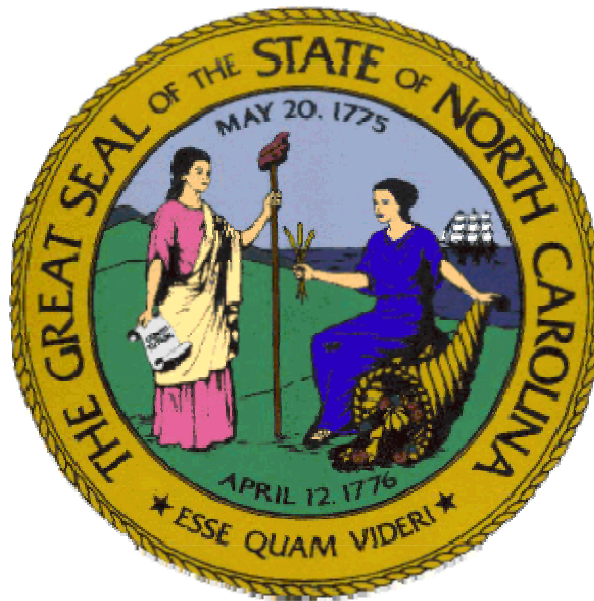


**A Study of State Assistance to
Veterans Service Programs**

As Directed by Session Law 2008-107, Section 22.6

March 1, 2009



Prepared By:

Office of State Budget and Management

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INTRODUCTION

Scope of Study

SECTION 22.6.(a) of Session Law 2008-107 directed that the Office of State Budget and Management (OSBM), in consultation with the Department of Administration (DOA), study the level of State assistance provided to county military veterans service programs through the Aid to Counties program within DOA. This program was established pursuant to General Statute (G.S.) 165-6(9). Specifically, the Session Law directed that:

1. DOA should collect data from county programs, including a five-year analysis of county spending, the number and type of veterans claims filed, and the number of full-time equivalent (FTE) staff assigned to the county programs, to assess the level of services provided.
2. The study should include:
 - An examination of the effect of changing the amount of assistance that a county is eligible to receive;
 - An analysis of the number of claims filed with each veterans service program;
 - Data on the total county spending for the programs;
 - Figures on the population of veterans in each county; and
 - A section on recommended statutory changes, budgetary increases, distribution reallocations, and administrative changes to the North Carolina Division of Veterans Affairs (NCDVA).

Methodology

In order to conduct the study, OSBM performed the following tasks:

- Reviewed financial statements
- Examined the organizational structure
- Reviewed laws, rules, policies and procedures
- Reviewed internal reports, forms, and publications
- Compared processes used in processing claims
- Interviewed officials of the NCDVA and selected District Service Offices (DSO)
- Sent surveys to all of North Carolina's County Veterans Service Officers (VSO)
- Interviewed selected County VSOs
- Interviewed and obtained information from veterans affairs officials from other selected states and their counties
- Interviewed the Director of the State Veterans Service Office in Winston-Salem
- Observed the claims processes at the Department of Veterans Affairs Regional Office in Winston-Salem
- Analyzed work flow and activities
- Interviewed directors of selected veterans support groups in North Carolina
- Observed procedures used in assisting veterans
- Analyzed various data

OSBM used data from Fiscal Year (FY) 2007 for comparative purposes, as that is the latest data available from the federal Department of Veterans Affairs (VA) on the estimated number of veterans residing in each county. Funding data for later years is provided for North Carolina counties and the NCDVA.

Claims data prior to July, 2008 is not included in this report because much of it is questionable (see pages 12-13 for more detail). NCDVA changed procedures in July, 2008 to start collecting better data on claims submitted to the VA Regional Office in Winston-Salem and OSBM is including that data. Data on claims submitted to other VA processing sites is not included as NCDVA has not collected it.

OSBM wanted to determine why VA claims processing took so long and had such a high error rate; however, federal protocol limited our staff to observing processing procedures and holding general discussions with staff at

the VA Regional Office in Winston-Salem. Thus, OSBM relied upon federal audits and reviews to document VA processing times and error rates (see pages 12 and 16).

BACKGROUND

Assistance to veterans and their families has become a multi-billion dollar industry. In North Carolina, the federal Veterans Administration spent about \$2.6 billion in federal FY 2007 for veterans' support. Services and financial support consist of the following:

- Education Benefits,
- Health and Disability Benefits, and
- Burial Benefits.

Numerous entities are involved in assisting veterans to receive these benefits and services. Claims for education benefits are processed through the schools veterans attend. The State, most counties, and non-profit veterans groups, such as the American Legion and Veterans of Foreign Wars help veterans prepare claims for benefits at no charge. Private practice lawyers and others charge a fee (up to 20% of back benefits) for claims assistance.

Claims processing services for veterans occur at multiple governmental levels as described below.

COUNTY LEVEL

Ninety-one of North Carolina's 100 counties have county VSOs which are staffed by county employees on either a part-time or full-time basis. Of the nine counties without offices, six do not have a veterans program, two provide staff as needed, and one provides funds to the State to provide veterans services on their behalf. In addition, the Lumbee Tribe has a veterans service office. The staff who work in these local offices have to become certified by the State within one year of starting to represent veterans and their dependents in filling out claims forms and tracking disposition of the claims. County office sizes vary. Smaller counties may have one part-time, whereas larger counties may have multiple full-time employees. County offices generally work closely with the State staff in assisting veterans.

STATE LEVEL

The North Carolina Division of Veterans Affairs (NCDVA) has been assisting veterans for over 80 years. It was first established as a part of the Commission of Labor in 1925 to "aid veterans of the World War." In 1945 NCDVA became a separate agency to assist veterans and their families in securing benefits earned through military service. NCDVA is now organizationally a part of DOA.

To accomplish its mission, the NCDVA is organized as follows:

- NCDVA central office (Assistant Secretary Office) is located in Raleigh;
- State Veterans Service Office is co-located with the VA Regional Office in Winston-Salem;
- Fifteen DSOs located throughout the State;
- Two State veterans nursing homes located in Fayetteville and Salisbury respectively; and
- Three State cemeteries (located in Black Mountain, Jacksonville, and Spring Lake).

Exhibit 1 on page 5 shows the organizational structure for the NCDVA, the 15 DSOs, and the counties that each DSO is responsible for, as of January, 2009. Organizationally, there are three levels in the state system of support for veterans, each of which is described below.

NCDVA Central Office

The NCDVA central office sets statewide policies for administration, training, scholarships, and information for veterans and their families. It directs all the activities of the Division, maintains financial records, and approves disbursements. It provides technical guidance, but not direct supervision, to county Veteran Service Offices. Specifically, it provides the following centrally-managed services:

- Training, assistance, and guidance as needed or requested by county or State offices,
- Skilled level nursing care at two veterans nursing homes,
- Burial plots to qualified veterans of North Carolina,
- Scholarship program for children of North Carolina disabled, combat or deceased war veterans,
- Distribution of limited funds to county veterans service offices. As stated in General Statute (G.S) 165-6(9), NCDVA “may, in its discretion, contribute to each county an amount not to exceed two thousand dollars (\$2,000) on a matching basis for any fiscal year for the maintenance and operation of a county veterans service program.”

State Veterans Service Office

The State Veterans Service Office has ten employees in Winston-Salem who are responsible for coordinating with the federal VA Regional Office. It receives and briefly reviews claims from the State’s District Service Offices (described below) and/or county offices before they are submitted to the federal VA. This office also conducts file reviews, and represents veterans or their families at appeals held at the VA Regional Office, after claims have been submitted and denied by the federal office. On occasion, veterans will come directly to this office (Forsyth County does not have a VSO) for help filing an original claim. Veterans’ appeals that go beyond the VA Regional Office in Winston-Salem are turned over to the American Legion office in Washington, DC to assist with the final adjudication of claims. The American Legion is used to reduce travel and because the organization is skilled in handling appeals at the national level.

State District Service Offices

There are fifteen District Service Offices, each of which provides support to multiple counties (see Exhibit 1 on page 5). These DSOs are responsible for training, assisting, and overseeing the technical work of the affiliated county veterans service offices in their district. They are staffed by one or more District Service Officers who are typically certified by the State to represent veterans and with clerical assistance. These offices can also provide direct assistance to veterans, especially in those counties without a VSO. Veterans may opt to seek assistance from district offices rather than county offices for several reasons, including:

- They may be unaware there is a county office,
- The district office may be closer to their home than the county office, or
- They may have become aware of the district office through an outreach program or other veteran.

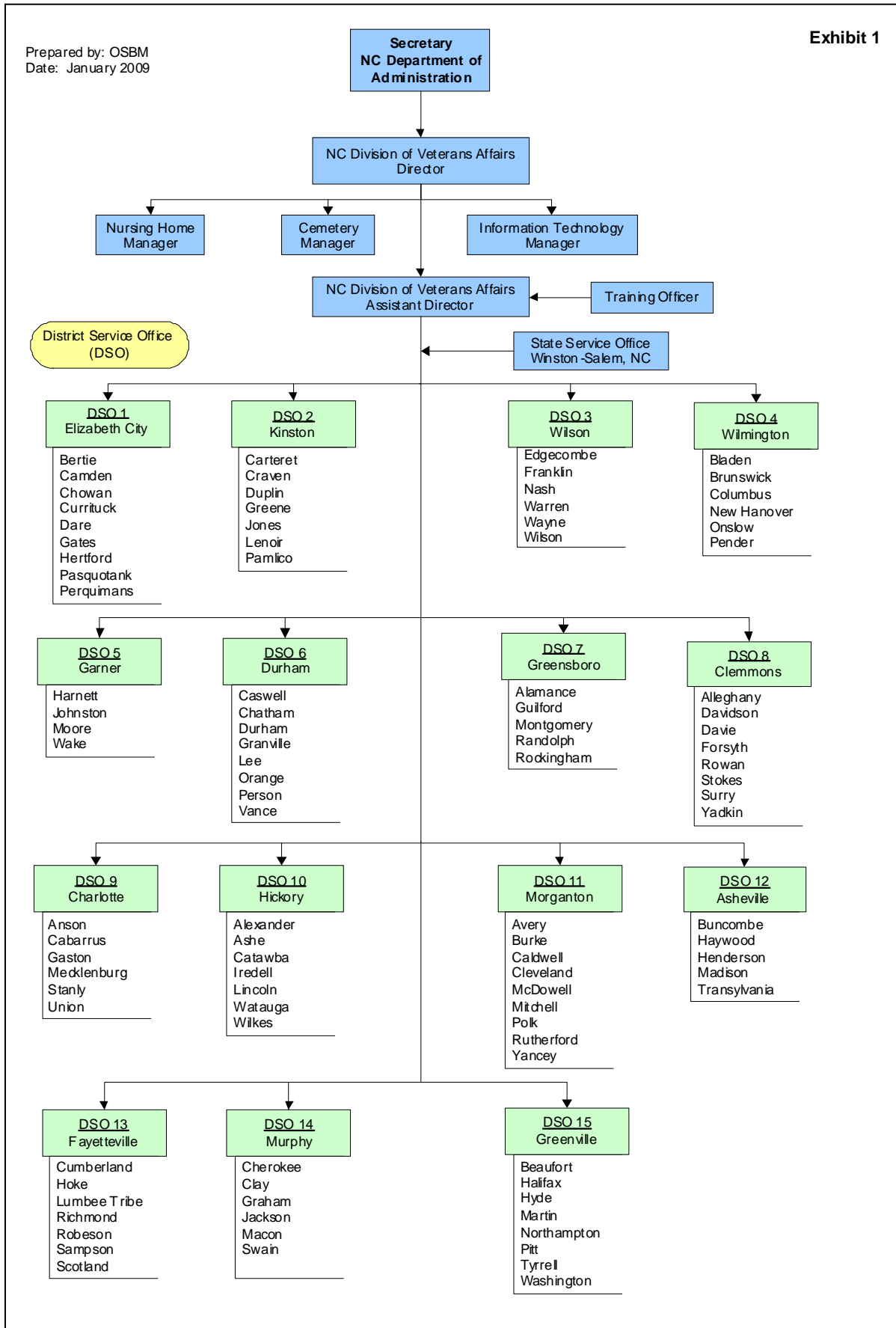
As of October 2008 the fifteen DSOs had a total of 54 employees. Office sizes ranged between two and five employees, which included the District Service Officer and support staff. The median number of staff per office was four.

Federal Level

The final review of claims occurs at the federal level. Benefit claims are sent from the State to various VA processing sites around the country, depending on the type of claim being submitted. For example, all East Coast claims for disability and death benefits go to the federal VA Regional Office in Winston-Salem, while pension claims go to the VA office in Philadelphia (see Appendix I). VA’s staff review claims for completeness and decide the merits of the claims. VA claims processing and merit decisions may take months or years (see page 12). A veteran may appeal claims decisions at the VA Regional Office in Winston-Salem, and if they are still dissatisfied, they may further appeal to VA in Washington, DC.

The VA has been continually criticized for the long delays in processing claims. For this reason, the county and State veteran service offices expend additional effort to ensure that claims going forward are complete and accurate, because incomplete or inaccurate claims cause even lengthier delays before veterans can receive their benefits.

The VA started a new program called the Benefits Delivery at Discharge (BDD) in which active service members can file for claims before actually being discharged from the armed services. Under this program, service members who are within 60-180 days of discharge and who are available for examination prior to discharge can start their claims process. The VA has established two BDD centers in North Carolina, one at Fort Bragg and one at Camp Lejeune. Potentially, this will allow disability benefits to be awarded sooner after discharge than the current process.

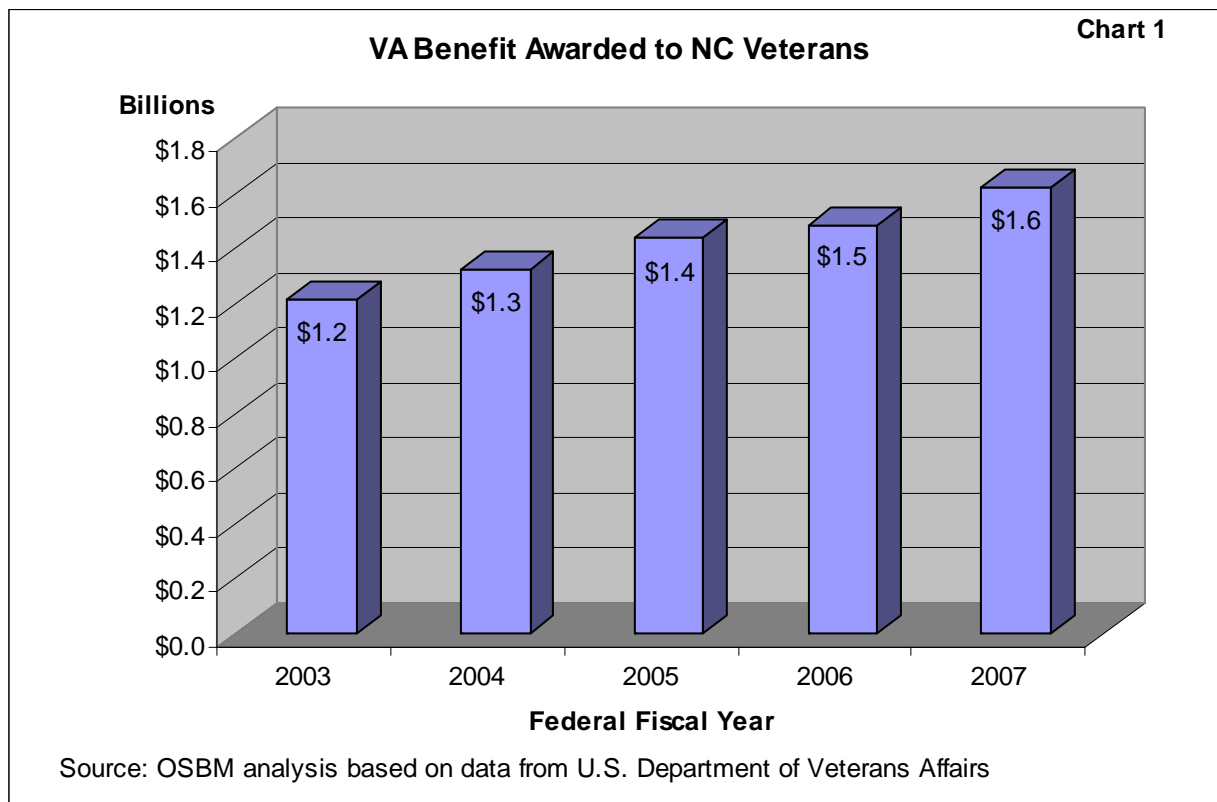


Findings on Benefits, Spending, and Staffing

Federal spending on the veterans' program in North Carolina increased 38.9% from \$1.8 billion in FY 2003 to \$2.5 billion in FY 2007. State funding for veterans services increased about 2.6% and county spending increased about 39.9% during this period. Appendices B, C, and D show VA expenditures for each of North Carolina counties sorted in different ways. Appendix B is sorted alphabetically, Appendix C is sorted by veterans population, and Appendix D is sorted by VA payments for claims and adds annual claims expenditures per veteran.

Veteran Claims Benefits

Some of the federal spending was for benefit claims submitted by veterans. Awards for veteran benefit claims increased from about \$1.2 billion in FY 2003 to about \$1.6 billion in FY 2007. This is an annual increase of 7.6% or a cumulative increase of 33.9% over the five-year period (see Chart 1).



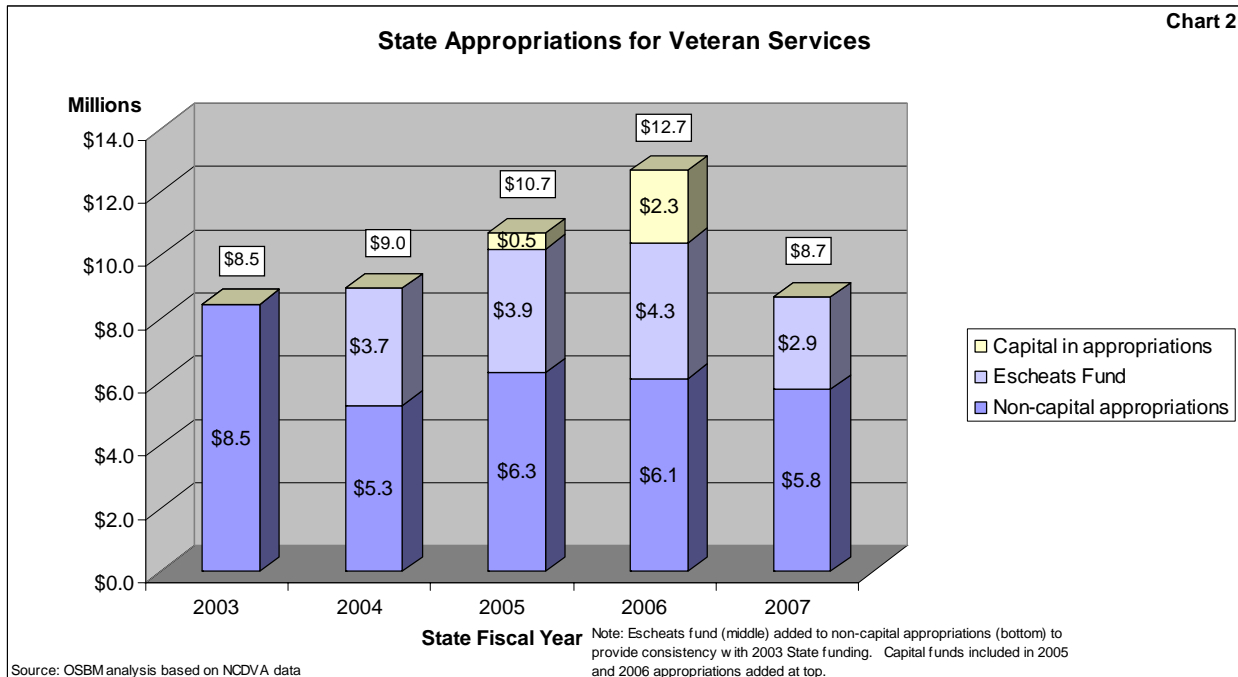
State Spending for Veterans Services

While the State's overall spending on veterans services has increased since FY 2003, the amount paid by appropriations has decreased. In FY 2004 funds from the escheats reserve started to be used to fund the educational scholarship and grants program (see Chart 2 on page 7).

A decision was made to start using escheats fund beginning in FY 2004 to help offset the costs of scholarships for veterans' children. Including the escheats funds appropriations, NCDVA appropriations¹ associated with veterans services increased slightly from about \$8.5 million in FY 2003 to \$8.7 million in FY 2007. This is an increase of

¹Funds from the State's escheats reserve in FY 2004-2007 were added to appropriations to be consistent with FY 2003 funding levels. In FY 2003 appropriations for the State veterans services program were paid using without escheat reserves.

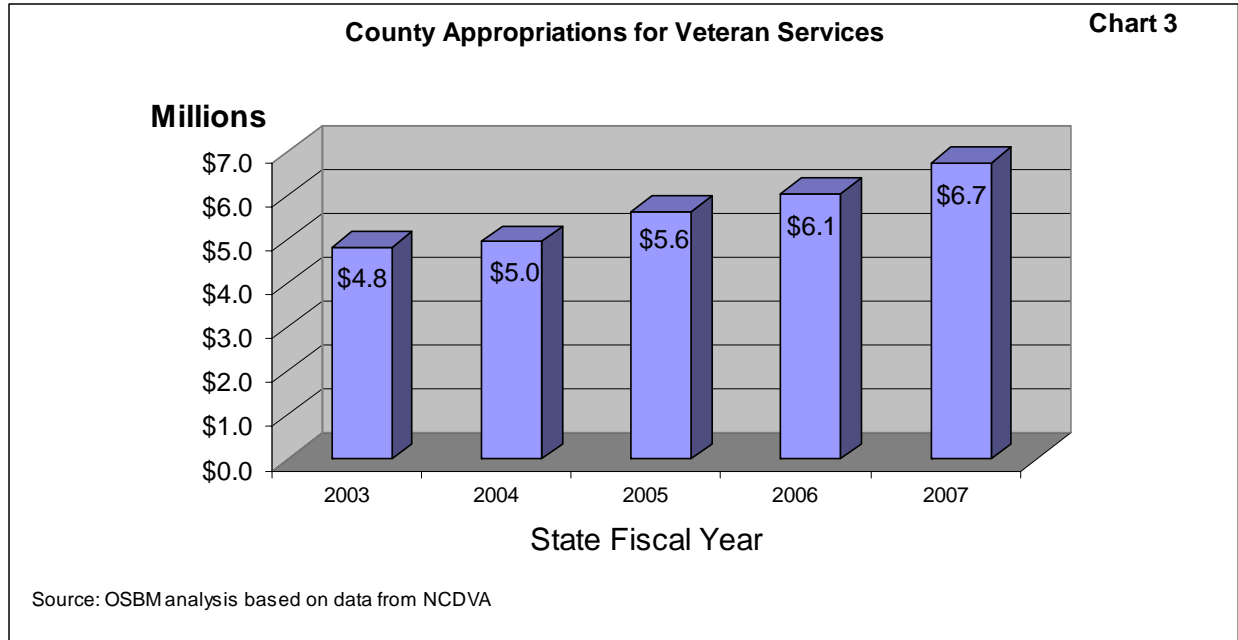
about 2.6% over the five-year period. FY 2005 appropriations included a one-time increase of \$500,000 in capital funds to show the State had matching funds for a federal grant for a veterans nursing home (NCDVA officials said these funds were not used as they were eventually paid through nursing home receipts). Appropriations for FY 2006 included an additional one-time increase of \$2.3 million in capital funds for a veterans memorial park in Fayetteville.



County Spending for Veterans Services

North Carolina counties reported to NCDVA that their combined appropriations for veterans' assistance increased from \$4.8 million in FY 2003 to \$6.7 million in FY 2007 (see Chart 3 on page 8). This is an annual increase of 8.8% or a cumulative increase of 39.9% over the five-year period. This increase in spending on veterans closely reflects the increase in federal benefits received by North Carolina veterans during this timeframe. Appendices E, F, and G show the five-year (FY 2003-2007) county appropriations to support veterans programs. Appendix E is sorted alphabetically, Appendix F is sorted from smallest to largest, and Appendix G is sorted by annual growth rate.

Collectively counties continued to increase their appropriations beyond FY 2007 (the latest year that VA data is available to allow comparison). For FY 2008 and FY 2009 funding increased without any corresponding increase in the formula used to allocate funding in the Aid to Counties Program. In FY 2008 joint funding increased to over \$7.5 million. Aggregate funding increased to over \$8.1 in FY 2009. Appendix H shows the seven-year (FY 2003-2009) aggregate county appropriations. It shows that the county appropriations growth rate has continued at about 9%.



Benefits Compared to Spending

The VA paid veterans in North Carolina about \$7.1 billion in benefits during FYs 2003-2007. The combined State and county appropriations to support veteran services over this period totaled about \$79.9 million. The average ratio of benefits from claims received by State veterans when compared to the combined costs is 91:1 (see Table 1). This ratio indicates that for every dollar spent on veterans services, \$91 is paid to veterans or their families, which can then be spent on goods and services.

