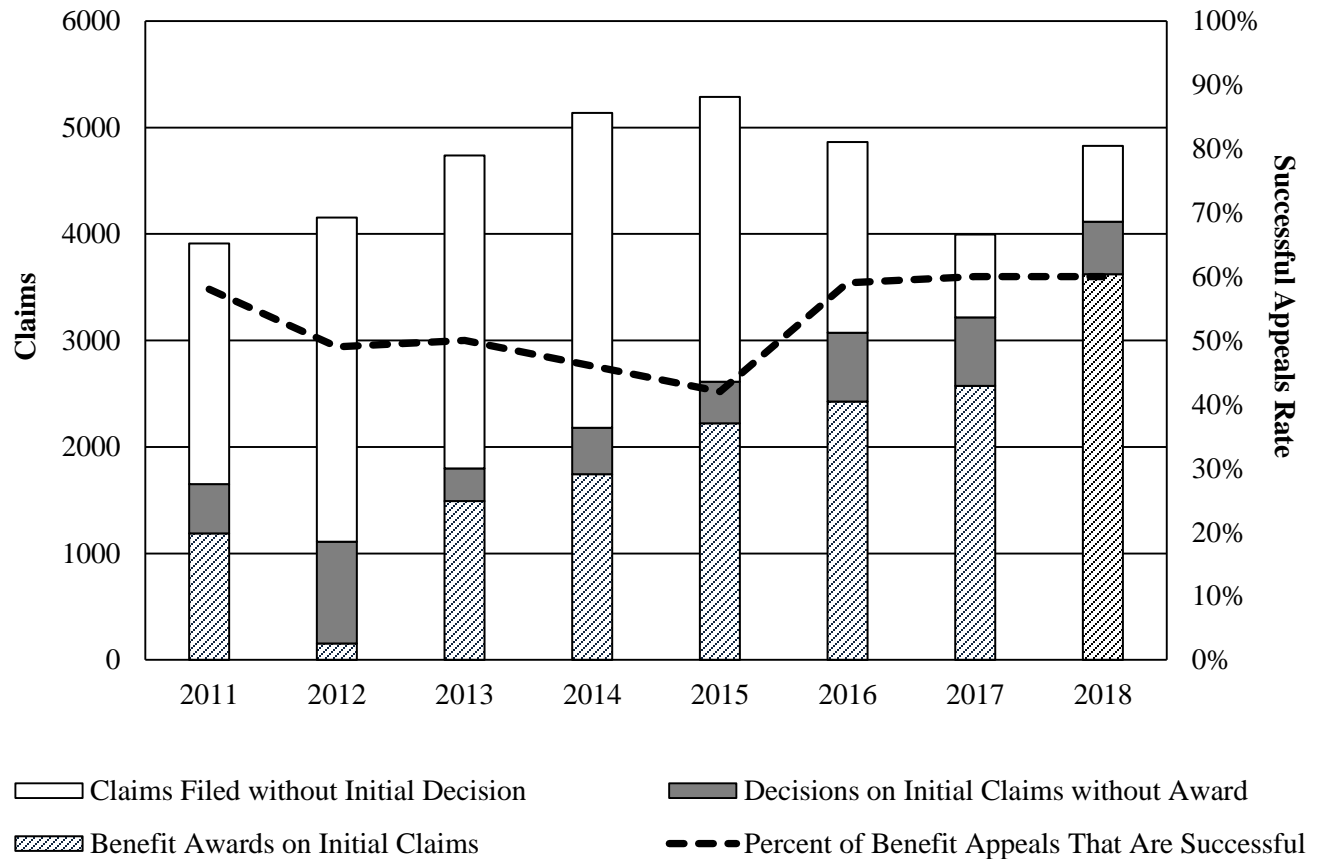


Note: Data for 2018 is estimated due to the calculation being done on a calendar-year basis.

Source: Governor's Fiscal 2020 Budget Books

The Service Program also tracks the claims for benefits assisted with over the year and the outcomes of those claims (see **Exhibit 2**). Over the last few years, MDVA has had more decisions on initial claims, with more of those claims awarding a benefit to the veteran or their family. Exhibit 2 shows the three possible outcomes when MDVA assists with filing a claim: the claimant can receive a benefit initially after filing; the claimant does not receive an award after their initial filing; or the claim does not receive an initial decision and requires more information from the claimant.

