

# Virginia Compared to the Other States

**National Rankings on Taxes,  
Budgetary Components,  
and Other Indicators**



**A Compendium of  
State Statistics**  
Prepared by Staff of the  
Joint Legislative Audit  
and Review Commission

December 2005

---

## **Members of the Joint Legislative Audit and Review Commission**

---

### **Chairman**

Delegate Lacey E. Putney

### **Vice-Chairman**

Senator Thomas K. Norment, Jr.

Delegate Vincent F. Callahan, Jr.

Senator John H. Chichester

Senator Charles J. Colgan

Delegate M. Kirkland Cox

Delegate H. Morgan Griffith

Delegate Frank D. Hargrove, Sr.

Delegate Johnny S. Joannou

Delegate Dwight C. Jones

Delegate Harry J. Parrish

Senator Walter A. Stosch

Delegate Leo C. Wardrup, Jr.

Senator Martin E. Williams

Mr. Walter J. Kucharski,  
Auditor of Public Accounts

### **Director**

Philip A. Leone

---

---

## Preface

---

During its October 2003 meeting, the Joint Legislative Audit and Review Commission (JLARC) directed staff to develop interstate comparisons of important benchmark areas. It was the consensus of the Commission that convenient access to current data on Virginia's rankings relative to other states in various fiscal and related areas would prove useful in the legislative decision-making process. Examples of data areas suitable for benchmarking include population, personal income, revenues, taxes, employment, and tuition at State colleges and universities. The Commission also expressed specific interest in determining the effect that Virginia's expenditures on local personal property tax (Car Tax) relief have had on Virginia's national rankings.

This special publication responds to the Commission's mandate. It has been designed as a quick reference in an accessible format and will also be available on JLARC's website. JLARC staff would be pleased to receive comments and suggestions from Members on ways to improve or expand this compendium.



Philip A. Leone  
Director

December 2005

---

## Contents

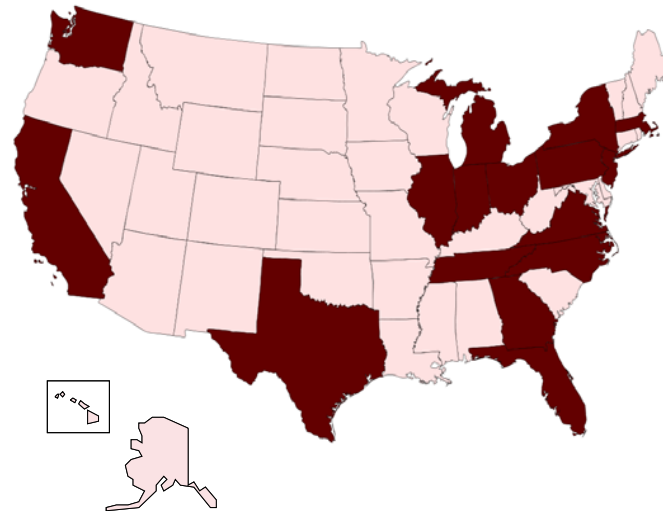
---

<i>Item No.</i>	<i>Subject</i>
1	Population
2	Per-Capita Personal Income
3	Annual Unemployment Rate
4	State & Local Revenue Per Capita
5	State & Local Revenue as a Percent of Personal Income
6	State Revenue Per Capita
7	Local Revenue Per Capita
8	State & Local Taxes Per Capita
9	State & Local Taxes as Percent of Personal Income
10	Local Taxes Per Capita
11	State Taxes Per Capita
12	Federal Grants Per Capita
13	Federal Expenditures Per Capita
14	State & Local Debt Outstanding Per Capita
15	Bond Ratings
16	State Expenditures Per Capita
17	State General Fund Expenditures Per Capita
18	State General Fund Expenditures as a Percent of Personal Income
19	State & Local Funding Per Pupil for K-12 Education
20	State Funding Per Pupil for K-12 Education
21	Average Salaries of Public School Teachers
22	Average Annual In-State Undergraduate Tuition at Public Institutions
23	State Government FTE Employment Per 100 Persons
24	Number of Local Government Units
25	Medicaid Long-Term Care Expenditures Per Capita
	Appendix: Methodology

# 1 Population (Estimated, 2004)

Rank	State	Population
1	California	35,893,799
2	Texas	22,490,022
3	New York	19,227,088
4	Florida	17,397,161
5	Illinois	12,713,634
6	Pennsylvania	12,406,292
7	Ohio	11,459,011
8	Michigan	10,112,620
9	Georgia	8,829,383
10	New Jersey	8,698,879
11	North Carolina	8,541,221
12	<b>VIRGINIA</b>	<b>7,459,827</b>
13	Massachusetts	6,416,505
14	Indiana	6,237,569
15	Washington	6,203,788
16	Tennessee	5,900,962
	50-State Average	5,862,038
17	Missouri	5,754,618
18	Arizona	5,743,834
19	Maryland	5,558,058
20	Wisconsin	5,509,026
21	Minnesota	5,100,958
22	Colorado	4,601,403
23	Alabama	4,530,182
24	Louisiana	4,515,770
25	South Carolina	4,198,068
26	Kentucky	4,145,922
27	Oregon	3,594,586
28	Oklahoma	3,523,553
29	Connecticut	3,503,604
30	Iowa	2,954,451
31	Mississippi	2,902,966
32	Arkansas	2,752,629
33	Kansas	2,735,502
34	Utah	2,389,039
35	Nevada	2,334,771
36	New Mexico	1,903,289
37	West Virginia	1,815,354
38	Nebraska	1,747,214
39	Idaho	1,393,262
40	Maine	1,317,253
41	New Hampshire	1,299,500
42	Hawaii	1,262,840
43	Rhode Island	1,080,632
44	Montana	926,865
45	Delaware	830,364
46	South Dakota	770,883
47	Alaska	655,435
48	North Dakota	634,366
49	Vermont	621,394
50	Wyoming	506,529

Population Below 50-State Average  
 Population Above 50-State Average



### Notes

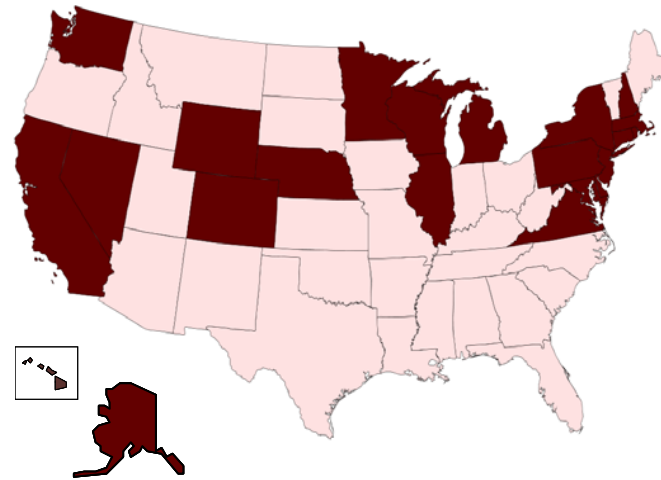
- Virginia's estimated population increased by 1.3% from 2003 to 2004. In contrast, North Carolina's estimated population grew by 1.4% and Maryland's by 0.8% during the same period.
- The average population increase was approximately 0.9%; however, there was no change in states' population rankings between 2003 and 2004.

Source: JLARC staff analysis of U.S. Census Bureau Annual Population Estimates (revised December 22, 2004).

## Per-Capita Personal Income (2004)

Rank	State	Income
1	Connecticut	\$45,506
2	Massachusetts	\$42,102
3	New Jersey	\$41,636
4	Maryland	\$39,629
5	New York	\$38,333
6	New Hampshire	\$36,676
<b>7</b>	<b>VIRGINIA</b>	<b>\$36,175</b>
8	Minnesota	\$36,173
9	Colorado	\$36,109
10	Delaware	\$35,559
11	California	\$35,172
12	Washington	\$35,017
13	Illinois	\$34,725
14	Wyoming	\$34,199
15	Rhode Island	\$34,180
16	Alaska	\$34,085
17	Nevada	\$33,783
18	Pennsylvania	\$33,257
19	Hawaii	\$32,606
20	Nebraska	\$32,276
21	Wisconsin	\$32,063
22	Michigan	\$32,052
	50-State Average	\$31,950
23	Vermont	\$31,737
24	Florida	\$31,460
25	Ohio	\$31,135
26	Kansas	\$31,003
27	Iowa	\$30,970
28	Texas	\$30,697
29	South Dakota	\$30,617
30	Oregon	\$30,584
31	Missouri	\$30,516
32	Georgia	\$30,074
33	Indiana	\$30,070
34	Maine	\$29,973
35	Tennessee	\$29,806
36	North Carolina	\$29,303
37	North Dakota	\$29,247
38	Arizona	\$28,609
39	Oklahoma	\$27,819
40	Montana	\$27,666
41	Alabama	\$27,630
42	Louisiana	\$27,219
43	South Carolina	\$27,153
44	Kentucky	\$27,151
45	Utah	\$26,946
46	Idaho	\$26,839
47	New Mexico	\$26,154
48	Arkansas	\$25,724
49	West Virginia	\$25,681
50	Mississippi	\$24,379

Per-Capita Income Below 50-State Average  
 Per-Capita Income Above 50-State Average



### Notes

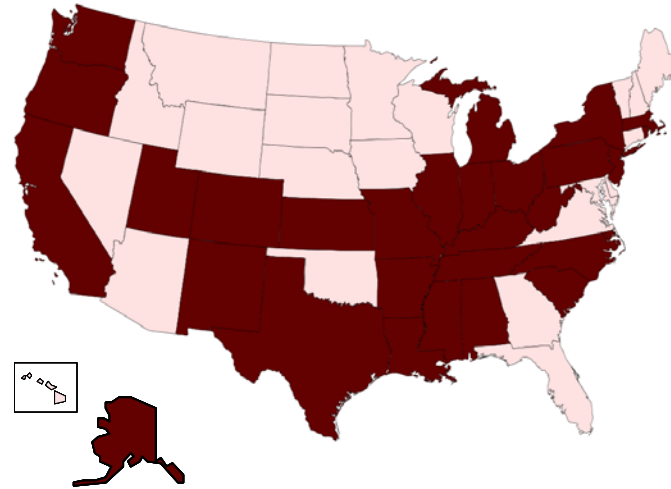
- Per-capita personal income is total personal income divided by total mid-year population. Personal income is the sum of wages and salaries, other labor income, personal dividend and interest income, transfer payments to persons, rental income, and proprietors' income.
- All states increased in per-capita personal income between 2002 and 2004 with an average increase of \$2,394.
- Virginia's per-capita income increased by \$3,499, and Virginia's rank rose four points from 11th in 2002 to 7th in 2004.
- In 2003, Virginia had five of the top 100 counties with the highest median household incomes: Prince William (#3), Fairfax (#5), Chesterfield (#40), Henrico (#74), and Virginia Beach (#80).

Source: JLARC staff analysis of U.S. Bureau of Economic Analysis Regional Economic Information System data (released September 28, 2005).

