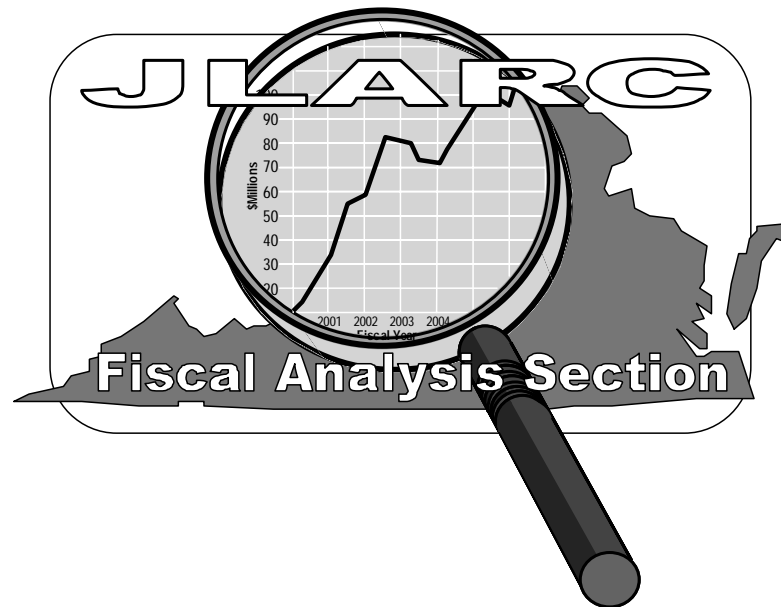


**Joint Legislative Audit and Review Commission
of the Virginia General Assembly**



**Special Report:
Interstate Benchmarks**

**Staff Briefing
Ashley Colvin
July 12, 2004**

Introduction

2

Staff for this study:

Kirk Jonas, former Deputy Director

Ashley Colvin, Project Leader

Jason Powell

Walt Smiley

John Long, Design

Study Mandate

- **In October 2003, the Commission directed staff to compile and publish statistics on how Virginia compares to other states on a variety of measures**
 - **Where possible, the Commission directed that rankings be adjusted to reflect the impact of State expenditures on the rainy day fund and on car tax relief**

Methodology

- **Most data presented are for the year 2000, although this varies by the source of the data**
- **For each table, JLARC staff calculated a 50-state average, which is the average value at the state level**
- **Effects of car tax relief and rainy day fund**
 - **Certain tables include Virginia's ranking both with and without these expenditures, where applicable**

Methodology

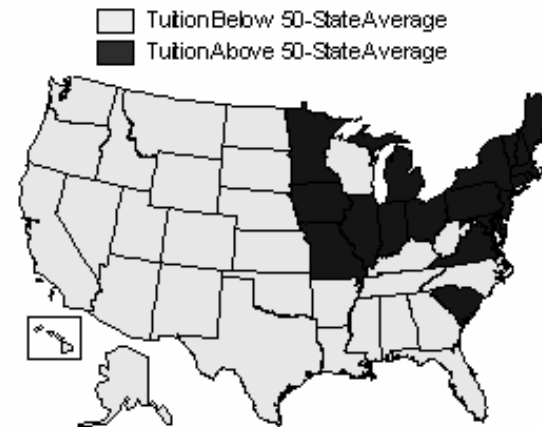
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- **Data used to create rankings come from publicly-available sources:**
 - **U.S. Census Bureau**
 - **Bureau of Labor Statistics**
 - **Bureau of Economic Analysis**
 - **Virginia Department of the Treasury**
 - **National Association of State Budget Officers**
 - **National Education Association**
 - **American Association of State Colleges and Universities**

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

Rank	State	Amount
1	Vermont	\$8,508
2	Pennsylvania	\$7,753
3	New Hampshire	\$7,710
4	New Jersey	\$7,457
5	Ohio	\$6,843
6	Massachusetts	\$6,430
7	Maryland	\$6,254
8	Minnesota	\$6,181
9	Delaware	\$6,170
10	Connecticut	\$6,129
11	Michigan	\$6,071
12	South Carolina	\$5,770
13	Illinois	\$5,744
14	Indiana	\$5,516
15	Missouri	\$5,455
16	Rhode Island	\$5,454
17	Maine	\$5,293
18	VIRGINIA	\$5,003
19	Iowa	\$4,991
20	New York	\$4,882
	50-State Average	\$4,680
21	Oregon	\$4,640
22	Washington	\$4,585
23	Wisconsin	\$4,407
24	Nebraska	\$4,366
25	Arkansas	\$4,328
26	South Dakota	\$4,253
27	Montana	\$4,074
28	Alabama	\$4,060
29	Tennessee	\$4,045
30	Kentucky	\$3,920
31	North Dakota	\$3,895
32	Texas	\$3,879
33	Mississippi	\$3,762
34	Kansas	\$3,614
35	Arizona	\$3,598
36	California	\$3,597
37	Colorado	\$3,564
38	Oklahoma	\$3,431
39	West Virginia	\$3,392
40	Louisiana	\$3,389
41	Idaho	\$3,365
42	New Mexico	\$3,314
43	Hawaii	\$3,280
44	North Carolina	\$3,279
45	Alaska	\$3,271
46	Georgia	\$3,263
47	Utah	\$3,141
48	Wyoming	\$3,090
49	Florida	\$2,903
50	Nevada	\$2,698