Exhibit 2
Claims filled by MDVA
Fiscal 2011-2018

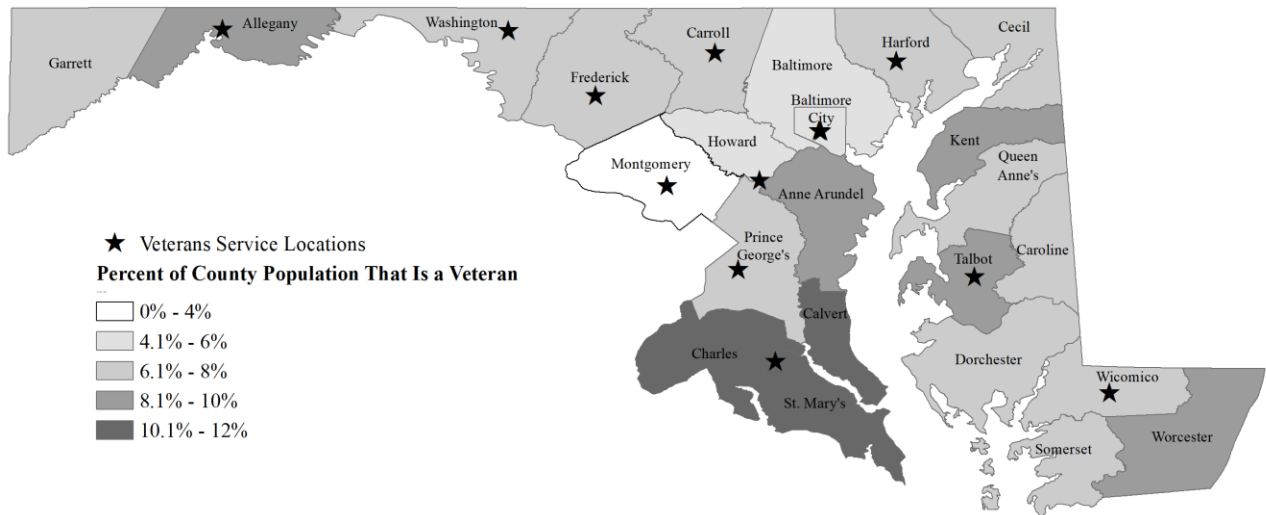


MDVA: Maryland Department of Veterans Affairs

Source: Governor's Fiscal 2020 Budget Books

MDVA operates its Service Program with 14 veterans benefits specialists and the deputy director of Veterans Service in 13 locations throughout the State (with a fourteenth location to be added in Anne Arundel County with the addition of 1 new veterans benefits specialist in fiscal 2020). **Exhibit 3** shows the current location of the sites where Maryland veterans can access the Service Program. Exhibit 3 also highlights the approximate share of that counties' population that is a veteran, as a proxy for how demand for veterans' services is distributed throughout the State.

Exhibit 3 Map of MDVA Service Locations



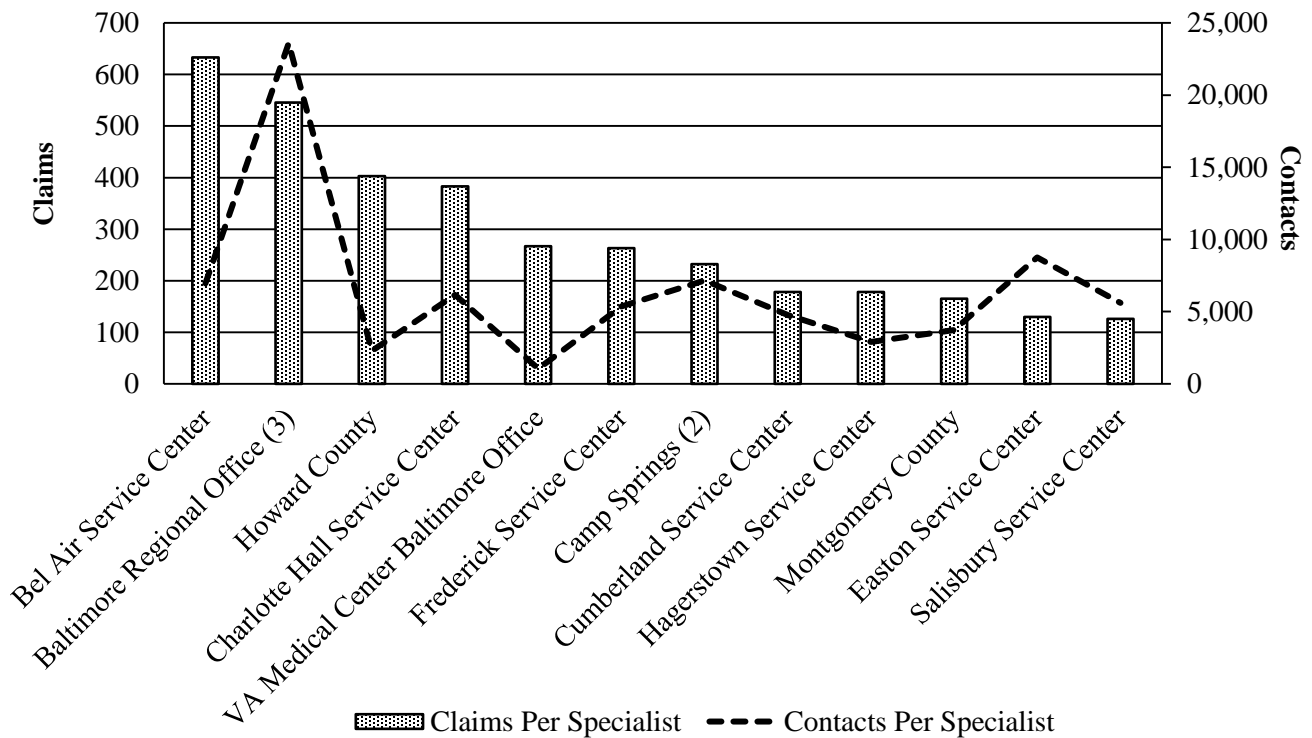
MDVA: Maryland Department of Veterans Affairs

Note: Baltimore City contains two service locations.