Table 1

| VA Benefit Awards Versus Appropriations | | | | | | |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| | 2003 | 2004 | 2005 | 2006 | 2007 | Total |
| County | \$4,822,830 | \$4,956,982 | \$5,648,802 | \$6,052,970 | \$6,749,140 | \$28,230,724 |
| State Appropriations | \$8,459,851 | \$8,975,414 | \$10,203,045 | \$12,707,783 | \$11,338,484 | \$51,684,577 |
| Total Appropriations | \$13,282,681 | \$13,932,396 | \$15,851,847 | \$18,760,753 | \$18,087,624 | \$79,915,301 |
| VA Veteran Benefit Claims | \$1,213,637,001 | \$1,322,820,000 | \$1,438,832,001 | \$1,482,513,001 | \$1,625,236,000 | \$7,083,038,002 |
| Ratio of Benefits to Appropriations | 91:1 | 95:1 | 91:1 | 79:1 | 90:1 | 91:1 |

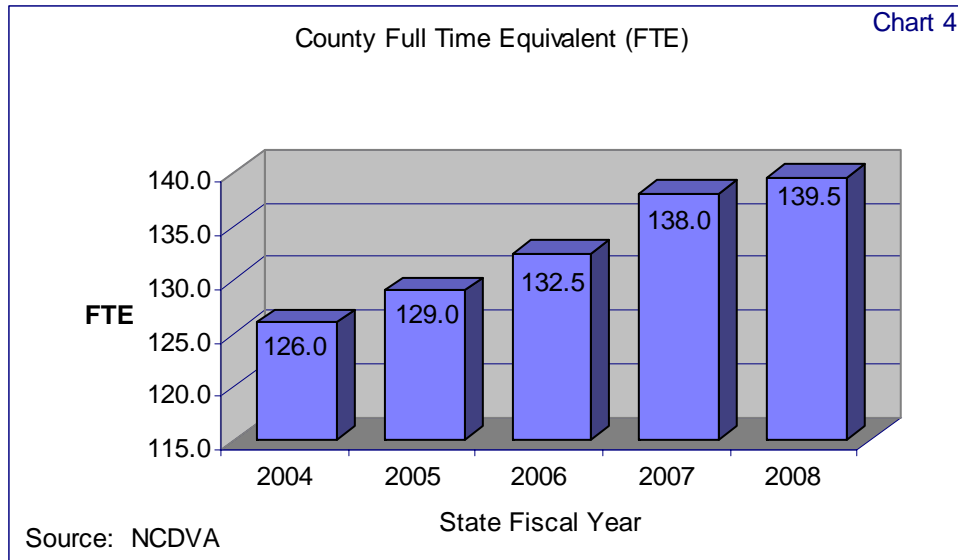
Note: State Appropriations includes funds from the State escheats fund
Source: OSBM analysis based on NCDVA and U.S. Department of Veterans Affairs data

Staffing

The number of staff working in a county veterans service office depends on a number of variables. For example, county staffing levels may depend on:

- the number of veterans in the county,
- the value that county commissioners place on assisting veterans, and
- the financial strength of the county.

Overall staffing in county veterans service offices has shown an increase over the last five years from an aggregate of 126.0 Full Time Equivalent (FTE) in FY 2004 to 139.5 in FY 2008. This is an annual increase of 2.6%, or a cumulative increase of 10.7% over the five-year period. Chart 4 on page 9 provides FTE levels over this period.



At the state level, NCDVA staff increased from 86 to 93 FTEs in the five-year period covering FY 2004-08, as shown by Table 2. This is an annual increase of 2.0%, or a cumulative increase of 8.1% over the five-year period. Staff positions at NCDVA are either funded from appropriations or from receipts for the services provided. The four positions assigned to the veterans' nursing homes are funded by receipts from residents or one of the federal agencies that pay for their care, such as Social Security.

Receipts have become an ever increasing source for funding NCDVA positions. Receipt-funded positions increased from four in FY 2004 to ten in FY 2008. Positions funded by appropriations increased by only one during this period. Since FY 2001 appropriated positions have decreased by six.

Part of the cemetery positions are paid by burial receipts and part from appropriations. The number of cemetery positions paid from receipts has increased from zero in FY 2004 to six in FY 2008. Currently, six of the 15 positions at the cemeteries are paid from burial receipts. The other nine cemetery positions are paid from appropriations.

Table 2

| NCDVA FTEs | | | | | |
|--|-----------|-----------|-----------|-----------|-----------|
| Location | 2004 | 2005 | 2006 | 2007 | 2008 |
| Appropriated Positions | | | | | |
| NCDVA Central Office | 5 | 5 | 5 | 5 | 5 |
| District Offices | 53 | 55 | 55 | 58 | 58 |
| State Veterans Service Office in Winston-Salem | 11 | 11 | 11 | 11 | 11 |
| Cemeteries | 13 | 12 | 12 | 9 | 9 |
| Total Appropriated | 82 | 83 | 83 | 83 | 83 |
| Receipt Paid Positions | | | | | |
| Nursing Homes | 4 | 4 | 4 | 4 | 4 |
| Cemeteries | 0 | 3 | 3 | 6 | 6 |
| Total Receipt | 4 | 7 | 7 | 10 | 10 |
| Total Positions | 86 | 90 | 90 | 93 | 93 |

Source: NCDVA

Other State Support

NCDVA combined expenditures for veterans' services from receipts and appropriations totaled about \$28.4 million in FY 2008. Expenditures increased by 72.8% for the five-year period FY 2004-2008. About 83% of FY 2008 expenditures were for nursing homes (about \$16.2 million) and educational scholarships and grants (about \$7.5 million). Table 3 shows expenditures for various categories for FYs 2004-2008.

Table 3

| NCDVA Expenditures | | | | | | | | | |
|--------------------|---------------|---------------------------------|----------------|------------|-------------------|---------------|-----------------|---------|--------------|
| Fiscal Year | Nursing Homes | Education Scholarships & Grants | Field Services | Cemeteries | VA Federal Liason | Central Admin | Aid to Counties | Other | Total |
| 2004 | \$7,309,544 | \$5,231,038 | \$2,374,304 | \$619,307 | \$427,720 | \$264,570 | \$184,561 | \$957 | \$16,412,001 |
| 2005 | \$10,700,191 | \$6,036,863 | \$2,507,946 | \$985,685 | \$431,539 | \$261,039 | \$184,749 | \$1,497 | \$21,109,509 |
| 2006 | \$13,846,014 | \$8,661,525 | \$2,596,392 | \$771,782 | \$441,362 | \$253,547 | \$186,599 | \$914 | \$26,758,135 |
| 2007 | \$15,072,009 | \$7,126,198 | \$2,721,114 | \$848,459 | \$467,498 | \$293,541 | \$186,957 | \$267 | \$26,716,043 |
| 2008 | \$16,162,347 | \$7,472,944 | \$2,908,229 | \$770,817 | \$477,775 | \$376,465 | \$185,000 | \$0 | \$28,353,577 |

Source: NCDVA

NCDVA receipts (which offset expenditures) increased from about \$7.3 million in FY 2004 to about \$16.2 million in FY 2008. This increase was about \$2.2 million per year, or 221.0% for the five-year period. State appropriations (the difference between receipts and expenditures) increased from about \$5.2 million in FY 2004 to about \$5.8 million in FY 2008. This increase was 2.6% per year, or 10.7% for the five-year period (see Table 4).

Table 4

| NCDVA Expenditures from Appropriations | | | | | | | | | |
|--|----------------------------------|----------------|------------|-------------------|---------------|-----------------|---------|---------------|-------------|
| Fiscal Year | Education Scholarships & Grants* | Field Services | Cemeteries | VA Federal Liason | Central Admin | Aid to Counties | Other | Nursing Homes | Total |
| 2004 | \$1,502,714 | \$2,371,963 | \$494,605 | \$427,720 | \$264,570 | \$184,561 | \$957 | \$0 | \$5,247,090 |
| 2005 | \$2,133,538 | \$2,499,531 | \$787,827 | \$431,539 | \$261,039 | \$184,749 | \$1,497 | \$500,000 | \$6,799,720 |
| 2006 | \$4,363,981 | \$2,594,093 | \$569,743 | \$441,362 | \$253,547 | \$186,599 | \$914 | \$0 | \$8,410,239 |
| 2007 | \$1,556,277 | \$2,718,378 | \$547,342 | \$467,498 | \$291,844 | \$186,957 | \$267 | \$0 | \$5,768,563 |
| 2008 | \$1,244,242 | \$2,908,106 | \$617,316 | \$477,763 | \$376,465 | \$185,000 | \$0 | \$0 | \$5,808,892 |

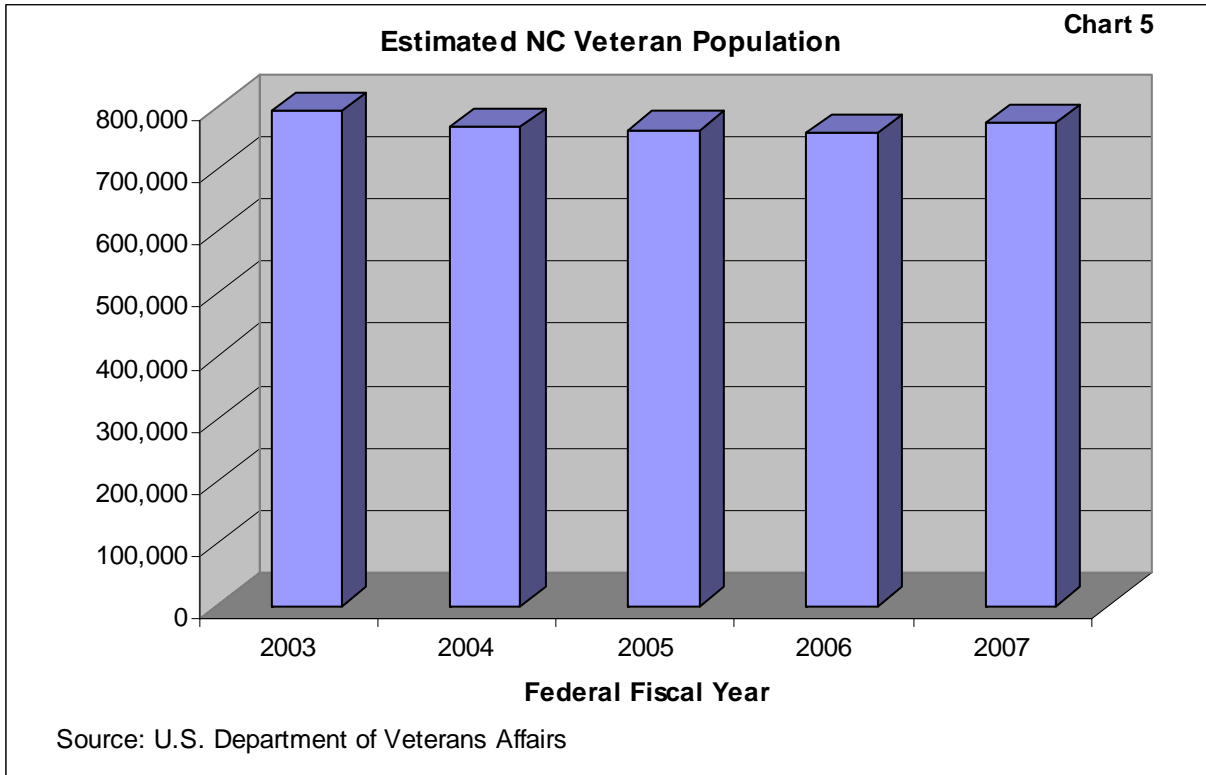
*Amount reduced by the State escheats fund

Source: OSBM analysis based on NCDVA data

Findings on Veteran Population

The VA does not know the exact number of veterans living in each state and their respective counties. The VA estimates the number of veterans living in each county. This is done by adjusting the last census (the most recent one is for calendar year 2000) for general population migration and other factors. The unavoidable problem with this approach is that veterans may not fit the general population pattern. Consequently, as time passes further from the census date, veteran population estimates may vary more and more from the actual number of veterans living in each county and state. FY 2007 estimates are based on census data that is seven years old.

The VA estimates that North Carolina is the ninth largest state in terms of veteran population (see Appendix J). According to the VA, the State veteran population increased 10.2% from 719,458 in 1990 to 792,646 in 2000. Using the methodology explained above, the VA estimated the State's veteran population decreased 0.6% from 792,646 in 2003 to 773,630 in 2007 (see Chart 5 on page 11). This decrease appears to be questionable as the nation is involved in the War on Terror and other hostilities which tend to increase the number of veterans. Further, estimates made by the U.S. Census Bureau of the number of new veterans moving into North Carolina counties indicates the overall trend may be for more veterans to move into the State. For example, while the VA estimates that 44,263 veterans resided in Cumberland County in 2007, the Census Bureau's three year average (based on American Community Surveys from 2005-07) estimates that 47,185 or 2,922 more resided there in 2007.



In 2007, the average number of veterans per county in North Carolina was about 1,136. The range was from 360 veterans in Tyrrell County to 55,969 in Mecklenburg County. Appendices B, C, and D provide information on the number of estimated veterans in each county and the amount of money the VA spends in each county.

Findings on Benefits Claims

Overall, North Carolina ranks 16th in total VA spending per veteran in FY 2007. Total spending, which includes constructing and operating facilities and direct payments to veterans exceeded the national average by \$127 per veteran. The FY 2007 VA total national average spending was \$3,221 and for North Carolina the total average spending per veteran was \$3,348. Benefit claims to veterans in North Carolina in FY 2007 were \$314 higher than the national average. Benefit payments to veterans averaged \$2,047 per veteran in North Carolina during FY 2007. The national average for benefits paid to veterans for the same period was \$1,733. See Appendix K for more detail. While ninth in the number of veterans, North Carolina is third in veterans receiving 100 percent of disability benefits and fourth in the number of veterans receiving disability benefits.

OSBM surveys of county and State VSOs indicated that while claims at their level were processed within a day or two, it was not uncommon for claims at the federal level to be processed in terms of months or years, with six to eighteen months a normal time for a claim review. An OSBM walk-through in the Winston-Salem VA Regional Office revealed a backlog of approximately 20,000 claims for the entire East Coast.

OSBM observed several DSOs processing claims forms and noted that of the 133 claims reviewed, 11, or 8.3%, had errors. The DSOs indicated that some of the errors, such as not including the VA claim number on the form, would not be likely cause the claim to be returned by the VA. Rather, errors that cause forms to be returned depend on the VA officer that does the review. Since quality statistics are not kept by DSOs, we could not determine if our results were representative.

NCDVA officials indicated their policy is that all benefit claims should be sent from the counties to the DSOs for review in order to verify that claims are accurate and complete. Most of the counties appeared to do so, although some sent selected forms directly to the federal government (see Appendix I). We also observed that not all State District Service Officers reviewed all the forms.

OSBM observed that almost all benefit claims were submitted using a paper copy. Typically, at least one copy of the claim was filed by either the county or State office. This occurred in spite of an on-line form that could be submitted for claims. Reasons given for not using the on-line form were security (someone could enter the building and steal a computer and view veterans' personal information unless the data is encrypted), unreliability (VA has reportedly lost the on-line forms in the past), on-line forms are longer than the acceptable paper version, insufficient computer resources or general comfort with paper rather than computer processing of forms. In discussions with NCDVA and county VSOs we were told that one reason claims are not submitted electronically is because the State's encryption does not meet VA standards. Alternatively, the State has not agreed to put the VA system on NCDVA computers. Since we were not able to review claims at the federal level, we could not confirm the validity of some of these concerns.

Claims Assistance

Veterans have the option to fill out and submit benefit application forms (claims) to the VA on their own. However, because of the complexity of the paperwork involved and the desire to have representation when dealing with VA, many veterans opt to get assistance from county VSOs, NCDVA district offices, or one of the veterans service organizations. These groups have experience in dealing with VA and generally know how to fill out forms, know the proper terminology that VA claims reviewers need to approve a claim, and know what paperwork is required to support claims. Having forms worded right, completed correctly, and having all the necessary forms attached helps to expedite claims processing at VA. However, VA processing for even fully completed claims is extremely slow.

Veterans typically grant power of attorney to the NCDVA or other veterans groups to represent them before the VA. With a power of attorney these organizations can act on a veteran's behalf when needed and track the status of claims. This is important as the number and complexity of claims continues to increase.

The United States Government Accountability Office (GAO) reported in VETERANS DISABILITY BENEFITS: Claims Processing Challenges Persist, While VA Continues to Take Steps to Address Them (February 14, 2008) that the number and complexity of veterans claims has increased in recent years and are expected to continue increasing in the future as hostilities continue in the War on Terror. Specifically, the GAO reported:

- The number of pending veterans' claims increased by more than 50 percent from 254,000 at the end of FY 2003 to more than 392,000 the end of FY 2007. During the same period, the number of claims pending longer than 6 months more than doubled from 47,000 to about 101,000.
- One factor affecting processing times is the complexity of cases, in terms of numbers and types of disabilities veterans are claiming. VA reported that the number of cases with eight or more disabilities increased by 168 percent from 2000 to 2007.
- VA anticipates the number of claims will increase as ongoing hostilities continue.
- Reopened claims will increase as compensation recipients—many of whom suffer from chronic progressive disabilities such as diabetes, mental illness, and cardiovascular disabilities—reopen claims for increased benefits as they age and their conditions worsen.

Claims Data Questionable

As noted at the beginning of this report, data reported by many counties on the number of claims filed and other assistance provided to veterans has historically been questionable. The NCDVA believes that about 15% of the counties report erroneous data during a typical year. Most of the errors appeared to be due to inflating the number of claims filed. From calendar year 2004 to 2007 NCDVA officials believe that only 30 counties reported consistently reliable data.

The NCDVA further found that the reliability of county-reported data varied from year to year. For example, NCDVA believes the data reported by 14 counties was erroneous in calendar year 2004; while in 2007, 27 counties may have overstated claims. Nine counties (about 10%) reported filing more claims during the period than the total number of veteran residents in the county as reported by the VA. One of these counties reported filing three times more claims and another twice as many claims as the total number of veterans residing in the respective counties. Representatives from various organizations expressed concerns that if funding was based on the number and/or type of claims processed, the data would only become more inflated because there would then be a financial incentive to report higher numbers to get more State funding.

NCDVA officials indicated that claims data reported by district offices is more reliable than that reported by counties. However, district data, like county reported data, is self generated by the service officers. We found that some data reported by districts may also be suspect. For example, for calendar year 2007 two district offices reported the same number of “in person” contacts and total claims.

Efforts to Improve Claims Data

In an effort to gather more reliable claims data, NCDVA started having the State Veterans Service Office in Winston-Salem collect information on claims submitted by counties and districts beginning in July, 2008. The State Veterans Service Office was selected as it is the central office where counties and districts send their pension and medical claims before they go to the VA Regional Office. However, even this new effort will not collect data on all the claims generated by county and district veterans service offices as some claims are sent directly by these offices to one of the other VA processing centers depending on the type of claim. Also, we found that not all counties send their claims to the districts for review. Appendix I shows the flow of claims from two selected county offices to the various VA processing centers.

Types of claims

Table 5 on page 14 was compiled from the claims data that the State Veterans Service Office started collecting in July, 2008. It shows that 18,845 claims were submitted from the counties and districts for the five-month period from July through November, 2008. About 32% of these were classified as miscellaneous, which is a large portion to be grouped together. In this instance miscellaneous is the largest grouping of claims, while usually it is the smallest grouping. Grouping so many types of claims under the miscellaneous heading may hamper data analysis.

Table 5

| | Types of Veteran Benefit Claims | | | | | | | | | | | | | | | | Total |
|--------------|---|-------------------------------|-------------------------------------|--------------------------------|--|--|--|------------------------------|-----------------------------------|---|--------------------------|-------------------------|---------------|------------|-------------|-------------|--------------|
| | Req for Reconsideration or Reopened Claim or Rating | Notice of Disagreement Form 9 | 21-526 Application for Compensation | 21-526 Application for Pension | 21-8499 Application for Individual Unemployability | 21-4140 Employment Verification Individual Unemployability | 21-530 Application for Allowance for Burial Benefits | 21-686c Declaration of Death | 21-674 Request for Marital Status | 22-1900 Application for Vocational Rehabilitation Home Loan | Special Adaptive Housing | 21-4142 Medical Release | Miscellaneous | Total | | | |
| District #1 | 51 | 30 | 7 | 30 | 16 | 5 | 4 | 17 | 18 | 14 | 9 | 4 | 12 | 5 | 17 | 163 | 402 |
| District #2 | 209 | 27 | 17 | 166 | 82 | 25 | 15 | 29 | 53 | 54 | 22 | 18 | 1 | 9 | 207 | 464 | 1398 |
| District #3 | 161 | 23 | 12 | 97 | 49 | 14 | 16 | 34 | 40 | 24 | 15 | 12 | 15 | 10 | 58 | 339 | 919 |
| District #4 | 308 | 97 | 45 | 209 | 70 | 45 | 17 | 73 | 64 | 85 | 42 | 25 | 12 | 9 | 461 | 563 | 2125 |
| District #5 | 284 | 50 | 18 | 188 | 111 | 31 | 12 | 31 | 68 | 53 | 13 | 17 | 12 | 4 | 140 | 425 | 1457 |
| District #6 | 132 | 12 | 7 | 117 | 82 | 16 | 9 | 25 | 21 | 33 | 8 | 7 | 2 | 8 | 193 | 377 | 1049 |
| District #7 | 159 | 16 | 12 | 157 | 99 | 20 | 4 | 16 | 62 | 17 | 13 | 14 | 1 | 22 | 164 | 366 | 1142 |
| District #8 | 184 | 58 | 33 | 158 | 111 | 19 | 5 | 42 | 79 | 22 | 6 | 7 | 1 | 19 | 72 | 396 | 1212 |
| District #9 | 339 | 20 | 19 | 264 | 137 | 38 | 17 | 35 | 85 | 51 | 12 | 38 | 16 | 8 | 285 | 690 | 2054 |
| District #10 | 112 | 40 | 23 | 195 | 100 | 35 | 7 | 39 | 70 | 42 | 7 | 8 | 24 | 14 | 159 | 450 | 1325 |
| District #11 | 171 | 18 | 7 | 141 | 88 | 26 | 18 | 26 | 52 | 47 | 22 | 21 | 20 | 12 | 182 | 506 | 1357 |
| District #12 | 138 | 8 | 5 | 94 | 78 | 17 | 7 | 14 | 37 | 23 | 7 | 14 | 5 | 2 | 122 | 252 | 823 |
| District #13 | 414 | 64 | 26 | 299 | 80 | 65 | 45 | 70 | 65 | 107 | 41 | 31 | 0 | 8 | 536 | 659 | 2510 |
| District #14 | 41 | 2 | 2 | 35 | 25 | 5 | 1 | 3 | 11 | 18 | 1 | 2 | 2 | 2 | 42 | 91 | 283 |
| District #15 | 76 | 23 | 10 | 68 | 59 | 18 | 13 | 7 | 23 | 28 | 22 | 17 | 9 | 1 | 66 | 349 | 789 |
| Total | 2779 | 488 | 243 | 2218 | 1187 | 379 | 190 | 461 | 748 | 618 | 240 | 235 | 132 | 133 | 2704 | 6090 | 18845 |
| Total % | 15% | 3% | 1% | 12% | 6% | 2% | 1% | 2% | 4% | 3% | 1% | 1% | 1% | 1% | 14% | 32% | |

Source: OSBM analysis based on data from NCDVA

Claims Processing

Table 6 on page 15 shows the number of claims submitted per FTE by the combined efforts of the county and district staffs during the five-month period from July through November, 2008. There are a number of variables that can affect the number of claims generated by a particular office. Such variables include the type of claims originated, how prepared the veterans were when they came in for assistance, outreach and other support activities offices perform, and the distance VSOs had to travel to support veterans. The average number of claims generated per FTE during this period was 105. The range was from 47 claims generated per FTE to 169.

Table 6

| Veteran benefit claims processed per District FTE | | | | | |
|---|--------------|-------------|--------------|--------------|----------------|
| District | County FTE | State FTE | Total FTE | Claims | Claims per FTE |
| 1 | 3.5 | 2.6 | 6.1 | 402 | 66 |
| 2 | 11.0 | 3.0 | 14.0 | 1398 | 100 |
| 3 | 5.0 | 1.8 | 6.8 | 919 | 136 |
| 4 | 12.5 | 2.8 | 15.3 | 2125 | 139 |
| 5 | 15.0 | 2.0 | 17.0 | 1457 | 86 |
| 6 | 4.5 | 3.4 | 7.9 | 1049 | 133 |
| 7 | 6.5 | 2.4 | 8.9 | 1142 | 128 |
| 8 | 8.0 | 3.4 | 11.4 | 1212 | 107 |
| 9 | 22.5 | 3.6 | 26.1 | 2054 | 79 |
| 10 | 11.0 | 3.2 | 14.2 | 1325 | 93 |
| 11 | 10.5 | 3.9 | 14.4 | 1357 | 94 |
| 12 | 3.0 | 3.4 | 6.4 | 823 | 128 |
| 13 | 12.5 | 2.4 | 14.9 | 2510 | 169 |
| 14 | 4.5 | 1.5 | 6.0 | 283 | 47 |
| 15 | 7.5 | 2.6 | 10.1 | 789 | 78 |
| Total | 137.5 | 41.9 | 179.4 | 18845 | 105 |
| Note: State FTE allocated to claims processing based on OSBM survey results | | | | | |
| Source: OSBM analysis based on July - November, 2008 data from NCDVA | | | | | |

Findings on Legislative Changes

Some efforts have been started in the North Carolina General Assembly to increase the aid counties get from the State to assist veterans and their families with their claims for benefits. For example, House Bill 2685 (May 28, 2008) proposed changes to the financial assistance that the DOA provides to county veterans programs. The bill proposed a recurring appropriation of \$750,000. These funds were to begin in FY 2008-2009. Under the proposed changes, veterans programs would receive a minimum contribution of \$2,000 a year or the amount established in Table 7, whichever is greater. The number of annual claims established in the table is based on the claims veterans filed in each county during the previous fiscal year.

OSBM found that 28 counties would qualify for the maximum reimbursement percentage based on reported claims for calendar year 2007. However, NCDVA questioned the data submitted by 23 of these counties; suspecting that it was overstated because of the unrealistically high number of claims reported. Basing financial assistance to counties, without first establishing a consistent, systematic basis for counting and verifying the number of claims could result in inequitable distribution of funds.

Table 7

| Proposed Reimbursement Percentage and Ceiling Amount Based on Annual Claims Filed | | |
|--|--------------------------|-----------|
| Annual Claims Filed | Reimbursement Percentage | Ceiling |
| 1 to 500 | 2.5% | \$ 8,750 |
| 501 to 1,000 | 5.0% | \$ 17,500 |
| 1,001 to 1,500 | 7.5% | \$ 26,250 |
| 1,501 to 2,000 | 10.0% | \$ 35,000 |
| More than 2,001 | 12.5% | \$ 43,750 |

Source: House Bill 2685

Findings on High Federal Error Rates

According to VA's report, "Department of Veterans Affairs (VA) FY 2008 Performance and Accountability Report", dated November 17, 2008, the national accuracy rate for pension claims increased to 92 percent from the FY 2007 rate of 91 percent. This means that 8 percent of pension claim decisions made by VA are erroneous. For disability claims decisions the accuracy rate is 86%. This means that 14% of disability claims decisions by VA staff are wrong. This accuracy rate is down from the FY 2004 baseline of 87% and FY 2007's rate of 88%.

The high federal error rates reinforce the importance of the technical assistance and training received by VSOs and the assistance they in turn give to veterans in preparing their claims. It also emphasizes the importance that the State provides in reviewing VA claims decisions.