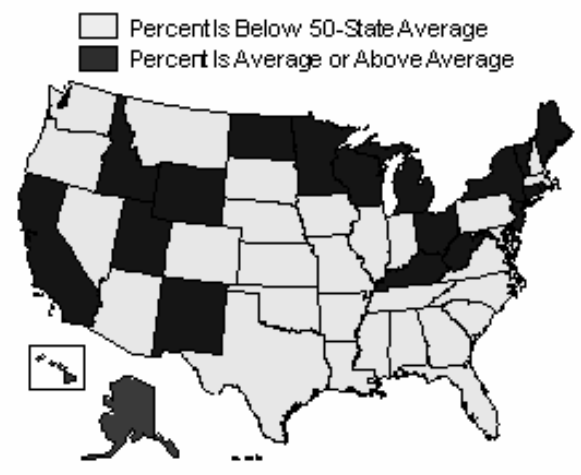
Notes

- Average tuition and fees are weighted by full-time undergraduate enrollment.
- In 1993, according to data from the National Center for Education Statistics, Virginia ranked 6th in the nation, and tuition was 144% of the national average. The change in our national ranking has resulted in large part from an increase in State general fund expenditures for higher education.
- For more information on financial aid, please refer to the 1999 JLARC report, *Review of Undergraduate Student Financial Aid in Virginia's Public Institutions*, which is available online at <http://jlarc.state.va.us>

Source: JLARC staff analysis of American Association of State Colleges and Universities data (January 2004 revision).

9 State and Local Taxes as a Percent of Personal Income (FY 2000)

Rank	State	Percent
1	New York	14.1%
2	Maine	13.9%
3	Alaska	13.1%
4	Wisconsin	12.9%
5	New Mexico	12.7%
6	Hawaii	12.6%
7	Minnesota	12.3%
8	California	12.1%
9	Vermont	12.0%
10	Utah	12.0%
11	Connecticut	12.0%
12	North Dakota	11.9%
13	Rhode Island	11.9%
14	West Virginia	11.6%
15	Wyoming	11.6%
16	Delaware	11.5%
17	Idaho	11.4%
18	Michigan	11.4%
19	New Jersey	11.4%
20	Ohio	11.3%
21	Kentucky	11.2%
50-State Average		11.2%
22	Iowa	11.1%
23	Mississippi	11.1%
24	Arizona	11.1%
25	Massachusetts	11.1%
26	Louisiana	11.0%
27	Montana	11.0%
28	Nebraska	11.0%
29	Maryland	10.9%
30	Georgia	10.9%
31	Kansas	10.9%
32	Illinois	10.8%
33	Washington	10.8%
34	Pennsylvania	10.7%
35	Arkansas	10.7%
36	Oklahoma	10.6%
37	Indiana	10.6%
38	North Carolina	10.6%
39	Oregon	10.6%
40	Nevada	10.5%
41	South Carolina	10.5%
42	VIRGINIA	10.3%
43	Colorado	10.3%
Virginia without Car Tax		10.1%
44	Missouri	10.0%
45	Florida	9.9%
46	Texas	9.7%
47	South Dakota	9.4%
48	Alabama	9.4%
49	New Hampshire	8.8%
50	Tennessee	8.8%



Notes

- Excluding payments for car tax relief of \$322,100,000 from local taxes, Virginia ranked 43rd in state and local taxes as a percent of personal income at 10.1 percent.
- These data are for the most recent year available for all 50 states. In FY04, \$892 million was allocated for car tax relief, almost three times as much as in FY00.

Source: JLARC staff analysis of U.S. Census Bureau and U.S. Bureau of Economic Analysis data \$892 million (August 19, 2003, revision).