Source: U.S. Census Population Estimates; U.S. Department of Veterans Affairs; Maryland Department of Veterans Affairs

Although the Service Program assisted with 4,827 claims in fiscal 2018, an average of 345 per specialist, those claims filings are not distributed evenly, as seen in **Exhibit 4**. Only two service centers have multiple benefits specialists, as noted in Exhibit 4. The Baltimore Regional Office is the most heavily staffed, with 3 benefits specialists, and that location filed over one-third of the claims in fiscal 2018. The number of contacts made per specialist is also shown in Exhibit 4, in which the Baltimore Regional Office is significantly ahead of the other service centers.

Exhibit 4
Claims Filed and Contacts Made Per Veterans Benefit Specialist
Fiscal 2018



VA: Veterans Affairs

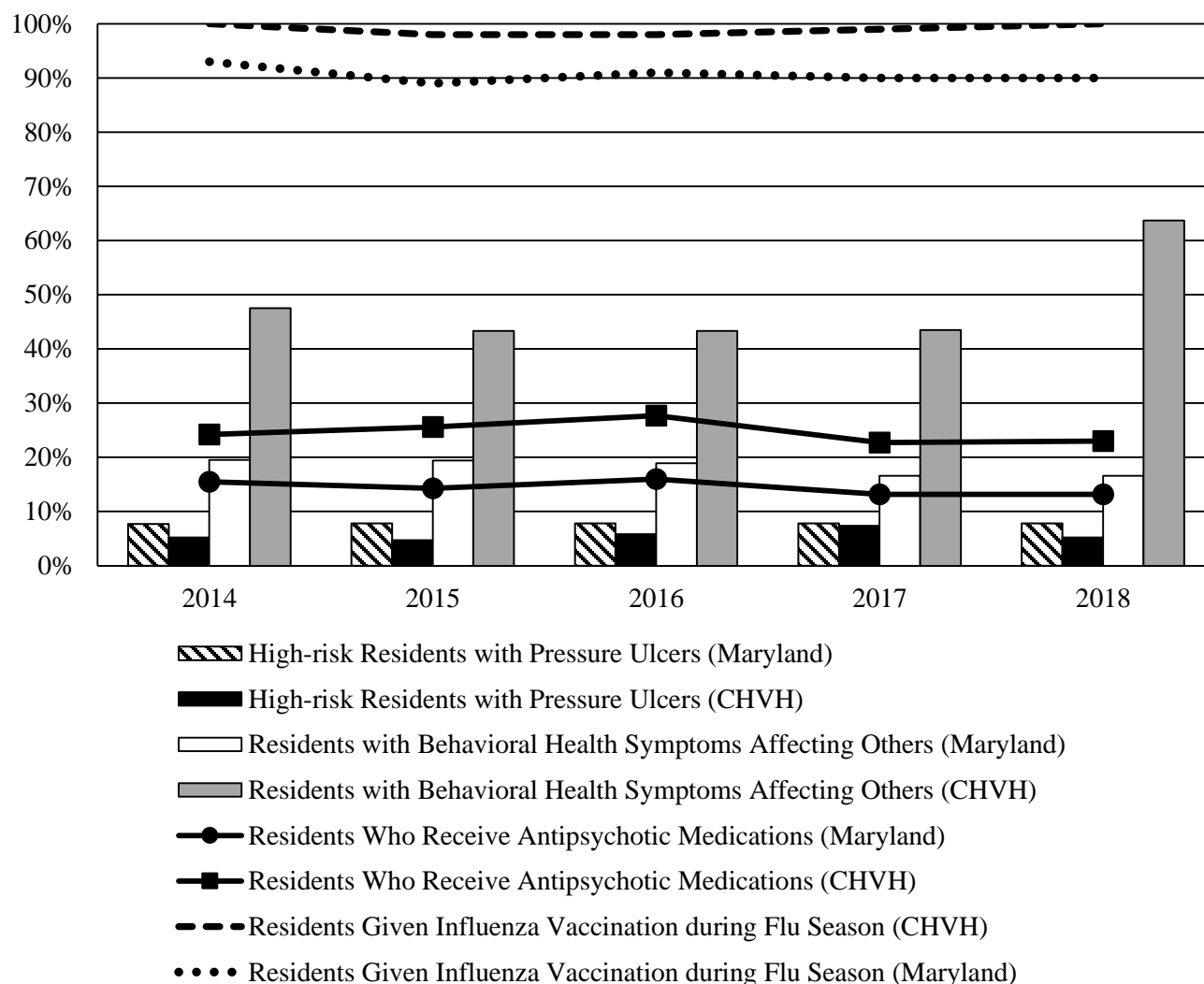
Note: Each service center has a single benefit specialist unless otherwise noted in parenthesis. The deputy director of the Service Program is included in the Baltimore Regional Office count, who also performs claims work.