Findings Comparing Other State Programs

It is difficult to compare the effectiveness of veterans' services provided by other states and territories because each program is different. Each of the 50 states and 2 territories for which VA reports program expenditures has developed their own unique veterans' service program. Comparison is further hampered because there is no centralized source outlining the various programs, and:

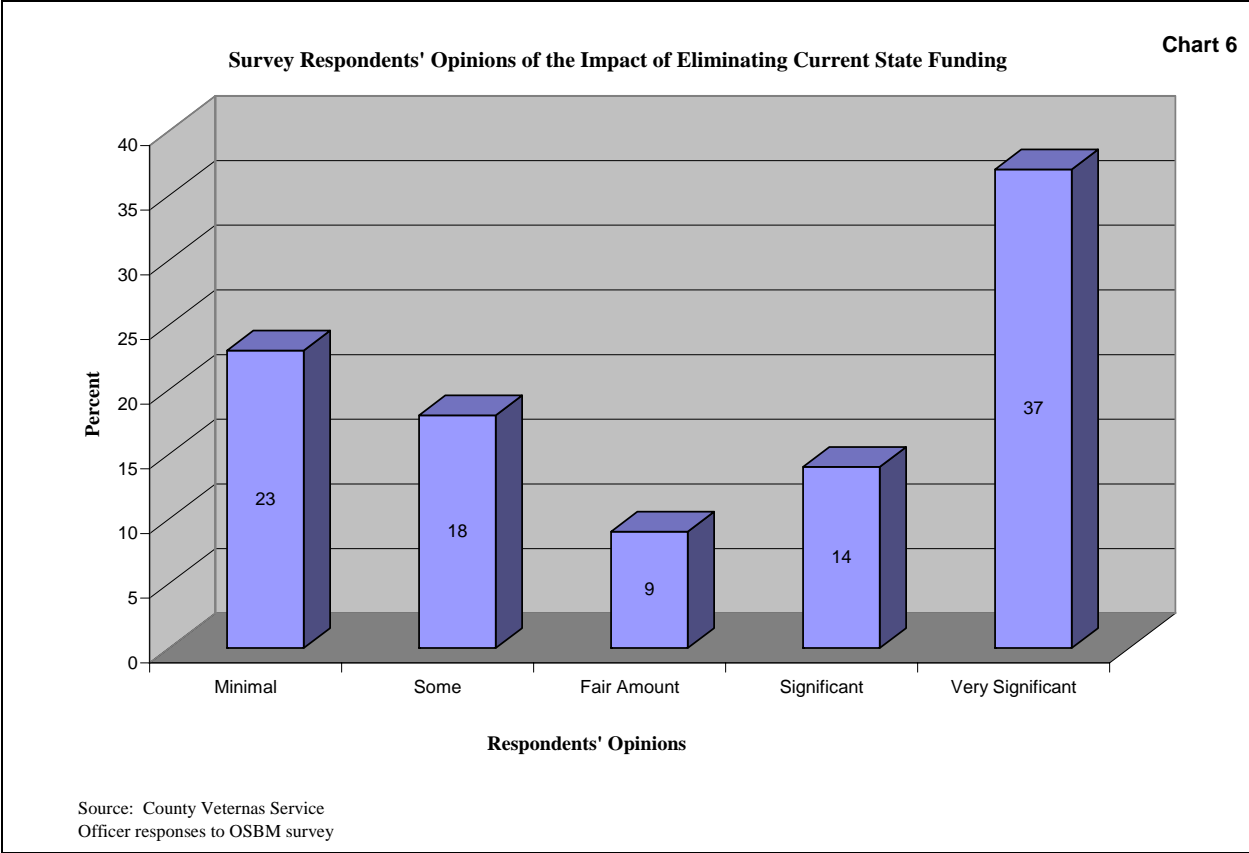
- Data on the number and type of claims assistance is not reported to the VA,
- Veteran demographics varies by state,
- The nature of disabilities varies among veterans, and
- The amount of money spent by the states, territories, and counties on their programs varies and is not reported.

OSBM, however, did a limited comparison of North Carolina's veterans program with Virginia's program. In federal FY 2007 the VA estimated that Virginia's veteran population (807,326) was 33,696 higher than North Carolina's (773,630). However, North Carolina veterans received over \$457 million more from VA than did Virginia veterans (see Appendix J). In FY 2007 Virginia had 28 State employed full-time veterans service representatives and no county VSOs. North Carolina had about 30 State employed VSOs providing claims assistance during this period. A big difference in the two programs is that North Carolina had about 63 additional VSOs and assistant VSOs providing claims support at the county level.

Findings on the Impact of Changing the Aid to Counties Program

Funds used to support county veterans programs come primarily from the individual county appropriations, with a reimbursement amount provided to them by the State through the Aid to Counties program. In FY 2008, the Aid to Counties Program paid matching funds (up to \$2,000 per county) to 94 counties that funded veterans' services. The amount paid to counties has remained relatively consistent during the FY 2004-2008 timeframe (see Table 4 on page 10). County support ranged from zero for six counties to a high of \$935,298 for Mecklenburg County (see Appendix F). The amount paid through the Aid to Counties Program in FY 2008 was \$185,000 which equates to about 2.5 percent of the aggregate county veterans' service budgets in FY 2008.

OSBM surveyed the county VSOs to obtain their views on the impact to them if the \$2,000 in annual State aid was eliminated. Overall, OSBM found that county VSOs did not want to give up the \$2,000 even though it was a small portion of most of their budgets. Comments varied according to the amount of financial support county governments are providing to their veterans programs. The county VSOs with larger budgets tend not to view the State's support as important as compared to those from smaller, poorer counties that tend to view the \$2,000 as more important. About one-fourth of the county VSOs that responded to the survey said that losing the \$2,000 would have minimal impact on their operations. Chart 6 on page 17 shows how the county VSOs that responded to our survey view the loss of the current \$2,000 in State aid.



Findings on County Needs

In the OSBM survey we asked county VSOs what their needs were if additional funds were available. Their responses indicated their highest priority is for additional staff members, training, computers, and outreach. Chart 7 on page 18 provides more detailed information on the needs of the county VSOs.

While NCDVA provides limited funding (up to \$2,000 yearly) to help meet county VSO needs, most of the funding comes from the individual counties. Staff in county veterans service offices are county employees; thus, if staffing is to be increased funds will have to be provided by the individual counties unless the current funding formula is changed.

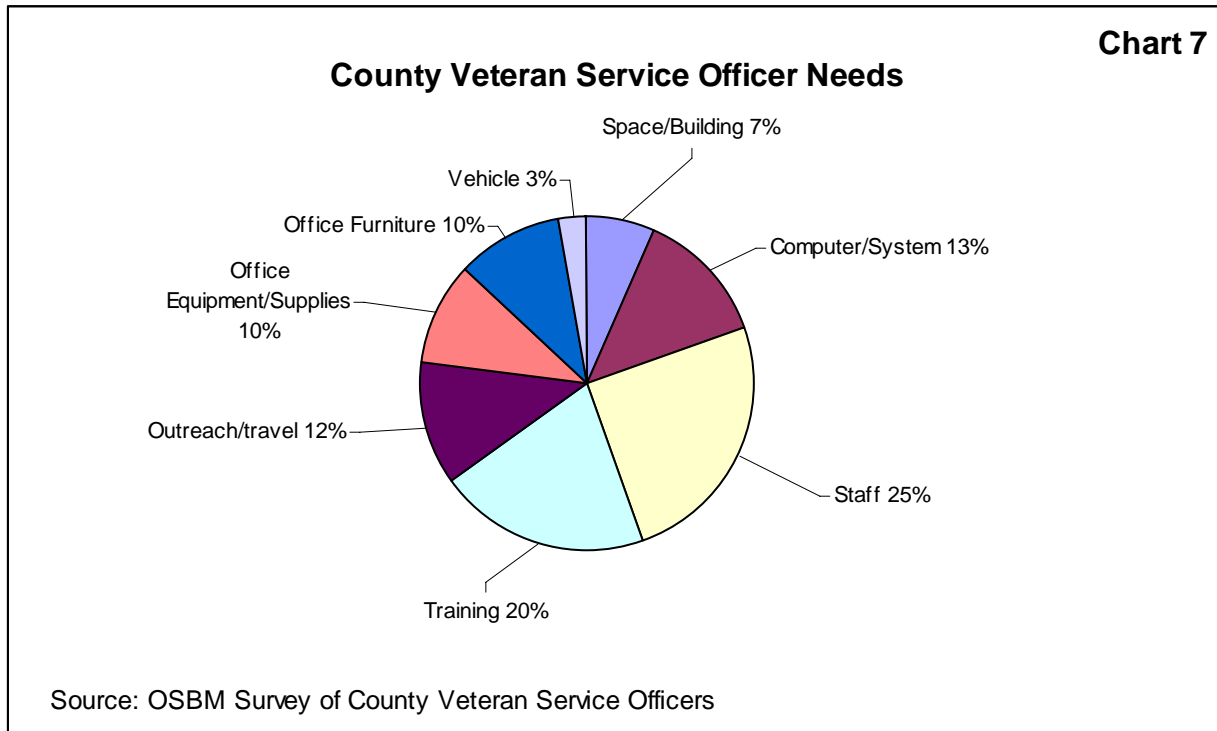
The second highest need expressed by county VSOs was for more training. NCDVA is responsible for providing county VSOs with training. To the credit of NCDVA, the agency has recently taken the following steps to improve training:

- Appointed a training officer from existing DSO staff;
- Established a joint State/county training committee to address training issues;
- Set up annual training in four regions;
- Produced a training curriculum and materials compact computer disk approved by the VA for accreditation of North Carolina VSOs; and
- Established requirements for 20 hours of annual training for VSOs to remain certified.

Also, NCDVA officials stated that the office has requested approval from the Department of Labor for their training programs so that VSOs can qualify to receive VA funding for taking the training.

NCDVA officials agreed that many veterans service offices need updated computers. However, traditionally, purchasing computers for these offices has been a responsibility of the individual counties.

NCDVA officials agree that more outreach is needed. State and County officials mentioned various outreach efforts undertaken by their offices. These efforts include visits to nursing homes, job fairs, and prisons, as well as targeted mailings and the creation of billboards.



CONCLUSIONS

VA payments to veterans and their families for benefits related to military service has become increasingly an important source of revenue for veterans, the State, and counties. It appears, based on VA claims payments to veterans, that the amount North Carolina and its counties spend assisting veterans with the filing of their benefit claims is yielding positive results.

Much of the claims data needed to effectively manage the State's veterans' assistance program or to determine state staffing level needs is questionable because it appears to be overstated. Claims data is self-reported by county and district veterans service offices with limited quality assurance. NCDVA took steps in July, 2008 to begin the process of gathering more accurate claims data by having the State Veterans Service Office collect information on claims submitted to the VA Regional Office in Winston-Salem. However, claims submitted to other federal processing sites by districts and counties are not included. Until more accurate claims data is developed by the State, making management and financial decisions based on claims data is not advisable. Further, basing funding on reported claims will lead to more inaccuracies as reporting entities would then have an added incentive to inflate the numbers of claims to receive more State funding.

Basing aid to counties on VA's estimates of the number of veterans residing in each county is not an acceptable option. VA's estimate of county veterans populations is based on the ten-year census and adjusted for general population trends and does not take into account other variables that may affect veterans populations only. VA estimates are now about eight years old, since it is based on the 2000 census.

The needs for State resources, as identified in OSBM's survey of the county veterans service offices, is primarily for more staffing, training, computers, and outreach. Further, during interviews and site visits, the range of support that counties need is wide; where some counties are staffed full time with multiple experienced veteran service officers; others have limited and less experienced staff requiring a higher level of assistance and/or claims review. While funding may be necessary for an outreach effort such as billboards, other efforts such as targeting nursing homes to explain benefits available to can be undertaken with minimal cost. Outreach efforts were different for different counties and state offices. Results of the outreach activities were not documented, nor were veterans surveyed about how they knew of the county or State veterans services.

County and district service offices do not have a secure (encrypted) system acceptable to VA for submitting claims electronically. Such a system could enhance efficiency of both the county and district offices and result in improved accuracy.

RECOMMENDATIONS

OSBM recommends that:

1. State aid to counties with veterans service offices should continue to be based on the current formula of one-half of the amount the counties spend on veterans' services up to \$2,000 until the State's economy improves.
2. NCDVA should streamline claims processing by discontinuing some claims reviews by the State DSO. While we do not believe all counties are in a position to send forms directly to the State Veterans Service Office, those counties with proven high quality records are good candidates for this. If all counties submitted forms directly, NCDVA could redeploy about four FTEs to such activities as training, outreach, reviewing claims for decision errors by the VA at the State Veterans Service Office, and/or establishing representatives at the two BDD centers in North Carolina to assist veterans likely to remain in the State.
3. Current efforts to collect more accurate claims data should be continued, expanded, and analyzed for use in future training, technical supervision and financial decisions.
4. Outreach program results should be tracked and documented in veteran office logs or surveys and analysis performed to institute best outreach practices State-wide.
5. A secure (encrypted) system acceptable to the VA for county and district veterans service offices should be used to improve efficiency and accuracy.

DOA's comments on the recommendations are included in Appendix A.

ACKNOWLEDGEMENTS

OSBM wishes to express its appreciation to the staff of the NCDVA and the county veterans service offices for their cooperation during the performance of this study.

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Appendix A

Agency Comments on the Report

OSBM made several technical changes to the report suggested by NCDVA managers. The managers agreed with OSBM's conclusions and recommendations.

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APPENDIX B

**GEOGRAPHIC DISTRIBUTION OF VA EXPENDITURES FOR FY 2007
COUNTY ALPHABETICAL LISTING
Expenditures in \$000s**

| County | Veteran Population | Total Expenditures | Compensation & Pension | Education & Vocational Rehabilitation | Insurance & Indemnities | Construction | Medical Care | General Operating Expenses |
|------------|--------------------|--------------------|------------------------|---------------------------------------|-------------------------|--------------|--------------|----------------------------|
| ALAMANCE | 11,598 | \$ 31,956 | \$ 14,830 | \$ 1,088 | \$ 687 | \$ - | \$ 15,351 | \$ - |
| ALEXANDER | 2,954 | \$ 7,655 | \$ 3,782 | \$ 130 | \$ 67 | \$ - | \$ 3,676 | \$ - |
| ALLEGHANY | 1,144 | \$ 2,546 | \$ 1,563 | \$ 43 | \$ 4 | \$ - | \$ 936 | \$ - |
| ANSON | 1,994 | \$ 5,575 | \$ 3,275 | \$ 113 | \$ 71 | \$ - | \$ 2,116 | \$ - |
| ASHE | 2,525 | \$ 6,940 | \$ 4,181 | \$ 119 | \$ 59 | \$ - | \$ 2,581 | \$ - |
| AVERY | 1,394 | \$ 4,585 | \$ 1,950 | \$ 179 | \$ 125 | \$ - | \$ 2,331 | \$ - |
| BEAUFORT | 4,634 | \$ 13,231 | \$ 9,277 | \$ 535 | \$ 320 | \$ - | \$ 3,099 | \$ - |
| BERTIE | 1,208 | \$ 4,093 | \$ 2,348 | \$ 144 | \$ 42 | \$ - | \$ 1,560 | \$ - |
| BLADEN | 2,828 | \$ 11,472 | \$ 7,276 | \$ 418 | \$ 48 | \$ - | \$ 3,731 | \$ - |
| BRUNSWICK | 12,435 | \$ 28,733 | \$ 19,085 | \$ 845 | \$ 619 | \$ - | \$ 8,184 | \$ - |
| BUNCOMBE | 22,055 | \$ 96,888 | \$ 41,027 | \$ 2,603 | \$ 2,127 | \$ 2,473 | \$ 48,253 | \$ 406 |
| BURKE | 7,672 | \$ 24,510 | \$ 12,017 | \$ 637 | \$ 297 | \$ - | \$ 11,560 | \$ - |
| CABARRUS | 12,341 | \$ 35,419 | \$ 16,877 | \$ 2,045 | \$ 494 | \$ - | \$ 16,003 | \$ - |
| CALDWELL | 6,972 | \$ 20,449 | \$ 10,714 | \$ 547 | \$ 196 | \$ - | \$ 8,991 | \$ - |
| CAMDEN | 1,112 | \$ 3,535 | \$ 2,508 | \$ 257 | \$ 54 | \$ - | \$ 715 | \$ - |
| CARTERET | 9,359 | \$ 31,688 | \$ 22,594 | \$ 1,302 | \$ 560 | \$ - | \$ 7,231 | \$ - |
| CASWELL | 2,219 | \$ 8,326 | \$ 3,706 | \$ 1,179 | \$ 41 | \$ - | \$ 3,400 | \$ - |
| CATAWBA | 12,416 | \$ 32,290 | \$ 16,960 | \$ 1,327 | \$ 714 | \$ - | \$ 13,289 | \$ - |
| CHATHAM | 5,166 | \$ 12,795 | \$ 6,064 | \$ 755 | \$ 554 | \$ - | \$ 5,423 | \$ - |
| CHEROKEE | 2,923 | \$ 9,670 | \$ 5,920 | \$ 161 | \$ 103 | \$ - | \$ 3,487 | \$ - |
| CHOWAN | 1,391 | \$ 4,296 | \$ 2,776 | \$ 186 | \$ 124 | \$ - | \$ 1,211 | \$ - |
| CLAY | 1,210 | \$ 3,989 | \$ 2,283 | \$ 96 | \$ 46 | \$ - | \$ 1,564 | \$ - |
| CLEVELAND | 8,803 | \$ 25,848 | \$ 14,078 | \$ 1,251 | \$ 326 | \$ - | \$ 10,193 | \$ - |
| COLUMBUS | 4,404 | \$ 18,063 | \$ 11,127 | \$ 702 | \$ 186 | \$ - | \$ 6,048 | \$ - |
| CRAVEN | 12,471 | \$ 41,773 | \$ 29,842 | \$ 3,619 | \$ 769 | \$ - | \$ 7,217 | \$ 326 |
| CUMBERLAND | 44,263 | \$ 291,099 | \$ 187,045 | \$ 22,379 | \$ 1,888 | \$ - | \$ 79,164 | \$ 623 |
| CURRITUCK | 3,051 | \$ 6,935 | \$ 5,010 | \$ 379 | \$ 34 | \$ - | \$ 1,512 | \$ - |
| DARE | 4,078 | \$ 5,305 | \$ 3,722 | \$ 211 | \$ 204 | \$ - | \$ 1,167 | \$ - |
| DAVIDSON | 13,631 | \$ 33,225 | \$ 15,649 | \$ 1,320 | \$ 397 | \$ - | \$ 15,859 | \$ - |
| DAVIE | 3,343 | \$ 8,858 | \$ 4,413 | \$ 298 | \$ 192 | \$ - | \$ 3,955 | \$ - |
| DUPLIN | 3,827 | \$ 14,133 | \$ 8,353 | \$ 497 | \$ 186 | \$ - | \$ 5,097 | \$ - |
| DURHAM | 17,047 | \$ 74,370 | \$ 28,620 | \$ 2,784 | \$ 1,183 | \$ 2,032 | \$ 38,423 | \$ 1,327 |
| EDGECOMBE | 3,537 | \$ 15,568 | \$ 9,341 | \$ 401 | \$ 144 | \$ - | \$ 5,682 | \$ - |
| FORSYTH | 25,157 | \$ 115,346 | \$ 39,212 | \$ 11,976 | \$ 1,897 | \$ 12 | \$ 29,099 | \$ 33,150 |
| FRANKLIN | 4,276 | \$ 12,128 | \$ 6,147 | \$ 732 | \$ 126 | \$ - | \$ 5,123 | \$ - |
| GASTON | 18,066 | \$ 42,897 | \$ 22,191 | \$ 1,493 | \$ 697 | \$ - | \$ 18,516 | \$ - |
| GATES | 1,025 | \$ 2,692 | \$ 1,904 | \$ 180 | \$ 35 | \$ - | \$ 573 | \$ - |
| GRAHAM | 764 | \$ 2,878 | \$ 1,556 | \$ 59 | \$ 40 | \$ - | \$ 1,223 | \$ - |
| GRANVILLE | 4,327 | \$ 14,367 | \$ 6,323 | \$ 1,076 | \$ 171 | \$ - | \$ 6,796 | \$ - |
| GREENE | 1,559 | \$ 5,146 | \$ 3,445 | \$ 229 | \$ 97 | \$ - | \$ 1,374 | \$ - |
| GUILFORD | 35,483 | \$ 87,657 | \$ 45,926 | \$ 7,699 | \$ 2,713 | \$ - | \$ 31,319 | \$ - |
| HALIFAX | 4,149 | \$ 16,400 | \$ 10,018 | \$ 480 | \$ 127 | \$ - | \$ 5,775 | \$ - |
| HARNETT | 11,006 | \$ 42,379 | \$ 26,333 | \$ 2,968 | \$ 399 | \$ - | \$ 12,680 | \$ - |
| HAYWOOD | 6,837 | \$ 22,360 | \$ 11,638 | \$ 528 | \$ 487 | \$ - | \$ 9,707 | \$ - |
| HENDERSON | 11,735 | \$ 30,463 | \$ 14,825 | \$ 680 | \$ 1,241 | \$ - | \$ 13,717 | \$ - |
| HERTFORD | 1,688 | \$ 7,374 | \$ 4,233 | \$ 231 | \$ 151 | \$ - | \$ 2,759 | \$ - |
| HOKE | 4,046 | \$ 23,486 | \$ 14,716 | \$ 2,864 | \$ 61 | \$ - | \$ 5,844 | \$ - |
| HYDE | 391 | \$ 1,529 | \$ 1,108 | \$ 16 | \$ 11 | \$ - | \$ 393 | \$ - |
| IREDELL | 12,544 | \$ 31,446 | \$ 14,861 | \$ 1,636 | \$ 567 | \$ - | \$ 14,383 | \$ - |
| JACKSON | 3,473 | \$ 10,239 | \$ 6,040 | \$ 464 | \$ 158 | \$ - | \$ 3,577 | \$ - |
| JOHNSTON | 12,562 | \$ 34,315 | \$ 19,420 | \$ 1,755 | \$ 376 | \$ - | \$ 12,765 | \$ - |
| JONES | 1,085 | \$ 4,012 | \$ 2,975 | \$ 185 | \$ 32 | \$ - | \$ 821 | \$ - |
| LEE | 5,363 | \$ 17,018 | \$ 10,257 | \$ 1,527 | \$ 175 | \$ - | \$ 5,060 | \$ - |
| LENOIR | 5,145 | \$ 21,235 | \$ 14,521 | \$ 820 | \$ 248 | \$ - | \$ 5,646 | \$ - |
| LINCOLN | 5,699 | \$ 12,364 | \$ 6,045 | \$ 433 | \$ 174 | \$ - | \$ 5,713 | \$ - |
| MCDOWELL | 3,964 | \$ 21,765 | \$ 9,091 | \$ 331 | \$ 178 | \$ - | \$ 12,165 | \$ - |
| MACON | 4,136 | \$ 12,760 | \$ 6,705 | \$ 241 | \$ 430 | \$ - | \$ 5,384 | \$ - |
| MADISON | 1,871 | \$ 6,739 | \$ 3,472 | \$ 114 | \$ 72 | \$ - | \$ 3,080 | \$ - |

