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# Virginia Compared to the Other States

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



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

Spring 2004

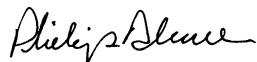
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## Preface

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During its October 2003 meeting, the Joint Legislative Audit and Review Commission (JLARC) directed staff to develop inter-state 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 and Revenue Stabilization (Rainy Day) Fund deposits 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 web site. JLARC staff would be pleased to receive comments and suggestions from Members on ways to improve or expand this compendium.



Philip A. Leone  
Director

July 12, 2004

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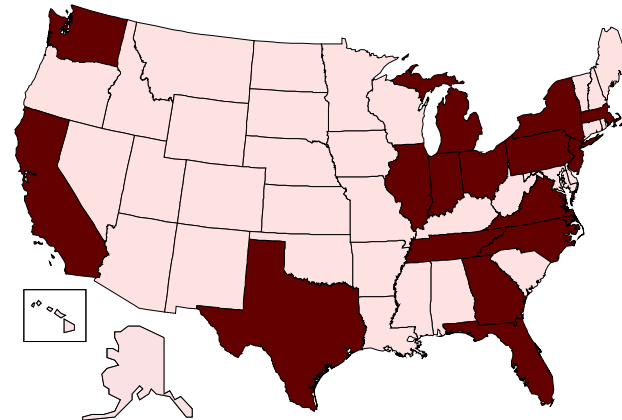
<i>Item No.</i>	<i>Subject</i>
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2	Per-Capita Personal Income
3	Annual Unemployment Rate
4	State & Local Revenue Per Capita
5	State & Local Revenue as a Percent of Personal Income
6	State Revenue Per Capita
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Appendix: Methodology

## Population (2003)

Rank	State	Population
1	California	35,484,453
2	Texas	22,118,509
3	New York	19,190,115
4	Florida	17,019,068
5	Illinois	12,653,544
6	Pennsylvania	12,365,455
7	Ohio	11,435,798
8	Michigan	10,079,985
9	Georgia	8,684,715
10	New Jersey	8,638,396
11	North Carolina	8,407,248
12	<b>VIRGINIA</b>	<b>7,386,330</b>
13	Massachusetts	6,433,422
14	Indiana	6,195,643
15	Washington	6,131,445
16	Tennessee	5,841,748
	50-State Average	5,804,928
17	Missouri	5,704,484
18	Arizona	5,580,811
19	Maryland	5,508,909
20	Wisconsin	5,472,299
21	Minnesota	5,059,375
22	Colorado	4,550,688
23	Alabama	4,500,752
24	Louisiana	4,496,334
25	South Carolina	4,147,152
26	Kentucky	4,117,827
27	Oregon	3,559,596
28	Oklahoma	3,511,532
29	Connecticut	3,483,372
30	Iowa	2,944,062
31	Mississippi	2,881,281
32	Arkansas	2,725,714
33	Kansas	2,723,507
34	Utah	2,351,467
35	Nevada	2,241,154
36	New Mexico	1,874,614
37	West Virginia	1,810,354
38	Nebraska	1,739,291
39	Idaho	1,366,332
40	Maine	1,305,728
41	New Hampshire	1,287,687
42	Hawaii	1,257,608
43	Rhode Island	1,076,164
44	Montana	917,621
45	Delaware	817,491
46	South Dakota	764,309
47	Alaska	648,818
48	North Dakota	633,837
49	Vermont	619,107
50	Wyoming	501,242

States with Population Below 50-State Average  
 States with Population Above 50-State Average



