



**OFFICE OF THE NEW YORK STATE COMPTROLLER**  
Thomas P. DiNapoli, State Comptroller

## **State Support for New York's Veterans**

November 2015

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### **Executive Summary**

New York State offers a variety of programs, services and benefits for the nearly 900,000 veterans living in the State. These programs are intended to help veterans address any challenges they may face as a result of their military service, while honoring their dedication and the sacrifices they have made on behalf of our country.

The State Fiscal Year (SFY) 2014-15 budget provided more than \$21.2 million for a diverse range of programs and services designed for veterans, including \$12.8 million through the Division of Veterans' Affairs. Health-related services are available to eligible veterans through five State-operated veterans' nursing homes, and the Medicaid program. Other programs and initiatives provide benefits associated with higher education costs, housing and property taxes, doing business with the State, civil service employment, small business loans, and support services such as counseling and peer-to-peer programs.

Overall federal spending targeted at veterans exceeded \$6.1 billion in New York during Federal Fiscal Year (FFY) 2014, including funding for health care services, various compensation and pension payments, and educational, vocational rehabilitation and employment services, according to the U.S. Department of Veterans Affairs (VA).

While there are many initiatives intended to assist veterans and their families, policy makers should continuously seek to determine whether the needs of New York's veterans are being adequately met by the available programs and services. Enhancing efforts to engage with veterans' organizations, in order to assess existing programs and determine whether any needs are not being met, could result in more effective use of available resources and greater success in helping veterans.

### **New York's Veteran Population**

The VA estimates that there were just over 892,000 veterans living in New York in 2014. Of this number, 92.6 percent were men and 7.4 percent were women. The largest number of New York's veterans were in the 65 to 69 age group, accounting

for 15.1 percent of the total.<sup>1</sup> By period of service, the largest number of veterans served during the Vietnam era, accounting for just over 278,000, or 31.2 percent, of all veterans in New York. War-time veterans accounted for 71.0 percent of the total.<sup>2</sup>

As shown in Figure 1, Suffolk County is home to the largest population of veterans in the State. Hamilton County has the fewest residents and the fewest number of veterans of any county in the State, but the highest concentration of veterans of any county. Figures on the numbers of veterans residing in each county of the State are included in Appendix A of this report.

**Figure 1**

**New York Veterans by County in 2014**

<b>County</b>	<b>Veterans</b>	<b>Veterans per 1,000 Population</b>
<b>Top Five - by number</b>		
Suffolk	76,263	51
Erie	62,999	68
Queens	55,899	24
Nassau	54,828	40
Kings	50,999	19
<b>Top Five - per 1,000 population</b>		
Hamilton	629	133
Jefferson	13,818	116
Essex	3,899	101
Warren	6,353	98
Cattaraugus	7,453	95
<b>Statewide</b>	<b>892,221</b>	<b>45</b>

Sources: U.S. Department of Veterans Affairs, National Center for Veterans Analysis and Statistics, and U.S. Census Bureau.

As shown in Figure 2, the highest concentrations of veterans are typically found in less populated areas such as New York’s North Country and Southern Tier counties, in part because the population tends to be older. The lowest concentrations are found in more populated areas, which have comparatively lower proportions of older residents, including certain counties both upstate and downstate.

According to U.S. Census Bureau data, among New York’s municipalities with at least 1,000 residents in 2010, the highest concentrations of veterans were found in: West Point, Orange County (54.9 percent); Calcium, Jefferson County (26.2 percent); Town of Highlands, Orange County (26.2 percent); Heritage Hills, Westchester

<sup>1</sup> U.S. Department of Veterans Affairs, National Center for Veterans Analysis and Statistics, available at [http://www.va.gov/vetdata/Veteran\\_Population.asp](http://www.va.gov/vetdata/Veteran_Population.asp).