APPENDIX B

**GEOGRAPHIC DISTRIBUTION OF VA EXPENDITURES FOR FY 2007
COUNTY ALPHABETICAL LISTING**

Expenditures in \$000s

| County | Veteran Population | Total Expenditures | Compensation & Pension | Education & Vocational Rehabilitation | Insurance & Indemnities | Construction | Medical Care | General Operating Expenses |
|--------------------------------|--------------------|---------------------|------------------------|---------------------------------------|-------------------------|-----------------|-------------------|----------------------------|
| MARTIN | 1,971 | \$ 7,630 | \$ 4,617 | \$ 257 | \$ 68 | \$ - | \$ 2,688 | \$ - |
| MECKLENBURG | 55,969 | \$ 123,742 | \$ 63,966 | \$ 10,139 | \$ 3,581 | \$ - | \$ 46,055 | \$ - |
| MITCHELL | 1,348 | \$ 6,301 | \$ 3,002 | \$ 153 | \$ 20 | \$ - | \$ 3,126 | \$ - |
| MONTGOMERY | 2,297 | \$ 10,054 | \$ 4,170 | \$ 1,241 | \$ 99 | \$ - | \$ 4,545 | \$ - |
| MOORE | 10,614 | \$ 27,774 | \$ 17,953 | \$ 1,281 | \$ 1,218 | \$ - | \$ 7,322 | \$ - |
| NASH | 8,166 | \$ 22,649 | \$ 13,318 | \$ 821 | \$ 312 | \$ - | \$ 8,197 | \$ - |
| NEW HANOVER | 19,114 | \$ 45,754 | \$ 29,647 | \$ 4,334 | \$ 1,380 | \$ - | \$ 10,349 | \$ 44 |
| NORTHAMPTON | 1,632 | \$ 5,540 | \$ 3,264 | \$ 139 | \$ 29 | \$ - | \$ 2,107 | \$ - |
| ONSLOW | 18,906 | \$ 105,766 | \$ 80,692 | \$ 10,772 | \$ 680 | \$ - | \$ 13,622 | \$ - |
| ORANGE | 7,644 | \$ 20,334 | \$ 9,389 | \$ 1,210 | \$ 770 | \$ - | \$ 8,965 | \$ - |
| PAMLICO | 1,519 | \$ 5,067 | \$ 3,545 | \$ 138 | \$ 44 | \$ - | \$ 1,340 | \$ - |
| PASQUOTANK | 4,041 | \$ 12,539 | \$ 7,897 | \$ 974 | \$ 196 | \$ - | \$ 3,472 | \$ - |
| PENDER | 5,939 | \$ 15,326 | \$ 9,745 | \$ 768 | \$ 312 | \$ - | \$ 4,500 | \$ - |
| PERQUIMANS | 1,593 | \$ 3,836 | \$ 2,505 | \$ 175 | \$ 91 | \$ - | \$ 1,065 | \$ - |
| PERSON | 3,353 | \$ 11,711 | \$ 5,164 | \$ 367 | \$ 60 | \$ - | \$ 6,121 | \$ - |
| PITT | 10,510 | \$ 36,094 | \$ 23,385 | \$ 3,581 | \$ 574 | \$ - | \$ 8,555 | \$ - |
| POLK | 2,664 | \$ 5,774 | \$ 3,062 | \$ 108 | \$ 188 | \$ - | \$ 2,416 | \$ - |
| RANDOLPH | 11,383 | \$ 31,156 | \$ 15,834 | \$ 2,485 | \$ 420 | \$ - | \$ 12,417 | \$ - |
| RICHMOND | 3,993 | \$ 19,673 | \$ 12,703 | \$ 513 | \$ 299 | \$ - | \$ 6,159 | \$ - |
| ROBESON | 8,764 | \$ 35,716 | \$ 20,894 | \$ 1,644 | \$ 260 | \$ - | \$ 12,918 | \$ - |
| ROCKINGHAM | 8,919 | \$ 19,624 | \$ 11,545 | \$ 552 | \$ 246 | \$ - | \$ 7,282 | \$ - |
| ROWAN | 12,440 | \$ 76,279 | \$ 24,704 | \$ 1,403 | \$ 462 | \$ 1,825 | \$ 40,910 | \$ 6,974 |
| RUTHERFORD | 5,837 | \$ 24,187 | \$ 12,089 | \$ 542 | \$ 336 | \$ - | \$ 11,221 | \$ - |
| SAMPSON | 4,555 | \$ 21,019 | \$ 12,204 | \$ 621 | \$ 183 | \$ - | \$ 8,011 | \$ - |
| SCOTLAND | 3,186 | \$ 12,629 | \$ 6,834 | \$ 1,831 | \$ 140 | \$ - | \$ 3,824 | \$ - |
| STANLY | 4,976 | \$ 13,189 | \$ 6,429 | \$ 469 | \$ 172 | \$ - | \$ 6,118 | \$ - |
| STOKES | 4,086 | \$ 9,588 | \$ 5,176 | \$ 342 | \$ 105 | \$ - | \$ 3,966 | \$ - |
| SURRY | 5,654 | \$ 20,952 | \$ 11,878 | \$ 513 | \$ 253 | \$ - | \$ 8,308 | \$ - |
| SWAIN | 1,353 | \$ 5,155 | \$ 3,109 | \$ 123 | \$ 42 | \$ - | \$ 1,881 | \$ - |
| TRANSYLVANIA | 3,778 | \$ 9,824 | \$ 5,289 | \$ 248 | \$ 306 | \$ - | \$ 3,982 | \$ - |
| TYRRELL | 360 | \$ 660 | \$ 460 | \$ 22 | \$ 0 | \$ - | \$ 178 | \$ - |
| UNION | 11,836 | \$ 26,571 | \$ 14,106 | \$ 1,592 | \$ 817 | \$ - | \$ 10,055 | \$ - |
| VANCE | 3,025 | \$ 13,348 | \$ 6,377 | \$ 399 | \$ 95 | \$ - | \$ 6,477 | \$ - |
| WAKE | 53,660 | \$ 118,403 | \$ 62,268 | \$ 13,902 | \$ 4,022 | \$ - | \$ 38,181 | \$ 30 |
| WARREN | 1,681 | \$ 7,086 | \$ 3,567 | \$ 193 | \$ 73 | \$ - | \$ 3,252 | \$ - |
| WASHINGTON | 1,023 | \$ 3,168 | \$ 2,065 | \$ 111 | \$ 65 | \$ - | \$ 928 | \$ - |
| WATAUGA | 3,577 | \$ 9,733 | \$ 5,244 | \$ 867 | \$ 296 | \$ - | \$ 3,326 | \$ - |
| WAYNE | 13,623 | \$ 48,506 | \$ 33,121 | \$ 3,025 | \$ 727 | \$ - | \$ 11,632 | \$ - |
| WILKES | 5,185 | \$ 18,279 | \$ 10,410 | \$ 405 | \$ 87 | \$ - | \$ 7,376 | \$ - |
| WILSON | 6,103 | \$ 21,845 | \$ 14,077 | \$ 732 | \$ 502 | \$ - | \$ 6,533 | \$ - |
| YADKIN | 3,055 | \$ 8,876 | \$ 3,999 | \$ 240 | \$ 165 | \$ - | \$ 4,472 | \$ - |
| YANCEY | 1,943 | \$ 7,479 | \$ 4,462 | \$ 82 | \$ 92 | \$ - | \$ 2,843 | \$ - |
| NORTH CAROLINA (Totals) | 773,630 | \$ 2,583,647 | \$ 1,425,344 | \$ 156,579 | \$ 43,312 | \$ 6,342 | \$ 909,189 | \$ 42,879 |

Source: U.S. Department of Veterans Affairs

APPENDIX C

**GEOGRAPHIC DISTRIBUTION OF VA EXPENDITURES FOR FY 2007
SORTED BY COUNTY VETERANS POPULATION**

Expenditures in \$000s

| County | Veteran Population | Total Expenditures | Compensation & Pension | Education & Vocational Rehabilitation | Insurance & Indemnities | Construction | Medical Care | General Operating Expenses |
|-------------|--------------------|--------------------|------------------------|---------------------------------------|-------------------------|--------------|--------------|----------------------------|
| MECKLENBURG | 55,969 | \$ 123,742 | \$ 63,966 | \$ 10,139 | \$ 3,581 | \$ - | \$ 46,055 | \$ - |
| WAKE | 53,660 | \$ 118,403 | \$ 62,268 | \$ 13,902 | \$ 4,022 | \$ - | \$ 38,181 | \$ 30 |
| CUMBERLAND | 44,263 | \$ 291,099 | \$ 187,045 | \$ 22,379 | \$ 1,888 | \$ - | \$ 79,164 | \$ 623 |
| GUILFORD | 35,483 | \$ 87,657 | \$ 45,926 | \$ 7,699 | \$ 2,713 | \$ - | \$ 31,319 | \$ - |
| FORSYTH | 25,157 | \$ 115,346 | \$ 39,212 | \$ 11,976 | \$ 1,897 | \$ 12 | \$ 29,099 | \$ 33,150 |
| BUNCOMBE | 22,055 | \$ 96,888 | \$ 41,027 | \$ 2,603 | \$ 2,127 | \$ 2,473 | \$ 48,253 | \$ 406 |
| NEW HANOVER | 19,114 | \$ 45,754 | \$ 29,647 | \$ 4,334 | \$ 1,380 | \$ - | \$ 10,349 | \$ 44 |
| ONslow | 18,906 | \$ 105,766 | \$ 80,692 | \$ 10,772 | \$ 680 | \$ - | \$ 13,622 | \$ - |
| GASTON | 18,066 | \$ 42,897 | \$ 22,191 | \$ 1,493 | \$ 697 | \$ - | \$ 18,516 | \$ - |
| DURHAM | 17,047 | \$ 74,370 | \$ 28,620 | \$ 2,784 | \$ 1,183 | \$ 2,032 | \$ 38,423 | \$ 1,327 |
| DAVIDSON | 13,631 | \$ 33,225 | \$ 15,649 | \$ 1,320 | \$ 397 | \$ - | \$ 15,859 | \$ - |
| WAYNE | 13,623 | \$ 48,506 | \$ 33,121 | \$ 3,025 | \$ 727 | \$ - | \$ 11,632 | \$ - |
| JOHNSTON | 12,562 | \$ 34,315 | \$ 19,420 | \$ 1,755 | \$ 376 | \$ - | \$ 12,765 | \$ - |
| IREDELL | 12,544 | \$ 31,446 | \$ 14,861 | \$ 1,636 | \$ 567 | \$ - | \$ 14,383 | \$ - |
| CRAVEN | 12,471 | \$ 41,773 | \$ 29,842 | \$ 3,619 | \$ 769 | \$ - | \$ 7,217 | \$ 326 |
| ROWAN | 12,440 | \$ 76,279 | \$ 24,704 | \$ 1,403 | \$ 462 | \$ 1,825 | \$ 40,910 | \$ 6,974 |
| BRUNSWICK | 12,435 | \$ 28,733 | \$ 19,085 | \$ 845 | \$ 619 | \$ - | \$ 8,184 | \$ - |
| CATAWBA | 12,416 | \$ 32,290 | \$ 16,960 | \$ 1,327 | \$ 714 | \$ - | \$ 13,289 | \$ - |
| CABARRUS | 12,341 | \$ 35,419 | \$ 16,877 | \$ 2,045 | \$ 494 | \$ - | \$ 16,003 | \$ - |
| UNION | 11,836 | \$ 26,571 | \$ 14,106 | \$ 1,592 | \$ 817 | \$ - | \$ 10,055 | \$ - |
| HENDERSON | 11,735 | \$ 30,463 | \$ 14,825 | \$ 680 | \$ 1,241 | \$ - | \$ 13,717 | \$ - |
| ALAMANCE | 11,598 | \$ 31,956 | \$ 14,830 | \$ 1,088 | \$ 687 | \$ - | \$ 15,351 | \$ - |
| RANDOLPH | 11,383 | \$ 31,156 | \$ 15,834 | \$ 2,485 | \$ 420 | \$ - | \$ 12,417 | \$ - |
| HARNETT | 11,006 | \$ 42,379 | \$ 26,333 | \$ 2,968 | \$ 399 | \$ - | \$ 12,680 | \$ - |
| MOORE | 10,614 | \$ 27,774 | \$ 17,953 | \$ 1,281 | \$ 1,218 | \$ - | \$ 7,322 | \$ - |
| PITT | 10,510 | \$ 36,094 | \$ 23,385 | \$ 3,581 | \$ 574 | \$ - | \$ 8,555 | \$ - |
| CARTERET | 9,359 | \$ 31,688 | \$ 22,594 | \$ 1,302 | \$ 560 | \$ - | \$ 7,231 | \$ - |
| ROCKINGHAM | 8,919 | \$ 19,624 | \$ 11,545 | \$ 552 | \$ 246 | \$ - | \$ 7,282 | \$ - |
| CLEVELAND | 8,803 | \$ 25,848 | \$ 14,078 | \$ 1,251 | \$ 326 | \$ - | \$ 10,193 | \$ - |

APPENDIX C

**GEOGRAPHIC DISTRIBUTION OF VA EXPENDITURES FOR FY 2007
SORTED BY COUNTY VETERANS POPULATION**

Expenditures in \$000s

| County | Veteran Population | Total Expenditures | Compensation & Pension | Education & Vocational Rehabilitation | Insurance & Indemnities | Construction | Medical Care | General Operating Expenses |
|------------|--------------------|--------------------|------------------------|---------------------------------------|-------------------------|--------------|--------------|----------------------------|
| ROBESON | 8,764 | \$ 35,716 | \$ 20,894 | \$ 1,644 | \$ 260 | \$ - | \$ 12,918 | \$ - |
| NASH | 8,166 | \$ 22,649 | \$ 13,318 | \$ 821 | \$ 312 | \$ - | \$ 8,197 | \$ - |
| BURKE | 7,672 | \$ 24,510 | \$ 12,017 | \$ 637 | \$ 297 | \$ - | \$ 11,560 | \$ - |
| ORANGE | 7,644 | \$ 20,334 | \$ 9,389 | \$ 1,210 | \$ 770 | \$ - | \$ 8,965 | \$ - |
| CALDWELL | 6,972 | \$ 20,449 | \$ 10,714 | \$ 547 | \$ 196 | \$ - | \$ 8,991 | \$ - |
| HAYWOOD | 6,837 | \$ 22,360 | \$ 11,638 | \$ 528 | \$ 487 | \$ - | \$ 9,707 | \$ - |
| WILSON | 6,103 | \$ 21,845 | \$ 14,077 | \$ 732 | \$ 502 | \$ - | \$ 6,533 | \$ - |
| PENDER | 5,939 | \$ 15,326 | \$ 9,745 | \$ 768 | \$ 312 | \$ - | \$ 4,500 | \$ - |
| RUTHERFORD | 5,837 | \$ 24,187 | \$ 12,089 | \$ 542 | \$ 336 | \$ - | \$ 11,221 | \$ - |
| LINCOLN | 5,699 | \$ 12,364 | \$ 6,045 | \$ 433 | \$ 174 | \$ - | \$ 5,713 | \$ - |
| SURRY | 5,654 | \$ 20,952 | \$ 11,878 | \$ 513 | \$ 253 | \$ - | \$ 8,308 | \$ - |
| LEE | 5,363 | \$ 17,018 | \$ 10,257 | \$ 1,527 | \$ 175 | \$ - | \$ 5,060 | \$ - |
| WILKES | 5,185 | \$ 18,279 | \$ 10,410 | \$ 405 | \$ 87 | \$ - | \$ 7,376 | \$ - |
| CHATHAM | 5,166 | \$ 12,795 | \$ 6,064 | \$ 755 | \$ 554 | \$ - | \$ 5,423 | \$ - |
| LENOIR | 5,145 | \$ 21,235 | \$ 14,521 | \$ 820 | \$ 248 | \$ - | \$ 5,646 | \$ - |
| STANLY | 4,976 | \$ 13,189 | \$ 6,429 | \$ 469 | \$ 172 | \$ - | \$ 6,118 | \$ - |
| BEAUFORT | 4,634 | \$ 13,231 | \$ 9,277 | \$ 535 | \$ 320 | \$ - | \$ 3,099 | \$ - |
| SAMPSON | 4,555 | \$ 21,019 | \$ 12,204 | \$ 621 | \$ 183 | \$ - | \$ 8,011 | \$ - |
| COLUMBUS | 4,404 | \$ 18,063 | \$ 11,127 | \$ 702 | \$ 186 | \$ - | \$ 6,048 | \$ - |
| GRANVILLE | 4,327 | \$ 14,367 | \$ 6,323 | \$ 1,076 | \$ 171 | \$ - | \$ 6,796 | \$ - |
| FRANKLIN | 4,276 | \$ 12,128 | \$ 6,147 | \$ 732 | \$ 126 | \$ - | \$ 5,123 | \$ - |
| HALIFAX | 4,149 | \$ 16,400 | \$ 10,018 | \$ 480 | \$ 127 | \$ - | \$ 5,775 | \$ - |
| MACON | 4,136 | \$ 12,760 | \$ 6,705 | \$ 241 | \$ 430 | \$ - | \$ 5,384 | \$ - |
| STOKES | 4,086 | \$ 9,588 | \$ 5,176 | \$ 342 | \$ 105 | \$ - | \$ 3,966 | \$ - |
| DARE | 4,078 | \$ 5,305 | \$ 3,722 | \$ 211 | \$ 204 | \$ - | \$ 1,167 | \$ - |
| HOKE | 4,046 | \$ 23,486 | \$ 14,716 | \$ 2,864 | \$ 61 | \$ - | \$ 5,844 | \$ - |
| PASQUOTANK | 4,041 | \$ 12,539 | \$ 7,897 | \$ 974 | \$ 196 | \$ - | \$ 3,472 | \$ - |
| RICHMOND | 3,993 | \$ 19,673 | \$ 12,703 | \$ 513 | \$ 299 | \$ - | \$ 6,159 | \$ - |
| MCDOWELL | 3,964 | \$ 21,765 | \$ 9,091 | \$ 331 | \$ 178 | \$ - | \$ 12,165 | \$ - |

APPENDIX C

**GEOGRAPHIC DISTRIBUTION OF VA EXPENDITURES FOR FY 2007
SORTED BY COUNTY VETERANS POPULATION**

Expenditures in \$000s

| County | Veteran Population | Total Expenditures | Compensation & Pension | Education & Vocational Rehabilitation | Insurance & Indemnities | Construction | Medical Care | General Operating Expenses |
|--------------|--------------------|--------------------|------------------------|---------------------------------------|-------------------------|--------------|--------------|----------------------------|
| DUPLIN | 3,827 | \$ 14,133 | \$ 8,353 | \$ 497 | \$ 186 | \$ - | \$ 5,097 | \$ - |
| TRANSYLVANIA | 3,778 | \$ 9,824 | \$ 5,289 | \$ 248 | \$ 306 | \$ - | \$ 3,982 | \$ - |
| WATAUGA | 3,577 | \$ 9,733 | \$ 5,244 | \$ 867 | \$ 296 | \$ - | \$ 3,326 | \$ - |
| EDGECOMBE | 3,537 | \$ 15,568 | \$ 9,341 | \$ 401 | \$ 144 | \$ - | \$ 5,682 | \$ - |
| JACKSON | 3,473 | \$ 10,239 | \$ 6,040 | \$ 464 | \$ 158 | \$ - | \$ 3,577 | \$ - |
| PERSON | 3,353 | \$ 11,711 | \$ 5,164 | \$ 367 | \$ 60 | \$ - | \$ 6,121 | \$ - |
| DAVIE | 3,343 | \$ 8,858 | \$ 4,413 | \$ 298 | \$ 192 | \$ - | \$ 3,955 | \$ - |
| SCOTLAND | 3,186 | \$ 12,629 | \$ 6,834 | \$ 1,831 | \$ 140 | \$ - | \$ 3,824 | \$ - |
| YADKIN | 3,055 | \$ 8,876 | \$ 3,999 | \$ 240 | \$ 165 | \$ - | \$ 4,472 | \$ - |
| CURRITUCK | 3,051 | \$ 6,935 | \$ 5,010 | \$ 379 | \$ 34 | \$ - | \$ 1,512 | \$ - |
| VANCE | 3,025 | \$ 13,348 | \$ 6,377 | \$ 399 | \$ 95 | \$ - | \$ 6,477 | \$ - |
| ALEXANDER | 2,954 | \$ 7,655 | \$ 3,782 | \$ 130 | \$ 67 | \$ - | \$ 3,676 | \$ - |
| CHEROKEE | 2,923 | \$ 9,670 | \$ 5,920 | \$ 161 | \$ 103 | \$ - | \$ 3,487 | \$ - |
| BLADEN | 2,828 | \$ 11,472 | \$ 7,276 | \$ 418 | \$ 48 | \$ - | \$ 3,731 | \$ - |
| POLK | 2,664 | \$ 5,774 | \$ 3,062 | \$ 108 | \$ 188 | \$ - | \$ 2,416 | \$ - |
| ASHE | 2,525 | \$ 6,940 | \$ 4,181 | \$ 119 | \$ 59 | \$ - | \$ 2,581 | \$ - |
| MONTGOMERY | 2,297 | \$ 10,054 | \$ 4,170 | \$ 1,241 | \$ 99 | \$ - | \$ 4,545 | \$ - |
| CASWELL | 2,219 | \$ 8,326 | \$ 3,706 | \$ 1,179 | \$ 41 | \$ - | \$ 3,400 | \$ - |
| ANSON | 1,994 | \$ 5,575 | \$ 3,275 | \$ 113 | \$ 71 | \$ - | \$ 2,116 | \$ - |
| MARTIN | 1,971 | \$ 7,630 | \$ 4,617 | \$ 257 | \$ 68 | \$ - | \$ 2,688 | \$ - |
| YANCEY | 1,943 | \$ 7,479 | \$ 4,462 | \$ 82 | \$ 92 | \$ - | \$ 2,843 | \$ - |
| MADISON | 1,871 | \$ 6,739 | \$ 3,472 | \$ 114 | \$ 72 | \$ - | \$ 3,080 | \$ - |
| HERTFORD | 1,688 | \$ 7,374 | \$ 4,233 | \$ 231 | \$ 151 | \$ - | \$ 2,759 | \$ - |
| WARREN | 1,681 | \$ 7,086 | \$ 3,567 | \$ 193 | \$ 73 | \$ - | \$ 3,252 | \$ - |
| NORTHAMPTON | 1,632 | \$ 5,540 | \$ 3,264 | \$ 139 | \$ 29 | \$ - | \$ 2,107 | \$ - |
| PERQUIMANS | 1,593 | \$ 3,836 | \$ 2,505 | \$ 175 | \$ 91 | \$ - | \$ 1,065 | \$ - |
| GREENE | 1,559 | \$ 5,146 | \$ 3,445 | \$ 229 | \$ 97 | \$ - | \$ 1,374 | \$ - |
| PAMLICO | 1,519 | \$ 5,067 | \$ 3,545 | \$ 138 | \$ 44 | \$ - | \$ 1,340 | \$ - |
| AVERY | 1,394 | \$ 4,585 | \$ 1,950 | \$ 179 | \$ 125 | \$ - | \$ 2,331 | \$ - |

APPENDIX C

**GEOGRAPHIC DISTRIBUTION OF VA EXPENDITURES FOR FY 2007
SORTED BY COUNTY VETERANS POPULATION**

Expenditures in \$000s

| County | Veteran Population | Total Expenditures | Compensation & Pension | Education & Vocational Rehabilitation | Insurance & Indemnities | Construction | Medical Care | General Operating Expenses |
|--------------------------------|---------------------------|---------------------------|-----------------------------------|--|------------------------------------|---------------------|---------------------|-----------------------------------|
| CHOWAN | 1,391 | \$ 4,296 | \$ 2,776 | \$ 186 | \$ 124 | \$ - | \$ 1,211 | \$ - |
| SWAIN | 1,353 | \$ 5,155 | \$ 3,109 | \$ 123 | \$ 42 | \$ - | \$ 1,881 | \$ - |
| MITCHELL | 1,348 | \$ 6,301 | \$ 3,002 | \$ 153 | \$ 20 | \$ - | \$ 3,126 | \$ - |
| CLAY | 1,210 | \$ 3,989 | \$ 2,283 | \$ 96 | \$ 46 | \$ - | \$ 1,564 | \$ - |
| BERTIE | 1,208 | \$ 4,093 | \$ 2,348 | \$ 144 | \$ 42 | \$ - | \$ 1,560 | \$ - |
| ALLEGHANY | 1,144 | \$ 2,546 | \$ 1,563 | \$ 43 | \$ 4 | \$ - | \$ 936 | \$ - |
| CAMDEN | 1,112 | \$ 3,535 | \$ 2,508 | \$ 257 | \$ 54 | \$ - | \$ 715 | \$ - |
| JONES | 1,085 | \$ 4,012 | \$ 2,975 | \$ 185 | \$ 32 | \$ - | \$ 821 | \$ - |
| GATES | 1,025 | \$ 2,692 | \$ 1,904 | \$ 180 | \$ 35 | \$ - | \$ 573 | \$ - |
| WASHINGTON | 1,023 | \$ 3,168 | \$ 2,065 | \$ 111 | \$ 65 | \$ - | \$ 928 | \$ - |
| GRAHAM | 764 | \$ 2,878 | \$ 1,556 | \$ 59 | \$ 40 | \$ - | \$ 1,223 | \$ - |
| HYDE | 391 | \$ 1,529 | \$ 1,108 | \$ 16 | \$ 11 | \$ - | \$ 393 | \$ - |
| TYRRELL | 360 | \$ 660 | \$ 460 | \$ 22 | \$ 0 | \$ - | \$ 178 | \$ - |
| NORTH CAROLINA (Totals) | 773,630 | \$ 2,583,647 | \$ 1,425,344 | \$ 156,579 | \$ 43,312 | \$ 6,342 | \$ 909,189 | \$ 42,879 |

Source: U.S. Department of Veterans Affairs (VA)

APPENDIX D

GEOGRAPHIC DISTRIBUTION OF VA EXPENDITURES FOR FY 2007

SORTED BY VA CLAIMS EXPENDITURES BY COUNTY*

Expenditures in \$000's except Annual Claims Expenditures Per Veteran

| County | Veteran Population | Claims Expenditures | Annual Claims Expenditures Per Veteran | Total Expenditures | Compensation & Pension | Education & Vocational Rehabilitation | Insurance & Indemnities | Medical Care |
|-------------|--------------------|---------------------|--|--------------------|------------------------|---------------------------------------|-------------------------|--------------|
| CUMBERLAND | 44,263 | \$ 290,477 | \$ 6.56 | \$ 291,099 | \$ 187,045 | \$ 22,379 | \$ 1,888 | \$ 79,164 |
| MECKLENBURG | 55,969 | \$ 123,742 | \$ 2.21 | \$ 123,742 | \$ 63,966 | \$ 10,139 | \$ 3,581 | \$ 46,055 |
| WAKE | 53,660 | \$ 118,372 | \$ 2.21 | \$ 118,403 | \$ 62,268 | \$ 13,902 | \$ 4,022 | \$ 38,181 |
| ONslow | 18,906 | \$ 105,766 | \$ 5.59 | \$ 105,766 | \$ 80,692 | \$ 10,772 | \$ 680 | \$ 13,622 |
| BUNCOMBE | 22,055 | \$ 94,009 | \$ 4.26 | \$ 96,888 | \$ 41,027 | \$ 2,603 | \$ 2,127 | \$ 48,253 |
| GUILFORD | 35,483 | \$ 87,657 | \$ 2.47 | \$ 87,657 | \$ 45,926 | \$ 7,699 | \$ 2,713 | \$ 31,319 |
| FORSYTH | 25,157 | \$ 82,184 | \$ 3.27 | \$ 115,346 | \$ 39,212 | \$ 11,976 | \$ 1,897 | \$ 29,099 |
| DURHAM | 17,047 | \$ 71,011 | \$ 4.17 | \$ 74,370 | \$ 28,620 | \$ 2,784 | \$ 1,183 | \$ 38,423 |
| ROWAN | 12,440 | \$ 67,479 | \$ 5.42 | \$ 76,279 | \$ 24,704 | \$ 1,403 | \$ 462 | \$ 40,910 |
| WAYNE | 13,623 | \$ 48,506 | \$ 3.56 | \$ 48,506 | \$ 33,121 | \$ 3,025 | \$ 727 | \$ 11,632 |
| NEW HANOVER | 19,114 | \$ 45,711 | \$ 2.39 | \$ 45,754 | \$ 29,647 | \$ 4,334 | \$ 1,380 | \$ 10,349 |
| GASTON | 18,066 | \$ 42,897 | \$ 2.37 | \$ 42,897 | \$ 22,191 | \$ 1,493 | \$ 697 | \$ 18,516 |
| HARNETT | 11,006 | \$ 42,379 | \$ 3.85 | \$ 42,379 | \$ 26,333 | \$ 2,968 | \$ 399 | \$ 12,680 |
| CRAVEN | 12,471 | \$ 41,447 | \$ 3.32 | \$ 41,773 | \$ 29,842 | \$ 3,619 | \$ 769 | \$ 7,217 |
| PITT | 10,510 | \$ 36,094 | \$ 3.43 | \$ 36,094 | \$ 23,385 | \$ 3,581 | \$ 574 | \$ 8,555 |
| ROBESON | 8,764 | \$ 35,716 | \$ 4.08 | \$ 35,716 | \$ 20,894 | \$ 1,644 | \$ 260 | \$ 12,918 |
| CABARRUS | 12,341 | \$ 35,419 | \$ 2.87 | \$ 35,419 | \$ 16,877 | \$ 2,045 | \$ 494 | \$ 16,003 |
| JOHNSTON | 12,562 | \$ 34,315 | \$ 2.73 | \$ 34,315 | \$ 19,420 | \$ 1,755 | \$ 376 | \$ 12,765 |
| DAVIDSON | 13,631 | \$ 33,225 | \$ 2.44 | \$ 33,225 | \$ 15,649 | \$ 1,320 | \$ 397 | \$ 15,859 |
| CATAWBA | 12,416 | \$ 32,290 | \$ 2.60 | \$ 32,290 | \$ 16,960 | \$ 1,327 | \$ 714 | \$ 13,289 |
| ALAMANCE | 11,598 | \$ 31,956 | \$ 2.76 | \$ 31,956 | \$ 14,830 | \$ 1,088 | \$ 687 | \$ 15,351 |
| CARTERET | 9,359 | \$ 31,688 | \$ 3.39 | \$ 31,688 | \$ 22,594 | \$ 1,302 | \$ 560 | \$ 7,231 |
| IREDELL | 12,544 | \$ 31,446 | \$ 2.51 | \$ 31,446 | \$ 14,861 | \$ 1,636 | \$ 567 | \$ 14,383 |
| RANDOLPH | 11,383 | \$ 31,156 | \$ 2.74 | \$ 31,156 | \$ 15,834 | \$ 2,485 | \$ 420 | \$ 12,417 |
| HENDERSON | 11,735 | \$ 30,463 | \$ 2.60 | \$ 30,463 | \$ 14,825 | \$ 680 | \$ 1,241 | \$ 13,717 |
| BRUNSWICK | 12,435 | \$ 28,733 | \$ 2.31 | \$ 28,733 | \$ 19,085 | \$ 845 | \$ 619 | \$ 8,184 |
| MOORE | 10,614 | \$ 27,774 | \$ 2.62 | \$ 27,774 | \$ 17,953 | \$ 1,281 | \$ 1,218 | \$ 7,322 |
| UNION | 11,836 | \$ 26,571 | \$ 2.24 | \$ 26,571 | \$ 14,106 | \$ 1,592 | \$ 817 | \$ 10,055 |