## Annual Unemployment Rate (2004)

Rank	State	Percent
1	Alaska	7.5
2	Oregon	7.4
3	Michigan	7.1
4	South Carolina	6.8
5	California	6.2
5	Illinois	6.2
5	Mississippi	6.2
5	Washington	6.2
9	Ohio	6.1
9	Texas	6.1
11	New York	5.8
12	Arkansas	5.7
12	Louisiana	5.7
12	Missouri	5.7
12	New Mexico	5.7
16	Alabama	5.6
17	Colorado	5.5
17	Kansas	5.5
17	North Carolina	5.5
17	Pennsylvania	5.5
21	Tennessee	5.4
22	Kentucky	5.3
22	West Virginia	5.3
24	Indiana	5.2
24	Rhode Island	5.2
24	Utah	5.2
27	Massachusetts	5.1
	<b>50-State Average</b>	<b>5.1</b>
28	Arizona	5.0
29	Connecticut	4.9
29	Wisconsin	4.9
31	Florida	4.8
31	Iowa	4.8
31	New Jersey	4.8
31	Oklahoma	4.8
35	Idaho	4.7
35	Minnesota	4.7
37	Georgia	4.6
37	Maine	4.6
39	Montana	4.4
40	Nevada	4.3
41	Maryland	4.2
42	Delaware	4.1
43	Wyoming	3.9
44	Nebraska	3.8
44	New Hampshire	3.8
46	Vermont	3.7
<b>46</b>	<b>VIRGINIA</b>	<b>3.7</b>
48	South Dakota	3.5
49	North Dakota	3.4
50	Hawaii	3.3

Below Average Unemployment  
 Average or Above-Average Unemployment



### Notes

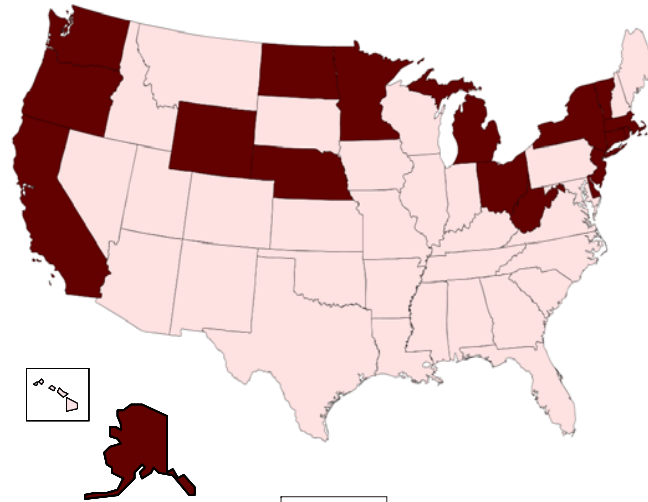
- The unemployment rate represents the number of people who are 16 years and over, are able to work, and had made any effort to find employment during the previous month. The unemployment rate also includes persons who are waiting to be recalled to a job from which they had been laid off, or are waiting to start a new job within 30 days. The unemployment rate does not include the “underemployed” – those persons who are engaged in full- or part-time employment that is below their earning capacity or skill level.
- Overall, the U.S. unemployment rate (as opposed to the 50-state average) is down 0.5% from 2003 to 5.5% in 2004.
- Virginia's unemployment rate fell 0.4% from 2003 to 3.7% and remained in the bottom five states with the lowest unemployment rates.

Source: JLARC staff analysis of U.S. Dept. of Labor Bureau of Labor Statistics Local Area Unemployment Statistics (revised March 10, 2005).

## State and Local Revenue Per Capita (FY 2002)

Rank	State	Amount
1	Alaska	\$10,912
2	New York	\$8,928
3	Wyoming	\$8,707
4	Delaware	\$7,409
5	Connecticut	\$7,179
6	California	\$7,166
7	Minnesota	\$6,991
8	Nebraska	\$6,968
9	Washington	\$6,943
10	North Dakota	\$6,669
11	Oregon	\$6,585
12	Vermont	\$6,562
13	Massachusetts	\$6,538
14	Rhode Island	\$6,419
15	New Jersey	\$6,393
16	Ohio	\$6,365
17	West Virginia	\$6,284
18	Michigan	\$6,283
	<b>50-State Average</b>	<b>\$6,230</b>
19	New Mexico	\$6,201
20	Maine	\$6,179
21	Maryland	\$6,150
22	Louisiana	\$6,114
23	South Carolina	\$6,085
24	Montana	\$6,051
25	Hawaii	\$6,036
26	Iowa	\$5,998
27	Pennsylvania	\$5,978
28	Utah	\$5,944
29	Nevada	\$5,908
30	Kansas	\$5,892
31	Illinois	\$5,847
32	North Carolina	\$5,847
33	Tennessee	\$5,781
34	Wisconsin	\$5,776
35	Colorado	\$5,704
36	Indiana	\$5,557
37	Florida	\$5,553
38	Mississippi	\$5,546
39	Arizona	\$5,531
40	Alabama	\$5,521
41	Kentucky	\$5,495
42	Oklahoma	\$5,493
43	Georgia	\$5,406
44	Missouri	\$5,391
<b>45</b>	<b>VIRGINIA</b>	<b>\$5,332</b>
46	New Hampshire	\$5,275
47	Texas	\$5,249
48	South Dakota	\$5,213
49	Idaho	\$5,117
50	Arkansas	\$5,029

Per-Capita Revenue Below 50-State Average  
 Per-Capita Revenue Above 50-State Average



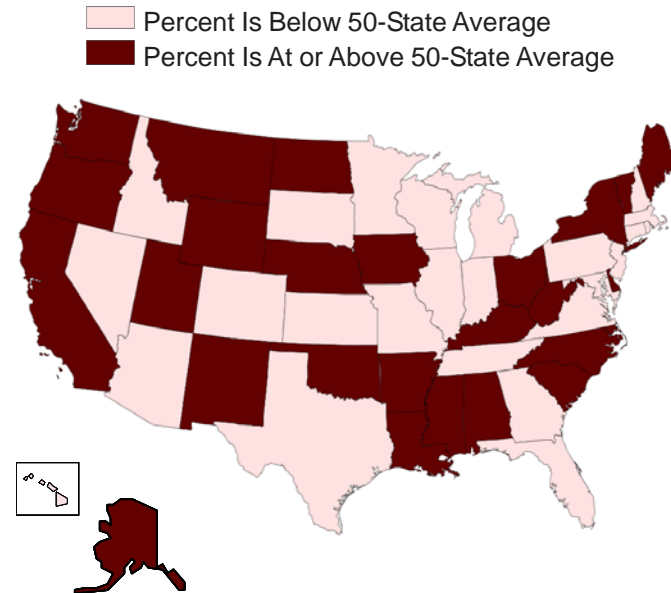
### Notes

- On average, more states declined than increased in combined state and local revenue per capita between FY 2000 and FY 2002 with an average decline of 8.3%.
- Virginia's rank dropped to 45th (from 29 in 2000) in state and local revenue per capita due to a loss of \$909 per capita — a decline of 14.6%.
- According to Census Bureau data, the total amount of revenue received by Virginia's State and local governments in FY 2002 (excluding intergovernmental transfers) came primarily from six sources: 57% from taxes, 38% from charges (such as tuition) and miscellaneous sources, 16% from the federal government, 3% from utility revenue, and 1% from liquor store revenue.

Source: JLARC staff analysis of U.S. Census Bureau State and Local Government Finance data (2002 Census of Governments) and Population data.

## State and Local Revenue as a Percent of Personal Income (FY 2002)

Rank	State	Percent
1	Alaska	33.8%
2	Wyoming	28.1%
3	West Virginia	26.2%
4	New Mexico	25.6%
5	New York	25.3%
6	North Dakota	25.2%
7	Mississippi	24.9%
8	Louisiana	24.3%
9	Montana	24.1%
10	South Carolina	24.0%
11	Nebraska	23.9%
12	Utah	23.7%
13	Oregon	22.8%
14	Delaware	22.5%
15	Vermont	22.4%
16	Maine	22.3%
17	California	21.8%
17	Ohio	21.8%
19	Alabama	21.7%
19	Kentucky	21.7%
21	Arkansas	21.5%
22	Washington	21.3%
22	Iowa	21.3%
22	North Carolina	21.3%
22	Oklahoma	21.3%
	50-State Average	21.3%
26	Tennessee	21.0%
26	Minnesota	21.0%
28	Arizona	20.9%
29	Michigan	20.8%
30	Hawaii	20.5%
31	Rhode Island	20.4%
32	Kansas	20.3%
32	Idaho	20.3%
34	Indiana	19.9%
35	South Dakota	19.4%
36	Pennsylvania	19.3%
37	Wisconsin	19.2%
37	Nevada	19.2%
39	Missouri	19.0%
40	Georgia	18.8%
41	Florida	18.7%
42	Texas	18.2%
43	Illinois	17.8%
44	Connecticut	16.9%
45	Maryland	16.8%
45	Massachusetts	16.8%
45	Colorado	16.8%
48	New Jersey	16.2%
49	<b>VIRGINIA</b>	<b>16.1%</b>
50	New Hampshire	15.5%



### Notes

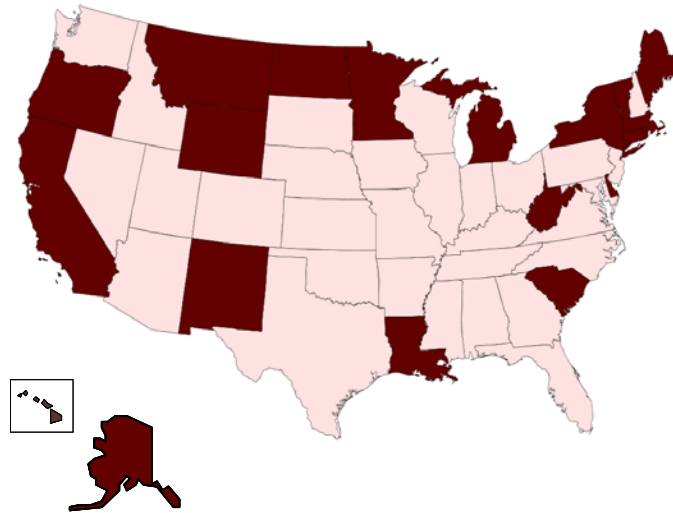
- Data for state and local revenues are for each state's 12-month fiscal year and reflect individual government fiscal years that ended between July 1, 2001, and June 30, 2002. Personal income data are for the calendar year 2002.
- Overall state and local revenue as a percent of personal income declined between FY 2000 and FY 2002 with an average decline of 5.3%. Virginia's decline was 5.4% to 16.2% in FY 2002.
- Virginia ranked 46th in state only revenue as a percent of personal income in 2002 at 9.8% (50-state average was 13.8%)
- Virginia ranked 40th in local revenue as a percent of personal income at 9.5%; the 50-state average was 11.3%.

Source: JLARC staff analysis of U.S. Census Bureau State and Local Government Finance data (2002 Census of Governments) and Bureau of Economic Analysis data (revised September 2005).

## State Revenue Per Capita (Local Revenue Excluded) (FY 2002)

Rank	State	Amount
1	Alaska	\$7,830
2	Delaware	\$5,810
3	Wyoming	\$5,550
4	New York	\$5,458
5	Vermont	\$5,283
6	West Virginia	\$5,058
7	Connecticut	\$4,913
8	North Dakota	\$4,758
9	Hawaii	\$4,752
10	New Mexico	\$4,715
11	Rhode Island	\$4,576
12	Minnesota	\$4,465
13	Montana	\$4,432
14	Michigan	\$4,377
15	California	\$4,323
16	Oregon	\$4,205
17	Maine	\$4,200
18	Massachusetts	\$4,192
19	South Carolina	\$4,140
20	Louisiana	\$4,038
	50-State Average	\$4,028
21	Ohio	\$3,982
22	Kentucky	\$3,930
23	Washington	\$3,925
24	Mississippi	\$3,854
25	Wisconsin	\$3,837
26	Maryland	\$3,820
27	New Jersey	\$3,814
28	North Carolina	\$3,793
29	Iowa	\$3,792
30	Arkansas	\$3,784
31	Oklahoma	\$3,765
32	Pennsylvania	\$3,745
33	Utah	\$3,650
34	New Hampshire	\$3,634
35	Kansas	\$3,573
36	Nebraska	\$3,477
37	Missouri	\$3,360
38	Idaho	\$3,342
39	Alabama	\$3,335
40	South Dakota	\$3,290
41	Indiana	\$3,267
42	Illinois	\$3,265
<b>43</b>	<b>VIRGINIA</b>	<b>\$3,241</b>
44	Arizona	\$3,180
45	Nevada	\$3,177
46	Tennessee	\$3,099
47	Georgia	\$2,909
48	Florida	\$2,907
49	Texas	\$2,780
50	Colorado	\$2,774

Per-Capita Taxes Below 50-State Average  
 Per-Capita Taxes Above 50-State Average



### Notes

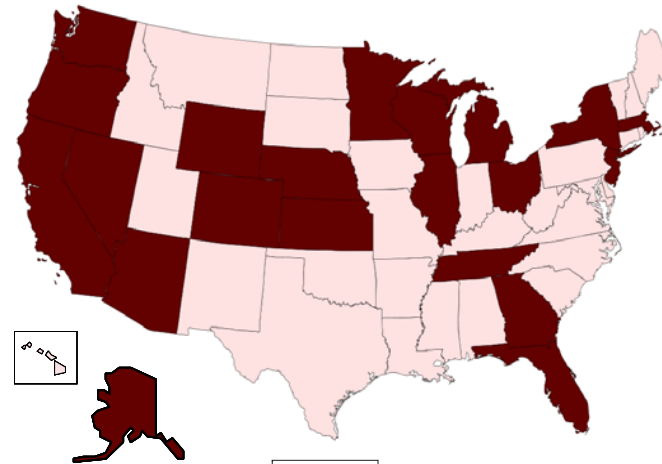
- The Virginia Department of Planning and Budget estimates the largest sources of total State revenue (General and Non-General Fund) for the 2004-2006 biennium to be individual income taxes (25%), federal grants and contracts (20%), institutional revenue, such as from institutions of higher education, and hospitals (12%), sales tax (8%), and transportation taxes and fees (7%).
- Nationally, the average state revenue per capita from FY 2001 to FY 2002 declined by approximately \$300.
- Virginia's state revenue per capita increased by \$78.81 moving the State's ranking from 45th to 43rd.