Source: Maryland Department of Veterans Affairs

2. Health Outcomes at CHVH

CHVH, which opened in 1985, is a State-run, long-term health care facility in St. Mary's County offering assisted living and skilled nursing care for eligible veterans and their spouses who are unable to care for themselves due to disability, advancing age, or who have requirements for nursing home care. Clinical care and health care management at CHVH are provided by a private contractor but are overseen by the director and other MDVA staff. The home provides shelter, sustenance, medical care, and the social services necessary to maintain the residents' quality of life. One of the ways in which the department measures the performance of CHVH is by comparing the CHVH residents' health outcomes and quality of life indicators with the statewide average in other nursing facilities. This comparison is shown in **Exhibit 5**.

Exhibit 5 CHVH Health Outcomes and Quality of Life Indicators Fiscal 2014-2018



CHVH: Charlotte Hall Veterans Home

Source: Governor's Fiscal 2020 Budget Books

As seen in Exhibit 5, CHVH has better health outcomes (lower share of patients with high-risk ulcers and higher vaccination rates) while having a consistently more challenging population than other nursing facilities in the State (higher share of residents with behavioral health symptoms affecting others and taking antipsychotic medications). In particular, the share of patients with high-risk ulcers fell in 2018, after fairly steady growth in previous years.

Fiscal 2019 Actions

Proposed Deficiency

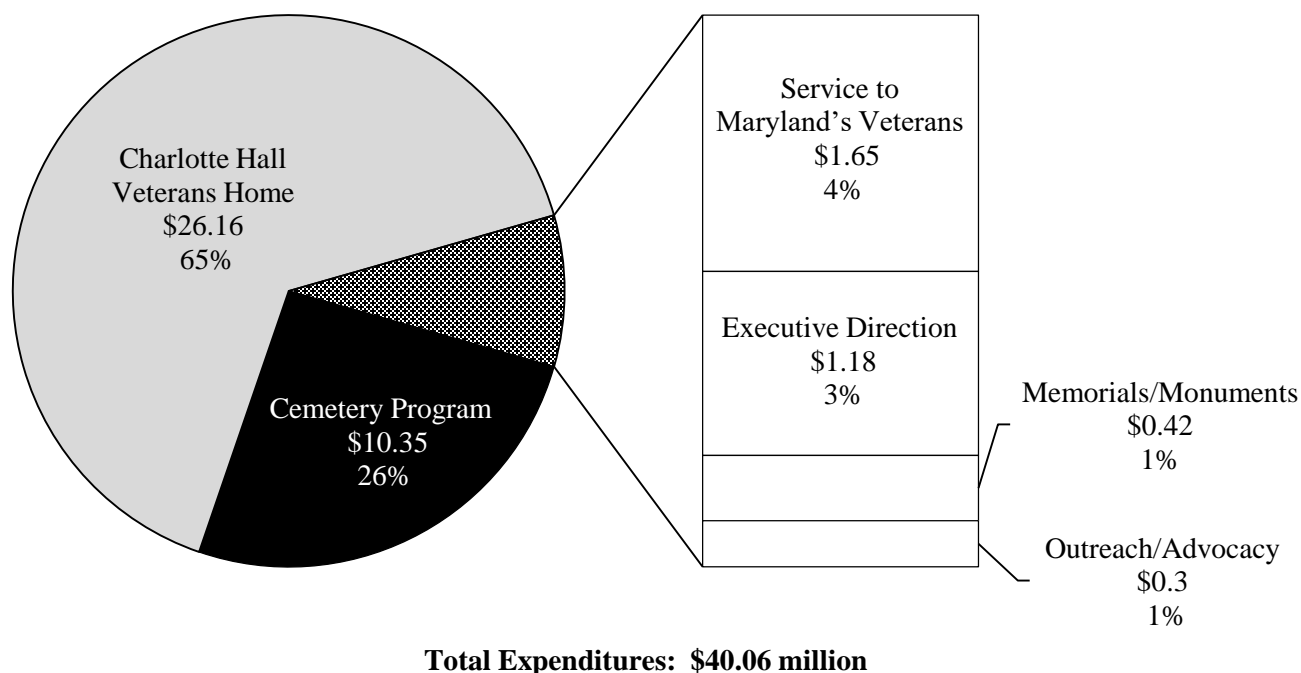
MDVA received a fiscal 2019 deficiency appropriation totaling \$2,000,000 for funding for additional personnel costs and contracts at veterans cemeteries. Of this amount, \$167,000 went directly to support salaries, and \$400,000 is budgeted for improvements to the cemeteries' grounds with the remainder to support grounds maintenance contracts throughout the veterans cemeteries. Additionally, the fiscal 2020 budget includes \$48,330 and \$6,668 in fiscal 2019 deficiency funding for statewide regular employee one-time bonuses and general salary increases, respectively, in MDVA.