<sup>2</sup> Ibid. According to the VA, war-time veterans include those who served in World War II, the Korean Conflict, the Vietnam Era and the Gulf War. For more information, see <http://www.benefits.va.gov/pension/wartimeperiod.asp>.



lived below the federal poverty level.<sup>5</sup> Of the more than 115,000 New York veterans with a VA service-connected disability rating in 2013, nearly 30 percent reported having a disability rating of 50 percent or higher.<sup>6</sup> Disability compensation, a monthly monetary benefit paid to veterans determined by the VA to be disabled by an injury or illness that was incurred or aggravated during military service, varies with the degree of disability and the number of eligible dependents. Disability compensation benefits are not subject to federal or state income tax.<sup>7</sup>

## State Support for Veterans

The State budget includes targeted programs intended to provide benefits and services to veterans and their families. Key programs in the SFY 2014-15 State Budget included State spending of:

- \$12.8 million for veterans' counseling, benefit payments and other assistance provided by the New York State Division of Veterans' Affairs;
- \$6.3 million for veterans' tuition awards, military service recognition scholarships, and Regents awards for the children of deceased and disabled veterans provided by the New York State Higher Education Services Corporation;<sup>8</sup> and
- \$2.1 million for mental health services for returning combat veterans and their families through the Office of Mental Health.

New York State spent approximately \$200 million in State-share payments for more than 31,000 veterans who were enrolled in the New York Medicaid program in SFY 2014-15. The State operates five skilled nursing homes, which served approximately 2,100 veterans and their spouses, widows and Gold Star parents in SFY 2013-14.<sup>9</sup> The majority of the funds to operate these nursing homes comes from the Medicaid program, private payers and the VA. Combined spending for these nursing homes totaled \$137 million in SFY 2014-15 (a portion of which is reflected in the Medicaid spending figure identified above).

Other initiatives designed to assist veterans include provisions in New York State tax law to provide property tax relief to veterans, and to encourage the hiring of qualified veterans. In addition, initiatives that, in some cases, are geared specifically towards

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<sup>5</sup> Ibid.

<sup>6</sup> American Community Survey Service-Connected Disability-Rating Status and Ratings for Civilian Veterans 18 Years and Over for 2013, available at <http://www.factfinder.census.gov/faces/tableservices/jsf/pages/productview.xhtml?src=CF>.

<sup>7</sup> U.S. Department of Veterans Affairs, Federal Benefits for Veterans, Dependents and Survivors, 2014 Edition, available at [http://www.va.gov/opa/publications/benefits\\_book/2014\\_Federal\\_Benefits\\_for\\_Veterans\\_English.pdf](http://www.va.gov/opa/publications/benefits_book/2014_Federal_Benefits_for_Veterans_English.pdf).

<sup>8</sup> See the 2014-2015 New York State Higher Education Services Corporation (HESC) Annual Report, available at <http://www.hesc.ny.gov/hesc-news.html>. Figure represents spending for the July 2014 – June 2015 academic year.

<sup>9</sup> The number of individuals served reflects data contained in nursing home cost reports all nursing homes are required to file with the Department of Health (DOH) annually. Cost reports for the four veterans' nursing homes operated by DOH are for the April 2013 – March 2014 reporting period; the cost report for the veterans' nursing home operated by the State University of New York, the Long Island Veterans' Home at Stony Brook, is for the January – December 2013 reporting period. A Gold Star parent is the parent of a child who died in the line of duty while serving in the U.S. Armed Forces during a period of war.

veterans and their families, and in other cases are more broadly available, could provide critical assistance in the areas of housing, support services, and access to State jobs as well as contracts for certain veteran-owned businesses.