Source: JLARC staff analysis of U.S. Census Bureau Governments Division 2002 Survey of State Government Finances (revised February 2005).

## 7 Local Revenue Per Capita (FY 2002)

Rank	State	Amount
1	New York	\$5,683
2	Wyoming	\$5,013
3	California	\$4,977
4	Alaska	\$4,472
5	Nebraska	\$4,394
6	Washington	\$4,286
7	Minnesota	\$4,205
8	Nevada	\$3,998
9	Colorado	\$3,965
10	New Jersey	\$3,788
11	Wisconsin	\$3,745
12	Oregon	\$3,742
13	Ohio	\$3,693
14	Illinois	\$3,672
15	Massachusetts	\$3,653
16	Michigan	\$3,607
17	Arizona	\$3,599
18	Florida	\$3,599
19	Georgia	\$3,511
20	Tennessee	\$3,453
21	Kansas	\$3,430
	<b>50-State Average</b>	<b>\$3,338</b>
22	Iowa	\$3,320
23	North Carolina	\$3,305
24	Indiana	\$3,295
25	Maryland	\$3,294
26	Pennsylvania	\$3,294
27	Texas	\$3,285
28	Alabama	\$3,242
29	Utah	\$3,217
30	Connecticut	\$3,207
<b>31</b>	<b>VIRGINIA</b>	<b>\$3,128</b>
32	Louisiana	\$3,027
	<b>Virginia without Car Tax</b>	<b>\$3,015</b>
33	New Mexico	\$2,981
34	South Carolina	\$2,956
35	Missouri	\$2,872
36	Idaho	\$2,858
37	Maine	\$2,792
38	Mississippi	\$2,789
39	North Dakota	\$2,788
40	New Hampshire	\$2,758
41	Vermont	\$2,706
42	Rhode Island	\$2,691
43	Oklahoma	\$2,632
44	South Dakota	\$2,613
45	Delaware	\$2,546
46	Montana	\$2,521
47	Kentucky	\$2,375
48	Arkansas	\$2,320
49	West Virginia	\$2,182
50	Hawaii	\$1,409

Per-Capita Revenue Below 50-State Average  
 Per-Capita Revenue Above 50-State Average



### Notes

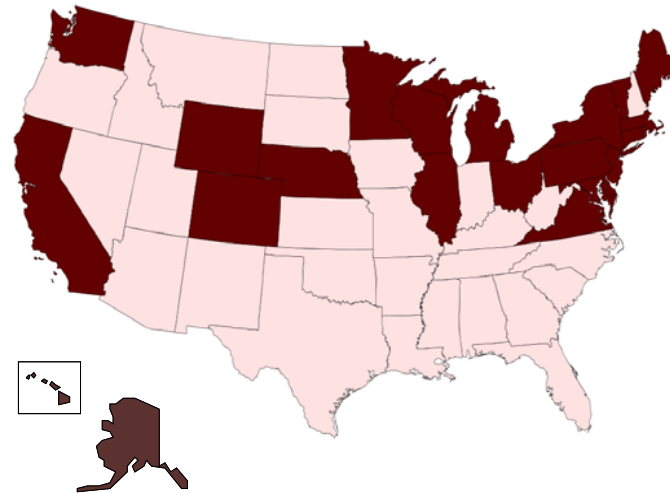
- While state revenue per capita declined on average (Table 6), local revenue per capita increased on average with an average increase of \$195.29.
- Virginia increased in local revenue per capita between FY 2000 and FY 2002 by \$137.41, but Virginia's rank fell from 28th to 31st.
- Virginia ranked 14th in total local revenue at \$22.8 billion.
- Total General Government Revenue that localities received in FY 2004 came from three sources: locally generated (59%), the State (33%), and the federal government (8%).
- In FY 2004, three locally generated revenue sources accounted for 95% of local revenue: general property taxes (61%); other local taxes, which include sales and use taxes (24%); and charges for services (10%).
- Virginia's local revenue includes money paid by the State to localities for car tax relief of \$825.5 million in FY 2002.

Source: JLARC staff analysis of U.S. Census Bureau State and Local Government Finance data (2002 Census of Governments) and Population data; and *Comparative Report of Local Government Revenues and Expenditures, FY 2004*, Virginia Auditor of Public Accounts.

## State and Local Taxes Per Capita (FY 2002)

Rank	State	Amount
1	New York	\$4,641
2	Connecticut	\$4,373
3	New Jersey	\$4,037
4	Massachusetts	\$3,726
5	Minnesota	\$3,673
6	Maryland	\$3,652
7	Wyoming	\$3,643
8	Maine	\$3,499
9	California	\$3,442
10	Hawaii	\$3,434
11	Wisconsin	\$3,421
12	Rhode Island	\$3,389
13	Delaware	\$3,333
14	Illinois	\$3,303
15	Alaska	\$3,230
16	Washington	\$3,216
17	Vermont	\$3,188
18	Ohio	\$3,169
19	Colorado	\$3,090
20	Nebraska	\$3,079
21	Pennsylvania	\$3,052
22	Michigan	\$3,051
23	<b>VIRGINIA</b>	<b>\$3,043</b>
	50-State Average	\$2,998
24	Nevada	\$2,967
25	Kansas	\$2,940
26	Iowa	\$2,839
27	New Hampshire	\$2,821
28	Georgia	\$2,817
29	Indiana	\$2,758
30	North Dakota	\$2,728
31	Louisiana	\$2,721
32	North Carolina	\$2,716
33	Texas	\$2,715
34	Florida	\$2,688
35	Missouri	\$2,663
36	Arizona	\$2,651
37	Kentucky	\$2,636
38	New Mexico	\$2,629
39	Utah	\$2,598
40	West Virginia	\$2,571
41	Oregon	\$2,555
42	Oklahoma	\$2,518
43	Idaho	\$2,450
44	South Dakota	\$2,422
45	Arkansas	\$2,386
46	South Carolina	\$2,375
47	Montana	\$2,345
48	Mississippi	\$2,275
49	Tennessee	\$2,240
50	Alabama	\$2,169

Per-Capita Taxes Below 50-State Average  
 Per-Capita Taxes Above 50-State Average



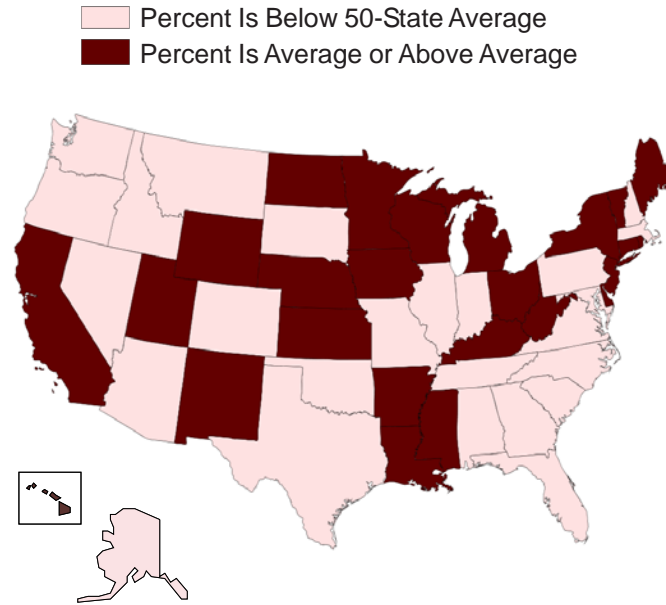
### Notes

- Virginia remained 13th from 2000 to 2002 in total state and local tax collections with \$22.1 billion.
- State and local taxes, as defined by the Census Bureau, include car tax amounts collected by localities but do not include money paid to localities by the State for car tax relief (\$825.5 million in FY 2002).

Source: JLARC staff analysis of U.S. Census Bureau State and Local Government Finance data (2002 Census of Governments) and Population data.

**9 State and Local Taxes as a Percent of Personal Income (FY 2002)**

Rank	State	Percent
1	New York	13.1%
2	Maine	12.6%
3	Wyoming	11.7%
3	Hawaii	11.7%
5	Wisconsin	11.4%
6	Minnesota	11.1%
7	Vermont	10.9%
7	Ohio	10.9%
9	New Mexico	10.8%
9	Louisiana	10.8%
9	Rhode Island	10.8%
12	West Virginia	10.7%
13	Nebraska	10.6%
14	California	10.5%
15	Kentucky	10.4%
15	Utah	10.4%
17	North Dakota	10.3%
17	Connecticut	10.3%
19	New Jersey	10.2%
19	Mississippi	10.2%
19	Arkansas	10.2%
19	Kansas	10.2%
23	Delaware	10.1%
23	Iowa	10.1%
23	Michigan	10.1%
	<b>50-State Average</b>	<b>10.1%</b>
26	Illinois	10.0%
26	Arizona	10.0%
26	Maryland	10.0%
26	Alaska	10.0%
30	Washington	9.9%
30	North Carolina	9.9%
30	Indiana	9.9%
33	Pennsylvania	9.8%
33	Georgia	9.8%
35	Oklahoma	9.7%
35	Idaho	9.7%
35	Nevada	9.7%
38	Massachusetts	9.6%
39	Texas	9.4%
39	Missouri	9.4%
39	South Carolina	9.4%
42	Montana	9.3%
<b>43</b>	<b>VIRGINIA</b>	<b>9.2%</b>
44	Colorado	9.1%
44	Florida	9.1%
46	South Dakota	9.0%
47	Oregon	8.8%
48	Alabama	8.5%
49	New Hampshire	8.3%
50	Tennessee	8.2%



**Notes**

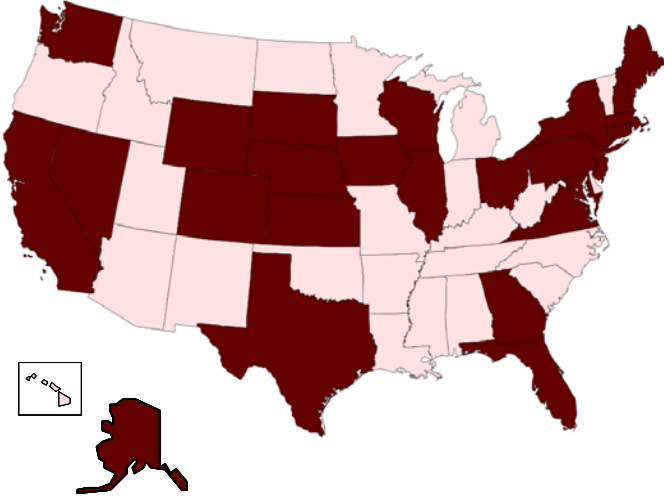
- Virginia's state and local taxes as a percent of personal income fell from 10.3% in 2000 to 9.2% in 2002, and Virginia's rank dropped by one to 43rd in FY 2002.
- State and local taxes, as defined by the Census Bureau, include car tax amounts collected by localities but does not include money paid by the State for car tax relief (\$825.5 million in FY 02).