APPENDIX D

GEOGRAPHIC DISTRIBUTION OF VA EXPENDITURES FOR FY 2007

SORTED BY VA CLAIMS EXPENDITURES BY COUNTY*

Expenditures in \$000's except Annual Claims Expenditures Per Veteran

| County | Veteran Population | Claims Expenditures | Annual Claims Expenditures Per Veteran | Total Expenditures | Compensation & Pension | Education & Vocational Rehabilitation | Insurance & Indemnities | Medical Care |
|------------|--------------------|---------------------|--|--------------------|------------------------|---------------------------------------|-------------------------|--------------|
| CLEVELAND | 8,803 | \$ 25,848 | \$ 2.94 | \$ 25,848 | \$ 14,078 | \$ 1,251 | \$ 326 | \$ 10,193 |
| BURKE | 7,672 | \$ 24,510 | \$ 3.19 | \$ 24,510 | \$ 12,017 | \$ 637 | \$ 297 | \$ 11,560 |
| RUTHERFORD | 5,837 | \$ 24,187 | \$ 4.14 | \$ 24,187 | \$ 12,089 | \$ 542 | \$ 336 | \$ 11,221 |
| HOKE | 4,046 | \$ 23,486 | \$ 5.80 | \$ 23,486 | \$ 14,716 | \$ 2,864 | \$ 61 | \$ 5,844 |
| NASH | 8,166 | \$ 22,649 | \$ 2.77 | \$ 22,649 | \$ 13,318 | \$ 821 | \$ 312 | \$ 8,197 |
| HAYWOOD | 6,837 | \$ 22,360 | \$ 3.27 | \$ 22,360 | \$ 11,638 | \$ 528 | \$ 487 | \$ 9,707 |
| WILSON | 6,103 | \$ 21,845 | \$ 3.58 | \$ 21,845 | \$ 14,077 | \$ 732 | \$ 502 | \$ 6,533 |
| MCDOWELL | 3,964 | \$ 21,765 | \$ 5.49 | \$ 21,765 | \$ 9,091 | \$ 331 | \$ 178 | \$ 12,165 |
| LENOIR | 5,145 | \$ 21,235 | \$ 4.13 | \$ 21,235 | \$ 14,521 | \$ 820 | \$ 248 | \$ 5,646 |
| SAMPSON | 4,555 | \$ 21,019 | \$ 4.61 | \$ 21,019 | \$ 12,204 | \$ 621 | \$ 183 | \$ 8,011 |
| SURRY | 5,654 | \$ 20,952 | \$ 3.71 | \$ 20,952 | \$ 11,878 | \$ 513 | \$ 253 | \$ 8,308 |
| CALDWELL | 6,972 | \$ 20,449 | \$ 2.93 | \$ 20,449 | \$ 10,714 | \$ 547 | \$ 196 | \$ 8,991 |
| ORANGE | 7,644 | \$ 20,334 | \$ 2.66 | \$ 20,334 | \$ 9,389 | \$ 1,210 | \$ 770 | \$ 8,965 |
| RICHMOND | 3,993 | \$ 19,673 | \$ 4.93 | \$ 19,673 | \$ 12,703 | \$ 513 | \$ 299 | \$ 6,159 |
| ROCKINGHAM | 8,919 | \$ 19,624 | \$ 2.20 | \$ 19,624 | \$ 11,545 | \$ 552 | \$ 246 | \$ 7,282 |
| WILKES | 5,185 | \$ 18,279 | \$ 3.53 | \$ 18,279 | \$ 10,410 | \$ 405 | \$ 87 | \$ 7,376 |
| COLUMBUS | 4,404 | \$ 18,063 | \$ 4.10 | \$ 18,063 | \$ 11,127 | \$ 702 | \$ 186 | \$ 6,048 |
| LEE | 5,363 | \$ 17,018 | \$ 3.17 | \$ 17,018 | \$ 10,257 | \$ 1,527 | \$ 175 | \$ 5,060 |
| HALIFAX | 4,149 | \$ 16,400 | \$ 3.95 | \$ 16,400 | \$ 10,018 | \$ 480 | \$ 127 | \$ 5,775 |
| EDGEcombe | 3,537 | \$ 15,568 | \$ 4.40 | \$ 15,568 | \$ 9,341 | \$ 401 | \$ 144 | \$ 5,682 |
| PENDER | 5,939 | \$ 15,326 | \$ 2.58 | \$ 15,326 | \$ 9,745 | \$ 768 | \$ 312 | \$ 4,500 |
| GRANVILLE | 4,327 | \$ 14,367 | \$ 3.32 | \$ 14,367 | \$ 6,323 | \$ 1,076 | \$ 171 | \$ 6,796 |
| DUPLIN | 3,827 | \$ 14,133 | \$ 3.69 | \$ 14,133 | \$ 8,353 | \$ 497 | \$ 186 | \$ 5,097 |
| VANCE | 3,025 | \$ 13,348 | \$ 4.41 | \$ 13,348 | \$ 6,377 | \$ 399 | \$ 95 | \$ 6,477 |
| BEAUFORT | 4,634 | \$ 13,231 | \$ 2.86 | \$ 13,231 | \$ 9,277 | \$ 535 | \$ 320 | \$ 3,099 |
| STANLY | 4,976 | \$ 13,189 | \$ 2.65 | \$ 13,189 | \$ 6,429 | \$ 469 | \$ 172 | \$ 6,118 |
| CHATHAM | 5,166 | \$ 12,795 | \$ 2.48 | \$ 12,795 | \$ 6,064 | \$ 755 | \$ 554 | \$ 5,423 |
| MACON | 4,136 | \$ 12,760 | \$ 3.09 | \$ 12,760 | \$ 6,705 | \$ 241 | \$ 430 | \$ 5,384 |

APPENDIX D

GEOGRAPHIC DISTRIBUTION OF VA EXPENDITURES FOR FY 2007

SORTED BY VA CLAIMS EXPENDITURES BY COUNTY*

Expenditures in \$000's except Annual Claims Expenditures Per Veteran

| County | Veteran Population | Claims Expenditures | Annual Claims Expenditures Per Veteran | Total Expenditures | Compensation & Pension | Education & Vocational Rehabilitation | Insurance & Indemnities | Medical Care |
|--------------|--------------------|---------------------|--|--------------------|------------------------|---------------------------------------|-------------------------|--------------|
| SCOTLAND | 3,186 | \$ 12,629 | \$ 3.96 | \$ 12,629 | \$ 6,834 | \$ 1,831 | \$ 140 | \$ 3,824 |
| PASQUOTANK | 4,041 | \$ 12,539 | \$ 3.10 | \$ 12,539 | \$ 7,897 | \$ 974 | \$ 196 | \$ 3,472 |
| LINCOLN | 5,699 | \$ 12,364 | \$ 2.17 | \$ 12,364 | \$ 6,045 | \$ 433 | \$ 174 | \$ 5,713 |
| FRANKLIN | 4,276 | \$ 12,128 | \$ 2.84 | \$ 12,128 | \$ 6,147 | \$ 732 | \$ 126 | \$ 5,123 |
| PERSON | 3,353 | \$ 11,711 | \$ 3.49 | \$ 11,711 | \$ 5,164 | \$ 367 | \$ 60 | \$ 6,121 |
| BLADEN | 2,828 | \$ 11,472 | \$ 4.06 | \$ 11,472 | \$ 7,276 | \$ 418 | \$ 48 | \$ 3,731 |
| JACKSON | 3,473 | \$ 10,239 | \$ 2.95 | \$ 10,239 | \$ 6,040 | \$ 464 | \$ 158 | \$ 3,577 |
| MONTGOMERY | 2,297 | \$ 10,054 | \$ 4.38 | \$ 10,054 | \$ 4,170 | \$ 1,241 | \$ 99 | \$ 4,545 |
| TRANSYLVANIA | 3,778 | \$ 9,824 | \$ 2.60 | \$ 9,824 | \$ 5,289 | \$ 248 | \$ 306 | \$ 3,982 |
| WATAUGA | 3,577 | \$ 9,733 | \$ 2.72 | \$ 9,733 | \$ 5,244 | \$ 867 | \$ 296 | \$ 3,326 |
| CHEROKEE | 2,923 | \$ 9,670 | \$ 3.31 | \$ 9,670 | \$ 5,920 | \$ 161 | \$ 103 | \$ 3,487 |
| STOKES | 4,086 | \$ 9,588 | \$ 2.35 | \$ 9,588 | \$ 5,176 | \$ 342 | \$ 105 | \$ 3,966 |
| YADKIN | 3,055 | \$ 8,876 | \$ 2.91 | \$ 8,876 | \$ 3,999 | \$ 240 | \$ 165 | \$ 4,472 |
| DAVIE | 3,343 | \$ 8,858 | \$ 2.65 | \$ 8,858 | \$ 4,413 | \$ 298 | \$ 192 | \$ 3,955 |
| CASWELL | 2,219 | \$ 8,326 | \$ 3.75 | \$ 8,326 | \$ 3,706 | \$ 1,179 | \$ 41 | \$ 3,400 |
| ALEXANDER | 2,954 | \$ 7,655 | \$ 2.59 | \$ 7,655 | \$ 3,782 | \$ 130 | \$ 67 | \$ 3,676 |
| MARTIN | 1,971 | \$ 7,630 | \$ 3.87 | \$ 7,630 | \$ 4,617 | \$ 257 | \$ 68 | \$ 2,688 |
| YANCEY | 1,943 | \$ 7,479 | \$ 3.85 | \$ 7,479 | \$ 4,462 | \$ 82 | \$ 92 | \$ 2,843 |
| HERTFORD | 1,688 | \$ 7,374 | \$ 4.37 | \$ 7,374 | \$ 4,233 | \$ 231 | \$ 151 | \$ 2,759 |
| WARREN | 1,681 | \$ 7,086 | \$ 4.21 | \$ 7,086 | \$ 3,567 | \$ 193 | \$ 73 | \$ 3,252 |
| ASHE | 2,525 | \$ 6,940 | \$ 2.75 | \$ 6,940 | \$ 4,181 | \$ 119 | \$ 59 | \$ 2,581 |
| CURRITUCK | 3,051 | \$ 6,935 | \$ 2.27 | \$ 6,935 | \$ 5,010 | \$ 379 | \$ 34 | \$ 1,512 |
| MADISON | 1,871 | \$ 6,739 | \$ 3.60 | \$ 6,739 | \$ 3,472 | \$ 114 | \$ 72 | \$ 3,080 |
| MITCHELL | 1,348 | \$ 6,301 | \$ 4.67 | \$ 6,301 | \$ 3,002 | \$ 153 | \$ 20 | \$ 3,126 |
| POLK | 2,664 | \$ 5,774 | \$ 2.17 | \$ 5,774 | \$ 3,062 | \$ 108 | \$ 188 | \$ 2,416 |
| ANSON | 1,994 | \$ 5,575 | \$ 2.80 | \$ 5,575 | \$ 3,275 | \$ 113 | \$ 71 | \$ 2,116 |
| NORTHAMPTON | 1,632 | \$ 5,540 | \$ 3.39 | \$ 5,540 | \$ 3,264 | \$ 139 | \$ 29 | \$ 2,107 |
| DARE | 4,078 | \$ 5,305 | \$ 1.30 | \$ 5,305 | \$ 3,722 | \$ 211 | \$ 204 | \$ 1,167 |

APPENDIX D

**GEOGRAPHIC DISTRIBUTION OF VA EXPENDITURES FOR FY 2007
SORTED BY VA CLAIMS EXPENDITURES BY COUNTY*
Expenditures in \$000's except Annual Claims Expenditures Per Veteran**

| County | Veteran Population | Claims Expenditures | Annual Claims Expenditures Per Veteran | Total Expenditures | Compensation & Pension | Education & Vocational Rehabilitation | Insurance & Indemnities | Medical Care |
|--------------------------------|--------------------|---------------------|--|---------------------|------------------------|---------------------------------------|-------------------------|-------------------|
| SWAIN | 1,353 | \$ 5,155 | \$ 3.81 | \$ 5,155 | \$ 3,109 | \$ 123 | \$ 42 | \$ 1,881 |
| GREENE | 1,559 | \$ 5,146 | \$ 3.30 | \$ 5,146 | \$ 3,445 | \$ 229 | \$ 97 | \$ 1,374 |
| PAMLICO | 1,519 | \$ 5,067 | \$ 3.34 | \$ 5,067 | \$ 3,545 | \$ 138 | \$ 44 | \$ 1,340 |
| AVERY | 1,394 | \$ 4,585 | \$ 3.29 | \$ 4,585 | \$ 1,950 | \$ 179 | \$ 125 | \$ 2,331 |
| CHOWAN | 1,391 | \$ 4,296 | \$ 3.09 | \$ 4,296 | \$ 2,776 | \$ 186 | \$ 124 | \$ 1,211 |
| BERTIE | 1,208 | \$ 4,093 | \$ 3.39 | \$ 4,093 | \$ 2,348 | \$ 144 | \$ 42 | \$ 1,560 |
| JONES | 1,085 | \$ 4,012 | \$ 3.70 | \$ 4,012 | \$ 2,975 | \$ 185 | \$ 32 | \$ 821 |
| CLAY | 1,210 | \$ 3,989 | \$ 3.30 | \$ 3,989 | \$ 2,283 | \$ 96 | \$ 46 | \$ 1,564 |
| PERQUIMANS | 1,593 | \$ 3,836 | \$ 2.41 | \$ 3,836 | \$ 2,505 | \$ 175 | \$ 91 | \$ 1,065 |
| CAMDEN | 1,112 | \$ 3,535 | \$ 3.18 | \$ 3,535 | \$ 2,508 | \$ 257 | \$ 54 | \$ 715 |
| WASHINGTON | 1,023 | \$ 3,168 | \$ 3.10 | \$ 3,168 | \$ 2,065 | \$ 111 | \$ 65 | \$ 928 |
| GRAHAM | 764 | \$ 2,878 | \$ 3.77 | \$ 2,878 | \$ 1,556 | \$ 59 | \$ 40 | \$ 1,223 |
| GATES | 1,025 | \$ 2,692 | \$ 2.63 | \$ 2,692 | \$ 1,904 | \$ 180 | \$ 35 | \$ 573 |
| ALLEGHANY | 1,144 | \$ 2,546 | \$ 2.23 | \$ 2,546 | \$ 1,563 | \$ 43 | \$ 4 | \$ 936 |
| HYDE | 391 | \$ 1,529 | \$ 3.91 | \$ 1,529 | \$ 1,108 | \$ 16 | \$ 11 | \$ 393 |
| TYRRELL | 360 | \$ 660 | \$ 1.83 | \$ 660 | \$ 460 | \$ 22 | \$ 0 | \$ 178 |
| NORTH CAROLINA (Totals) | 773,630 | \$ 2,534,425 | \$ 3,276 | \$ 2,583,647 | \$ 1,425,344 | \$ 156,579 | \$ 43,312 | \$ 909,189 |

*Construction and General Operating Expenses were eliminated as the Veterans Service Officers have no effect on them

**Average claims payment per veteran per year

Source: U.S. Department of Veterans Affairs (VA) with calculations by OSBM

APPENDIX E

**FIVE-YEAR COUNTY APPROPRIATIONS
SORTED ALPHABETICALLY**

| COUNTY | Fiscal Year | | | | | Avg. Annual Growth Rate |
|------------|-------------|-------------|--------------|--------------|--------------|-------------------------|
| | FY 03 | FY 04 | FY 05 | FY 06 | FY 07 | |
| Alamance | \$93,916.00 | \$99,142.00 | \$103,357.00 | \$129,192.00 | \$148,357.00 | 12% |
| Alexander | 41,984.00 | 50,157.00 | 50,596.00 | 50,627.00 | 54,723.00 | 7% |
| Alleghany | 8,772.00 | 9,640.00 | 10,236.00 | 10,850.00 | 15,347.00 | 15% |
| Anson | | 4,000.00 | 59,381.92 | 4,000.00 | 4,000.00 | |
| Ashe | 54,439.00 | 61,471.00 | 67,012.00 | 71,705.00 | 77,148.00 | 9% |
| Avery | 18,189.49 | 21,203.39 | 24,182.95 | 31,590.00 | 31,455.00 | 15% |
| Beaufort | 34,007.00 | 34,932.00 | 36,253.00 | 37,085.00 | 40,116.00 | 4% |
| Bertie | 16,767.00 | 17,038.00 | 17,517.00 | 18,326.00 | 18,497.00 | 2% |
| Bladen | 15,512.00 | 16,381.00 | 17,596.00 | 18,474.00 | 19,350.00 | 6% |
| Brunswick | 103,102.00 | 110,017.00 | 113,458.00 | 121,264.00 | 126,377.00 | 5% |
| Buncombe | 50,391.00 | 53,740.00 | 50,493.00 | 46,473.00 | 50,797.00 | 0% |
| Burke | 86,550.00 | 86,310.00 | 88,555.00 | 88,765.00 | 95,720.00 | 3% |
| Cabarrus | 126,513.00 | 125,860.00 | 127,039.00 | 180,093.00 | 187,792.00 | 10% |
| Caldwell | 47,933.00 | 42,657.00 | 45,699.73 | 46,065.26 | 49,391.27 | 1% |
| Camden | | | | | | |
| Carteret | 165,732.00 | 158,611.00 | 169,106.00 | 213,712.00 | 245,073.00 | 10% |
| Caswell | 4,000.00 | 4,000.00 | 4,000.00 | 4,000.00 | 4,000.00 | 0% |
| Catawba | 24,538.00 | 24,836.00 | 21,193.00 | 22,481.00 | 41,893.00 | 14% |
| Chatham | | | | | | |
| Cherokee | | | | | | |
| Chowan | 12,804.00 | 13,552.00 | 14,070.00 | 14,728.00 | 14,988.00 | 4% |
| Clay | 4,000.00 | 5,500.00 | 5,475.00 | 5,225.00 | 5,225.00 | 7% |
| Cleveland | 41,546.00 | 43,458.00 | 45,371.00 | 47,393.00 | 48,924.00 | 4% |
| Columbus | 84,610.00 | 90,182.00 | 94,296.00 | 106,433.00 | 102,487.00 | 5% |
| Craven | 89,101.00 | 96,365.00 | 111,233.00 | 113,110.00 | 117,542.00 | 7% |
| Cumberland | 159,111.00 | 169,129.00 | 208,640.00 | 249,333.00 | 259,396.00 | 13% |
| Currituck | | | | | | |
| Dare | 44,704.00 | 45,628.00 | 48,129.00 | 51,871.00 | 58,154.00 | 7% |
| Davidson | 94,647.00 | 99,701.00 | 100,799.00 | 104,255.00 | 106,912.00 | 3% |
| Davie | 18,848.00 | 18,612.00 | 20,673.00 | 39,097.00 | 40,220.00 | 21% |
| Duplin | 33,258.00 | 36,773.00 | 34,292.00 | 39,626.00 | 39,256.00 | 4% |
| Durham | 29,369.00 | 29,799.00 | 70,063.00 | 66,923.00 | 78,725.00 | 28% |
| Edgecombe | 36,092.00 | 40,551.00 | 67,530.00 | 70,965.00 | 74,571.00 | 20% |
| Forsyth | | | | | | |
| Franklin | 55,980.00 | 61,228.00 | 65,097.00 | 68,696.00 | 98,467.00 | 15% |
| Gaston | 130,086.00 | 130,752.00 | 133,309.00 | 141,939.00 | 136,193.00 | 1% |
| Gates | 4,000.00 | 4,000.00 | 4,000.00 | 4,000.00 | 4,000.00 | 0% |
| Graham | 9,337.00 | 5,000.00 | 4,000.00 | 4,000.00 | 4,302.00 | -18% |
| Granville | 9,244.00 | 9,558.00 | 9,790.00 | 10,645.00 | 10,857.00 | 4% |
| Greene | 21,710.00 | 23,574.00 | 23,627.00 | 25,230.00 | 28,408.00 | 7% |
| Guilford | 50,246.00 | 50,915.00 | 90,898.00 | 92,046.00 | 101,409.00 | 19% |
| Halifax | 34,863.00 | 34,563.00 | 38,702.00 | 37,087.00 | 38,443.00 | 2% |
| Harnett | 67,326.00 | 71,083.00 | 95,945.00 | 83,705.50 | 105,298.00 | 12% |
| Haywood | 38,824.12 | 4,000.00 | 48,241.00 | 44,391.00 | 66,904.00 | 15% |
| Henderson | 21,214.00 | 24,325.00 | 17,932.00 | 22,054.00 | 24,644.00 | 4% |
| Hertford | 37,413.00 | 37,413.00 | 41,271.00 | 43,965.00 | 43,965.00 | 4% |
| Hoke | 37,606.00 | 37,333.00 | 19,446.00 | 23,988.00 | 21,988.00 | -13% |
| Hyde | 6,025.00 | 6,800.00 | 6,725.00 | 6,606.00 | 6,691.00 | 3% |
| Iredell | 86,625.00 | 92,545.00 | 101,948.00 | 99,155.00 | 104,295.00 | 5% |
| Jackson | 47,199.00 | 49,091.00 | 50,422.00 | 50,437.00 | 53,638.00 | 3% |
| Johnston | 113,358.00 | 121,855.00 | 123,305.00 | 132,570.00 | 144,905.00 | 6% |
| Jones | 25,568.00 | 26,176.00 | 24,582.14 | 24,438.00 | 23,870.00 | -2% |
| Lee | 16,999.00 | 15,677.00 | 16,334.00 | 16,873.00 | 19,862.00 | 4% |
| Lenoir | 25,466.00 | 29,155.00 | 29,425.00 | 29,425.00 | 29,680.00 | 4% |
| Lincoln | 49,527.00 | 54,444.00 | 54,159.00 | 55,625.00 | 57,688.00 | 4% |
| Macon | 73,565.00 | 77,129.00 | 90,107.00 | 94,463.00 | 102,386.00 | 9% |
| Madison | | | | | | |