Fiscal 2020 Allowance

Overview of Agency Spending

The MDVA fiscal 2020 allowance is \$40,059,546 in total funds, nearly half of which are federal funds for per diem payments made to CHVH for the care of their residents. These payments, budgeted at \$19,000,000 for fiscal 2020, support the CHVH management contract in addition to \$2,820,000 in general funds and \$1,206,000 from the bed lease special fund. Overall, this contract is budgeted for \$23,026,000 for fiscal 2020 and is the single largest part of MDVA's budget. Together with other operating expenses at CHVH, overall CHVH costs account of 65% of MDVA's budget (see **Exhibit 6**).

Exhibit 6
Overview of Agency Spending
Fiscal 2020
(\$ in Millions)



Note: General salary increase proportionately estimated.

Source: Governor's Proposed Budget

The next largest expenditure for MDVA is the Cemetery Program, which has the largest employee contingent within the department, 71 full-time equivalents (FTE). The remaining functions of the department, the Service Program, Executive Direction, Outreach, and Memorials and Monuments total to \$3.548 million of agency spending, or 8.9%.

Proposed Budget Change

As shown in **Exhibit 7**, the MVDA fiscal 2020 allowance is an increase of \$4,341,710 over the fiscal 2019 working appropriation. This is largely driven by the Cemetery Program, which gains 17 FTEs in the fiscal 2020 budget, plus additional funding for headstone realignment at the Garrison Forest Veterans Cemetery. Some of this increase in the Cemetery Program is offset by a \$2,000,000 fiscal 2019 deficiency appropriation to the cemeteries.

Exhibit 7 Proposed Budget Department of Veterans Affairs (\$ in Thousands)

How Much It Grows:	General Fund	Special Fund	Federal Fund	Total
Fiscal 2018 Actual	\$8,228	\$2,495	\$19,605	\$30,327
Fiscal 2019 Working Appropriation	10,851	5,120	19,747	35,718
Fiscal 2020 Allowance	<u>15,133</u>	<u>4,039</u>	<u>20,888</u>	<u>40,060</u>
Fiscal 2019-2020 Amount Change	\$4,281	-\$1,081	\$1,141	\$4,342
Fiscal 2019-2020 Percent Change	39.5%	-21.1%	5.8%	12.2%

Where It Goes:

Personnel Expenses

Additional cemetery workers: 12 caretakers and 5 machine operators	\$572
Fiscal 2020 general salary increase and annualization of April 1, 2019 general salary increase offset by fiscal 2019 April 1, 2019 salary increase	192
Other fringe benefits.....	111
One additional veterans benefit specialist working in Anne Arundel County.....	42
Regular salary increase, including annualization of fiscal 2019 2% general salary increase	37
Employee and retiree health insurance	31
Other.....	2
\$500 one-time bonuses in fiscal 2019	-48
Turnover expectancy	-132

Statewide Allocated Costs

Equipment installment payments to Treasurer	481
DoIT services allocation.....	184
Maryland Environmental Service charges.....	66
Shared services human resources	6

D55P00 – Department of Veterans Affairs

Where It Goes:

Statewide Personnel System allocation	5
Insurance coverage paid to State Treasurer's Office	2
Rent paid to DGS.....	1
Administrative hearings.....	-11

Other Changes

Headstone raise and realign at the Garrison Forest Veterans Cemetery.....	4,729
Estimated federal fund increase in the CHVH management contract based on resident census	2,000
Additional cemetery grounds maintenance contracts and expenses continuing into fiscal 2020	160
Recreational supplies for residents at CHVH.....	100
Increase in contract expenses for repairs and maintenance at CHVH.....	80
Additional contractual administrative support in the Annapolis office	37
Grants to nonprofits for service animal training.....	-95
Deficiency appropriation to fund additional contracts at the veterans cemeteries, offset by some grounds maintenance contracts continuing in fiscal 2020.....	-1,833
Completed repairs, equipment, and furniture replacement at CHVH in fiscal 2019 authorized by budget amendment with retained federal and special funds.....	-2,400
Other	23

Total **\$4,342**

CHVH: Charlotte Hall Veterans Home
DGS: Department of General Services
DoIT: Department of Information Technology