Source: JLARC staff analysis of U.S. Census Bureau State and Local Government Finance data (2002 Census of Governments) and Bureau of Economic Analysis data (revised September 2005).

### Local Taxes Per Capita (FY 2002)

Rank	State	Amount
1	New York	\$2,382
2	New Jersey	\$1,900
3	Connecticut	\$1,761
4	Maryland	\$1,664
5	Colorado	\$1,551
6	Alaska	\$1,530
7	Illinois	\$1,517
8	Maine	\$1,475
9	Wyoming	\$1,450
10	Massachusetts	\$1,415
11	Ohio	\$1,405
12	Rhode Island	\$1,398
13	Texas	\$1,396
14	Nebraska	\$1,346
15	New Hampshire	\$1,334
<b>16</b>	<b>VIRGINIA</b>	<b>\$1,285</b>
17	Pennsylvania	\$1,257
18	Wisconsin	\$1,249
19	California	\$1,220
20	Georgia	\$1,205
21	Florida	\$1,168
22	Kansas	\$1,167
23	Nevada	\$1,147
24	South Dakota	\$1,137
25	Washington	\$1,135
26	Iowa	\$1,133
	50-State Average	\$1,132
27	Missouri	\$1,126
28	Indiana	\$1,102
29	Arizona	\$1,093
30	Oregon	\$1,090
31	Louisiana	\$1,078
32	Minnesota	\$1,041
33	North Dakota	\$965
34	Utah	\$906
35	Tennessee	\$894
36	South Carolina	\$892
37	Michigan	\$874
38	North Carolina	\$847
39	Oklahoma	\$782
40	Montana	\$760
41	Idaho	\$759
42	Vermont	\$724
43	Alabama	\$716
44	Kentucky	\$686
45	New Mexico	\$674
46	Hawaii	\$663
47	Delaware	\$637
48	Mississippi	\$626
49	West Virginia	\$604
50	Arkansas	\$456

Per-Capita Taxes Below 50-State Average  
 Per-Capita Taxes Above 50-State Average



**Notes**

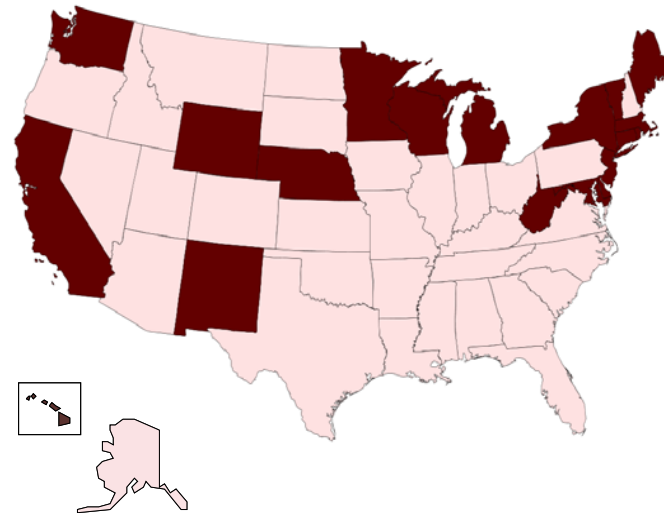
- Virginia's increase of \$93 per capita in local taxes is in line with the average increase of \$95 from 2000 to 2002.
- State and local taxes, as defined by the Census Bureau, includes car tax amounts collected by localities but does not include money paid by the State for car tax relief (\$825.5 million in FY 2002).

Source: JLARC staff analysis of U.S. Census Bureau State and Local Government Finance data (2002 Census of Governments) and Population data.

## State Taxes Per Capita (FY 2004)

Rank	State	Amount
1	Hawaii	\$3,048
2	Wyoming	\$2,968
3	Connecticut	\$2,937
4	Minnesota	\$2,889
5	Delaware	\$2,862
6	Vermont	\$2,845
7	Massachusetts	\$2,602
8	New Jersey	\$2,412
9	California	\$2,388
10	New York	\$2,384
11	Michigan	\$2,379
12	Wisconsin	\$2,275
13	Washington	\$2,240
14	Rhode Island	\$2,228
15	Maryland	\$2,216
16	Maine	\$2,200
17	New Mexico	\$2,103
18	Nebraska	\$2,083
19	West Virginia	\$2,066
	50-State Average	\$2,046
20	Pennsylvania	\$2,043
21	Kentucky	\$2,041
22	Nevada	\$2,030
23	Arkansas	\$2,027
24	Illinois	\$2,005
25	Alaska	\$1,967
26	Ohio	\$1,961
27	North Carolina	\$1,941
28	North Dakota	\$1,938
29	Kansas	\$1,931
30	Indiana	\$1,917
<b>31</b>	<b>VIRGINIA</b>	<b>\$1,908</b>
32	Idaho	\$1,901
33	Oklahoma	\$1,824
34	Louisiana	\$1,777
35	Florida	\$1,769
36	Mississippi	\$1,765
37	Montana	\$1,754
38	Utah	\$1,754
39	Iowa	\$1,738
40	Oregon	\$1,698
41	Arizona	\$1,672
42	Georgia	\$1,650
43	South Carolina	\$1,621
44	Tennessee	\$1,616
45	Missouri	\$1,585
46	Alabama	\$1,549
47	New Hampshire	\$1,543
48	Colorado	\$1,533
49	South Dakota	\$1,378
50	Texas	\$1,367

Per-Capita Taxes Below 50-State Average  
 Per-Capita Taxes Above 50-State Average



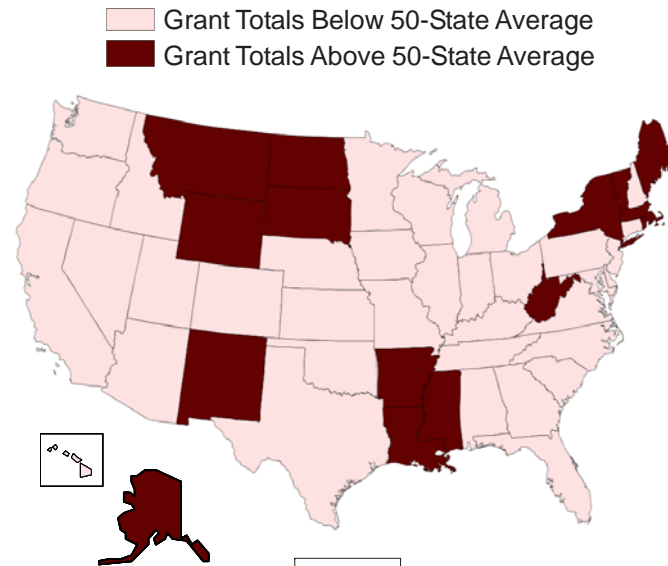
### Notes

- Virginia remained 14th (since 2002) in the total amount of state tax collections with \$14.2 billion collected in 2004.
- This amount includes \$854.2 million in sales taxes distributed to local governments for education.
- Virginia was below the national average increase of \$185 with an increase of \$154 in State taxes per capita.

Source: JLARC staff analysis of U.S. Census Bureau, Governments Division (State Government Tax Collections, 2004).

## Federal Grants Per Capita (FFY 2003)

Rank	State	Amount
1	Alaska	\$4,658
2	Wyoming	\$3,224
3	New York	\$2,479
4	North Dakota	\$2,425
5	New Mexico	\$2,306
6	South Dakota	\$2,221
7	Vermont	\$2,150
8	Montana	\$2,112
9	Rhode Island	\$2,076
10	Massachusetts	\$2,072
11	Maine	\$1,999
12	West Virginia	\$1,968
13	Mississippi	\$1,846
14	Louisiana	\$1,739
15	Arkansas	\$1,666
	<b>50-State Average</b>	<b>\$1,651</b>
16	Kentucky	\$1,611
17	Maryland	\$1,567
18	Tennessee	\$1,550
19	Connecticut	\$1,543
20	Hawaii	\$1,520
21	Missouri	\$1,517
22	Pennsylvania	\$1,506
23	Alabama	\$1,477
24	Oklahoma	\$1,463
25	New Hampshire	\$1,449
26	Washington	\$1,448
27	California	\$1,447
28	Delaware	\$1,444
28	Nebraska	\$1,444
30	South Carolina	\$1,439
31	Oregon	\$1,434
32	North Carolina	\$1,381
33	Wisconsin	\$1,379
34	Ohio	\$1,372
35	Minnesota	\$1,366
36	Idaho	\$1,360
37	New Jersey	\$1,329
38	Colorado	\$1,322
39	Iowa	\$1,317
40	Arizona	\$1,296
41	Michigan	\$1,287
42	Texas	\$1,285
43	Kansas	\$1,254
44	Illinois	\$1,242
45	Georgia	\$1,216
46	Utah	\$1,210
47	Indiana	\$1,180
<b>48</b>	<b>VIRGINIA</b>	<b>\$1,068</b>
49	Florida	\$1,029
50	Nevada	\$872



### Notes

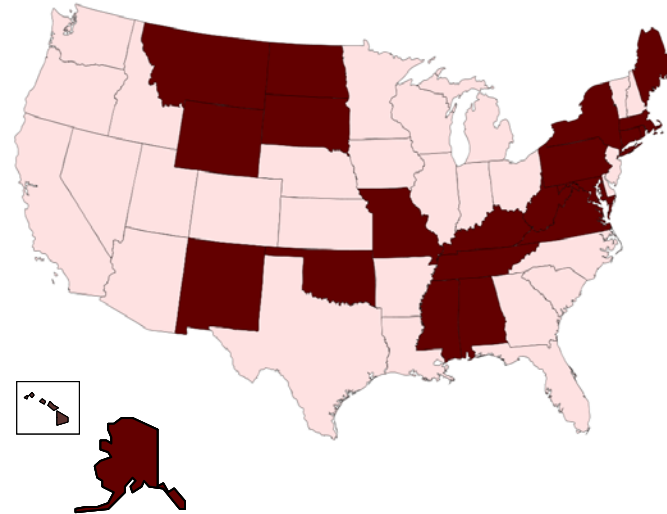
- Federal grants consist of formula grants such as Medicaid and the National School Lunch Program, project grants for research or construction activities, and categorical or block grants.
- In FFY 2003, Virginia received a total of \$7.886 billion in federal grants.
- Virginia ranks 48th in receipt of federal grants per capita; however, it ranks 2nd in federal expenditures per capita.
- For more information on federal grants, please refer to the 2003 JLARC report, *Review of Virginia's Activity in Maximizing Federal Grant Funding*, which is available online (<http://jlarc.state.va.us>).

Source: JLARC staff analysis of U.S. Census Bureau Consolidated Federal Funds Report data (issued Sept. 2004) and Population data.