APPENDIX E

**FIVE-YEAR COUNTY APPROPRIATIONS
SORTED ALPHABETICALLY**

| COUNTY | Fiscal Year | | | | | Avg. Annual Growth Rate |
|----------------|------------------------|------------------------|------------------------|------------------------|------------------------|-------------------------|
| | FY 03 | FY 04 | FY 05 | FY 06 | FY 07 | |
| Martin | 36,452.00 | 37,977.00 | 39,858.00 | 40,839.00 | 44,715.00 | 5% |
| McDowell | 7,842.00 | 7,802.00 | 9,228.00 | 25,071.00 | 19,276.00 | 25% |
| Mecklenburg | 411,615.00 | 411,837.00 | 459,198.00 | 490,351.00 | 618,125.00 | 11% |
| Mitchell | 26,050.00 | 26,359.00 | 26,589.00 | 28,642.00 | 30,355.00 | 4% |
| Montgomery | 36,181.00 | 37,313.00 | 43,416.00 | 44,949.68 | 46,982.32 | 7% |
| Moore | 104,500.00 | 115,700.00 | 122,200.00 | 158,750.00 | 176,498.00 | 14% |
| Nash | 25,000.00 | 26,000.00 | 35,000.00 | 50,000.00 | 50,000.00 | 19% |
| New Hanover | 52,383.00 | 52,711.00 | 95,244.00 | 113,278.00 | 121,797.00 | 23% |
| Northampton | 29,491.00 | 34,003.00 | 33,706.00 | 35,160.00 | 34,929.00 | 4% |
| Onslow | 96,561.00 | 108,402.00 | 137,656.00 | 146,293.00 | 185,338.00 | 18% |
| Orange | 52,444.00 | 53,122.00 | 56,820.00 | 57,238.00 | 62,570.00 | 5% |
| Pamlico | 31,349.25 | 22,742.00 | 26,388.00 | 23,943.00 | 26,912.00 | -4% |
| Pasquotank | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 | 0% |
| Pender | 48,921.00 | 44,878.00 | 45,237.00 | 48,043.00 | 52,915.00 | 2% |
| Perquimans | 6,875.00 | 6,803.00 | 6,455.00 | 7,784.00 | 7,966.00 | 4% |
| Person | 20,372.00 | 23,429.00 | 26,003.00 | 26,610.00 | 27,204.00 | 7% |
| Pitt | 44,440.00 | 47,820.00 | 49,586.00 | 50,940.00 | 85,916.00 | 18% |
| Polk | 7,271.00 | 15,925.00 | 15,425.00 | 25,780.00 | 25,713.00 | 37% |
| Randolph | 38,784.00 | 40,705.00 | 43,113.00 | 44,342.00 | 61,740.00 | 12% |
| Richmond | 69,974.00 | 71,295.00 | 76,812.00 | 50,068.00 | 48,150.00 | -9% |
| Robeson | 74,618.00 | 89,228.00 | 87,651.00 | 93,172.00 | 96,476.00 | 7% |
| Rockingham | 53,102.00 | 55,320.00 | 96,470.00 | 102,944.00 | 98,814.00 | 17% |
| Rowan | 41,470.00 | 40,535.00 | 42,162.00 | 43,990.00 | 47,029.00 | 3% |
| Rutherford | 51,208.00 | 53,135.00 | 59,245.00 | 64,970.00 | 74,910.00 | 10% |
| Sampson | 73,754.00 | 82,431.00 | 88,521.00 | 94,428.00 | 89,128.00 | 5% |
| Scotland | 73,559.00 | 47,727.00 | 46,654.00 | 45,896.00 | 40,491.00 | -14% |
| Stanly | 50,310.00 | 53,532.00 | 53,013.00 | 55,599.00 | 59,695.00 | 4% |
| Stokes | 17,346.00 | 17,350.00 | 17,803.00 | 18,306.00 | 18,284.00 | 1% |
| Surry | 81,778.00 | 79,734.00 | 93,288.00 | 93,890.00 | 96,228.00 | 4% |
| Swain | 4,827.05 | 4,285.00 | 4,840.00 | 4,840.00 | 5,240.00 | 2% |
| Transylvania | | | | 4,415.00 | 12,010.00 | |
| Tyrrell | 3,061.00 | 3,121.00 | 3,398.00 | 3,198.00 | 3,913.00 | 6% |
| Union | 148,432.00 | 170,824.00 | 187,913.00 | 201,292.00 | 210,370.00 | 9% |
| Vance | 66,723.00 | 48,881.00 | 50,440.00 | 53,622.00 | 57,094.00 | -4% |
| Wake | 70,359.00 | 59,567.00 | 89,228.00 | 91,349.00 | 215,477.00 | 32% |
| Warren | 52,855.00 | 54,318.00 | 59,854.00 | 59,816.00 | 78,848.00 | 11% |
| Washington | 5,026.00 | 5,693.00 | 10,440.00 | 11,459.00 | 11,034.00 | 22% |
| Watauga | 100,265.00 | 106,717.00 | 110,594.00 | 115,811.00 | 96,121.00 | -1% |
| Wayne | 63,816.00 | 68,677.00 | 90,237.00 | 91,906.00 | 101,856.00 | 12% |
| Wilkes | 84,659.00 | 88,134.00 | 94,574.00 | 102,547.00 | 121,273.00 | 9% |
| Wilson | 34,066.00 | 35,864.00 | 37,586.00 | 39,975.00 | 42,882.00 | 6% |
| Yadkin | 10,032.00 | 10,079.00 | 25,068.00 | 39,000.00 | 41,401.00 | 43% |
| Yancey | 10,442.00 | 19,145.30 | 34,377.39 | 35,464.00 | 17,135.00 | 13% |
| TOTAL | \$ 4,822,829.91 | \$ 4,956,981.69 | \$ 5,648,802.13 | \$ 6,052,970.44 | \$ 6,749,139.59 | 9% |
| AVERAGE | \$ 48,228.30 | \$ 49,569.82 | \$ 56,488.02 | \$ 60,529.70 | \$ 67,491.40 | 9% |

Note: Average growth rate rounded to nearest whole percent

Source: NCDVA with calculations by OSBM

APPENDIX F

| FIVE-YEAR COUNTY APPROPRIATIONS | | | | | | |
|---|--------------------|--------------|--------------|--------------|--------------|--------------------------------|
| SORTED BY AMOUNT APPROPRIATED IN FY 2007 | | | | | | |
| COUNTY | Fiscal Year | | | | | Avg. Annual Growth Rate |
| | FY 03 | FY 04 | FY 05 | FY 06 | FY 07 | |
| Camden | | | | | | |
| Chatham | | | | | | |
| Cherokee | | | | | | |
| Currituck | | | | | | |
| Forsyth | | | | | | |
| Madison | | | | | | |
| Pasquotank | \$ 2,000.00 | \$ 2,000.00 | \$ 2,000.00 | \$ 2,000.00 | \$ 2,000.00 | 0% |
| Tyrrell | 3,061.00 | 3,121.00 | 3,398.00 | 3,198.00 | 3,913.00 | 6% |
| Anson | | 4,000.00 | 59,381.92 | 4,000.00 | 4,000.00 | |
| Caswell | 4,000.00 | 4,000.00 | 4,000.00 | 4,000.00 | 4,000.00 | 0% |
| Gates | 4,000.00 | 4,000.00 | 4,000.00 | 4,000.00 | 4,000.00 | 0% |
| Graham | 9,337.00 | 5,000.00 | 4,000.00 | 4,000.00 | 4,302.00 | -18% |
| Clay | 4,000.00 | 5,500.00 | 5,475.00 | 5,225.00 | 5,225.00 | 7% |
| Swain | 4,827.05 | 4,285.00 | 4,840.00 | 4,840.00 | 5,240.00 | 2% |
| Hyde | 6,025.00 | 6,800.00 | 6,725.00 | 6,606.00 | 6,691.00 | 3% |
| Perquimans | 6,875.00 | 6,803.00 | 6,455.00 | 7,784.00 | 7,966.00 | 4% |
| Granville | 9,244.00 | 9,558.00 | 9,790.00 | 10,645.00 | 10,857.00 | 4% |
| Washington | 5,026.00 | 5,693.00 | 10,440.00 | 11,459.00 | 11,034.00 | 22% |
| Transylvania | | | | 4,415.00 | 12,010.00 | |
| Chowan | 12,804.00 | 13,552.00 | 14,070.00 | 14,728.00 | 14,988.00 | 4% |
| Alleghany | 8,772.00 | 9,640.00 | 10,236.00 | 10,850.00 | 15,347.00 | 15% |
| Yancey | 10,442.00 | 19,145.30 | 34,377.39 | 35,464.00 | 17,135.00 | 13% |
| Stokes | 17,346.00 | 17,350.00 | 17,803.00 | 18,306.00 | 18,284.00 | 1% |
| Bertie | 16,767.00 | 17,038.00 | 17,517.00 | 18,326.00 | 18,497.00 | 2% |
| McDowell | 7,842.00 | 7,802.00 | 9,228.00 | 25,071.00 | 19,276.00 | 25% |
| Bladen | 15,512.00 | 16,381.00 | 17,596.00 | 18,474.00 | 19,350.00 | 6% |
| Lee | 16,999.00 | 15,677.00 | 16,334.00 | 16,873.00 | 19,862.00 | 4% |
| Hoke | 37,606.00 | 37,333.00 | 19,446.00 | 23,988.00 | 21,988.00 | -13% |
| Jones | 25,568.00 | 26,176.00 | 24,582.14 | 24,438.00 | 23,870.00 | -2% |
| Henderson | 21,214.00 | 24,325.00 | 17,932.00 | 22,054.00 | 24,644.00 | 4% |
| Polk | 7,271.00 | 15,925.00 | 15,425.00 | 25,780.00 | 25,713.00 | 37% |
| Pamlico | 31,349.25 | 22,742.00 | 26,388.00 | 23,943.00 | 26,912.00 | -4% |
| Person | 20,372.00 | 23,429.00 | 26,003.00 | 26,610.00 | 27,204.00 | 7% |
| Greene | 21,710.00 | 23,574.00 | 23,627.00 | 25,230.00 | 28,408.00 | 7% |
| Lenoir | 25,466.00 | 29,155.00 | 29,425.00 | 29,425.00 | 29,680.00 | 4% |
| Mitchell | 26,050.00 | 26,359.00 | 26,589.00 | 28,642.00 | 30,355.00 | 4% |
| Avery | 18,189.49 | 21,203.39 | 24,182.95 | 31,590.00 | 31,455.00 | 15% |
| Northampton | 29,491.00 | 34,003.00 | 33,706.00 | 35,160.00 | 34,929.00 | 4% |
| Halifax | 34,863.00 | 34,563.00 | 38,702.00 | 37,087.00 | 38,443.00 | 2% |
| Duplin | 33,258.00 | 36,773.00 | 34,292.00 | 39,626.00 | 39,256.00 | 4% |
| Beaufort | 34,007.00 | 34,932.00 | 36,253.00 | 37,085.00 | 40,116.00 | 4% |
| Davie | 18,848.00 | 18,612.00 | 20,673.00 | 39,097.00 | 40,220.00 | 21% |
| Scotland | 73,559.00 | 47,727.00 | 46,654.00 | 45,896.00 | 40,491.00 | -14% |
| Yadkin | 10,032.00 | 10,079.00 | 25,068.00 | 39,000.00 | 41,401.00 | 43% |
| Catawba | 24,538.00 | 24,836.00 | 21,193.00 | 22,481.00 | 41,893.00 | 14% |
| Wilson | 34,066.00 | 35,864.00 | 37,586.00 | 39,975.00 | 42,882.00 | 6% |
| Hertford | 37,413.00 | 37,413.00 | 41,271.00 | 43,965.00 | 43,965.00 | 4% |
| Martin | 36,452.00 | 37,977.00 | 39,858.00 | 40,839.00 | 44,715.00 | 5% |
| Montgomery | 36,181.00 | 37,313.00 | 43,416.00 | 44,949.68 | 46,982.32 | 7% |
| Rowan | 41,470.00 | 40,535.00 | 42,162.00 | 43,990.00 | 47,029.00 | 3% |
| Richmond | 69,974.00 | 71,295.00 | 76,812.00 | 50,068.00 | 48,150.00 | -9% |
| Cleveland | 41,546.00 | 43,458.00 | 45,371.00 | 47,393.00 | 48,924.00 | 4% |
| Caldwell | 47,933.00 | 42,657.00 | 45,699.73 | 46,065.26 | 49,391.27 | 1% |
| Nash | 25,000.00 | 26,000.00 | 35,000.00 | 50,000.00 | 50,000.00 | 19% |
| Buncombe | 50,391.00 | 53,740.00 | 50,493.00 | 46,473.00 | 50,797.00 | 0% |
| Pender | 48,921.00 | 44,878.00 | 45,237.00 | 48,043.00 | 52,915.00 | 2% |
| Jackson | 47,199.00 | 49,091.00 | 50,422.00 | 50,437.00 | 53,638.00 | 3% |

APPENDIX F

| FIVE-YEAR COUNTY APPROPRIATIONS | | | | | | |
|---|------------------------|------------------------|------------------------|------------------------|------------------------|--------------------------------|
| SORTED BY AMOUNT APPROPRIATED IN FY 2007 | | | | | | |
| COUNTY | Fiscal Year | | | | | Avg. Annual Growth Rate |
| | FY 03 | FY 04 | FY 05 | FY 06 | FY 07 | |
| Alexander | 41,984.00 | 50,157.00 | 50,596.00 | 50,627.00 | 54,723.00 | 7% |
| Vance | 66,723.00 | 48,881.00 | 50,440.00 | 53,622.00 | 57,094.00 | -4% |
| Lincoln | 49,527.00 | 54,444.00 | 54,159.00 | 55,625.00 | 57,688.00 | 4% |
| Dare | 44,704.00 | 45,628.00 | 48,129.00 | 51,871.00 | 58,154.00 | 7% |
| Stanly | 50,310.00 | 53,532.00 | 53,013.00 | 55,599.00 | 59,695.00 | 4% |
| Randolph | 38,784.00 | 40,705.00 | 43,113.00 | 44,342.00 | 61,740.00 | 12% |
| Orange | 52,444.00 | 53,122.00 | 56,820.00 | 57,238.00 | 62,570.00 | 5% |
| Haywood | 38,824.12 | 4,000.00 | 48,241.00 | 44,391.00 | 66,904.00 | 15% |
| Edgecombe | 36,092.00 | 40,551.00 | 67,530.00 | 70,965.00 | 74,571.00 | 20% |
| Rutherford | 51,208.00 | 53,135.00 | 59,245.00 | 64,970.00 | 74,910.00 | 10% |
| Ashe | 54,439.00 | 61,471.00 | 67,012.00 | 71,705.00 | 77,148.00 | 9% |
| Durham | 29,369.00 | 29,799.00 | 70,063.00 | 66,923.00 | 78,725.00 | 28% |
| Warren | 52,855.00 | 54,318.00 | 59,854.00 | 59,816.00 | 78,848.00 | 11% |
| Pitt | 44,440.00 | 47,820.00 | 49,586.00 | 50,940.00 | 85,916.00 | 18% |
| Sampson | 73,754.00 | 82,431.00 | 88,521.00 | 94,428.00 | 89,128.00 | 5% |
| Burke | 86,550.00 | 86,310.00 | 88,555.00 | 88,765.00 | 95,720.00 | 3% |
| Watauga | 100,265.00 | 106,717.00 | 110,594.00 | 115,811.00 | 96,121.00 | -1% |
| Surry | 81,778.00 | 79,734.00 | 93,288.00 | 93,890.00 | 96,228.00 | 4% |
| Robeson | 74,618.00 | 89,228.00 | 87,651.00 | 93,172.00 | 96,476.00 | 7% |
| Franklin | 55,980.00 | 61,228.00 | 65,097.00 | 68,696.00 | 98,467.00 | 15% |
| Rockingham | 53,102.00 | 55,320.00 | 96,470.00 | 102,944.00 | 98,814.00 | 17% |
| Guilford | 50,246.00 | 50,915.00 | 90,898.00 | 92,046.00 | 101,409.00 | 19% |
| Wayne | 63,816.00 | 68,677.00 | 90,237.00 | 91,906.00 | 101,856.00 | 12% |
| Macon | 73,565.00 | 77,129.00 | 90,107.00 | 94,463.00 | 102,386.00 | 9% |
| Columbus | 84,610.00 | 90,182.00 | 94,296.00 | 106,433.00 | 102,487.00 | 5% |
| Iredell | 86,625.00 | 92,545.00 | 101,948.00 | 99,155.00 | 104,295.00 | 5% |
| Harnett | 67,326.00 | 71,083.00 | 95,945.00 | 83,705.50 | 105,298.00 | 12% |
| Davidson | 94,647.00 | 99,701.00 | 100,799.00 | 104,255.00 | 106,912.00 | 3% |
| Craven | 89,101.00 | 96,365.00 | 111,233.00 | 113,110.00 | 117,542.00 | 7% |
| Wilkes | 84,659.00 | 88,134.00 | 94,574.00 | 102,547.00 | 121,273.00 | 9% |
| New Hanover | 52,383.00 | 52,711.00 | 95,244.00 | 113,278.00 | 121,797.00 | 23% |
| Brunswick | 103,102.00 | 110,017.00 | 113,458.00 | 121,264.00 | 126,377.00 | 5% |
| Gaston | 130,086.00 | 130,752.00 | 133,309.00 | 141,939.00 | 136,193.00 | 1% |
| Johnston | 113,358.00 | 121,855.00 | 123,305.00 | 132,570.00 | 144,905.00 | 6% |
| Alamance | 93,916.00 | 99,142.00 | 103,357.00 | 129,192.00 | 148,357.00 | 12% |
| Moore | 104,500.00 | 115,700.00 | 122,200.00 | 158,750.00 | 176,498.00 | 14% |
| Onslow | 96,561.00 | 108,402.00 | 137,656.00 | 146,293.00 | 185,338.00 | 18% |
| Cabarrus | 126,513.00 | 125,860.00 | 127,039.00 | 180,093.00 | 187,792.00 | 10% |
| Union | 148,432.00 | 170,824.00 | 187,913.00 | 201,292.00 | 210,370.00 | 9% |
| Wake | 70,359.00 | 59,567.00 | 89,228.00 | 91,349.00 | 215,477.00 | 32% |
| Carteret | 165,732.00 | 158,611.00 | 169,106.00 | 213,712.00 | 245,073.00 | 10% |
| Cumberland | 159,111.00 | 169,129.00 | 208,640.00 | 249,333.00 | 259,396.00 | 13% |
| Mecklenburg | 411,615.00 | 411,837.00 | 459,198.00 | 490,351.00 | 618,125.00 | 11% |
| TOTAL | \$ 4,822,829.91 | \$ 4,956,981.69 | \$ 5,648,802.13 | \$ 6,052,970.44 | \$ 6,749,139.59 | 9% |
| AVERAGE | \$ 48,228.30 | \$ 49,569.82 | \$ 56,488.02 | \$ 60,529.70 | \$ 67,491.40 | 9% |

Note: Average growth rate rounded to nearest whole percent

Source: NCDVA with calculations by OSBM

APPENDIX G

**FIVE-YEAR COUNTY APPROPRIATIONS
SORTED BY ANNUAL GROWTH RATE**

| COUNTY | Fiscal Year | | | | | Avg. Annual Growth Rate |
|-------------|-------------|-------------|-------------|-------------|-------------|-------------------------|
| | FY 03 | FY 04 | FY 05 | FY 06 | FY 07 | |
| Yadkin | \$10,032.00 | \$10,079.00 | \$25,068.00 | \$39,000.00 | \$41,401.00 | 43% |
| Polk | 7,271.00 | 15,925.00 | 15,425.00 | 25,780.00 | 25,713.00 | 37% |
| Wake | 70,359.00 | 59,567.00 | 89,228.00 | 91,349.00 | 215,477.00 | 32% |
| Durham | 29,369.00 | 29,799.00 | 70,063.00 | 66,923.00 | 78,725.00 | 28% |
| McDowell | 7,842.00 | 7,802.00 | 9,228.00 | 25,071.00 | 19,276.00 | 25% |
| New Hanover | 52,383.00 | 52,711.00 | 95,244.00 | 113,278.00 | 121,797.00 | 23% |
| Washington | 5,026.00 | 5,693.00 | 10,440.00 | 11,459.00 | 11,034.00 | 22% |
| Davie | 18,848.00 | 18,612.00 | 20,673.00 | 39,097.00 | 40,220.00 | 21% |
| Edgecombe | 36,092.00 | 40,551.00 | 67,530.00 | 70,965.00 | 74,571.00 | 20% |
| Guilford | 50,246.00 | 50,915.00 | 90,898.00 | 92,046.00 | 101,409.00 | 19% |
| Nash | 25,000.00 | 26,000.00 | 35,000.00 | 50,000.00 | 50,000.00 | 19% |
| Pitt | 44,440.00 | 47,820.00 | 49,586.00 | 50,940.00 | 85,916.00 | 18% |
| Onslow | 96,561.00 | 108,402.00 | 137,656.00 | 146,293.00 | 185,338.00 | 18% |
| Rockingham | 53,102.00 | 55,320.00 | 96,470.00 | 102,944.00 | 98,814.00 | 17% |
| Franklin | 55,980.00 | 61,228.00 | 65,097.00 | 68,696.00 | 98,467.00 | 15% |
| Alleghany | 8,772.00 | 9,640.00 | 10,236.00 | 10,850.00 | 15,347.00 | 15% |
| Avery | 18,189.49 | 21,203.39 | 24,182.95 | 31,590.00 | 31,455.00 | 15% |
| Haywood | 38,824.12 | 4,000.00 | 48,241.00 | 44,391.00 | 66,904.00 | 15% |
| Catawba | 24,538.00 | 24,836.00 | 21,193.00 | 22,481.00 | 41,893.00 | 14% |
| Moore | 104,500.00 | 115,700.00 | 122,200.00 | 158,750.00 | 176,498.00 | 14% |
| Yancey | 10,442.00 | 19,145.30 | 34,377.39 | 35,464.00 | 17,135.00 | 13% |
| Cumberland | 159,111.00 | 169,129.00 | 208,640.00 | 249,333.00 | 259,396.00 | 13% |
| Wayne | 63,816.00 | 68,677.00 | 90,237.00 | 91,906.00 | 101,856.00 | 12% |
| Randolph | 38,784.00 | 40,705.00 | 43,113.00 | 44,342.00 | 61,740.00 | 12% |
| Alamance | 93,916.00 | 99,142.00 | 103,357.00 | 129,192.00 | 148,357.00 | 12% |
| Harnett | 67,326.00 | 71,083.00 | 95,945.00 | 83,705.50 | 105,298.00 | 12% |
| Mecklenburg | 411,615.00 | 411,837.00 | 459,198.00 | 490,351.00 | 618,125.00 | 11% |
| Warren | 52,855.00 | 54,318.00 | 59,854.00 | 59,816.00 | 78,848.00 | 11% |
| Cabarrus | 126,513.00 | 125,860.00 | 127,039.00 | 180,093.00 | 187,792.00 | 10% |
| Carteret | 165,732.00 | 158,611.00 | 169,106.00 | 213,712.00 | 245,073.00 | 10% |
| Rutherford | 51,208.00 | 53,135.00 | 59,245.00 | 64,970.00 | 74,910.00 | 10% |
| Wilkes | 84,659.00 | 88,134.00 | 94,574.00 | 102,547.00 | 121,273.00 | 9% |
| Union | 148,432.00 | 170,824.00 | 187,913.00 | 201,292.00 | 210,370.00 | 9% |
| Ashe | 54,439.00 | 61,471.00 | 67,012.00 | 71,705.00 | 77,148.00 | 9% |
| Macon | 73,565.00 | 77,129.00 | 90,107.00 | 94,463.00 | 102,386.00 | 9% |
| Person | 20,372.00 | 23,429.00 | 26,003.00 | 26,610.00 | 27,204.00 | 7% |
| Craven | 89,101.00 | 96,365.00 | 111,233.00 | 113,110.00 | 117,542.00 | 7% |
| Greene | 21,710.00 | 23,574.00 | 23,627.00 | 25,230.00 | 28,408.00 | 7% |
| Clay | 4,000.00 | 5,500.00 | 5,475.00 | 5,225.00 | 5,225.00 | 7% |
| Alexander | 41,984.00 | 50,157.00 | 50,596.00 | 50,627.00 | 54,723.00 | 7% |
| Dare | 44,704.00 | 45,628.00 | 48,129.00 | 51,871.00 | 58,154.00 | 7% |
| Montgomery | 36,181.00 | 37,313.00 | 43,416.00 | 44,949.68 | 46,982.32 | 7% |
| Robeson | 74,618.00 | 89,228.00 | 87,651.00 | 93,172.00 | 96,476.00 | 7% |
| Tyrrell | 3,061.00 | 3,121.00 | 3,398.00 | 3,198.00 | 3,913.00 | 6% |
| Johnston | 113,358.00 | 121,855.00 | 123,305.00 | 132,570.00 | 144,905.00 | 6% |
| Wilson | 34,066.00 | 35,864.00 | 37,586.00 | 39,975.00 | 42,882.00 | 6% |
| Bladen | 15,512.00 | 16,381.00 | 17,596.00 | 18,474.00 | 19,350.00 | 6% |
| Martin | 36,452.00 | 37,977.00 | 39,858.00 | 40,839.00 | 44,715.00 | 5% |
| Brunswick | 103,102.00 | 110,017.00 | 113,458.00 | 121,264.00 | 126,377.00 | 5% |
| Columbus | 84,610.00 | 90,182.00 | 94,296.00 | 106,433.00 | 102,487.00 | 5% |
| Sampson | 73,754.00 | 82,431.00 | 88,521.00 | 94,428.00 | 89,128.00 | 5% |
| Iredell | 86,625.00 | 92,545.00 | 101,948.00 | 99,155.00 | 104,295.00 | 5% |
| Orange | 52,444.00 | 53,122.00 | 56,820.00 | 57,238.00 | 62,570.00 | 5% |
| Stanly | 50,310.00 | 53,532.00 | 53,013.00 | 55,599.00 | 59,695.00 | 4% |
| Northampton | 29,491.00 | 34,003.00 | 33,706.00 | 35,160.00 | 34,929.00 | 4% |
| Duplin | 33,258.00 | 36,773.00 | 34,292.00 | 39,626.00 | 39,256.00 | 4% |

APPENDIX G

**FIVE-YEAR COUNTY APPROPRIATIONS
SORTED BY ANNUAL GROWTH RATE**

| COUNTY | Fiscal Year | | | | | Avg. Annual Growth Rate |
|----------------|------------------------|------------------------|------------------------|------------------------|------------------------|-------------------------|
| | FY 03 | FY 04 | FY 05 | FY 06 | FY 07 | |
| Beaufort | 34,007.00 | 34,932.00 | 36,253.00 | 37,085.00 | 40,116.00 | 4% |
| Cleveland | 41,546.00 | 43,458.00 | 45,371.00 | 47,393.00 | 48,924.00 | 4% |
| Surry | 81,778.00 | 79,734.00 | 93,288.00 | 93,890.00 | 96,228.00 | 4% |
| Hertford | 37,413.00 | 37,413.00 | 41,271.00 | 43,965.00 | 43,965.00 | 4% |
| Granville | 9,244.00 | 9,558.00 | 9,790.00 | 10,645.00 | 10,857.00 | 4% |
| Chowan | 12,804.00 | 13,552.00 | 14,070.00 | 14,728.00 | 14,988.00 | 4% |
| Lee | 16,999.00 | 15,677.00 | 16,334.00 | 16,873.00 | 19,862.00 | 4% |
| Lenoir | 25,466.00 | 29,155.00 | 29,425.00 | 29,425.00 | 29,680.00 | 4% |
| Mitchell | 26,050.00 | 26,359.00 | 26,589.00 | 28,642.00 | 30,355.00 | 4% |
| Lincoln | 49,527.00 | 54,444.00 | 54,159.00 | 55,625.00 | 57,688.00 | 4% |
| Henderson | 21,214.00 | 24,325.00 | 17,932.00 | 22,054.00 | 24,644.00 | 4% |
| Perquimans | 6,875.00 | 6,803.00 | 6,455.00 | 7,784.00 | 7,966.00 | 4% |
| Jackson | 47,199.00 | 49,091.00 | 50,422.00 | 50,437.00 | 53,638.00 | 3% |
| Rowan | 41,470.00 | 40,535.00 | 42,162.00 | 43,990.00 | 47,029.00 | 3% |
| Davidson | 94,647.00 | 99,701.00 | 100,799.00 | 104,255.00 | 106,912.00 | 3% |
| Hyde | 6,025.00 | 6,800.00 | 6,725.00 | 6,606.00 | 6,691.00 | 3% |
| Burke | 86,550.00 | 86,310.00 | 88,555.00 | 88,765.00 | 95,720.00 | 3% |
| Bertie | 16,767.00 | 17,038.00 | 17,517.00 | 18,326.00 | 18,497.00 | 2% |
| Halifax | 34,863.00 | 34,563.00 | 38,702.00 | 37,087.00 | 38,443.00 | 2% |
| Swain | 4,827.05 | 4,285.00 | 4,840.00 | 4,840.00 | 5,240.00 | 2% |
| Pender | 48,921.00 | 44,878.00 | 45,237.00 | 48,043.00 | 52,915.00 | 2% |
| Stokes | 17,346.00 | 17,350.00 | 17,803.00 | 18,306.00 | 18,284.00 | 1% |
| Gaston | 130,086.00 | 130,752.00 | 133,309.00 | 141,939.00 | 136,193.00 | 1% |
| Caldwell | 47,933.00 | 42,657.00 | 45,699.73 | 46,065.26 | 49,391.27 | 1% |
| Buncombe | 50,391.00 | 53,740.00 | 50,493.00 | 46,473.00 | 50,797.00 | 0% |
| Pasquotank | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 | 0% |
| Gates | 4,000.00 | 4,000.00 | 4,000.00 | 4,000.00 | 4,000.00 | 0% |
| Caswell | 4,000.00 | 4,000.00 | 4,000.00 | 4,000.00 | 4,000.00 | 0% |
| Watauga | 100,265.00 | 106,717.00 | 110,594.00 | 115,811.00 | 96,121.00 | -1% |
| Jones | 25,568.00 | 26,176.00 | 24,582.14 | 24,438.00 | 23,870.00 | -2% |
| Pamlico | 31,349.25 | 22,742.00 | 26,388.00 | 23,943.00 | 26,912.00 | -4% |
| Vance | 66,723.00 | 48,881.00 | 50,440.00 | 53,622.00 | 57,094.00 | -4% |
| Richmond | 69,974.00 | 71,295.00 | 76,812.00 | 50,068.00 | 48,150.00 | -9% |
| Hoke | 37,606.00 | 37,333.00 | 19,446.00 | 23,988.00 | 21,988.00 | -13% |
| Scotland | 73,559.00 | 47,727.00 | 46,654.00 | 45,896.00 | 40,491.00 | -14% |
| Graham | 9,337.00 | 5,000.00 | 4,000.00 | 4,000.00 | 4,302.00 | -18% |
| Transylvania | | | | 4,415.00 | 12,010.00 | |
| Anson | | 4,000.00 | 59,381.92 | 4,000.00 | 4,000.00 | |
| Madison | | | | | | |
| Forsyth | | | | | | |
| Currituck | | | | | | |
| Cherokee | | | | | | |
| Chatham | | | | | | |
| Camden | | | | | | |
| TOTAL | \$ 4,822,829.91 | \$ 4,956,981.69 | \$ 5,648,802.13 | \$ 6,052,970.44 | \$ 6,749,139.59 | 9% |
| AVERAGE | \$ 48,228.30 | \$ 49,569.82 | \$ 56,488.02 | \$ 60,529.70 | \$ 67,491.40 | 9% |