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

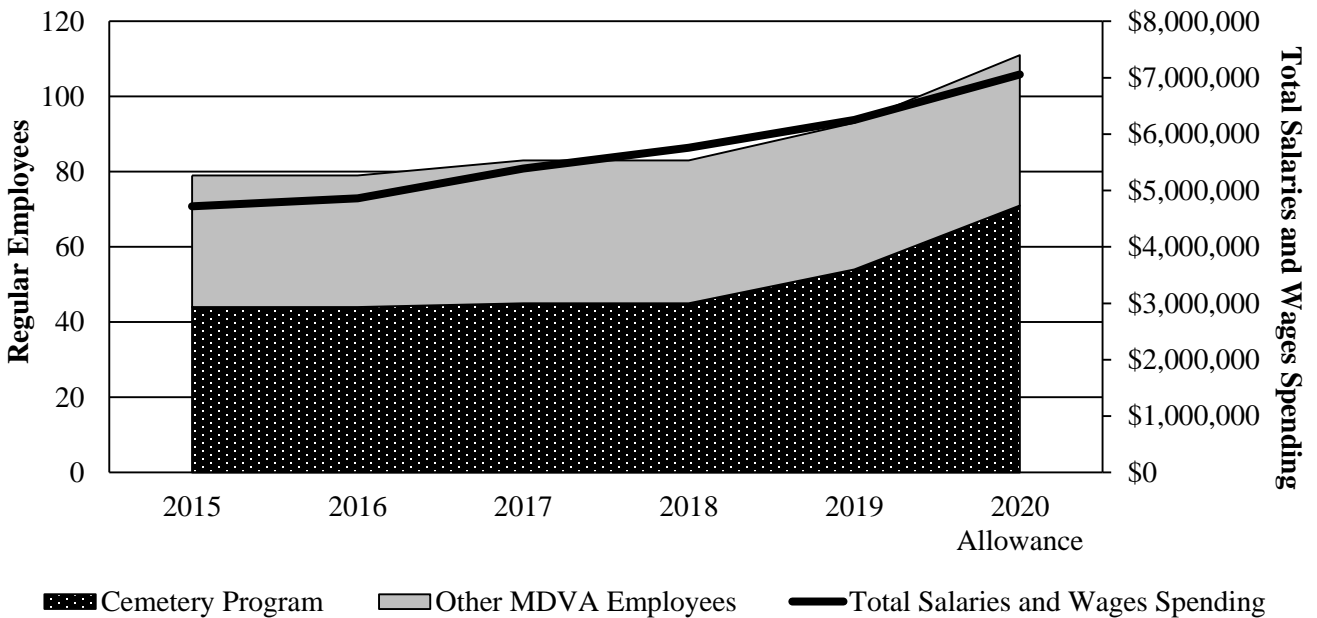
Personnel

Personnel costs in the fiscal 2020 allowance increase by \$806,662 over the fiscal 2019 working appropriation. This is driven by the addition of 18 regular positions to the department, 17 of which are in the Cemetery Program. The other position is 1 additional veterans service worker, who will be working in Anne Arundel County. MDVA is planning to locate the new benefit specialist in Glen Burnie and does not anticipate any additional costs associated with the new service center.

Personnel expenses for MDVA have increased over the last several years, driven almost exclusively by the increase in Cemetery Program FTEs, as shown in **Exhibit 8**. The Cemetery Program has added 26 regular positions since fiscal 2018, bringing their total to 71 FTEs, representing nearly two-thirds of the department's total workforce. The Cemetery Program added 9 cemetery workers in fiscal 2019, 6 in the Governor's fiscal 2019 budget, and an additional 3 cemetery program workers with

positions transferred and reclassified from the Department of Public Safety and Corrections. This year, the Cemetery Program will add 17 additional regular employees.

Exhibit 8 Personnel Trends and Expenditures Fiscal 2015-2020



MDVA: Maryland Department of Veterans Affairs

Source: Governor's Proposed Budget

Budgeted Turnover for New Positions

Currently, the new positions for MDVA are uniformly budgeted at 6.01% turnover. These are brand new positions, and the standard turnover rate for new positions is 25%. However, MDVA and the Department of Legislative Services (DLS) acknowledge that many of the new cemetery positions are “interview and hire” with a less formal recruitment process than other State employees, which will likely shorten the recruitment timeframe. However, the 6.01% turnover rate is still an aggressive recruitment timetable of a little over three weeks. Further, a 6.01% turnover rate may also be unrealistic, considering the current vacancy rate for both caretakers and machine operators is 20%. **Therefore, DLS recommends increasing the turnover for the new FTEs to 15.5%, which more closely reflects the anticipated recruitment timetable and existing vacancy rate within these positions classifications.**

Cemetery Program Workers

As previously illustrated in Exhibit 8, the Cemetery Program has been the driver of new positions and increase personnel spending within the department. This is due, in large part to the change in standards of the U.S. Department of Veterans Affairs (VA) National Cemeteries Administration mandating that all cemetery expansions transition from traditional burial sites to the installation of pre-placed crypts. The pre-placed crypts are more cost-effective and use space more efficiently while also allowing for burials in the winter months. However, these crypts also involve additional manual labor, requiring a team of 5 caretakers to lower the caskets by hand for internment. Currently, the Rocky Gap Veterans Cemetery, the Eastern Shore Veterans Cemetery, and the Crownsville Veterans Cemetery are using pre-placed crypts in all first casketed internments. Expansions are currently planned for the Cheltenham Veterans Cemetery and the Garrison Forest Veterans Cemetery, increasing their capacity by 6,500 and 4,500, respectively, which will then allow those two remaining facilities to have all of their burials with pre-placed crypts as well. **Exhibit 9** shows the estimate remaining capacity and the estimated number of annual internments as well as the distribution of new and existing cemetery caretakers.