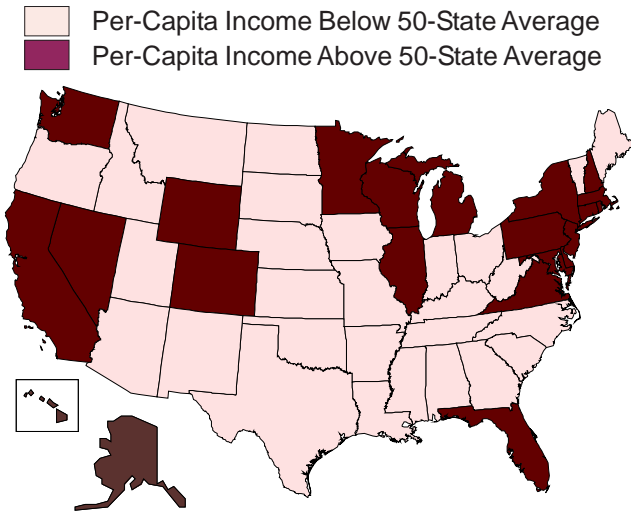
### Notes

- Virginia's population grew from 6,189,197 in 1990 to 7,386,330 in 2003 – a 19.4 percent increase. This was the 15<sup>th</sup> largest percentage increase of any state.
- In contrast, North Carolina's population grew by 26.8 percent, the 9<sup>th</sup> largest percentage increase. Maryland ranked 22<sup>nd</sup> in population growth, with an increase of 15.2 percent.

Source: JLARC staff analysis of U.S. Census Bureau, Annual Population Estimates (December 18, 2003, revision).

## Per-Capita Personal Income (2002)

Rank	State	Income
1	Connecticut	\$42,829
2	New Jersey	\$39,567
3	Massachusetts	\$39,044
4	Maryland	\$36,121
5	New York	\$35,708
6	New Hampshire	\$34,276
7	Minnesota	\$33,895
8	Illinois	\$33,320
9	Colorado	\$33,170
10	California	\$32,898
<b>11</b>	<b>VIRGINIA</b>	<b>\$32,793</b>
12	Washington	\$32,661
13	Delaware	\$32,307
14	Alaska	\$31,792
15	Pennsylvania	\$31,663
16	Rhode Island	\$31,107
17	Wyoming	\$30,494
18	Michigan	\$30,222
19	Nevada	\$30,169
20	Hawaii	\$30,040
21	Wisconsin	\$29,996
22	Florida	\$29,559
	50-State Average	\$29,556
23	Nebraska	\$29,544
24	Vermont	\$29,464
25	Ohio	\$29,317
26	Missouri	\$28,841
27	Kansas	\$28,838
28	Georgia	\$28,703
29	Oregon	\$28,533
30	Texas	\$28,401
31	Indiana	\$28,233
32	Iowa	\$28,141
33	Maine	\$27,804
34	North Carolina	\$27,566
35	Tennessee	\$27,378
36	South Dakota	\$26,694
37	North Dakota	\$26,567
38	Arizona	\$26,157
39	Kentucky	\$25,657
40	South Carolina	\$25,395
41	Louisiana	\$25,370
42	Oklahoma	\$25,136
43	Alabama	\$25,096
44	Idaho	\$25,042
45	Montana	\$24,906
46	Utah	\$24,157
47	New Mexico	\$23,908
48	West Virginia	\$23,628
49	Arkansas	\$23,417
50	Mississippi	\$22,370