## Federal Expenditures Per Capita (FFY 2002)

Rank	State	Amount
1	Alaska	\$12,244
2	<b>VIRGINIA</b>	<b>\$11,163</b>
3	Maryland	\$10,464
4	New Mexico	\$9,995
5	North Dakota	\$9,033
6	Hawaii	\$8,961
7	Wyoming	\$8,432
8	Connecticut	\$8,209
9	Alabama	\$8,192
10	South Dakota	\$8,114
11	Massachusetts	\$7,969
12	West Virginia	\$7,858
13	Montana	\$7,729
14	Missouri	\$7,691
15	Maine	\$7,632
16	Kentucky	\$7,565
17	Mississippi	\$7,545
18	Rhode Island	\$7,467
19	Pennsylvania	\$7,307
20	Tennessee	\$7,293
21	Oklahoma	\$7,192
22	New York	\$7,186
	50-State Average	\$7,183
23	Vermont	\$7,176
24	Washington	\$7,073
25	Louisiana	\$7,038
26	Arizona	\$6,773
27	South Carolina	\$6,761
28	Arkansas	\$6,729
29	Kansas	\$6,686
30	Florida	\$6,660
31	Texas	\$6,350
32	Colorado	\$6,345
33	Idaho	\$6,334
34	Nebraska	\$6,324
35	New Jersey	\$6,214
36	California	\$6,192
37	Delaware	\$6,191
38	North Carolina	\$6,157
39	Ohio	\$6,113
40	Georgia	\$5,977
41	Oregon	\$5,971
42	Iowa	\$5,961
43	Illinois	\$5,771
44	Michigan	\$5,741
44	Utah	\$5,741
46	Indiana	\$5,734
47	New Hampshire	\$5,707
48	Wisconsin	\$5,525
49	Minnesota	\$5,451
50	Nevada	\$5,193

Federal Expenditures Below 50-State Average  
 Federal Expenditures Above 50-State Average



### Notes

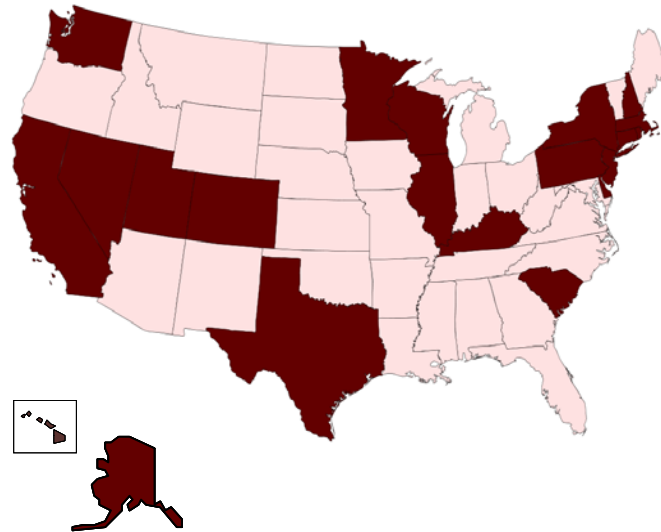
- Federal expenditures consist of grants, as well as retirement and disability, direct payments (i.e., Federal Family Education Loan Program and Postal Service), procurement, and salaries and wages.
- In FFY 2003, Virginia received \$82.454 billion in federal expenditures, which is a \$943 per-capita increase over FFY 2002.
- Virginia ranks 2nd in federal expenditures; however, it ranks 48th in receipt of federal grants.
- For more information on federal grants, please refer to the 2003 JLARC report *Review of Virginia's Activity in Maximizing Federal Grant Funding*, which is available online (<http://jlarc.state.va.us>).

Source: JLARC staff analysis of U.S. Census Bureau Consolidated Federal Funds Report data (issued September 2004) and Population data.

# 14 State and Local Debt Outstanding Per Capita (FY 2002)

Rank	State	Amount
1	Alaska	\$13,491
2	New York	\$10,297
3	Massachusetts	\$10,187
4	Connecticut	\$8,028
5	Washington	\$7,509
6	Nevada	\$7,274
7	Kentucky	\$7,089
8	Rhode Island	\$6,871
9	Delaware	\$6,864
10	Hawaii	\$6,843
11	Pennsylvania	\$6,798
12	New Jersey	\$6,714
13	Illinois	\$6,431
14	Minnesota	\$6,370
15	California	\$5,982
16	Colorado	\$5,940
17	Utah	\$5,712
18	New Hampshire	\$5,661
19	Texas	\$5,653
20	Wisconsin	\$5,574
21	South Carolina	\$5,571
<b>50-State Average</b>		<b>\$5,551</b>
22	Florida	\$5,412
23	Michigan	\$5,397
24	Oregon	\$5,344
25	Vermont	\$4,911
26	Arizona	\$4,892
27	Maine	\$4,890
<b>28</b>	<b>VIRGINIA</b>	<b>\$4,870</b>
29	Wyoming	\$4,784
30	Maryland	\$4,716
31	Louisiana	\$4,687
32	New Mexico	\$4,638
33	North Dakota	\$4,583
34	Nebraska	\$4,579
35	Kansas	\$4,539
36	South Dakota	\$4,538
37	Ohio	\$4,500
38	West Virginia	\$4,478
39	Montana	\$4,352
40	Missouri	\$4,269
41	Alabama	\$4,253
42	North Carolina	\$4,026
43	Georgia	\$4,017
44	Indiana	\$3,909
45	Tennessee	\$3,648
46	Oklahoma	\$3,586
47	Mississippi	\$3,464
48	Iowa	\$3,235
49	Arkansas	\$3,233
50	Idaho	\$2,967

Per-Capita Debt Below 50-State Average  
 Per-Capita Debt Above 50-State Average



### Notes

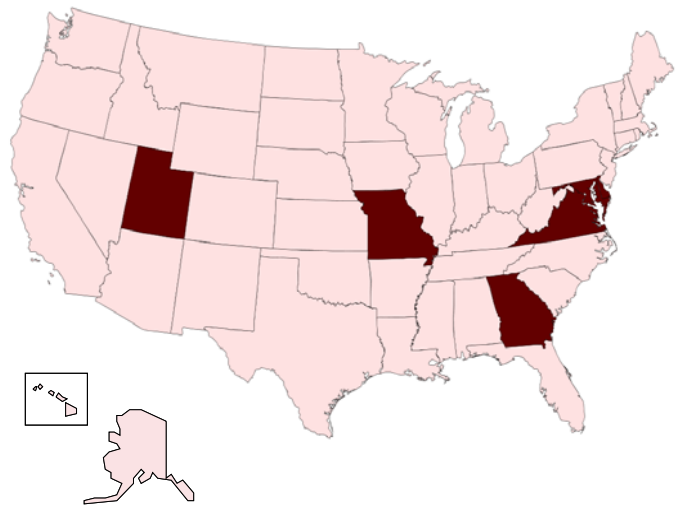
- Virginia ranked 13th in total state debt outstanding at \$13.8 billion, and 30th in per capita state debt at \$1,535.
- Virginia remains 15th in total local debt outstanding with \$21.6 billion, and 23rd in local debt outstanding per capita at \$2,975.
- Virginia remained 12th in total state and local debt outstanding at \$35.4 billion.

Source: JLARC staff analysis of U.S. Census Bureau State and Local Government Finance data (2002 Census of Governments) and Population data.

Bond Ratings (November 2005)

Rank	State	S&P	Moody's	Fitch
1	<b>VIRGINIA</b>	AAA	Aaa	AAA
1	Delaware	AAA	Aaa	AAA
1	Georgia	AAA	Aaa	AAA
1	Maryland	AAA	Aaa	AAA
1	Missouri	AAA	Aaa	AAA
1	Utah	AAA	Aaa	AAA
7	Minnesota	AAA	Aa1	AAA
7	North Carolina	AAA	Aa1	AAA
7	South Carolina	AA+	Aaa	AAA
10	Florida	AAA	Aa1	AA
10	Ohio	AA+	Aa1	AA+
10	Vermont	AA+	Aa1	AA+
10	Indiana	AA+	Aa1	—
10	Kansas	AA+	Aa1	—
10	New Mexico	AA+	Aa1	—
10	Iowa	AA+	Aa1	AA
16	Nevada	AA	Aa1	AA+
16	Texas	AA	Aa1	AA+
16	New Hampshire	AA	Aa2	AA+
19	Washington	AA	Aa1	AA
49	Alaska	AA	Aa2	AA
21	Michigan	AA	Aa2	AA
21	Pennsylvania	AA	Aa2	AA
21	Tennessee	AA	Aa2	AA
21	Arkansas	AA	Aa2	—
21	Wyoming	AA	—	—
21	Alabama	AA	Aa3	AA
27	Connecticut	AA	Aa3	AA
27	Illinois	AA	Aa3	AA
27	Mississippi	AA	Aa3	AA
27	Oklahoma	AA	Aa3	AA
27	Rhode Island	AA	Aa3	AA
27	Massachusetts	AA	Aa2	AA-
27	Kentucky	AA-	Aa2	—
34	Maine	AA-	Aa3	AA
35	Hawaii	AA-	Aa2	AA-
35	New Jersey	AA	Aa3	AA-
35	Oregon	AA-	Aa3	AA-
38	West Virginia	AA-	Aa3	AA-
38	Wisconsin	AA-	Aa3	AA-
38	Montana	AA-	Aa3	—
38	North Dakota	AA-	Aa3	—
38	New York	AA	A1	AA-
38	Idaho	—	Aa3	—
38	Louisiana	A+	A1	A+
45	California	A	A2	A-
46	Arizona	—	—	—
-	Colorado	—	—	—
-	Nebraska	—	—	—
-	South Dakota	—	—	—

States with AAA Bond Ratings



Notes

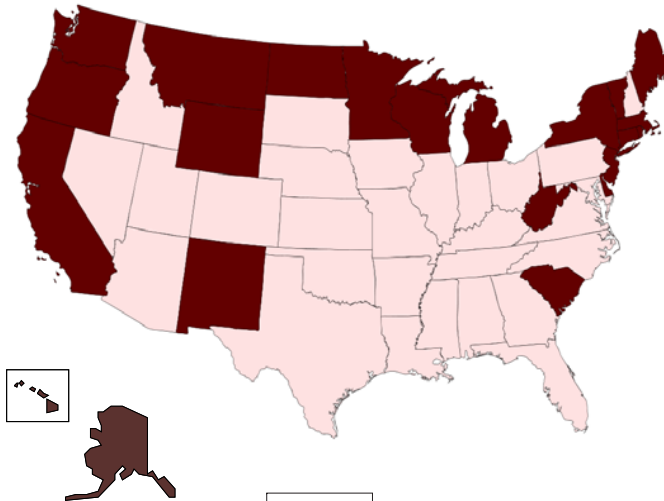
- States are ranked by the average value of their bond rating on a 10-point scale, with a AAA rating equal to 10 points and a BBB equal to 2 points.
- Kansas, Iowa, Wyoming, North Dakota, Arizona, Colorado, Nebraska, and South Dakota have no current outstanding General Obligation debt. However, four states (Kansas, Iowa, Wyoming, and North Dakota) applied for ratings. The ratings for these states are the rate they would likely receive if they decided to issue general obligation debt.
- Virginia has maintained a AAA rating since 1938, longer than any other state.

Source: JLARC staff analysis of data provided by the Virginia Department of the Treasury (November 2005).