Exhibit 9 Allocation of Cemetery Caretakers

<u>Grounds Maintenance Positions</u>	<u>Cemetery Caretakers</u>			<u>Anticipated Annual Burials</u>	<u>Estimated Remaining Capacity</u>
	<u>Existing</u>	<u>New</u>	<u>Total</u>		
Cheltenham	11	3	14	511	5,774
Crownsville	5	8	13	290	3,237
Garrison Forest	9	6	15	512	4,896
Eastern Shore	5	0	5	97	1,524
Rocky Gap	5	0	5	60	716

Source: Maryland Department of Veterans Affairs

As shown in Exhibit 9, the cemeteries that are receiving the new FTEs in the fiscal 2020 budget are those that have the highest remaining capacity and the most anticipated annual burials. The other two smaller cemeteries have the exact amount that is needed to conduct internments using the existing pre-placed crypts.

Operating Budget Recommended Actions

	<u>Amount Reduction</u>	
1. Reduce funding by increasing the turnover rate for new positions from 6.01%, which is well below the standard of 25% for new positions, to 15.5%. The turnover rate at 15.5% more closely reflects the current vacancy rate associated with the new full-time equivalents and a more realistic recruitment timetable.	\$ 62,022	GF
Total General Fund Reductions	\$ 62,022	

Updates

1. CHVH Bed Lease Contract

Prior to fiscal 2018, MDVA received a per diem reimbursement in federal funds from VA for each veteran that is in the care of CHVH. MDVA subsequently paid the contractor that managed the home and retained additional federal funds for later use. MDVA found this funding model to be unpredictable in terms of the amount of the federal fund reimbursement from year to year. One instance of the unpredictability is the VA reclassifying veterans in CHVH's care, which can significantly impact the reimbursement rate.

In an effort to create a more predictable system of revenues and expenditures, MDVA planned to change the funding model in fiscal 2017. Specifically, the federal fund reimbursement would be sent in its entirety to the management contractor. The contractor would in turn pay MDVA a bed lease of \$18 per bed per day, or \$2,982,780 annually. The bed lease payment from the contractor would enter the bed lease special fund established by Chapter 317 of 2016, which would hopefully maintain a modest reserve for additional needs of CHVH.

The current contract was approved by the Board of Public Works on August 16, 2017, and began on October 1, 2017. The contract has a four-year base agreement and two two-year renewal options. In addition to the VA federal fund per diem paid to the contractor, estimated for \$19,000,000 in fiscal 2020, unrestricted contributions to the contractor are an additional \$4,000,000 under this current contract, \$2,820,000 in general funds and \$1,206,000 from the bed lease fund. Payments from the bed lease fund to the contractors are such that the special fund can build and retain a fund balance to spend on other needs of CHVH. In fiscal 2018, the bed lease fund closed with a balance of \$664,262. Statute permits the bed lease fund to maintain a balance up to 10% of the total amount budgeted for CHVH in that fiscal year, which for fiscal 2020, is \$2,616,001. At most, the bed lease fund can retain \$1,776,780 in fiscal 2019 after paying the unrestricted contribution to the contractor, which would bring its fund balance to \$2,441,042.

Appendix 1
Current and Prior Year Budgets
Maryland 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 2018					
Legislative Appropriation	\$8,120	\$3,756	\$16,736	\$0	\$28,612
Deficiency/Withdrawn Appropriation	25	-309	-13	0	-297
Cost Containment	0	0	0	0	0
Budget Amendments	86	-565	3,218	0	2,739
Reversions and Cancellations	-3	-388	-337	0	-727
Actual Expenditures	\$8,228	\$2,495	\$19,605	\$0	\$30,327
Fiscal 2019					
Legislative Appropriation	\$8,769	\$3,709	\$18,735	\$0	\$31,214
Budget Amendments	39	1,405	1,005	0	2,449
Working Appropriation	\$8,808	\$5,114	\$19,741	\$0	\$33,663

Note: The fiscal 2019 appropriation does not include deficiencies, a one-time \$500 bonus, or general salary increases. Numbers may not sum to total due to rounding.

Fiscal 2018

Actual spending for the Maryland Department of Veterans Affairs (MDVA) was \$1.7 million above the legislative appropriation. Budget amendments added to the appropriation by \$2.7 million, predominately through federal funds, including the largest amendment of \$1,700,000 in unappropriated per diem payments for the care of veterans at the Charlotte Hall Veterans Home (CHVH). MDVA also added \$85,506 in general funds for telecommunications expenses.

MDVA also had two deficiency appropriations in fiscal 2018: a general fund deficiency of \$98,046 to finance the deputy secretary position that was authorized in in fiscal 2017; and a negative deficiency of \$301,500 in special funds that accounts for the mid-year implementation of the new management contract.

Section 19 of the fiscal 2019 Budget Bill withdrew \$93,840 due to a surplus in the health insurance account. Of the health insurance reduction, \$73,266 was in general funds, \$7,683 was in special funds, and the remaining \$12,891 was from federal funds.

MDVA canceled and reverted \$727,379 in fiscal 2018, which was driven by two significant cancellations, one which accounted for nearly all of the special fund cancellations and the other accounting for the majority of the federal fund cancellations.