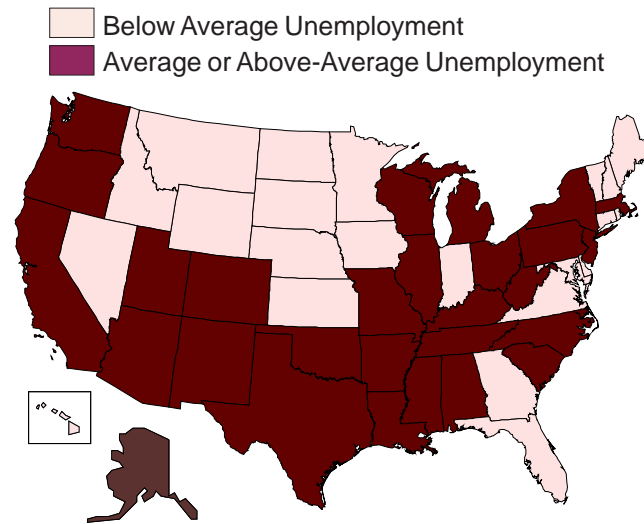
### Notes

- Per-capita personal income is total personal income divided by total midyear 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.
- Virginia's per-capita personal income grew from \$20,527 in 1990 to \$32,676 in 2002 – a 59.2 percent increase, which was the 30<sup>th</sup> largest increase. In contrast, North Carolina's per-capita income grew by 58.9 percent, the 32<sup>nd</sup> largest percentage increase. Maryland ranked 38<sup>th</sup>, with an increase of 57 percent.
- In 2000, Virginia had 16 of the 100 localities with the highest median household income nationwide.
- In 2002, Virginia ranked 12<sup>th</sup> in total personal income at \$238,325,281,000.

Source: JLARC staff analysis of U.S. Bureau of Economic Analysis, Regional Economic Accounts data (July 2003 revision).

## Annual Unemployment Rate (2003)

Rank	State	Percent
1	Oregon	8.2
2	Alaska	8
3	Washington	7.5
4	Michigan	7.3
5	South Carolina	6.8
5	Texas	6.8
7	California	6.7
7	Illinois	6.7
9	Louisiana	6.6
10	North Carolina	6.5
11	New Mexico	6.4
12	Mississippi	6.3
12	New York	6.3
14	Arkansas	6.2
14	Kentucky	6.2
16	Ohio	6.1
16	West Virginia	6.1
18	Colorado	6
19	New Jersey	5.9
20	Alabama	5.8
20	Massachusetts	5.8
20	Tennessee	5.8
23	Oklahoma	5.7
	<b>50-State Average</b>	<b>5.6</b>
24	Arizona	5.6
24	Missouri	5.6
24	Pennsylvania	5.6
24	Utah	5.6
24	Wisconsin	5.6
29	Connecticut	5.5
30	Idaho	5.4
30	Kansas	5.4
32	Rhode Island	5.3
33	Nevada	5.2
34	Florida	5.1
34	Indiana	5.1
34	Maine	5.1
37	Minnesota	5
38	Georgia	4.7
38	Montana	4.7
40	Vermont	4.6
41	Iowa	4.5
41	Maryland	4.5
43	Delaware	4.4
43	Wyoming	4.4
45	Hawaii	4.3
45	New Hampshire	4.3
<b>47</b>	<b>VIRGINIA</b>	<b>4.1</b>
48	Nebraska	4
48	North Dakota	4
50	South Dakota	3.6



### Notes

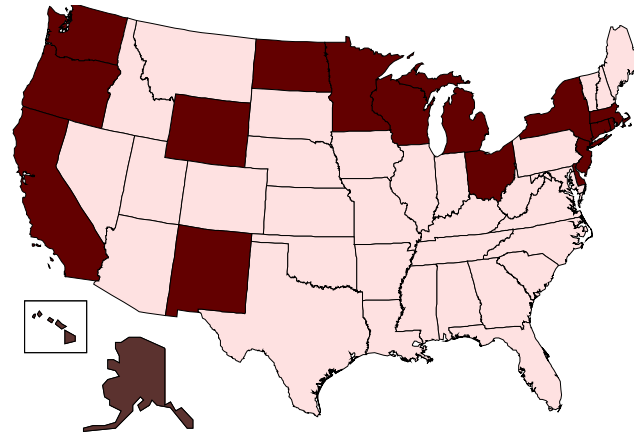
- The unemployment rate represents the number of people who are 16 years and over, are able to work, and had made any effort to find employment during the previous month. The unemployment rate also includes persons who are waiting to be recalled to a job from which they had been laid off, or are waiting 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.
- The national (as opposed to 50-state) unemployment rate in 2003 was 6 percent.
- Virginia has traditionally had a lower rate of unemployment than the nation as a whole. For example, in 1995 Virginia ranked 38<sup>th</sup>, with an annual rate of 4.5 percent, compared to the national rate of 5.6 percent.