## State Expenditures Per Capita (FY 2002)

Rank	State	Amount
1	Alaska	\$11,548
2	New York	\$6,224
3	Hawaii	\$6,029
4	Wyoming	\$5,908
5	Connecticut	\$5,816
6	Delaware	\$5,762
7	Vermont	\$5,691
8	New Mexico	\$5,436
9	Rhode Island	\$5,394
10	Minnesota	\$5,312
11	California	\$5,285
12	West Virginia	\$5,213
13	Massachusetts	\$5,122
14	Oregon	\$5,118
15	Washington	\$5,007
16	Wisconsin	\$4,917
17	Michigan	\$4,898
18	New Jersey	\$4,895
19	South Carolina	\$4,873
20	Maine	\$4,827
21	North Dakota	\$4,764
22	Montana	\$4,687
	50-State Average	\$4,649
23	Ohio	\$4,609
24	Kentucky	\$4,505
25	Pennsylvania	\$4,475
26	Mississippi	\$4,443
27	Utah	\$4,356
28	Iowa	\$4,334
29	Maryland	\$4,285
30	Arkansas	\$4,265
31	Oklahoma	\$4,222
32	Louisiana	\$4,019
33	Alabama	\$4,016
34	North Carolina	\$3,985
35	Kansas	\$3,904
35	Illinois	\$3,904
37	Idaho	\$3,897
38	<b>VIRGINIA</b>	<b>\$3,855</b>
39	Colorado	\$3,852
40	Nebraska	\$3,787
41	New Hampshire	\$3,780
	Virginia without Car Tax	\$3,742
42	Georgia	\$3,671
43	Missouri	\$3,669
44	South Dakota	\$3,647
45	Indiana	\$3,606
46	Tennessee	\$3,458
47	Arizona	\$3,421
48	Nevada	\$3,418
49	Texas	\$3,224
50	Florida	\$3,108

Per-Capita Expenditures Below 50-State Average  
 Per-Capita Expenditures Above 50-State Average



### Notes

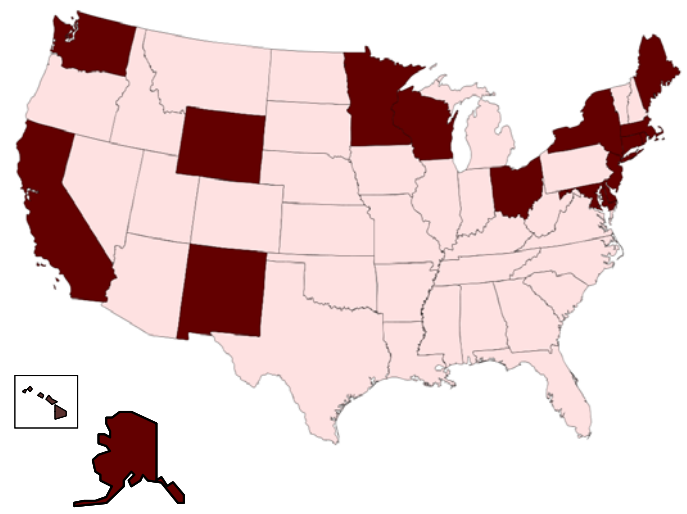
- Excluding payments for car tax relief of \$825.5 million in FY 2002, Virginia ranked 41st in total state expenditures per capita at \$3,742.
- Virginia's expenditures include \$467.7 million that were withdrawn from the rainy day fund in FY 2002. However, the State's \$187.1 million appropriation to the rainy day fund is not reflected in the State's expenditure total because these transactions are classified as intra-state transfers by the Census Bureau.
- Virginia remained 14th in total state expenditure at \$28.044 billion. Excluding car tax relief, Virginia still ranks 14th in total state expenditure at \$27.218 billion.

Source: JLARC staff analysis of U.S. Census Bureau State and Local Government Finance data (2002 Census of Governments) and Population data.

## State General Fund Expenditures Per Capita (FY 2003)

Rank	State	Amount
1	Alaska	\$3,921
2	Connecticut	\$3,468
3	Hawaii	\$3,048
4	Massachusetts	\$3,023
5	Delaware	\$2,999
6	New Jersey	\$2,727
7	Minnesota	\$2,661
8	Wyoming	\$2,511
9	Rhode Island	\$2,492
10	California	\$2,185
11	New Mexico	\$2,157
12	Wisconsin	\$2,015
13	Ohio	\$1,980
14	New York	\$1,958
15	Maine	\$1,935
16	Maryland	\$1,880
17	Washington	\$1,849
<b>50-State Average</b>		<b>\$1,747</b>
18	Kentucky	\$1,711
19	Georgia	\$1,681
20	Indiana	\$1,651
21	Pennsylvania	\$1,649
22	North Carolina	\$1,645
23	West Virginia	\$1,621
24	Iowa	\$1,540
25	Kansas	\$1,519
26	Nebraska	\$1,507
26	Utah	\$1,507
28	Illinois	\$1,497
<b>29</b>	<b>VIRGINIA</b>	<b>\$1,490</b>
30	Lousiana	\$1,438
31	Idaho	\$1,409
32	Vermont	\$1,408
33	Tennessee	\$1,394
34	Texas	\$1,387
35	Montana	\$1,377
<b>Virginia without Car Tax</b>		<b>\$1,374</b>
36	North Dakota	\$1,358
37	Oklahoma	\$1,257
38	Alabama	\$1,214
39	South Carolina	\$1,207
40	Oregon	\$1,206
41	Mississippi	\$1,198
42	Florida	\$1,191
42	Colorado	\$1,191
44	Arkansas	\$1,187
45	South Dakota	\$1,153
46	Missouri	\$1,115
47	Arizona	\$1,089
48	New Hampshire	\$966
49	Michigan	\$893
50	Nevada	\$870

Per-Capita Expenditures Below 50-State Average  
 Per-Capita Expenditures Above 50-State Average



### Notes

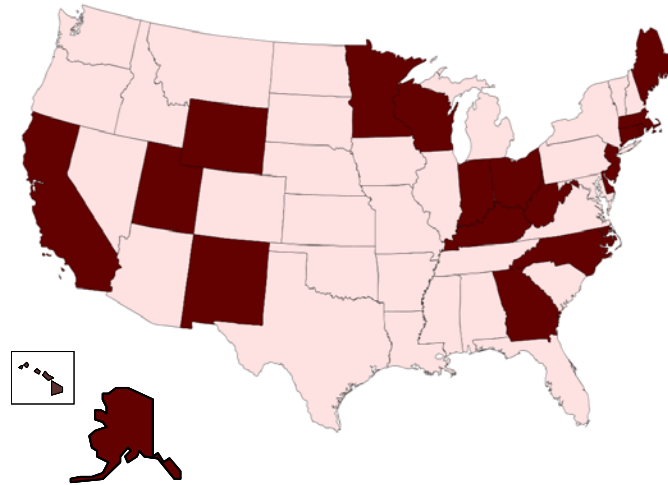
- Excluding payments for car tax relief of \$856.6 million in FY 2003, Virginia ranked 35th in State general fund expenditures per capita at \$1,374. There were no rainy day fund deposits in FY 2003; however, State expenditures do include \$247.5 million in monies withdrawn from the rainy day fund.
- Virginia remained 16th (since 2002) with total State general fund expenditures of \$10.974 billion. Excluding car tax relief, Virginia ranked 18th with \$10.117 billion.

Source: JLARC staff analysis of the National Association of State Budget Officers' State Expenditure Report (2004) and U.S. Census Bureau Population data.

## State General Fund Expenditures as a Percent of Personal Income (FY 2003)

Rank	State	Percent
1	Alaska	11.9%
2	Hawaii	10.0%
3	Delaware	8.9%
4	New Mexico	8.7%
5	Connecticut	8.1%
6	Minnesota	7.8%
6	Wyoming	7.8%
8	Rhode Island	7.7%
9	Massachusetts	7.6%
10	New Jersey	6.9%
11	Maine	6.8%
12	West Virginia	6.6%
12	Ohio	6.6%
12	Kentucky	6.6%
12	Wisconsin	6.6%
16	California	6.5%
17	North Carolina	5.9%
17	Utah	5.9%
19	Georgia	5.8%
20	Indiana	5.7%
<hr/>		
	50-State Average	5.7%
21	Washington	5.6%
21	Louisiana	5.6%
21	Idaho	5.6%
24	New York	5.4%
24	Iowa	5.4%
26	Montana	5.2%
26	Pennsylvania	5.2%
26	Mississippi	5.2%
29	Kansas	5.1%
30	Maryland	5.0%
31	Tennessee	4.9%
31	Nebraska	4.9%
31	Arkansas	4.9%
34	Oklahoma	4.7%
34	North Dakota	4.7%
34	Texas	4.7%
34	Vermont	4.7%
34	South Carolina	4.7%
39	Alabama	4.6%
40	Illinois	4.4%
40	<b>VIRGINIA</b>	<b>4.4%</b>
42	Oregon	4.1%
	Virginia without Car Tax	4.0%
43	Arizona	4.0%
43	South Dakota	4.0%
43	Florida	4.0%
46	Missouri	3.8%
47	Colorado	3.4%
48	Michigan	2.8%
48	New Hampshire	2.8%
50	Nevada	2.7%

Percent Is Below 50-State Average  
 Percent Is Average or Above Average



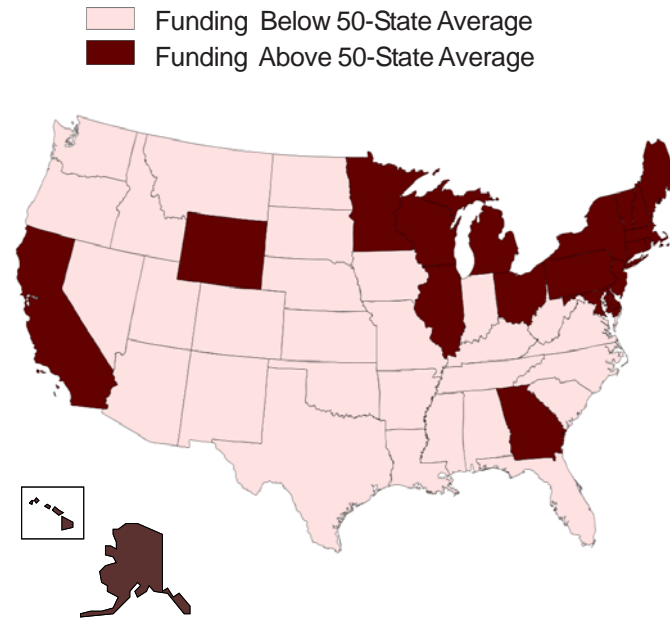
**Note**

- Excluding payments for car tax relief of \$856.6 million in FY 2003, Virginia ranked 43rd in State general fund expenditures as a percent of personal income at 4%. There were no rainy day fund deposits in FY 2003; however, State expenditures do include \$247.5 million in monies withdrawn from the rainy day fund.

Source: JLARC staff analysis of the National Association of State Budget Officers' State Expenditure Report (2004) and U.S. Bureau of Economic Analysis data (revised September 2005).

## State and Local Funding Per Pupil for K-12 Education (2002-03)

Rank	State	Amount
1	New Jersey	\$13,532
2	New York	\$12,250
3	Connecticut	\$11,704
4	Massachusetts	\$11,140
5	Vermont	\$10,856
6	Hawaii	\$10,382
7	Rhode Island	\$10,243
8	Wyoming	\$10,195
9	Delaware	\$10,026
10	Pennsylvania	\$9,877
11	Wisconsin	\$9,480
12	Maryland	\$9,372
13	Minnesota	\$9,310
14	Ohio	\$9,248
15	Maine	\$9,196
16	Michigan	\$9,194
17	New Hampshire	\$9,097
18	Alaska	\$8,751
19	Illinois	\$8,473
20	California	\$8,427
21	Georgia	\$8,336
	50-State Average	\$8,240
22	<b>VIRGINIA</b>	<b>\$8,192</b>
23	Nebraska	\$8,141
24	Iowa	\$8,116
25	Kansas	\$7,991
26	West Virginia	\$7,919
27	Colorado	\$7,800
28	Washington	\$7,728
29	Missouri	\$7,572
30	Oregon	\$7,548
31	Texas	\$7,533
32	South Carolina	\$7,468
33	Indiana	\$7,420
34	New Mexico	\$6,997
35	Nevada	\$6,989
36	Florida	\$6,934
37	North Dakota	\$6,887
38	North Carolina	\$6,858
39	Montana	\$6,844
40	Kentucky	\$6,608
41	Louisiana	\$6,550
42	Arizona	\$6,476
43	South Dakota	\$6,378
44	Alabama	\$6,355
45	Arkansas	\$6,328
46	Oklahoma	\$6,187
47	Idaho	\$6,126
48	Tennessee	\$5,924
49	Mississippi	\$5,643
50	Utah	\$5,407



**Note**

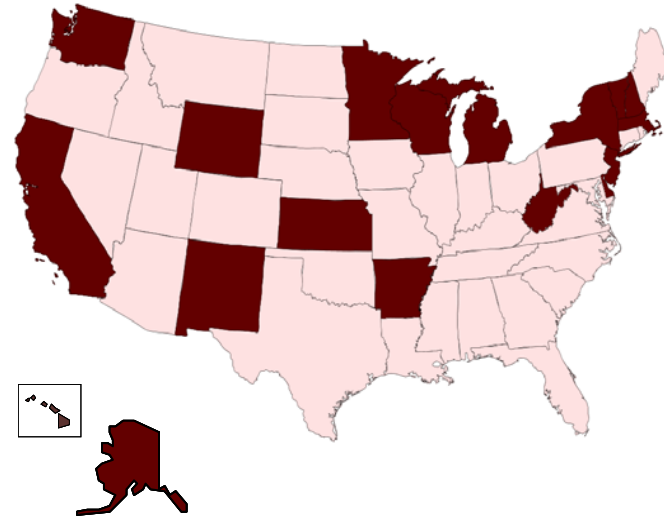
- In FY 2003, Virginia rose to 7th (from 12th in 2002) for local funding as a percent of total state and local funding for K-12 education at 58%.