Note: Average growth rate rounded to nearest whole percent

Source: NCDVA with calculations by OSBM

APPENDIX H

**SEVEN-YEAR COUNTY APPROPRIATIONS
FY 2003-2009**

| COUNTY | FY 03 | FY 04 | FY 05 | FY 06 | FY 07 | FY 08 | FY 09 | Avg annual growth rate |
|------------|-------------|-------------|--------------|--------------|--------------|--------------|--------------|------------------------|
| Alamance | \$93,916.00 | \$99,142.00 | \$103,357.00 | \$129,192.00 | \$148,357.00 | \$156,955.00 | \$174,037.00 | 11% |
| Alexander | 41,984.00 | 50,157.00 | 50,596.00 | 50,627.00 | 54,723.00 | 56,896.00 | 60,594.00 | 6% |
| Alleghany | 8,772.00 | 9,640.00 | 10,236.00 | 10,850.00 | 15,347.00 | 24,574.00 | 25,061.00 | 19% |
| Anson | | 4,000.00 | 59,381.92 | 4,000.00 | 4,000.00 | 4,000.00 | 4,000.00 | |
| Ashe | 54,439.00 | 61,471.00 | 67,012.00 | 71,705.00 | 77,148.00 | 61,988.00 | 65,539.00 | 3% |
| Avery | 18,189.49 | 21,203.39 | 24,182.95 | 31,590.00 | 31,455.00 | 34,109.00 | 36,500.00 | 12% |
| Beaufort | 34,007.00 | 34,932.00 | 36,253.00 | 37,085.00 | 40,116.00 | 39,266.00 | 40,118.00 | 3% |
| Bertie | 16,767.00 | 17,038.00 | 17,517.00 | 18,326.00 | 18,497.00 | 20,525.00 | 21,851.00 | 5% |
| Bladen | 15,512.00 | 16,381.00 | 17,596.00 | 18,474.00 | 19,350.00 | 19,949.00 | 21,753.00 | 6% |
| Brunswick | 103,102.00 | 110,017.00 | 113,458.00 | 121,264.00 | 126,377.00 | 128,710.00 | 137,037.00 | 5% |
| Buncombe | 50,391.00 | 53,740.00 | 50,493.00 | 46,473.00 | 50,797.00 | 57,072.00 | 63,027.00 | 4% |
| Burke | 86,550.00 | 86,310.00 | 88,555.00 | 88,765.00 | 95,720.00 | 102,705.00 | 106,705.00 | 4% |
| Cabarrus | 126,513.00 | 125,860.00 | 127,039.00 | 180,093.00 | 187,792.00 | 194,572.00 | 212,159.00 | 9% |
| Caldwell | 47,933.00 | 42,657.00 | 45,699.73 | 46,065.26 | 49,391.27 | 70,198.25 | 92,904.05 | 12% |
| Camden | | | | | | | | |
| Carteret | 165,732.00 | 158,611.00 | 169,106.00 | 213,712.00 | 245,073.00 | 262,220.00 | 304,840.00 | 11% |
| Caswell | 4,000.00 | 4,000.00 | 4,000.00 | 4,000.00 | 4,000.00 | 4,000.00 | 4,000.00 | 0% |
| Catawba | 24,538.00 | 24,836.00 | 21,193.00 | 22,481.00 | 41,893.00 | 46,114.00 | 48,859.00 | 12% |
| Chatham | | | | | | | | |
| Cherokee | | | | | | | | |
| Chowan | 12,804.00 | 13,552.00 | 14,070.00 | 14,728.00 | 14,988.00 | 15,255.00 | 14,249.00 | 2% |
| Clay | 4,000.00 | 5,500.00 | 5,475.00 | 5,225.00 | 5,225.00 | 5,225.00 | 5,225.00 | 5% |
| Cleveland | 41,546.00 | 43,458.00 | 45,371.00 | 47,393.00 | 48,924.00 | 51,515.00 | 67,402.00 | 8% |
| Columbus | 84,610.00 | 90,182.00 | 94,296.00 | 106,433.00 | 102,487.00 | 105,727.00 | 100,970.00 | 3% |
| Craven | 89,101.00 | 96,365.00 | 111,233.00 | 113,110.00 | 117,542.00 | 123,382.00 | 132,154.00 | 7% |
| Cumberland | 159,111.00 | 169,129.00 | 208,640.00 | 249,333.00 | 259,396.00 | 270,119.00 | 304,049.00 | |
| Currituck | | | | | | | | |
| Dare | 44,704.00 | 45,628.00 | 48,129.00 | 51,871.00 | 58,154.00 | 59,135.00 | 60,853.00 | 5% |
| Davidson | 94,647.00 | 99,701.00 | 100,799.00 | 104,255.00 | 106,912.00 | 102,522.00 | 108,339.00 | 2% |
| Davie | 18,848.00 | 18,612.00 | 20,673.00 | 39,097.00 | 40,220.00 | 47,310.00 | 64,018.00 | 23% |
| Duplin | 33,258.00 | 36,773.00 | 34,292.00 | 39,626.00 | 39,256.00 | 42,509.00 | 41,711.00 | 4% |
| Durham | 29,369.00 | 29,799.00 | 70,063.00 | 66,923.00 | 78,725.00 | 78,963.00 | 105,618.00 | 24% |
| Edgecombe | 36,092.00 | 40,551.00 | 67,530.00 | 70,965.00 | 74,571.00 | 77,320.00 | 79,477.00 | 14% |
| Forsyth | | | | | | | | |
| Franklin | 55,980.00 | 61,228.00 | 65,097.00 | 68,696.00 | 98,467.00 | 104,171.00 | 106,105.00 | 11% |
| Gaston | 130,086.00 | 130,752.00 | 133,309.00 | 141,939.00 | 136,193.00 | 161,443.00 | 215,994.00 | 9% |

APPENDIX H

**SEVEN-YEAR COUNTY APPROPRIATIONS
FY 2003-2009**

| COUNTY | FY 03 | FY 04 | FY 05 | FY 06 | FY 07 | FY 08 | FY 09 | Avg annual growth rate |
|-------------|------------|------------|------------|------------|------------|------------|------------|------------------------|
| Gates | 4,000.00 | 4,000.00 | 4,000.00 | 4,000.00 | 4,000.00 | 4,000.00 | 4,000.00 | 0% |
| Graham | 9,337.00 | 5,000.00 | 4,000.00 | 4,000.00 | 4,302.00 | 4,000.00 | 9,000.00 | -1% |
| Granville | 9,244.00 | 9,558.00 | 9,790.00 | 10,645.00 | 10,857.00 | 11,176.00 | 11,541.00 | 4% |
| Greene | 21,710.00 | 23,574.00 | 23,627.00 | 25,230.00 | 28,408.00 | 25,265.00 | 26,165.00 | 3% |
| Guilford | 50,246.00 | 50,915.00 | 90,898.00 | 92,046.00 | 101,409.00 | 97,709.00 | 113,184.00 | 14% |
| Halifax | 34,863.00 | 34,563.00 | 38,702.00 | 37,087.00 | 38,443.00 | 41,334.00 | 51,187.00 | 7% |
| Harnett | 67,326.00 | 71,083.00 | 95,945.00 | 83,705.50 | 105,298.00 | 176,048.00 | 173,818.00 | 17% |
| Haywood | 38,824.12 | 4,000.00 | 48,241.00 | 44,391.00 | 66,904.00 | 84,426.00 | 93,048.00 | 16% |
| Henderson | 21,214.00 | 24,325.00 | 17,932.00 | 22,054.00 | 24,644.00 | 21,170.00 | 23,463.00 | 2% |
| Hertford | 37,413.00 | 37,413.00 | 41,271.00 | 43,965.00 | 43,965.00 | 48,494.00 | 49,121.00 | 5% |
| Hoke | 37,606.00 | 37,333.00 | 19,446.00 | 23,988.00 | 21,988.00 | 19,891.00 | 21,298.00 | -9% |
| Hyde | 6,025.00 | 6,800.00 | 6,725.00 | 6,606.00 | 6,691.00 | 6,691.00 | 6,691.00 | 2% |
| Iredell | 86,625.00 | 92,545.00 | 101,948.00 | 99,155.00 | 104,295.00 | 132,841.00 | 148,511.00 | 9% |
| Jackson | 47,199.00 | 49,091.00 | 50,422.00 | 50,437.00 | 53,638.00 | 49,355.00 | 62,450.00 | 5% |
| Johnston | 113,358.00 | 121,855.00 | 123,305.00 | 132,570.00 | 144,905.00 | 137,576.00 | 145,770.00 | 4% |
| Jones | 25,568.00 | 26,176.00 | 24,582.14 | 24,438.00 | 23,870.00 | 22,556.00 | 21,760.00 | -3% |
| Lee | 16,999.00 | 15,677.00 | 16,334.00 | 16,873.00 | 19,862.00 | 21,200.00 | 23,800.00 | 6% |
| Lenoir | 25,466.00 | 29,155.00 | 29,425.00 | 29,425.00 | 29,680.00 | 31,155.00 | 32,621.00 | 4% |
| Lincoln | 49,527.00 | 54,444.00 | 54,159.00 | 55,625.00 | 57,688.00 | 80,620.00 | 96,394.00 | 12% |
| Macon | 73,565.00 | 77,129.00 | 90,107.00 | 94,463.00 | 102,386.00 | 110,241.00 | 105,814.00 | 6% |
| Madison | | | | | | | | |
| Martin | 36,452.00 | 37,977.00 | 39,858.00 | 40,839.00 | 44,715.00 | 47,812.00 | 54,955.00 | 7% |
| McDowell | 7,842.00 | 7,802.00 | 9,228.00 | 25,071.00 | 19,276.00 | 34,000.00 | 40,000.00 | 31% |
| Mecklenburg | 411,615.00 | 411,837.00 | 459,198.00 | 490,351.00 | 618,125.00 | 935,298.00 | 953,959.00 | 15% |
| Mitchell | 26,050.00 | 26,359.00 | 26,589.00 | 28,642.00 | 30,355.00 | 29,149.00 | 27,414.00 | 1% |
| Montgomery | 36,181.00 | 37,313.00 | 43,416.00 | 44,949.68 | 46,982.32 | 60,703.50 | 51,477.35 | 6% |
| Moore | 104,500.00 | 115,700.00 | 122,200.00 | 158,750.00 | 176,498.00 | 190,104.00 | 195,439.00 | 11% |
| Nash | 25,000.00 | 26,000.00 | 35,000.00 | 50,000.00 | 50,000.00 | 50,500.00 | 50,500.00 | 12% |
| New Hanover | 52,383.00 | 52,711.00 | 95,244.00 | 113,278.00 | 121,797.00 | 123,929.00 | 121,818.00 | 15% |
| Northampton | 29,491.00 | 34,003.00 | 33,706.00 | 35,160.00 | 34,929.00 | 37,061.00 | 41,738.00 | 6% |
| Onslow | 96,561.00 | 108,402.00 | 137,656.00 | 146,293.00 | 185,338.00 | 189,281.00 | 207,964.00 | 14% |
| Orange | 52,444.00 | 53,122.00 | 56,820.00 | 57,238.00 | 62,570.00 | 62,661.00 | 63,505.00 | 3% |
| Pamlico | 31,349.25 | 22,742.00 | 26,388.00 | 23,943.00 | 26,912.00 | 27,544.00 | 30,944.00 | 0% |
| Pasquotank | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 | 3,000.00 | 7% |
| Pender | 48,921.00 | 44,878.00 | 45,237.00 | 48,043.00 | 52,915.00 | 54,219.00 | 74,585.00 | 7% |
| Perquimans | 6,875.00 | 6,803.00 | 6,455.00 | 7,784.00 | 7,966.00 | 8,026.00 | 8,275.00 | 3% |

APPENDIX H

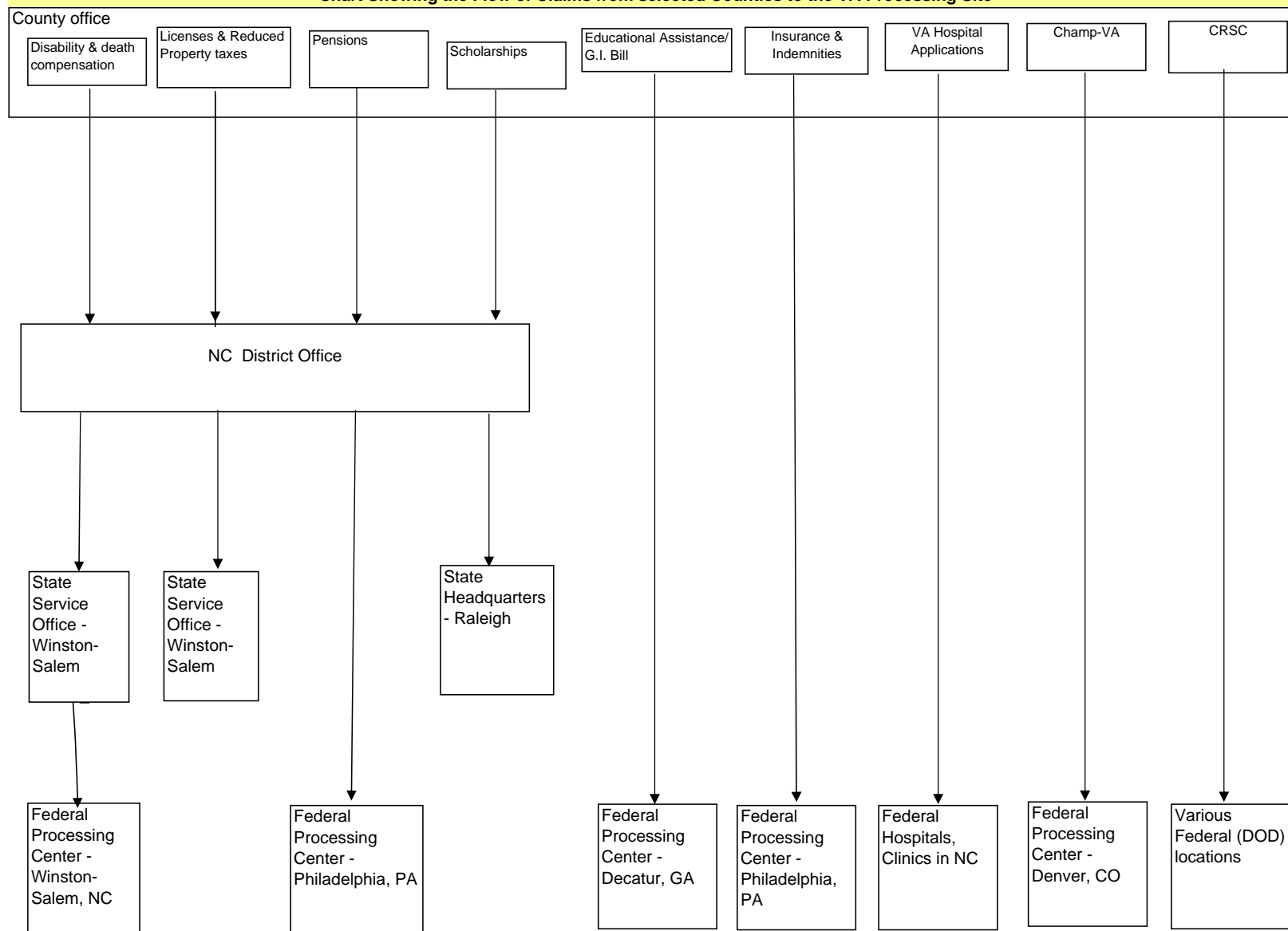
**SEVEN-YEAR COUNTY APPROPRIATIONS
FY 2003-2009**

| COUNTY | FY 03 | FY 04 | FY 05 | FY 06 | FY 07 | FY 08 | FY 09 | Avg annual growth rate |
|----------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------------------|
| Person | 20,372.00 | 23,429.00 | 26,003.00 | 26,610.00 | 27,204.00 | 29,906.00 | 30,159.00 | 7% |
| Pitt | 44,440.00 | 47,820.00 | 49,586.00 | 50,940.00 | 85,916.00 | 102,661.00 | 109,244.00 | 16% |
| Polk | 7,271.00 | 15,925.00 | 15,425.00 | 25,780.00 | 25,713.00 | 26,106.00 | 26,924.00 | 24% |
| Randolph | 38,784.00 | 40,705.00 | 43,113.00 | 44,342.00 | 61,740.00 | 81,112.00 | 83,084.00 | 14% |
| Richmond | 69,974.00 | 71,295.00 | 76,812.00 | 50,068.00 | 48,150.00 | 50,565.00 | 51,931.00 | -5% |
| Robeson | 74,618.00 | 89,228.00 | 87,651.00 | 93,172.00 | 96,476.00 | 92,171.00 | 100,182.00 | 5% |
| Rockingham | 53,102.00 | 55,320.00 | 96,470.00 | 102,944.00 | 98,814.00 | 102,139.00 | 57,300.00 | 1% |
| Rowan | 41,470.00 | 40,535.00 | 42,162.00 | 43,990.00 | 47,029.00 | 46,216.00 | 45,077.00 | 1% |
| Rutherford | 51,208.00 | 53,135.00 | 59,245.00 | 64,970.00 | 74,910.00 | 70,186.00 | 74,498.00 | 6% |
| Sampson | 73,754.00 | 82,431.00 | 88,521.00 | 94,428.00 | 89,128.00 | 101,475.00 | 117,165.00 | 8% |
| Scotland | 73,559.00 | 47,727.00 | 46,654.00 | 45,896.00 | 40,491.00 | 49,293.00 | 49,914.00 | -6% |
| Stanly | 50,310.00 | 53,532.00 | 53,013.00 | 55,599.00 | 59,695.00 | 63,322.00 | 83,370.00 | 9% |
| Stokes | 17,346.00 | 17,350.00 | 17,803.00 | 18,306.00 | 18,284.00 | 16,802.00 | 17,942.00 | 1% |
| Surry | 81,778.00 | 79,734.00 | 93,288.00 | 93,890.00 | 96,228.00 | 96,228.00 | 116,742.00 | 6% |
| Swain | 4,827.05 | 4,285.00 | 4,840.00 | 4,840.00 | 5,240.00 | 5,840.00 | 5,840.00 | 3% |
| Transylvania | | | | 4,415.00 | 12,010.00 | 13,854.00 | 16,755.00 | |
| Tyrrell | 3,061.00 | 3,121.00 | 3,398.00 | 3,198.00 | 3,913.00 | 5,313.00 | 5,545.00 | 10% |
| Union | 148,432.00 | 170,824.00 | 187,913.00 | 201,292.00 | 210,370.00 | 231,374.00 | 290,184.00 | 12% |
| Vance | 66,723.00 | 48,881.00 | 50,440.00 | 53,622.00 | 57,094.00 | 58,207.00 | 60,793.00 | -2% |
| Wake | 70,359.00 | 59,567.00 | 89,228.00 | 91,349.00 | 215,477.00 | 245,494.00 | 252,497.00 | 24% |
| Warren | 52,855.00 | 54,318.00 | 59,854.00 | 59,816.00 | 78,848.00 | 84,852.00 | 91,882.00 | 10% |
| Washington | 5,026.00 | 5,693.00 | 10,440.00 | 11,459.00 | 11,034.00 | 12,163.00 | 12,440.00 | 16% |
| Watauga | 100,265.00 | 106,717.00 | 110,594.00 | 115,811.00 | 96,121.00 | 71,621.00 | 106,452.00 | 1% |
| Wayne | 63,816.00 | 68,677.00 | 90,237.00 | 91,906.00 | 101,856.00 | 109,476.00 | 105,451.00 | 9% |
| Wilkes | 84,659.00 | 88,134.00 | 94,574.00 | 102,547.00 | 121,273.00 | 141,396.00 | 146,189.00 | 10% |
| Wilson | 34,066.00 | 35,864.00 | 37,586.00 | 39,975.00 | 42,882.00 | 43,437.00 | 47,711.00 | 6% |
| Yadkin | 10,032.00 | 10,079.00 | 25,068.00 | 39,000.00 | 41,401.00 | 42,746.00 | 44,108.00 | 28% |
| Yancey | 10,442.00 | 19,145.30 | 34,377.39 | 35,464.00 | 17,135.00 | 17,465.44 | 19,119.00 | 11% |
| TOTAL | 4,822,829.91 | 4,956,981.69 | 5,648,802.13 | 6,052,970.44 | 6,749,139.59 | 7,517,905.19 | 8,138,855.40 | 9% |
| AVERAGE | 48,228.30 | 49,569.82 | 56,488.02 | 60,529.70 | 67,491.40 | 75,179.05 | 81,388.55 | 9% |

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APPENDIX I

Chart Showing the Flow of Claims from selected Counties to the VA Processing Site



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APPENDIX J

| Veterans Population and VA Expenditures for Fiscal Year 2007 Sorted By Number of Veterans Per State | | | | | | | | |
|---|---------------------|----------------------|------------------------|-------------------|---------------------------------------|----------------------------|-------------------------|----------------------|
| Summary of Expenditures by State | | | | | | | | |
| Expenditures in \$000s | | | | | | | | |
| State | Veteran Population* | Total Expenditure | Compensation & Pension | Construction | Education & Vocational Rehabilitation | General Operating Expenses | Insurance & Indemnities | Medical Care |
| Totals | 23,701,354 | \$ 76,339,019 | \$ 34,778,486 | \$ 854,113 | \$ 3,711,511 | \$ 3,385,501 | \$ 1,730,646 | \$ 31,878,761 |
| California | 2,131,939 | \$ 6,583,832 | \$ 2,828,638 | \$ 100,809 | \$ 334,824 | \$ 125,227 | \$ 183,342 | \$ 3,010,992 |
| Florida | 1,746,539 | \$ 5,701,694 | \$ 2,755,444 | \$ 72,199 | \$ 239,763 | \$ 95,987 | \$ 143,365 | \$ 2,394,935 |
| Texas | 1,707,365 | \$ 6,299,002 | \$ 3,215,516 | \$ 17,536 | \$ 533,510 | \$ 144,522 | \$ 105,190 | \$ 2,282,728 |
| New York | 1,065,749 | \$ 3,579,906 | \$ 1,257,617 | \$ 6,441 | \$ 170,874 | \$ 92,738 | \$ 107,289 | \$ 1,944,947 |
| Pennsylvania | 1,057,073 | \$ 2,850,725 | \$ 1,167,287 | \$ 73,037 | \$ 94,754 | \$ 109,246 | \$ 90,000 | \$ 1,316,400 |
| Ohio | 957,889 | \$ 2,980,035 | \$ 1,029,533 | \$ 62,075 | \$ 90,421 | \$ 515,546 | \$ 66,597 | \$ 1,215,863 |
| Illinois | 841,679 | \$ 2,218,852 | \$ 739,159 | \$ 57,506 | \$ 107,502 | \$ 78,937 | \$ 70,672 | \$ 1,165,075 |
| Virginia | 807,326 | \$ 2,132,746 | \$ 1,167,854 | \$ 3,258 | \$ 152,800 | \$ 44,808 | \$ 53,847 | \$ 710,178 |
| North Carolina | 773,630 | \$ 2,590,226 | \$ 1,425,344 | \$ 6,552 | \$ 140,026 | \$ 48,488 | \$ 43,315 | \$ 926,501 |
| Georgia | 765,289 | \$ 2,363,005 | \$ 1,227,580 | \$ 6,460 | \$ 173,885 | \$ 73,342 | \$ 43,089 | \$ 838,649 |
| Michigan | 761,308 | \$ 1,686,856 | \$ 797,862 | \$ 11,822 | \$ 71,906 | \$ 34,088 | \$ 48,117 | \$ 723,061 |
| Washington | 643,302 | \$ 1,789,112 | \$ 1,025,951 | \$ 4,929 | \$ 101,088 | \$ 26,600 | \$ 40,865 | \$ 589,678 |
| Arizona | 567,632 | \$ 1,690,181 | \$ 806,046 | \$ 11,927 | \$ 91,132 | \$ 43,628 | \$ 38,399 | \$ 699,048 |
| Missouri | 530,799 | \$ 1,572,164 | \$ 699,361 | \$ 10,004 | \$ 64,999 | \$ 64,984 | \$ 34,118 | \$ 698,699 |
| Indiana | 517,764 | \$ 1,220,533 | \$ 518,640 | \$ 13,598 | \$ 46,409 | \$ 20,164 | \$ 26,739 | \$ 594,983 |
| Tennessee | 512,156 | \$ 1,690,497 | \$ 785,980 | \$ 8,990 | \$ 66,404 | \$ 35,637 | \$ 27,720 | \$ 765,766 |
| New Jersey | 506,752 | \$ 1,208,940 | \$ 549,563 | \$ 5,152 | \$ 67,029 | \$ 12,310 | \$ 57,659 | \$ 517,228 |
| Maryland | 484,013 | \$ 1,247,285 | \$ 546,253 | \$ 8,748 | \$ 66,736 | \$ 18,937 | \$ 38,382 | \$ 568,230 |
| Wisconsin | 446,415 | \$ 1,286,555 | \$ 571,185 | \$ 563 | \$ 46,758 | \$ 29,355 | \$ 35,705 | \$ 602,989 |
| Massachusetts | 440,901 | \$ 1,424,278 | \$ 610,632 | \$ 4,080 | \$ 48,975 | \$ 20,098 | \$ 47,570 | \$ 692,924 |
| Colorado | 427,706 | \$ 1,193,107 | \$ 626,791 | \$ 13,869 | \$ 81,898 | \$ 39,209 | \$ 29,880 | \$ 401,460 |
| Alabama | 416,947 | \$ 1,538,627 | \$ 874,876 | \$ 10,522 | \$ 62,808 | \$ 22,508 | \$ 22,535 | \$ 545,377 |
| South Carolina | 410,076 | \$ 1,385,384 | \$ 756,714 | \$ 8,074 | \$ 66,404 | \$ 22,379 | \$ 23,861 | \$ 507,952 |
| Minnesota | 408,468 | \$ 1,281,701 | \$ 570,266 | \$ 9,936 | \$ 45,064 | \$ 46,985 | \$ 33,477 | \$ 575,973 |
| Oregon | 351,697 | \$ 1,242,847 | \$ 604,850 | \$ 15,257 | \$ 51,550 | \$ 29,416 | \$ 23,802 | \$ 517,972 |
| Kentucky | 347,013 | \$ 1,245,659 | \$ 617,690 | \$ 2,666 | \$ 45,861 | \$ 17,140 | \$ 18,108 | \$ 544,194 |
| Oklahoma | 338,086 | \$ 1,455,743 | \$ 886,984 | \$ 598 | \$ 63,227 | \$ 51,482 | \$ 19,073 | \$ 434,379 |
| Louisiana | 325,992 | \$ 1,141,173 | \$ 571,055 | \$ 1,292 | \$ 42,145 | \$ 18,730 | \$ 20,452 | \$ 487,499 |