Source: JLARC staff analysis of U.S. Bureau of Labor Statistics, Local Area Unemployment data (February 27, 2004, revision).

## State and Local Revenue Per Capita (FY 2000)

Rank	State	Amount
1	Alaska	\$16,789
2	Wyoming	\$14,237
3	New York	\$9,955
4	Oregon	\$8,372
5	Wisconsin	\$8,017
6	California	\$7,982
7	Delaware	\$7,942
8	Minnesota	\$7,884
9	Washington	\$7,867
10	Connecticut	\$7,584
11	New Jersey	\$7,408
12	Massachusetts	\$7,261
13	New Mexico	\$7,187
14	Rhode Island	\$7,085
15	Michigan	\$7,055
16	Ohio	\$7,053
17	Hawaii	\$7,006
18	North Dakota	\$7,000
50-State Average		\$6,939
19	Colorado	\$6,881
20	Nebraska	\$6,808
21	Maine	\$6,710
22	Utah	\$6,696
23	Vermont	\$6,601
24	Pennsylvania	\$6,559
25	Illinois	\$6,497
26	Maryland	\$6,410
27	North Carolina	\$6,281
28	Montana	\$6,255
29	<b>VIRGINIA</b>	<b>\$6,241</b>
30	Kentucky	\$6,234
31	Louisiana	\$6,066
32	Kansas	\$6,038
33	Georgia	\$6,023
34	West Virginia	\$5,950
35	Nevada	\$5,948
36	Tennessee	\$5,910
37	Iowa	\$5,884
38	Idaho	\$5,866
39	Mississippi	\$5,861
40	South Carolina	\$5,849
41	Texas	\$5,787
42	Alabama	\$5,785
43	Florida	\$5,781
44	South Dakota	\$5,667
45	Missouri	\$5,652
46	New Hampshire	\$5,622
47	Oklahoma	\$5,437
48	Arizona	\$5,414
49	Indiana	\$5,380
50	Arkansas	\$5,174

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



### Notes

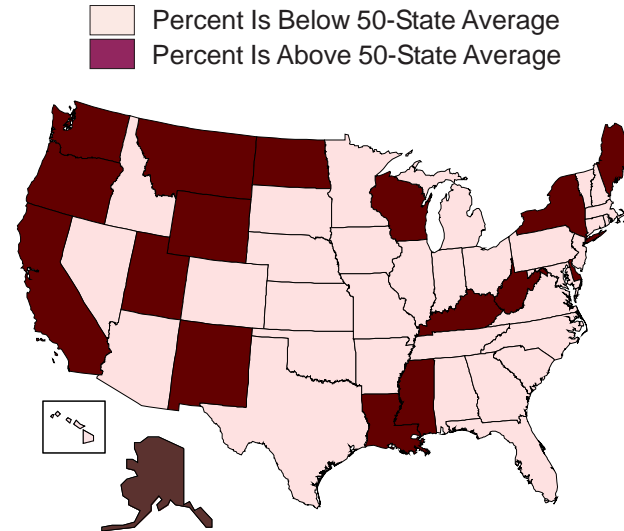
- Virginia ranked 14<sup>th</sup> in total state and local revenue at \$44,174,553,000.
- According to Census Bureau data, the total amount of revenue received by Virginia's State and local governments in FY00 (excluding inter-governmental transfers) came primarily from six sources: 48 percent from taxes, 21 percent from charges (such as tuition) and miscellaneous sources, 17 percent from insurance trust revenue (primarily employee retirement and unemployment insurance revenue), 11 percent from the federal government, 3 percent from utility revenue, and 1 percent from liquor store revenue. Please note that these classifications are created by the Census Bureau to ensure comparability between states.