### ***The Division of Veterans' Affairs***

The New York State Division of Veterans' Affairs (DVA) is the State agency primarily responsible for connecting veterans, members of the armed forces, and their families and dependents to various personal, medical and financial assistance and benefits available to them as the result of active duty military service.<sup>10</sup> The DVA's largest program – veterans' counseling – accounted for \$6.7 million, or slightly more than half, of the \$12.8 million in State Funds spent by the DVA in SFY 2014-15. DVA reports that, under this program, it filed 9,815 compensation and pension claims for veterans and their families in 2014, which generated \$89.1 million in new and recurring VA compensation and pension payments.<sup>11</sup>

The DVA provided \$5.6 million in annuity payments to legally blind wartime veterans and their un-remarried surviving spouses living in New York in SFY 2014-15. A total of 4,200 veterans and surviving spouses received blind annuity payments in 2014.<sup>12</sup> In addition to the DVA's veterans' counseling and annuity payment programs, the DVA identified State-funded agency expenditures in SFY 2014-15 of \$91,000 on various community projects, \$57,250 in payments to over 100 Gold Star parents, and \$6,000 in supplemental burial benefits to help defray funeral and interment costs for service members who died inside a combat zone or from wounds sustained in combat.

The DVA's veterans' education program provided \$687,000 in federal funding to investigate and approve post-secondary educational and vocational institutions as providing legitimate educational opportunities. According to the DVA, this process helped about 35,000 New York veterans use their VA educational benefits at 1,100 approved programs.

### ***Higher Education Services Corporation***

New York State veterans and their families are eligible for several State-funded education benefits that help pay for college expenses. From July 2014 through June 2015, the New York State Higher Education Services Corporation (HESC) provided an estimated 1,972 scholarships and Regents or tuition awards worth nearly \$6.3 million to veterans and their children, spouses and financial dependents.<sup>13</sup> HESC's tuition awards program for veterans provided an estimated 1,448 tuition awards worth \$5 million to eligible veterans matriculated for full- or part-time study at an

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<sup>10</sup> New York State Division of Veterans' Affairs 2014 Annual Report.

<sup>11</sup> Ibid.

<sup>12</sup> Ibid.

<sup>13</sup> 2014-2015 New York State Higher Education Services Corporation (HESC) Annual Report, available at <http://www.hesc.ny.gov/hesc-news.html>, pages 10 and 11.

undergraduate or graduate-degree granting institution or in an approved vocational program in New York.<sup>14</sup>

HESC also made an estimated 442 State Regents awards worth \$176,000 to the children of deceased and disabled veterans, as well as 82 military service recognition scholarships worth over \$1.1 million to the children, spouses and financial dependents of State residents serving in the U.S. armed services or State-organized militia who died, became severely or permanently disabled or were classified as missing in action in a combat zone while engaged in or training for hostilities.<sup>15</sup>

### ***Office of Mental Health***

Veterans and their family members, like other New York residents, have access to the psychiatric centers operated across the State by the Office of Mental Health (OMH), as well as more than 2,500 programs operated by local governments and non-profit agencies OMH oversees.<sup>16</sup> These programs provide various inpatient and outpatient, emergency, community support, residential and family care services, which veterans and their family members may access by contacting their local county mental health department.<sup>17</sup>

In recent years, OMH has supported several veteran-related programs. These include peer-to-peer pilot programs that bring veterans together in secure, anonymous settings to help one another cope with effects of post-traumatic stress disorder (PTSD) and traumatic brain injury (TBI). In the SFY 2012-13 Enacted Budget, funding was included to support peer-to-peer programs in four counties – Jefferson, Rensselaer, Saratoga and Suffolk.<sup>18</sup> Subsequent budgets have added seven new counties to the program – Erie, Monroe, Nassau, Niagara, Onondaga, Orange and Westchester – bringing the total number of counties serviced by the program to eleven.<sup>19</sup> In SFY 2014-15, \$1.9 million was spent on the veteran peer-to-peer program.

OMH also provides education and training for primary care practitioners treating health and mental health disorders of returning combat veterans and their family members. In SFY 2014-15, \$150,000 was spent on this program to provide education and training for primary care practitioners who treat veterans. In addition, OMH supports education and training programs for mental health providers to maximize treatment and recovery from combat-related PTSD, TBI and other combat-related mental health issues, including substance abuse and suicide prevention.