- Specifically, \$387,906 in special funds was canceled by CHVH due to unspent revenues from the bed lease program. These funds will be retained in the bed lease fund to be spent on unanticipated needs for CHVH. This Cemetery Program canceled \$190 in special funds.
- \$265,863 in federal funds were canceled from the Cemetery Program. The remaining \$70,798 of federal funds that were canceled were canceled by CHVH.
- General fund reversions amounted to \$2,621 of general funds.

Fiscal 2019

The fiscal 2019 working appropriation is \$2,449,218 above the 2019 legislative appropriation. This is predominately due to a budget amendment that allocated \$1,400,000 and \$1,000,000 of unappropriated special and federal funds, respectively, to the Veterans Home Program. These funds were available through retained prior year federal bed lease per diems and from the bed lease special fund and used for the purchase of equipment for the home. The remaining \$49,218 was appropriated by budget amendment for the centrally budgeted fiscal 2019 general salary increase effective January 1, 2019, \$38,666 in general funds, \$5,410 in federal funds, and \$5,142 in special funds.

Appendix 2
Object/Fund Difference Report
Department of Veterans Affairs

<u>Object/Fund</u>	<u>FY 18 Actual</u>	<u>FY 19 Working Appropriation</u>	<u>FY 20 Allowance</u>	<u>FY 19 - FY 20 Amount Change</u>	<u>Percent Change</u>
Positions					
01 Regular	83.00	93.00	111.00	18.00	19.4%
02 Contractual	4.90	4.50	5.50	1.00	22.2%
Total Positions	87.90	97.50	116.50	19.00	19.5%
Objects					
01 Salaries and Wages	\$ 5,757,145	\$ 6,028,140	\$ 6,858,541	\$ 830,401	13.8%
02 Technical and Special Fees	150,771	153,349	191,994	38,645	25.2%
03 Communication	179,174	94,422	77,049	-17,373	-18.4%
04 Travel	47,548	40,532	39,182	-1,350	-3.3%
06 Fuel and Utilities	665,242	682,827	748,895	66,068	9.7%
07 Motor Vehicles	610,285	229,807	231,731	1,924	0.8%
08 Contractual Services	22,254,494	22,351,684	29,542,604	7,190,920	32.2%
09 Supplies and Materials	211,614	665,248	765,250	100,002	15.0%
10 Equipment – Replacement	94,367	298,378	298,378	0	0%
11 Equipment – Additional	109,667	25,784	507,028	481,244	1866.4%
12 Grants, Subsidies, and Contributions	165,563	326,828	231,622	-95,206	-29.1%
13 Fixed Charges	56,891	63,100	66,274	3,174	5.0%
14 Land and Structures	24,236	2,702,739	302,739	-2,400,000	-88.8%
Total Objects	\$ 30,326,997	\$ 33,662,838	\$ 39,861,287	\$ 6,198,449	18.4%
Funds					
01 General Fund	\$ 8,227,519	\$ 8,808,081	\$ 14,973,744	\$ 6,165,663	70.0%
03 Special Fund	2,494,571	5,114,134	4,018,648	-1,095,486	-21.4%
05 Federal Fund	19,604,907	19,740,623	20,868,895	1,128,272	5.7%
Total Funds	\$ 30,326,997	\$ 33,662,838	\$ 39,861,287	\$ 6,198,449	18.4%

Note: The fiscal 2019 appropriation does not include deficiencies, a one-time \$500 bonus, or general salary increases. The fiscal 2020 allowance does not include general salary increases.

**Appendix 3
Fiscal Summary
Department of Veterans Affairs**

<u>Program/Unit</u>	<u>FY 18 Actual</u>	<u>FY 19 Wrk Approp</u>	<u>FY 20 Allowance</u>	<u>Change</u>	<u>FY 19 - FY 20 % Change</u>
01 Service Program	\$ 1,548,864	\$ 1,698,362	\$ 1,605,886	-\$ 92,476	-5.4%
02 Cemetery Program	4,669,797	4,571,435	10,242,174	5,670,739	124.0%
03 Memorials and Monuments Program	392,081	409,310	413,876	4,566	1.1%
05 Veterans Home Program	22,473,897	25,791,599	26,144,728	353,129	1.4%
08 Executive Direction	1,049,846	985,332	1,161,781	176,449	17.9%
11 Outreach and Advocacy	192,512	206,800	292,842	86,042	41.6%
Total Expenditures	\$ 30,326,997	\$ 33,662,838	\$ 39,861,287	\$ 6,198,449	18.4%
General Fund	\$ 8,227,519	\$ 8,808,081	\$ 14,973,744	\$ 6,165,663	70.0%
Special Fund	2,494,571	5,114,134	4,018,648	-1,095,486	-21.4%
Federal Fund	19,604,907	19,740,623	20,868,895	1,128,272	5.7%
Total Appropriations	\$ 30,326,997	\$ 33,662,838	\$ 39,861,287	\$ 6,198,449	18.4%

Note: The fiscal 2019 appropriation does not include deficiencies, a one-time \$500 bonus, or general salary increases. The fiscal 2020 allowance does not include general salary increases.