Source: JLARC staff analysis of U.S. Census Bureau, State and Local Government Finance data (August 19, 2003, revision).



## State and Local Revenue as a Percent of Personal Income (FY 2000)

Rank	State	Percent
1	Alaska	59.8%
2	Wyoming	54.4%
3	New Mexico	34.7%
4	Oregon	32.2%
5	New York	30.7%
6	Utah	30.6%
7	North Dakota	30.3%
8	Wisconsin	29.9%
9	Mississippi	29.4%
10	Montana	29.1%
11	West Virginia	28.7%
12	Maine	27.9%
13	Kentucky	27.6%
14	Delaware	27.4%
15	Louisiana	27.4%
16	California	27.2%
17	Washington	26.6%
	50-State Average	26.5%
18	Minnesota	26.4%
19	Ohio	26.3%
20	Idaho	26.3%
21	Hawaii	26.0%
22	Rhode Island	25.8%
23	Vermont	25.8%
24	South Carolina	25.8%
25	Nebraska	25.7%
26	Alabama	25.6%
27	Michigan	25.4%
28	North Carolina	25.0%
29	Arkansas	24.7%
30	Oklahoma	24.2%
31	Tennessee	23.8%
32	Iowa	23.6%
33	Pennsylvania	23.5%
34	South Dakota	23.2%
35	Kansas	23.2%
36	Arizona	23.1%
37	Georgia	23.1%
38	Colorado	23.1%
39	Texas	22.4%
40	Missouri	22.0%
41	Florida	21.7%
42	Illinois	21.6%
43	New Jersey	21.6%
44	<b>VIRGINIA</b>	21.6%
45	Nevada	21.4%
46	Massachusetts	21.2%
47	Indiana	21.2%
48	Maryland	20.3%
49	Connecticut	19.8%
50	New Hampshire	18.7%



### Notes

- Data for state and local revenues are for fiscal year 2000, which began July 1, 1999, and data for personal income are for calendar year 1999.
- Virginia ranked 49<sup>th</sup> in state revenue (FY00) as a percent of personal income (1999) at 10.3%; the national average was 14.1%.
- Virginia ranked 37<sup>th</sup> in local revenue as percent of personal income at 10.3%; the national average was 13.0%.

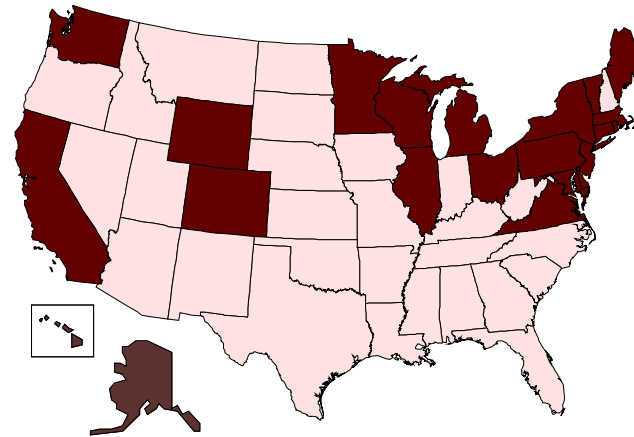
Source: JLARC staff analysis of U.S. Census Bureau and U.S. Bureau of Economic Analysis data (August 19, 2003, revision).