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<sup>14</sup> Ibid.

<sup>15</sup> Ibid.

<sup>16</sup> New York State Office of Mental Health, Leading Health Care in the 21<sup>st</sup> Century – Mental Health Resources Available for Veterans, available at [http://www.omh.ny.gov/omhweb/military/mh\\_resources.html](http://www.omh.ny.gov/omhweb/military/mh_resources.html).

<sup>17</sup> Ibid.

<sup>18</sup> New York State Conference of Local Mental Hygiene Directors Newsletter, Volume 6 Issue 2, published January 11, 2013, available at [http://www.clmhd.org/img/newsletters/newsletter\\_sa69ixujmn.pdf](http://www.clmhd.org/img/newsletters/newsletter_sa69ixujmn.pdf).

<sup>19</sup> Chapter 53 of the Laws of 2015, Aid to Localities Budget, available at [http://assembly.state.ny.us/leg/?default\\_fld=&bn=A03003&term=2015&Summary=Y&Text=Y](http://assembly.state.ny.us/leg/?default_fld=&bn=A03003&term=2015&Summary=Y&Text=Y), page 683.

## ***New York's Veterans' Homes***

New York State operates five nursing homes for veterans and their dependents. Veterans' homes at Oxford (Chenango County), St. Albans (Queens County), Batavia (Genesee County) and Montrose (Westchester County) are operated by the State Department of Health (DOH). The fifth, the Long Island Veterans' Home at Stony Brook (Suffolk County), is operated by the State University of New York (SUNY). As shown in Figure 3, these five nursing homes served approximately 2,100 veterans, spouses, widows and Gold Star parents in SFY 2013-14.

**Figure 3**

### **New York's Veterans' Homes**

<b>Veterans' Homes</b>	<b>Total Beds</b>	<b>Patients Served</b>
Stony Brook	350	655
Montrose	252	498
St. Albans	250	403
Oxford	242	368
Batavia	126	182
<b>All Veterans' Homes Beds</b>	<b>1,220</b>	<b>2,106</b>

Source: Nursing home cost reports (RHCF-4) filed with DOH. Cost reports for Oxford, Montrose, Batavia, and St. Albans are for the April 2013 – March 2014 reporting period; the cost report for Stony Brook is for the January – December 2013 reporting period.

Nursing home data available on DOH's Health Data NY website indicate that the State's veterans' homes had a combined occupancy rate of 96.2 percent over the last three years.<sup>20</sup> According to this data, the veterans' home in Stony Brook on Long Island was nearly fully occupied, while the homes at Oxford and Montrose equaled or exceeded the homes' combined occupancy rate.

### ***State and Local Tax Benefits for Veterans***

New York provides certain tax benefits for veterans and their families at both the State and local levels. Under the Real Property Tax Law, qualifying veterans, their spouses or un-remarried widows or widowers, and Gold Star parents are authorized to claim a partial real property tax exemption on their primary residences.<sup>21</sup> These exemptions, whose amounts vary depending upon the county of residence, reduce the assessed value of the residential property on which the property tax is imposed.

<sup>20</sup> See DOH nursing home profile data, available at [www.health.data.ny.gov/Health/Nursing-Home-Profile/dypu-nabu](http://www.health.data.ny.gov/Health/Nursing-Home-Profile/dypu-nabu). DOH's data use policy requires the following statement: "The New York State Department of Health makes no representation, warranty or guarantee relating to the data or analyses derived from these data."

<sup>21</sup> See the Department of Taxation and Finance Publication 1093, Veterans' Exemption Questions & Answers, available at [http://www.tax.ny.gov/pdf/publications/orpts/pub1093.pdf?\\_ga=1.138626292.61839455.1411137610](http://www.tax.ny.gov/pdf/publications/orpts/pub1093.pdf?_ga=1.138626292.61839455.1411137610).