Source: U.S. Census Bureau Public Elementary-Secondary Education Finances (2002-2003).

## State Funding (Local Excluded) Per Pupil for K-12 Education (2002-03)

Rank	State	Amount
1	Hawaii	\$10,191
2	Vermont	\$8,104
3	Minnesota	\$7,271
4	Delaware	\$7,139
5	Michigan	\$6,292
6	Alaska	\$6,102
7	New York	\$6,081
8	New Jersey	\$6,004
9	New Mexico	\$5,950
10	Wyoming	\$5,691
11	Wisconsin	\$5,524
12	California	\$5,430
13	West Virginia	\$5,397
14	Arkansas	\$5,319
15	Washington	\$5,258
16	Kansas	\$5,103
17	Massachusetts	\$4,920
18	New Hampshire	\$4,701
	50-State Average	\$4,641
19	Indiana	\$4,571
20	North Carolina	\$4,541
21	Rhode Island	\$4,534
22	Nevada	\$4,501
23	Connecticut	\$4,478
24	Kentucky	\$4,395
25	Georgia	\$4,380
26	Ohio	\$4,349
27	Oregon	\$4,248
28	Maine	\$4,202
29	Iowa	\$4,095
30	Alabama	\$4,076
31	Idaho	\$4,000
32	South Carolina	\$3,993
33	Pennsylvania	\$3,918
34	Maryland	\$3,827
35	Missouri	\$3,712
36	Montana	\$3,695
37	Louisiana	\$3,649
38	Oklahoma	\$3,641
39	Colorado	\$3,613
40	Mississippi	\$3,569
41	<b>VIRGINIA</b>	<b>\$3,478</b>
42	Florida	\$3,425
43	Utah	\$3,327
44	Illinois	\$3,297
45	Arizona	\$3,283
46	Texas	\$3,255
47	Nebraska	\$3,084
48	North Dakota	\$2,956
49	Tennessee	\$2,927
50	South Dakota	\$2,574

Funding Below 50-State Average  
 Funding Above 50-State Average



### Note

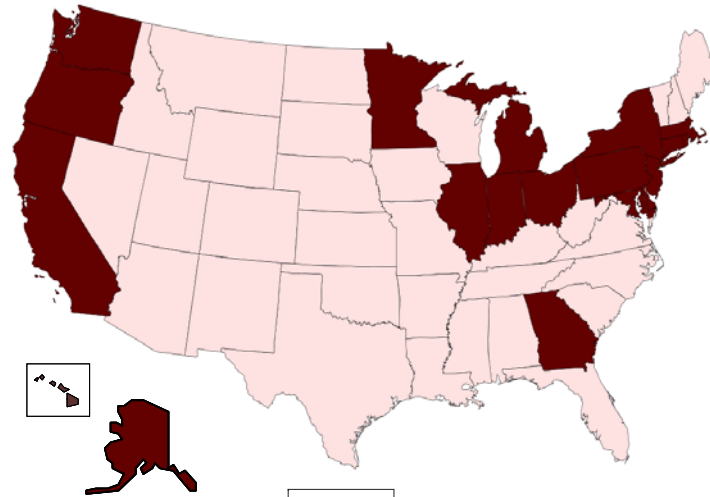
- Virginia ranked 13th for local funding per pupil at \$4,714; 41st for state funding at \$3,478; and 44th in federal funding per pupil at \$594.

Source: U.S. Census Bureau Public Elementary-Secondary Education Finances (2002-2003).

## Average Salaries of Public School Teachers (2002-03)

Rank	State	Amount
1	California	\$55,693
2	Connecticut	\$55,367
3	New Jersey	\$54,166
4	Michigan	\$53,178
5	New York	\$53,017
6	Massachusetts	\$51,803
7	Illinois	\$51,475
8	Rhode Island	\$51,076
9	Pennsylvania	\$50,992
10	Alaska	\$49,685
11	Maryland	\$49,677
12	Delaware	\$48,791
13	Oregon	\$47,600
14	Georgia	\$45,533
15	Ohio	\$45,490
16	Indiana	\$44,966
17	Washington	\$44,958
18	Minnesota	\$44,745
19	Hawaii	\$44,464
	50-State Average	\$42,936
20	Wisconsin	\$42,775
21	Colorado	\$42,680
22	<b>VIRGINIA</b>	<b>\$42,665</b>
23	North Carolina	\$42,411
24	New Hampshire	\$41,909
25	Nevada	\$41,795
26	Vermont	\$41,491
27	Arizona	\$40,894
28	South Carolina	\$40,362
29	Florida	\$40,281
30	Idaho	\$40,148
31	Texas	\$39,974
32	Tennessee	\$39,186
33	Iowa	\$39,059
34	Kentucky	\$38,981
35	Wyoming	\$38,840
36	Maine	\$38,518
37	West Virginia	\$38,481
38	Alabama	\$38,282
39	Utah	\$38,268
40	Arkansas	\$38,167
41	Nebraska	\$37,896
42	Kansas	\$37,795
43	Missouri	\$37,655
44	Louisiana	\$37,166
45	New Mexico	\$36,965
46	Montana	\$35,754
47	Oklahoma	\$34,877
48	Mississippi	\$34,555
49	North Dakota	\$33,869
50	South Dakota	\$32,416

Salaries Below 50-State Average  
Salaries Above 50-State Average



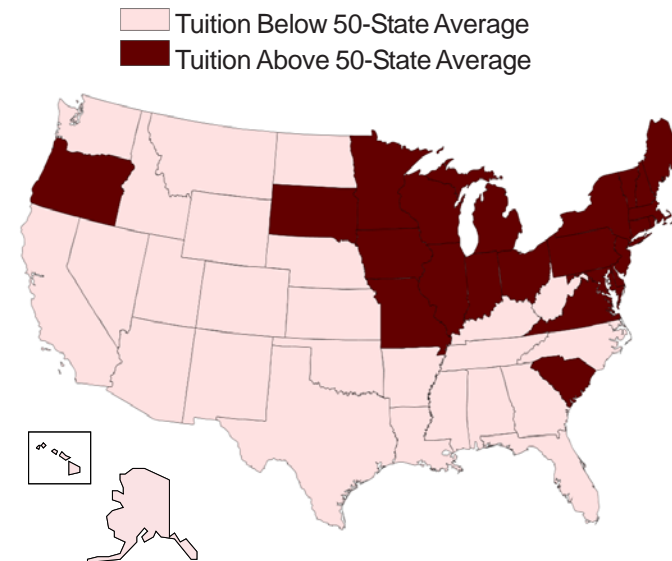
### Notes

- The national average teacher salary (as opposed to 50-state average) as calculated by the NEA was \$45,776, and based on this calculation, Virginia ranked 23rd in 2002-03.
- The NEA calculates the national average (which includes the District of Columbia) by weighting each states' average salary by the number of teachers in that state. For each state, the average salary is multiplied by the number of teachers. The result for each state is summed, and the total is divided by the total number of teachers nationwide. Each state average is computed in a similar manner.
- In Virginia, the State's funded teacher salary in 2002-03 was \$37,022.

Source: National Education Association (NEA)  
"Rankings of the States 2004 and Estimates  
of School Statistics 2005" (June 2005).

## Average Annual In-State Undergraduate Tuition & Fees at Public 4-Year Institutions (2003-04)

Rank	State	Amount
1	Pennsylvania	\$8,020
2	New Jersey	\$7,560
3	Vermont	\$7,200
4	New Hampshire	\$6,990
5	Ohio	\$6,600
6	Maryland	\$6,480
7	Michigan	\$6,360
8	Minnesota	\$6,220
8	South Carolina	\$6,220
10	Maine	\$6,170
11	Connecticut	\$5,970
11	Illinois	\$5,970
13	Delaware	\$5,840
<b>14</b>	<b>VIRGINIA</b>	<b>\$5,610</b>
15	Missouri	\$5,570
16	Rhode Island	\$5,550
17	Iowa	\$5,400
18	Massachusetts	\$5,230
19	Indiana	\$5,210
20	Oregon	\$5,100
21	Wisconsin	\$4,970
22	New York	\$4,890
23	South Dakota	\$4,710
	50-State Average	\$4,752
24	Washington	\$4,610
25	Texas	\$4,560
26	Alabama	\$4,390
27	North Dakota	\$4,360
28	Arkansas	\$4,330
28	Montana	\$4,330
30	Kentucky	\$4,290
31	Tennessee	\$4,220
32	Nebraska	\$4,140
33	Arizona	\$4,080
34	Kansas	\$3,870
35	Mississippi	\$3,850
36	California	\$3,830
37	Colorado	\$3,640
38	Idaho	\$3,560
39	Alaska	\$3,440
40	North Carolina	\$3,370
40	West Virginia	\$3,370
42	Louisiana	\$3,330
43	Wyoming	\$3,240
44	Utah	\$3,190
45	Oklahoma	\$3,180
46	New Mexico	\$3,070
47	Hawaii	\$3,060
48	Georgia	\$3,010
49	Florida	\$2,950
50	Nevada	\$2,480



### Notes

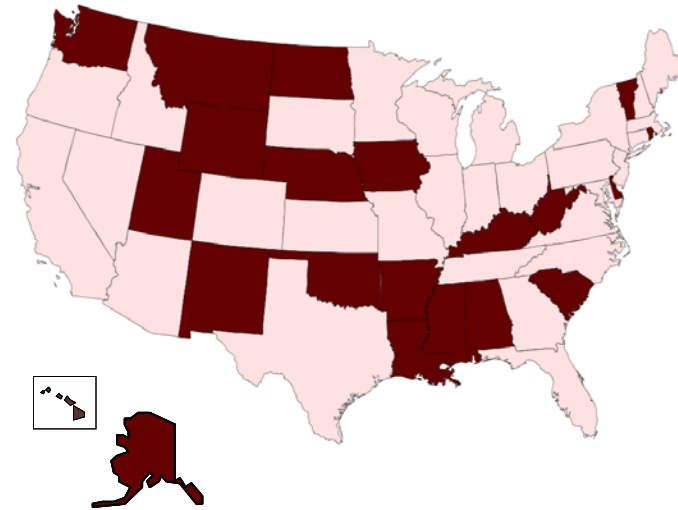
- Each state's average tuition and fees are weighted by each school's full-time undergraduate enrollment.
- Virginia's rank rose from 18th to 14th with an increase in average annual in-state tuition of \$607. Nationally, the 50-state average increase in in-state tuition at public 4-year institutions between 2003-04 and 2004-05 was \$72.
- In 2004-05, Virginia's average in-state tuition was 109% of the national average (calculated by the College Board) of \$5,126. This is in comparison to 1993 data from the National Center for Education Statistics, which ranked Virginia 6th in the nation, and tuition was 144% of the national average.

Source: JLARC staff analysis of College Board data in *Trends in College Pricing* (2005).