## 6

## State Revenue Per Capita (Local Revenue Excluded) (FY 2001)

Rank	State	Amount
1	Alaska	\$9,757
2	Delaware	\$6,417
3	New York	\$5,892
4	Wyoming	\$5,830
5	Hawaii	\$5,372
6	North Dakota	\$5,296
7	Oregon	\$5,246
8	Minnesota	\$5,243
9	Rhode Island	\$5,174
10	Connecticut	\$5,161
11	Vermont	\$5,127
12	California	\$5,089
13	New Jersey	\$5,027
14	New Mexico	\$4,970
15	West Virginia	\$4,847
16	Montana	\$4,668
17	Ohio	\$4,636
18	Massachusetts	\$4,578
19	Kentucky	\$4,561
20	Colorado	\$4,463
<hr/>		
	50-State Average	\$4,326
21	Michigan	\$4,302
22	South Dakota	\$4,183
23	South Carolina	\$4,152
24	Mississippi	\$4,088
25	Maine	\$4,056
26	Utah	\$4,007
27	Idaho	\$4,002
28	Alabama	\$3,996
29	Louisiana	\$3,985
30	Washington	\$3,946
31	North Carolina	\$3,924
32	Maryland	\$3,888
33	Arkansas	\$3,833
34	Illinois	\$3,782
35	Pennsylvania	\$3,730
36	Oklahoma	\$3,673
37	New Hampshire	\$3,634
38	Missouri	\$3,572
39	Iowa	\$3,498
40	Wisconsin	\$3,482
41	Nebraska	\$3,456
42	Indiana	\$3,389
43	Kansas	\$3,225
44	Nevada	\$3,167
<b>45</b>	<b>VIRGINIA</b>	<b>\$3,163</b>
46	Texas	\$3,066
47	Tennessee	\$3,017
48	Georgia	\$3,004
49	Arizona	\$2,919
50	Florida	\$2,832

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



### Notes

- Excluding payments for car tax relief of \$322,100,000 from local taxes, Virginia ranked 22<sup>nd</sup> in state and local taxes per capita at \$2,933.
- Virginia ranked 13<sup>th</sup> in total state and local tax collections with \$21,082,951,000. Excluding car tax relief, Virginia ranked 13<sup>th</sup> at \$20,760,851,000.
- 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.

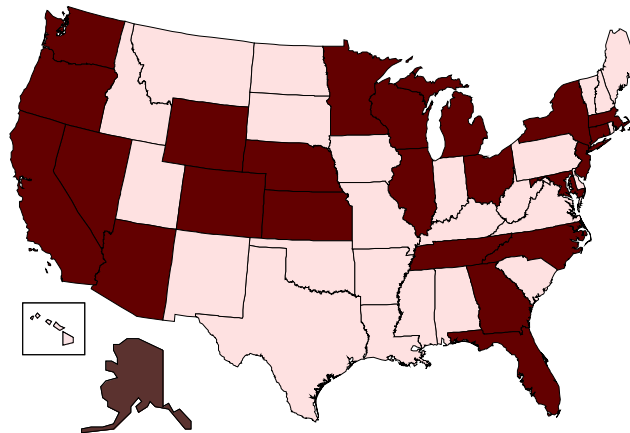
Source: JLARC staff analysis of U.S. Census Bureau, State and Local Government Finance data (August 19, 2003, revision).



## 7 Local Revenue Per Capita (FY 2000)

Rank	State	Amount
1	New York	\$6,075
2	California	\$4,737
3	Alaska	\$4,522
4	Wyoming	\$4,193
5	Nebraska	\$4,019
6	Minnesota	\$3,913
7	Washington	\$3,852
8	Colorado	\$3,670
9	Michigan	\$3,664
10	Illinois	\$3,643
11	Wisconsin	\$3,568
12	Nevada	\$3,559
13	Florida	\$3,473
14	New Jersey	\$3,462
15	Oregon	\$3,445
16	Arizona	\$3,385
17	Massachusetts	\$3,374
18	Georgia	\$3,303
19	Tennessee	\$3,301
20	Ohio	\$3,294
21	Connecticut	\$3,286
22	North Carolina	\$3,251
23	Kansas	\$3,237
24	Maryland	\$3,184
	50-State Average	\$3,143
25	Texas	\$3,142
26	Pennsylvania	\$3,133
27	Iowa	\$3,093
<b>28</b>	<b>VIRGINIA</b>	<b>\$2,991</b>
29	Utah	\$2,970
30	Indiana	\$2,968
31	Alabama	\$2,934
32	Missouri	\$2,795
33	North Dakota	\$2,788
34	New Mexico	\$2,755
35	South Carolina	\$2,729
36	Louisiana	\$2,719
37	Mississippi	\$2,602
38	Vermont	\$2,595
39	New Hampshire	\$2,593
40	Idaho	\$2,546
41	Maine	\$2,508
42	Oklahoma	\$2,470
43	Delaware	\$2,451
44	South Dakota	\$2,412
45	Rhode Island	\$2,371
46	Montana	\$2,363
47	Kentucky	\$2,158
48	Arkansas	\$2,139
49	West Virginia	\$2,089
50	Hawaii	\$1,406