In 2014, a total of \$27.7 billion in exemptions were granted statewide, providing significant property tax savings to the State's veterans.

As part of the SFY 2013-14 Enacted Budget, employers who hire a qualified veteran were authorized to claim a credit against their corporate franchise or personal income taxes for the wages paid to such veteran. The credit is equal to 10 percent of the total wages paid during the veteran's first full year of employment, capped at \$5,000. For the hiring of a disabled veteran, the credit is increased to 15 percent of total wages, capped at \$15,000. The tax credit applies to those veterans hired between January 1, 2014 and December 31, 2015 and is effective for the 2015 and 2016 tax years. According to the Department of Taxation and Finance's Tax Expenditure Report, this credit is estimated to reduce corporate franchise and personal income taxes by \$37 million in 2015.<sup>22</sup>

In addition, pension payments received by retired military personnel or their beneficiaries are exempt from New York State, New York City, and Yonkers personal income taxes.

### ***Other State Initiatives***

The SFY 2015-16 Enacted Budget authorized up to \$19.6 million in capital spending to help low- and moderate-income disabled veterans adapt or retrofit their homes in order to avoid institutional care. Funding for this program comes from the monetary settlements the State received from banks and insurance companies in connection with violations of New York banking and insurance laws. In addition, the State authorized the use of up to \$124.5 million in settlement funds for housing and support services for vulnerable New Yorkers, including veterans and other groups.

In 2014, the State enacted legislation to establish a statewide goal of 6 percent for participation on State contracts by certified service-disabled veteran-owned business enterprises, and created a Division of Service-Disabled Veterans' Business Development within the Office of General Services to oversee the program.<sup>23</sup> In addition, the DVA has identified several new statewide initiatives and programs for veterans and their families, including:<sup>24</sup>

- Pledging \$50 million in State of New York Mortgage Agency (SONYMA) funding to enable veterans and military members to obtain lower fixed-rate mortgages.
- Entering into an agreement with the VA to place trained New York State employees at VA regional offices in New York City and Buffalo to reduce backlogged VA disability claims, many of which are more than a year old.

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<sup>22</sup> See the FY 2016 Annual Report on New York State Tax Expenditures, available at <http://publications.budget.ny.gov/eBudget1516/fy1516ter/TaxExpenditure2015-16.pdf>, page 185.

<sup>23</sup> See [http://www.assembly.state.ny.us/leg/?default\\_fld=&bn=S06865&term=2013&Summary=Y](http://www.assembly.state.ny.us/leg/?default_fld=&bn=S06865&term=2013&Summary=Y).

<sup>24</sup> Division of Veterans' Affairs 2014 Annual Report.

- Appointing veterans' liaison officers at all State agencies to coordinate programs for veterans, active duty service members and their families.
- Placing counselors at certain higher education institutions to help veterans find, apply for and obtain educational benefits.
- Partnering with industry leaders from five electric and gas utilities to develop a plan that places returning veterans in utility industry jobs.
- Creating a new "Lifetime Liberty Pass" providing free lifetime access to New York State Parks and free or discounted greens fees, camping, swimming pool entrance, admission to historic sites and many other Parks activities for veterans with disabilities.

New York veterans are also eligible for certain civil service benefits. These include access to certain State jobs by qualified wartime veterans with disabilities,<sup>25</sup> as well as additional credits in competitive examinations for job appointments or promotions of disabled and non-disabled war veterans, and transfer rights to other positions for war veterans in certain jobs slated for elimination.<sup>26</sup>

In 2007, the New York State Common Retirement Fund partnered with the New York Business Development Corporation to create a \$5 million commitment for small business loans for veterans who are also business owners. Eligible veterans may apply for small business loans up to \$150,000 to start or expand a business.