APPENDIX J

| Veterans Population and VA Expenditures for Fiscal Year 2007 Sorted By Number of Veterans Per State | | | | | | | | |
|---|---------------------|----------------------|------------------------|-------------------|---------------------------------------|----------------------------|-------------------------|----------------------|
| Summary of Expenditures by State | | | | | | | | |
| Expenditures in \$000s | | | | | | | | |
| State | Veteran Population* | Total Expenditure | Compensation & Pension | Construction | Education & Vocational Rehabilitation | General Operating Expenses | Insurance & Indemnities | Medical Care |
| Arkansas | 262,374 | \$ 1,201,292 | \$ 573,664 | \$ 4,240 | \$ 34,838 | \$ 25,576 | \$ 15,534 | \$ 547,440 |
| Connecticut | 253,800 | \$ 631,768 | \$ 213,377 | \$ 4,368 | \$ 45,049 | \$ 10,460 | \$ 28,848 | \$ 329,667 |
| Iowa | 251,420 | \$ 677,264 | \$ 273,938 | \$ 292 | \$ 24,636 | \$ 6,701 | \$ 20,146 | \$ 351,552 |
| Nevada | 245,773 | \$ 765,386 | \$ 321,105 | \$ 36,989 | \$ 29,794 | \$ 10,233 | \$ 12,556 | \$ 354,708 |
| Kansas | 236,596 | \$ 680,590 | \$ 292,485 | \$ 1,473 | \$ 32,021 | \$ 9,920 | \$ 16,867 | \$ 327,824 |
| Mississippi | 215,804 | \$ 920,636 | \$ 400,016 | \$ 43,304 | \$ 23,932 | \$ 20,581 | \$ 12,638 | \$ 420,167 |
| New Mexico | 179,497 | \$ 771,533 | \$ 399,912 | \$ 2,644 | \$ 33,234 | \$ 10,140 | \$ 12,371 | \$ 313,233 |
| West Virginia | 177,544 | \$ 897,042 | \$ 375,149 | \$ 3,313 | \$ 59,442 | \$ 47,234 | \$ 9,283 | \$ 402,620 |
| Utah | 157,012 | \$ 448,432 | \$ 183,098 | \$ 309 | \$ 22,656 | \$ 14,548 | \$ 11,548 | \$ 216,272 |
| Nebraska | 152,843 | \$ 517,798 | \$ 214,673 | \$ 6,726 | \$ 24,191 | \$ 11,144 | \$ 13,243 | \$ 247,821 |
| Maine | 144,007 | \$ 565,426 | \$ 311,564 | \$ 378 | \$ 26,452 | \$ 8,388 | \$ 9,544 | \$ 209,100 |
| Idaho | 137,152 | \$ 404,984 | \$ 201,042 | \$ 692 | \$ 18,431 | \$ 4,721 | \$ 7,430 | \$ 172,669 |
| New Hampshire | 132,290 | \$ 358,129 | \$ 164,806 | \$ 293 | \$ 18,917 | \$ 7,018 | \$ 9,829 | \$ 157,266 |
| Puerto Rico | 122,640 | \$ 930,587 | \$ 466,296 | \$ 30,669 | \$ 21,856 | \$ 15,255 | \$ 2,468 | \$ 394,044 |
| Hawaii | 118,633 | \$ 337,437 | \$ 174,876 | \$ 414 | \$ 22,076 | \$ 9,753 | \$ 13,195 | \$ 117,122 |
| Montana | 104,391 | \$ 347,642 | \$ 180,667 | \$ 3,096 | \$ 14,269 | \$ 5,160 | \$ 7,193 | \$ 137,257 |
| Delaware | 80,592 | \$ 188,964 | \$ 89,792 | \$ - | \$ 8,558 | \$ 3,219 | \$ 5,275 | \$ 82,119 |
| Rhode Island | 79,616 | \$ 275,667 | \$ 125,657 | \$ 132 | \$ 8,231 | \$ 7,822 | \$ 8,028 | \$ 125,797 |
| Alaska | 74,557 | \$ 245,241 | \$ 119,804 | \$ 4,240 | \$ 11,862 | \$ 3,617 | \$ 2,500 | \$ 103,219 |
| South Dakota | 74,273 | \$ 353,250 | \$ 136,365 | \$ - | \$ 12,716 | \$ 5,722 | \$ 4,917 | \$ 193,530 |
| North Dakota | 58,283 | \$ 181,861 | \$ 89,404 | \$ 690 | \$ 10,384 | \$ 4,250 | \$ 3,570 | \$ 73,562 |
| Wyoming | 56,125 | \$ 193,131 | \$ 73,166 | \$ 554 | \$ 5,831 | \$ 856 | \$ 2,874 | \$ 109,852 |
| Vermont | 55,382 | \$ 177,343 | \$ 72,725 | \$ 12 | \$ 18,819 | \$ 2,910 | \$ 4,379 | \$ 78,499 |
| District of Columbia | 39,243 | \$ 1,666,954 | \$ 90,232 | \$ 161,386 | \$ 14,566 | \$ 1,257,788 | \$ 3,241 | \$ 139,741 |
| Totals | 23,701,354 | \$ 76,339,019 | \$ 34,778,486 | \$ 854,113 | \$ 3,711,511 | \$ 3,385,501 | \$ 1,730,646 | \$ 31,878,761 |

Notes:

* Veteran population estimate as of September 30, 2007 by the VA Office of the Actuary (VetPop 2007).

Expenditure data sources: Federal Assistance Awards Data System (FAADS) for Compensation & Pension (C&P) and Readjustment and Vocational

APPENDIX K

**Total VA Expenditures for Fiscal Year 2007 Sorted Total Per Veteran
Summary of Expenditures by State
Expenditures in \$000s**

| State | Veteran Population* | Total Expenditure | Total Expenditure per Veteran | Net Expenditure | Net Expenditure per Veteran | Expenditure Without Medical | Expenditure per Veteran Without Medical | Compensation & Pension | Construction | Education & Vocational Rehabilitation | General Operating Expenses | Insurance & Indemnities | Medical Care |
|-----------------------|---------------------|----------------------|-------------------------------|----------------------|-----------------------------|-----------------------------|---|------------------------|-------------------|---------------------------------------|----------------------------|-------------------------|----------------------|
| Totals | 23,701,354 | \$ 76,339,019 | \$ 3,221 | \$ 41,074,757 | \$ 1,733 | \$ 40,220,643 | \$ 1,697 | \$ 34,778,486 | \$ 854,113 | \$ 3,711,511 | \$ 3,385,501 | \$ 1,730,646 | \$ 31,878,761 |
| District of Columbia | 39,243 | \$ 1,666,954 | \$ 42,477 | \$ 295,032 | \$ 7,518 | \$ 133,646 | \$ 3,406 | \$ 90,232 | \$ 161,386 | \$ 14,566 | \$ 1,257,788 | \$ 28,848 | \$ 329,667 |
| Puerto Rico | 122,640 | \$ 930,587 | \$ 7,588 | \$ 589,493 | \$ 4,807 | \$ 558,824 | \$ 4,557 | \$ 466,296 | \$ 30,669 | \$ 21,856 | \$ 15,255 | \$ 70,672 | \$ 1,165,075 |
| Oklahoma | 338,086 | \$ 1,455,743 | \$ 4,306 | \$ 977,548 | \$ 2,891 | \$ 976,950 | \$ 2,890 | \$ 886,984 | \$ 598 | \$ 63,227 | \$ 51,482 | \$ 26,739 | \$ 594,983 |
| West Virginia | 177,544 | \$ 897,042 | \$ 5,052 | \$ 486,022 | \$ 2,737 | \$ 482,708 | \$ 2,719 | \$ 375,149 | \$ 3,313 | \$ 59,442 | \$ 47,234 | \$ 48,117 | \$ 723,061 |
| Arkansas | 262,374 | \$ 1,201,292 | \$ 4,579 | \$ 679,340 | \$ 2,589 | \$ 675,100 | \$ 2,573 | \$ 573,664 | \$ 4,240 | \$ 34,838 | \$ 25,576 | \$ 66,597 | \$ 1,215,863 |
| New Mexico | 179,497 | \$ 771,533 | \$ 4,298 | \$ 455,936 | \$ 2,540 | \$ 453,292 | \$ 2,525 | \$ 399,912 | \$ 2,644 | \$ 33,234 | \$ 10,140 | \$ 20,146 | \$ 351,552 |
| Alaska | 74,557 | \$ 245,241 | \$ 3,289 | \$ 183,476 | \$ 2,461 | \$ 179,235 | \$ 2,404 | \$ 119,804 | \$ 4,240 | \$ 11,862 | \$ 3,617 | \$ 47,570 | \$ 692,924 |
| Alabama | 416,947 | \$ 1,538,627 | \$ 3,690 | \$ 1,005,866 | \$ 2,412 | \$ 995,344 | \$ 2,387 | \$ 874,876 | \$ 10,522 | \$ 62,808 | \$ 22,508 | \$ 57,659 | \$ 517,228 |
| Maine | 144,007 | \$ 565,426 | \$ 3,926 | \$ 343,669 | \$ 2,386 | \$ 343,292 | \$ 2,384 | \$ 311,564 | \$ 378 | \$ 26,452 | \$ 8,388 | \$ 5,275 | \$ 82,119 |
| Mississippi | 215,804 | \$ 920,636 | \$ 4,266 | \$ 505,633 | \$ 2,343 | \$ 462,329 | \$ 2,142 | \$ 400,016 | \$ 43,304 | \$ 23,932 | \$ 20,581 | \$ 38,382 | \$ 568,230 |
| South Carolina | 410,076 | \$ 1,385,384 | \$ 3,378 | \$ 938,481 | \$ 2,289 | \$ 930,407 | \$ 2,269 | \$ 756,714 | \$ 8,074 | \$ 66,404 | \$ 22,379 | \$ 107,289 | \$ 1,944,947 |
| Texas | 1,707,365 | \$ 6,299,002 | \$ 3,689 | \$ 3,856,563 | \$ 2,259 | \$ 3,839,026 | \$ 2,249 | \$ 3,215,516 | \$ 17,536 | \$ 533,510 | \$ 144,522 | \$ 90,000 | \$ 1,316,400 |
| South Dakota | 74,273 | \$ 353,250 | \$ 4,756 | \$ 165,948 | \$ 2,234 | \$ 165,948 | \$ 2,234 | \$ 136,365 | \$ - | \$ 12,716 | \$ 5,722 | \$ 16,867 | \$ 327,824 |
| Rhode Island | 79,616 | \$ 275,667 | \$ 3,462 | \$ 172,419 | \$ 2,166 | \$ 172,287 | \$ 2,164 | \$ 125,657 | \$ 132 | \$ 8,231 | \$ 7,822 | \$ 38,399 | \$ 699,048 |
| Vermont | 55,382 | \$ 177,343 | \$ 3,202 | \$ 119,276 | \$ 2,154 | \$ 119,264 | \$ 2,153 | \$ 72,725 | \$ 12 | \$ 18,819 | \$ 2,910 | \$ 27,720 | \$ 765,766 |
| North Carolina | 773,630 | \$ 2,590,226 | \$ 3,348 | \$ 1,583,470 | \$ 2,047 | \$ 1,576,918 | \$ 2,038 | \$ 1,425,344 | \$ 6,552 | \$ 140,026 | \$ 48,488 | \$ 11,548 | \$ 216,272 |
| Kentucky | 347,013 | \$ 1,245,659 | \$ 3,590 | \$ 701,921 | \$ 2,023 | \$ 699,256 | \$ 2,015 | \$ 617,690 | \$ 2,666 | \$ 45,861 | \$ 17,140 | \$ 35,705 | \$ 602,989 |
| Louisiana | 325,992 | \$ 1,141,173 | \$ 3,501 | \$ 648,610 | \$ 1,990 | \$ 647,318 | \$ 1,986 | \$ 571,055 | \$ 1,292 | \$ 42,145 | \$ 18,730 | \$ 34,118 | \$ 698,699 |
| Oregon | 351,697 | \$ 1,242,847 | \$ 3,534 | \$ 681,486 | \$ 1,938 | \$ 666,229 | \$ 1,894 | \$ 604,850 | \$ 15,257 | \$ 51,550 | \$ 29,416 | \$ 9,829 | \$ 157,266 |
| Montana | 104,391 | \$ 347,642 | \$ 3,330 | \$ 200,906 | \$ 1,925 | \$ 197,810 | \$ 1,895 | \$ 180,667 | \$ 3,096 | \$ 14,269 | \$ 5,160 | \$ 2,874 | \$ 109,852 |
| Georgia | 765,289 | \$ 2,363,005 | \$ 3,088 | \$ 1,441,401 | \$ 1,883 | \$ 1,434,942 | \$ 1,875 | \$ 1,227,580 | \$ 6,460 | \$ 173,885 | \$ 73,342 | \$ 33,477 | \$ 575,973 |
| Florida | 1,746,539 | \$ 5,701,694 | \$ 3,265 | \$ 3,250,748 | \$ 1,861 | \$ 3,178,548 | \$ 1,820 | \$ 2,755,444 | \$ 72,199 | \$ 239,763 | \$ 95,987 | \$ 183,342 | \$ 3,010,992 |
| North Dakota | 58,283 | \$ 181,861 | \$ 3,120 | \$ 107,909 | \$ 1,851 | \$ 107,219 | \$ 1,840 | \$ 89,404 | \$ 690 | \$ 10,384 | \$ 4,250 | \$ 7,430 | \$ 172,669 |
| Colorado | 427,706 | \$ 1,193,107 | \$ 2,790 | \$ 776,405 | \$ 1,815 | \$ 762,536 | \$ 1,783 | \$ 626,791 | \$ 13,869 | \$ 81,898 | \$ 39,209 | \$ 53,847 | \$ 710,178 |
| Washington | 643,302 | \$ 1,789,112 | \$ 2,781 | \$ 1,144,524 | \$ 1,779 | \$ 1,139,595 | \$ 1,771 | \$ 1,025,951 | \$ 4,929 | \$ 101,088 | \$ 26,600 | \$ 12,556 | \$ 354,708 |
| Hawaii | 118,633 | \$ 337,437 | \$ 2,844 | \$ 210,610 | \$ 1,775 | \$ 210,195 | \$ 1,772 | \$ 174,876 | \$ 414 | \$ 22,076 | \$ 9,753 | \$ 13,243 | \$ 247,821 |
| Nevada | 245,773 | \$ 765,386 | \$ 3,114 | \$ 428,754 | \$ 1,745 | \$ 391,764 | \$ 1,594 | \$ 321,105 | \$ 36,989 | \$ 29,794 | \$ 10,233 | \$ 40,865 | \$ 589,678 |
| Nebraska | 152,843 | \$ 517,798 | \$ 3,388 | \$ 258,785 | \$ 1,693 | \$ 252,059 | \$ 1,649 | \$ 214,673 | \$ 6,726 | \$ 24,191 | \$ 11,144 | \$ 13,195 | \$ 117,122 |
| Tennessee | 512,156 | \$ 1,690,497 | \$ 3,301 | \$ 865,753 | \$ 1,690 | \$ 856,763 | \$ 1,673 | \$ 785,980 | \$ 8,990 | \$ 66,404 | \$ 35,637 | \$ 4,379 | \$ 78,499 |
| Virginia | 807,326 | \$ 2,132,746 | \$ 2,642 | \$ 1,353,793 | \$ 1,677 | \$ 1,350,535 | \$ 1,673 | \$ 1,167,854 | \$ 3,258 | \$ 152,800 | \$ 44,808 | \$ 29,880 | \$ 401,460 |
| Minnesota | 408,468 | \$ 1,281,701 | \$ 3,138 | \$ 668,355 | \$ 1,636 | \$ 658,419 | \$ 1,612 | \$ 570,266 | \$ 9,936 | \$ 45,064 | \$ 46,985 | \$ 43,089 | \$ 838,649 |

APPENDIX K

**Total VA Expenditures for Fiscal Year 2007 Sorted Total Per Veteran
Summary of Expenditures by State
Expenditures in \$000s**

| State | Veteran Population* | Total Expenditure | Total Expenditure per Veteran | Net Expenditure | Net Expenditure per Veteran | Expenditure Without Medical | Expenditure per Veteran Without Medical | Compensation & Pension | Construction | Education & Vocational Rehabilitation | General Operating Expenses | Insurance & Indemnities | Medical Care |
|---------------|---------------------|----------------------|-------------------------------|----------------------|-----------------------------|-----------------------------|---|------------------------|-------------------|---------------------------------------|----------------------------|-------------------------|----------------------|
| Idaho | 137,152 | \$ 404,984 | \$ 2,953 | \$ 223,735 | \$ 1,631 | \$ 223,042 | \$ 1,626 | \$ 201,042 | \$ 692 | \$ 18,431 | \$ 4,721 | \$ 3,570 | \$ 73,562 |
| Arizona | 567,632 | \$ 1,690,181 | \$ 2,978 | \$ 917,134 | \$ 1,616 | \$ 905,207 | \$ 1,595 | \$ 806,046 | \$ 11,927 | \$ 91,132 | \$ 43,628 | \$ 8,028 | \$ 125,797 |
| California | 2,131,939 | \$ 6,583,832 | \$ 3,088 | \$ 3,407,637 | \$ 1,598 | \$ 3,306,827 | \$ 1,551 | \$ 2,828,638 | \$ 100,809 | \$ 334,824 | \$ 125,227 | \$ 143,365 | \$ 2,394,935 |
| Utah | 157,012 | \$ 448,432 | \$ 2,856 | \$ 249,378 | \$ 1,588 | \$ 249,070 | \$ 1,586 | \$ 183,098 | \$ 309 | \$ 22,656 | \$ 14,548 | \$ 43,315 | \$ 926,501 |
| New Hampshire | 132,290 | \$ 358,129 | \$ 2,707 | \$ 207,818 | \$ 1,571 | \$ 207,525 | \$ 1,569 | \$ 164,806 | \$ 293 | \$ 18,917 | \$ 7,018 | \$ 23,802 | \$ 517,972 |
| Wyoming | 56,125 | \$ 193,131 | \$ 3,441 | \$ 86,743 | \$ 1,546 | \$ 86,189 | \$ 1,536 | \$ 73,166 | \$ 554 | \$ 5,831 | \$ 856 | \$ 7,193 | \$ 137,257 |
| Massachusetts | 440,901 | \$ 1,424,278 | \$ 3,230 | \$ 666,186 | \$ 1,511 | \$ 662,106 | \$ 1,502 | \$ 610,632 | \$ 4,080 | \$ 48,975 | \$ 20,098 | \$ 2,500 | \$ 103,219 |
| Missouri | 530,799 | \$ 1,572,164 | \$ 2,962 | \$ 794,816 | \$ 1,497 | \$ 784,812 | \$ 1,479 | \$ 699,361 | \$ 10,004 | \$ 64,999 | \$ 64,984 | \$ 20,452 | \$ 487,499 |
| Wisconsin | 446,415 | \$ 1,286,555 | \$ 2,882 | \$ 636,613 | \$ 1,426 | \$ 636,051 | \$ 1,425 | \$ 571,185 | \$ 563 | \$ 46,758 | \$ 29,355 | \$ 18,108 | \$ 544,194 |
| Kansas | 236,596 | \$ 680,590 | \$ 2,877 | \$ 330,897 | \$ 1,399 | \$ 329,424 | \$ 1,392 | \$ 292,485 | \$ 1,473 | \$ 32,021 | \$ 9,920 | \$ 4,917 | \$ 193,530 |
| New York | 1,065,749 | \$ 3,579,906 | \$ 3,359 | \$ 1,458,793 | \$ 1,369 | \$ 1,452,352 | \$ 1,363 | \$ 1,257,617 | \$ 6,441 | \$ 170,874 | \$ 92,738 | \$ 23,861 | \$ 507,952 |
| Pennsylvania | 1,057,073 | \$ 2,850,725 | \$ 2,697 | \$ 1,440,268 | \$ 1,363 | \$ 1,367,232 | \$ 1,293 | \$ 1,167,287 | \$ 73,037 | \$ 94,754 | \$ 109,246 | \$ 105,190 | \$ 2,282,728 |
| Delaware | 80,592 | \$ 188,964 | \$ 2,345 | \$ 107,894 | \$ 1,339 | \$ 107,894 | \$ 1,339 | \$ 89,792 | \$ - | \$ 8,558 | \$ 3,219 | \$ 9,544 | \$ 209,100 |
| Maryland | 484,013 | \$ 1,247,285 | \$ 2,577 | \$ 634,374 | \$ 1,311 | \$ 625,626 | \$ 1,293 | \$ 546,253 | \$ 8,748 | \$ 66,736 | \$ 18,937 | \$ 12,638 | \$ 420,167 |
| New Jersey | 506,752 | \$ 1,208,940 | \$ 2,386 | \$ 644,279 | \$ 1,271 | \$ 639,126 | \$ 1,261 | \$ 549,563 | \$ 5,152 | \$ 67,029 | \$ 12,310 | \$ 22,535 | \$ 545,377 |
| Ohio | 957,889 | \$ 2,980,035 | \$ 3,111 | \$ 1,197,562 | \$ 1,250 | \$ 1,135,488 | \$ 1,185 | \$ 1,029,533 | \$ 62,075 | \$ 90,421 | \$ 515,546 | \$ 15,534 | \$ 547,440 |
| Iowa | 251,420 | \$ 677,264 | \$ 2,694 | \$ 311,236 | \$ 1,238 | \$ 310,945 | \$ 1,237 | \$ 273,938 | \$ 292 | \$ 24,636 | \$ 6,701 | \$ 12,371 | \$ 313,233 |
| Michigan | 761,308 | \$ 1,686,856 | \$ 2,216 | \$ 890,872 | \$ 1,170 | \$ 879,050 | \$ 1,155 | \$ 797,862 | \$ 11,822 | \$ 71,906 | \$ 34,088 | \$ 9,283 | \$ 402,620 |
| Indiana | 517,764 | \$ 1,220,533 | \$ 2,357 | \$ 597,720 | \$ 1,154 | \$ 584,122 | \$ 1,128 | \$ 518,640 | \$ 13,598 | \$ 46,409 | \$ 20,164 | \$ 19,073 | \$ 434,379 |
| Illinois | 841,679 | \$ 2,218,852 | \$ 2,636 | \$ 906,635 | \$ 1,077 | \$ 849,130 | \$ 1,009 | \$ 739,159 | \$ 57,506 | \$ 107,502 | \$ 78,937 | \$ 2,468 | \$ 394,044 |
| Connecticut | 253,800 | \$ 631,768 | \$ 2,489 | \$ 266,034 | \$ 1,048 | \$ 261,667 | \$ 1,031 | \$ 213,377 | \$ 4,368 | \$ 45,049 | \$ 10,460 | \$ 3,241 | \$ 139,741 |
| | | | | \$ - | | | | | | | | | |
| Totals | 23,701,354 | \$ 76,339,019 | \$ 3,221 | \$ 41,074,757 | \$ 1,733 | \$ 40,220,643 | \$ 1,697 | \$ 34,778,486 | \$ 854,113 | \$ 3,711,511 | \$ 3,385,501 | \$ 1,730,646 | \$ 31,878,761 |

Notes:

* Veteran population estimate as of September 30, 2007 by the VA Office of the Actuary (VetPop 2007).

Expenditure data sources: Federal Assistance Awards Data System (FAADS) for Compensation & Pension (C&P) and Readjustment and Vocational Rehabilitation Benefits; Veterans Benefits Administration Insurance Center for the Insurance costs; the VA Financial M

Source: United States Department of Veterans Affairs