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



### Notes

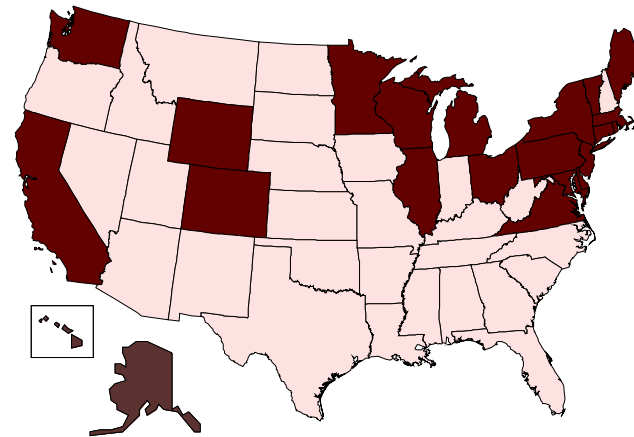
- Virginia ranked 14<sup>th</sup> in local revenue at \$21,171,860,000.
- According to Census Bureau data, the total amount of revenue received by Virginia's local governments in FY00 came primarily from five sources: 51 percent from State aid, 36 percent from locally-generated revenues, 10 percent from utility revenue, 2 percent from the federal government, and 1 percent from insurance trust revenue. Please note that these classifications are created by the Census Bureau to ensure comparability between states.
- In FY02, four locally-generated revenue sources accounted for 72 percent of local revenue: real estate taxes (46 percent), personal property taxes (10 percent), user fees (10 percent), and sales and use taxes (7 percent). Source: the Virginia Municipal League and the Virginia Association of Counties.

Source: JLARC staff analysis of U.S. Census Bureau, State and Local Government Finance data (August 19, 2003, revision).

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

Rank	State	Amount
1	Connecticut	\$4,596
2	New York	\$4,578
3	New Jersey	\$3,903
4	Massachusetts	\$3,787
5	Minnesota	\$3,694
6	Alaska	\$3,687
7	California	\$3,545
8	Wisconsin	\$3,458
9	Maryland	\$3,453
10	Hawaii	\$3,385
11	Maine	\$3,343
12	Delaware	\$3,342
13	Rhode Island	\$3,255
14	Illinois	\$3,241
15	Washington	\$3,178
16	Michigan	\$3,167
17	Vermont	\$3,081
18	Colorado	\$3,072
19	Wyoming	\$3,047
20	Ohio	\$3,016
21	Pennsylvania	\$2,979
22	<b>VIRGINIA</b>	<b>\$2,978</b>
	50-State Average	\$2,944
	Virginia without Car Tax	\$2,933
23	Nevada	\$2,915
24	Nebraska	\$2,906
25	Georgia	\$2,840
26	Kansas	\$2,833
27	Iowa	\$2,765
28	North Dakota	\$2,753
29	Oregon	\$2,751
30	Indiana	\$2,691
31	North Carolina	\$2,665
32	New Hampshire	\$2,653
33	New Mexico	\$2,639
34	Utah	\$2,630
35	Florida	\$2,624
36	Arizona	\$2,599
37	Missouri	\$2,558
38	Idaho	\$2,546
39	Kentucky	\$2,517
40	Texas	\$2,505
41	Louisiana	\$2,436
42	West Virginia	\$2,412
43	Oklahoma	\$2,391
44	South Carolina	\$2,379
45	Montana	\$2,363
46	South Dakota	\$2,299
47	Arkansas	\$2,230
48	Mississippi	\$2,214
49	Tennessee	\$2,185
50	Alabama	\$2,117