## **Federal Support for Veterans in New York**

The VA estimates that federal spending for veterans in New York exceeded \$6.1 billion in FFY 2014, including \$2.9 billion in health care services for approximately 230,000 patients, \$2.4 billion in various compensation and pension payments for veterans and their survivors, and \$548 million for education, vocational rehabilitation and employment services.<sup>27</sup> Appendix B provides additional details by county.

## **Conclusion**

The programs and benefits provided to veterans and their families are an expression of our appreciation for their service. They not only recognize the contributions veterans have made, but in many cases are critical to helping them readjust from military to civilian life. Enhancing efforts to engage with veterans' organizations, in assessing how to improve existing programs and whether any needs are not being met, may be one useful step toward more effective use of available resources and greater success in helping veterans.

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<sup>25</sup> For information on the State's Veterans with Disabilities Employment Program, see <http://veterans.ny.gov/content/veterans-disabilities-employment-program-55-c>.

<sup>26</sup> Summary of New York State Civil Service Law, pages 28 and 30, available at <http://www.cs.ny.gov/pio/publications/summofcsl.pdf>.

<sup>27</sup> U.S. Department of Veterans Affairs National Center for Veterans Analysis and Statistics for 2014, available at <http://www.va.gov/vetdata/Expenditures.asp>.

## Appendices

### Appendix A: Number and Concentration of New York Veterans by County, 2014

County	Veterans	Veterans per 1,000 Population
Albany	19,622	63.7
Allegany	4,153	87.0
Bronx	34,687	24.1
Broome	14,790	74.9
Cattaraugus	7,453	94.8
Cayuga	6,543	83.0
Chautauqua	11,018	83.4
Chemung	8,155	92.9
Chenango	4,581	92.7
Clinton	6,840	83.8
Columbia	4,882	78.6
Cortland	3,652	74.5
Delaware	3,707	79.6
Dutchess	18,235	61.5
Erie	62,999	68.3
Essex	3,899	100.8
Franklin	4,022	78.5
Fulton	4,592	84.9
Genesee	4,244	71.7
Greene	4,033	84.1
Hamilton	629	133.3
Herkimer	5,547	87.0
Jefferson	13,818	116.0
Kings	50,999	19.5
Lewis	2,283	83.9
Livingston	4,994	77.3
Madison	5,419	74.9
Monroe	44,093	58.8
Montgomery	3,840	77.1
Nassau	54,828	40.4
New York	37,065	22.7
Niagara	18,306	85.7
Oneida	17,923	77.0
Onondaga	29,721	63.5
Ontario	8,347	76.1
Orange	22,790	60.6
Orleans	3,239	77.1
Oswego	10,121	83.7
Otsego	4,493	73.5
Putnam	4,825	48.5
Queens	55,899	24.1
Rensselaer	12,063	75.5
Richmond	20,148	42.6
Rockland	10,501	32.4
St. Lawrence	9,211	82.7
Saratoga	17,953	79.8
Schenectady	11,409	73.3
Schoharie	2,747	87.0
Schuyler	1,697	91.9
Seneca	2,726	78.2
Steuben	8,912	90.6
Suffolk	76,263	50.7
Sullivan	5,046	66.4
Tioga	4,701	94.3
Tompkins	5,012	47.9
Ulster	13,063	72.4
Warren	6,353	97.8
Washington	5,810	93.2
Wayne	7,338	79.7
Westchester	34,585	35.6
Wyoming	3,350	81.3
Yates	2,045	81.1
<b>Statewide</b>	<b>892,221</b>	<b>45.2</b>

Sources: U.S. Department of Veterans Affairs National Center for Veterans Analysis and Statistics, and U.S. Census Bureau.