## State Government FTE Employment Per 100 Persons (2004)

Rank	State	FTEs
1	Hawaii	4.5
2	Alaska	3.8
3	Delaware	2.9
4	North Dakota	2.8
5	New Mexico	2.6
6	Wyoming	2.4
7	Vermont	2.2
8	West Virginia	2.1
9	Utah	2.0
9	Louisiana	2.0
9	Montana	2.0
9	Mississippi	2.0
9	Arkansas	2.0
14	Nebraska	1.9
14	Kentucky	1.9
14	Alabama	1.9
14	Rhode Island	1.9
18	Oklahoma	1.8
18	Washington	1.8
18	Iowa	1.8
18	South Carolina	1.8
	50-State Average	1.8
22	New Jersey	1.7
22	South Dakota	1.7
22	Connecticut	1.7
22	Idaho	1.7
26	Maine	1.6
26	Maryland	1.6
26	Kansas	1.6
<b>26</b>	<b>VIRGINIA</b>	<b>1.6</b>
26	Oregon	1.6
26	Missouri	1.6
32	North Carolina	1.5
32	New Hampshire	1.5
32	Minnesota	1.5
35	Indiana	1.4
35	Colorado	1.4
35	Tennessee	1.4
35	Georgia	1.4
35	Massachusetts	1.4
40	Michigan	1.3
40	Pennsylvania	1.3
40	New York	1.3
40	Wisconsin	1.3
44	Texas	1.2
44	Ohio	1.2
46	Arizona	1.1
46	California	1.1
46	Nevada	1.1
46	Florida	1.1
46	Illinois	1.1

Government Employment Below 50-State Average  
 Government Employment Is Average or Above Average



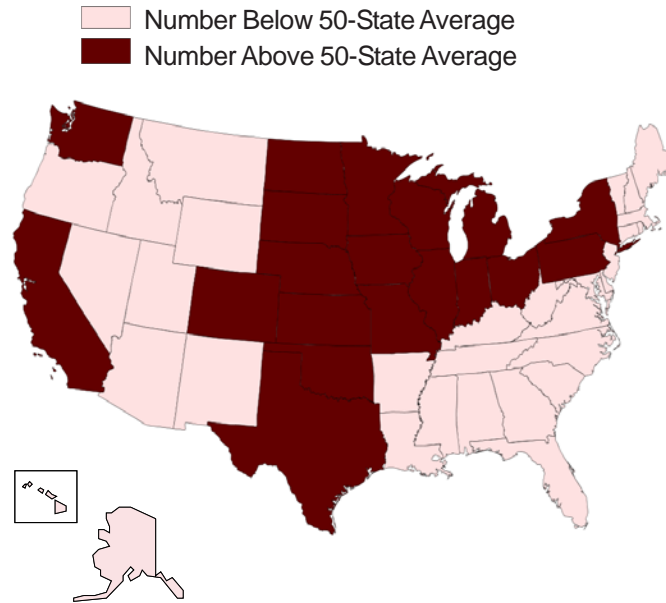
### Notes

- Since 1998, Virginia has ranked between 23rd and 29th nationally in terms of the number of state and local government employees per 10,000 people.
- It should be noted that states vary as to whether certain major functions are accomplished through state agencies and their employees. For example, Virginia's Department of Transportation alone employs about 10,000 persons (about 8% of the State workforce), whereas the transportation function in some states is performed by local government or is privatized.

Source: JLARC staff analysis of U.S. Census Bureau State Government Employment and Payroll data (March 2004).

## Number of Local Government Units (2002)

Rank	State	Units
1	Illinois	6,903
2	Pennsylvania	5,031
3	Texas	4,784
4	California	4,409
5	Kansas	3,887
6	Ohio	3,636
7	Minnesota	3,482
8	Missouri	3,422
9	New York	3,420
10	Indiana	3,085
11	Wisconsin	3,048
12	Michigan	2,804
13	Nebraska	2,791
14	North Dakota	2,735
15	Iowa	1,975
16	Colorado	1,928
17	South Dakota	1,866
18	Oklahoma	1,798
19	Washington	1,787
	<b>50-State Average</b>	<b>1,750</b>
20	Arkansas	1,588
21	Georgia	1,448
22	Kentucky	1,439
22	Oregon	1,439
24	New Jersey	1,412
25	Florida	1,191
26	Alabama	1,171
27	Idaho	1,158
28	Montana	1,127
29	Mississippi	1,000
30	North Carolina	960
31	Tennessee	930
32	New Mexico	858
33	Massachusetts	841
34	Maine	826
35	Vermont	733
36	Wyoming	722
37	South Carolina	701
38	West Virginia	686
39	Arizona	638
40	Utah	605
41	Connecticut	580
42	New Hampshire	559
<b>43</b>	<b>VIRGINIA</b>	<b>521</b>
44	Louisiana	473
45	Delaware	339
46	Maryland	265
47	Nevada	210
48	Alaska	175
49	Rhode Island	118
50	Hawaii	19



### Notes

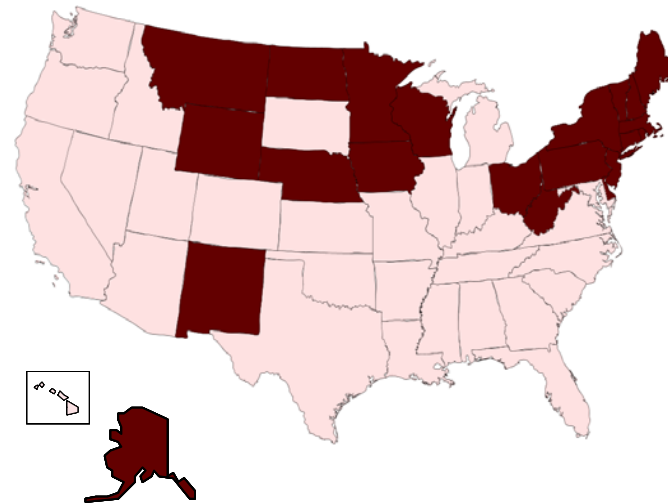
- Virginia ranked 47th for number of local government units per 10,000 people at 0.7 units.
- The Census Bureau's estimate for Virginia includes 95 counties, 39 cities, 190 towns, and 197 special purpose districts such as soil and water conservation districts. For Virginia, the Census Bureau does not include school divisions in the total number of local governments because they determined that divisions are dependent upon other local governments.

Source: JLARC staff analysis of U.S. Census Bureau Census of Governments data (December 2002 revision).

## Medicaid Long-Term Care Expenditures Per Capita (2004)

Rank	State	Amount
1	New York	\$833
2	Connecticut	\$579
3	Minnesota	\$482
4	Rhode Island	\$480
5	Pennsylvania	\$474
6	North Dakota	\$451
7	Massachusetts	\$445
8	Maine	\$443
9	Alaska	\$432
10	Vermont	\$400
11	Ohio	\$397
12	West Virginia	\$379
13	Nebraska	\$353
14	New Hampshire	\$347
15	Wisconsin	\$343
16	New Jersey	\$335
17	Wyoming	\$329
17	New Mexico	\$329
19	Iowa	\$320
20	Delaware	\$318
21	Montana	\$309
	50-State Average	\$307
22	North Carolina	\$292
23	Louisiana	\$289
24	Kansas	\$285
25	Missouri	\$284
26	Arkansas	\$283
26	Indiana	\$283
26	South Dakota	\$283
29	Mississippi	\$273
30	Maryland	\$268
31	Oklahoma	\$262
32	Washington	\$255
33	Illinois	\$254
34	Tennessee	\$253
35	Kentucky	\$252
36	Georgia	\$243
37	Alabama	\$238
38	Michigan	\$237
38	Hawaii	\$237
40	Oregon	\$225
41	South Carolina	\$219
42	Idaho	\$218
43	Florida	\$199
44	Colorado	\$198
45	California	\$188
46	Texas	\$181
47	<b>VIRGINIA</b>	<b>\$168</b>
48	Utah	\$114
49	Nevada	\$103
50	Arizona	\$5

Medicaid LTC Expenditures Below 50-State Average  
 Medicaid LTC Expenditures Above 50-State Average



### Notes

- In FY 2004, Virginia ranked 43rd (excluding the District of Columbia) in Medicaid long-term care spending per capita on institutional services at \$115, and 44th in per-capita spending on home and community-based services at \$53.
- In FY 2004, Virginia spent 68.3% of its total Medicaid long-term care dollars on institutional care as opposed to 31.7% on home and community-based services.
- For more information on Medicaid home and community-based services, please refer to the 2005 JLARC report, *Assessment of Reimbursement Rates for Medicaid Home and Community-Based Services*, which is available online (<http://jlarc.state.va.us>).

Source: Burwell, B., Sredl, K., and Eiken, S. *Medicaid Long Term Care Expenditures in FY 2004*. Cambridge, Mass.: Medstat, May 2005. Based on CMS-64 reports.

---

## Methodology

---

The data presented in the preceding tables represent the most current information available for all 50 states. Information on the District of Columbia and Puerto Rico are excluded. For each table, JLARC staff identified the primary source of the data and used that information wherever possible. For most of the 25 tables, the data are from a federal statistical agency, typically the U.S. Census Bureau. Data also were obtained from the Bureau of Labor Statistics and the Bureau of Economic Analysis. Other data sources used include the Virginia Department of the Treasury, the National Association of State Budget Officers (NASBO), the National Education Association, Medstat, and the College Board.

Most data presented are for the year 2002, although this varies by the source of the data. For example, state and local expenditure data are available from the U.S. Census Bureau for fiscal year 2002, while state general fund expenditure data are available from NASBO for fiscal year 2003. (Census financial data are reported on a cash accounting basis.) A source statement is provided for each table, which indicates the organization from which the data were obtained and the date the data were issued or last revised. Additionally, tables presenting per-capita amounts are calculated with the Census Bureau's report of mid-year population. For example, the tax data in Table 8 are for FY 2002, and the population data are for July 1, 2002. This practice is consistent with the U.S. Census Bureau's methodology for calculating per-capita amounts.

In order to ensure consistency in table presentation, state values are ordered from highest to lowest. For each table, JLARC staff calculated a 50-state average, which is the average value on the state level. The 50-state average is calculated by summing each state's value and dividing the result by 50. The map next to each table indicates which states rank above or below the 50-state average. The 50-state average better represents the typical state than does the national average, which looks at the nation as a whole (including Puerto Rico and the District of Columbia). Other national averages differ from the 50-state average because they use a weighted average, which increases the influence of the largest states. The 50-state average, in contrast, weights each state equally.

The Commission expressed an interest in determining the effect of State expenditures on local personal property tax relief (the Car Tax) and budget stabilization

(Rainy Day Fund or RDF) on Virginia's national ranking. The relevant sources used in this compendium do not classify deposits to the RDF as a State expenditure. The Census Bureau classifies these transactions as intragovernmental transfers, and NASBO considers them as adjustments to revenue (no NASBO revenue data were used herein). Therefore, tables are not adjusted to reflect deposits to the RDF, although such deposits are noted in years in which they took place. Funds released from the RDF are counted as part of total expenditures in the year in which they were spent and are noted where applicable.

Tables 7, 16, 17, and 18 present Virginia's national ranking both with and without Virginia's expenditures for car tax relief. These adjusted rankings should be interpreted cautiously, however, because sufficient data are not available to comprehensively adjust the tables for similar expenditures in other states. Moreover, any national ranking may mask substantial variations within a state. Also, different agencies treat Virginia's car tax transactions differently. The NASBO expenditure data include state expenditures for car tax relief, and Tables 17 and 18 are adjusted accordingly. Treatment of car tax relief payments in the Census Bureau's expenditure data varies. The Census Bureau considers State payments for car tax relief as intergovernmental transfers. Therefore, those payments are counted as intergovernmental expenditure for the State, which is a subset of total State expenditures. Conversely, these payments are considered intergovernmental revenue for the localities, which is a subset of total local revenue. However, the Census Bureau eliminates intergovernmental transactions from combined state and local total amounts. Consequently, only Table 7, which reports local only revenue, and Table 16, which reports state only expenditures, are adjusted for car tax relief. Future editions of this publication will continue to track the effect of expenditures for personal property tax relief on overall state expenditure rankings.

Note: In all maps, the size and position of Alaska and Hawaii have been adjusted for readability and space considerations.

---

JLARC Staff for this Report:

Glen Tittermary, Deputy Director  
Project Leader: Kimberly Sarte

Analysis & Review: Angela Coleman & Walt Smiley  
Design: Martha Erwin

---