**Appendix B: VA Expenditures and Patients Served by County, 2014**  
(expenditures in thousands of dollars)

<b>County</b>	<b>Total Expenditures</b>	<b>Compensation &amp; Pension</b>	<b>Medical Care</b>	<b>Patients Served</b>
Albany	\$134,252	\$44,185	\$74,906	4,672
Allegany	31,400	15,048	14,903	1,496
Bronx	372,570	97,077	224,399	10,800
Broome	59,363	33,996	20,814	3,279
Cattaraugus	53,196	28,896	22,084	2,348
Cayuga	35,860	16,323	17,517	1,932
Chautauqua	80,613	44,473	31,948	4,001
Chemung	53,861	27,189	24,045	2,386
Chenango	23,823	12,973	9,548	1,022
Clinton	39,222	26,503	10,328	2,040
Columbia	24,145	10,115	12,968	1,123
Cortland	20,255	9,218	9,873	1,072
Delaware	16,959	9,488	6,732	863
Dutchess	127,914	41,262	75,087	4,856
Erie	548,422	234,190	217,208	18,823
Essex	17,172	9,491	6,643	924
Franklin	21,530	12,957	6,820	1,055
Fulton	20,897	10,978	8,588	958
Genesee	55,614	16,794	35,326	1,881
Greene	24,394	10,507	12,950	1,105
Hamilton	1,594	831	648	90
Herkimer	26,272	14,761	9,807	1,256
Jefferson	102,541	56,168	25,517	3,809
Kings	467,625	141,363	252,500	13,344
Lewis	13,897	8,122	4,437	701
Livingston	24,468	11,561	11,116	1,271
Madison	30,215	13,925	14,122	1,419
Monroe	216,403	105,014	87,502	11,333
Montgomery	21,762	11,887	8,482	881
Nassau	254,422	117,594	95,488	11,287
New York	349,682	81,011	159,998	8,774
Niagara	111,059	56,642	46,323	4,486
Oneida	108,318	58,385	42,217	4,940
Onondaga	250,843	88,007	144,284	9,638
Ontario	74,176	23,803	45,723	3,082
Orange	149,837	63,676	67,968	5,182
Orleans	20,361	11,467	7,961	949
Oswego	71,680	27,994	39,253	3,455
Otsego	24,238	14,402	8,479	1,013
Putnam	27,618	11,788	13,012	1,231
Queens	394,846	124,964	197,005	11,168
Rensselaer	69,468	28,958	35,038	2,773
Richmond	121,369	53,767	53,199	4,007
Rockland	59,171	27,989	24,117	3,017
St. Lawrence	54,049	34,505	16,061	2,388
Saratoga	75,289	37,324	29,437	3,463
Schenectady	53,997	25,071	24,299	2,319
Schoharie	15,260	6,914	7,588	647
Schuyler	10,311	5,289	4,564	519
Seneca	16,259	7,689	7,594	830
Steuben	95,000	33,680	56,075	3,605
Suffolk	533,452	173,592	287,833	19,497
Sullivan	31,598	13,889	15,982	1,424
Tioga	17,874	10,531	6,191	1,051
Tompkins	22,342	10,563	8,742	1,078
Ulster	57,311	24,610	27,784	2,926
Warren	27,120	15,342	9,892	1,458
Washington	27,352	14,484	11,132	1,292
Wayne	39,698	18,563	18,416	2,117
Westchester	260,074	82,007	147,661	8,106
Wyoming	18,674	9,851	7,844	976
Yates	14,826	7,191	6,990	721
<b>Statewide</b>	<b>\$6,123,810</b>	<b>\$2,396,837</b>	<b>\$2,930,966</b>	<b>230,159</b>

Source: U.S. Department of Veterans Affairs National Center for Veterans Analysis and Statistics, available at <http://www.va.gov/vetdata/Expenditures.asp>.

Note: Compensation & Pension expenditures includes veterans' compensation for service-connected disabilities; dependency and indemnity compensation for service-connected deaths; veterans' pensions for non-service-connected disabilities; and burial and other benefits to veterans and their survivors. Total expenditures reflect spending for compensation & pension and medical care, as well as various other categories including construction, education and vocational rehabilitation/employment, as well as general operating expenses.

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