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



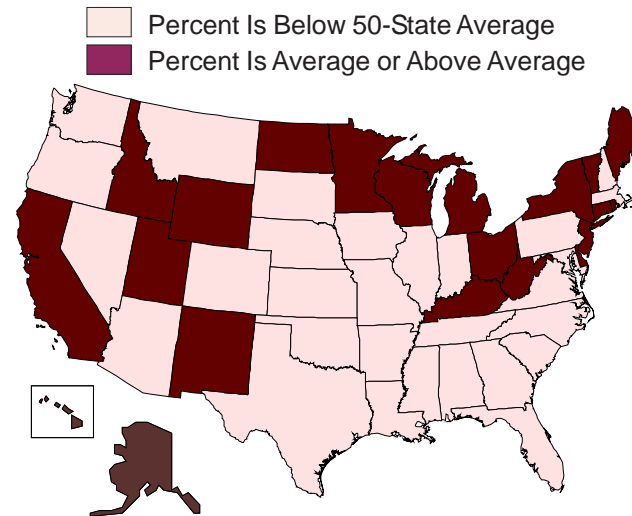
### Notes

- Excluding payments for car tax relief of \$322,100,000 from local taxes, Virginia ranked 22<sup>nd</sup> in state and local taxes per capita at \$2,933.
- Virginia ranked 13<sup>th</sup> in total state and local tax collections with \$21,082,951,000. Excluding car tax relief, Virginia remained in 13th place with \$20,760,851,000.
- 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, State and Local Government Finance data (August 19, 2003, revision).

## 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%
	<b>50-State Average</b>	<b>11.2%</b>
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%
<b>42</b>	<b>VIRGINIA</b>	<b>10.3%</b>
43	Colorado	10.3%
	<b>Virginia without Car Tax</b>	<b>10.1%</b>
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

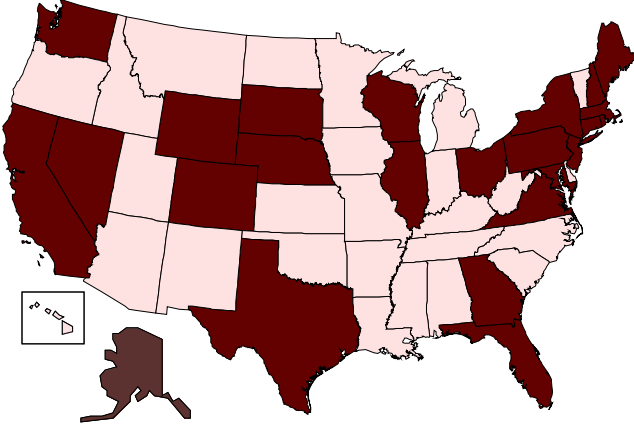
- Excluding payments for car tax relief of \$322,100,000 from local taxes, Virginia ranked 43<sup>rd</sup> in state and local taxes as a percent of personal income at 10.1 percent.
- In FY04, \$892 million was allocated for car tax relief, almost three times as much as in FY00.

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

**Local Taxes  
Per Capita (FY 2000)**

Rank	State	Amount
1	New York	\$2,378
2	New Jersey	\$1,746
3	Connecticut	\$1,609
4	Maryland	\$1,498
5	Colorado	\$1,428
6	Alaska	\$1,417
7	Illinois	\$1,406
8	Rhode Island	\$1,314
9	Ohio	\$1,283
10	New Hampshire	\$1,280
11	Maine	\$1,256
12	Massachusetts	\$1,243
<b>13</b>	<b>VIRGINIA</b>	<b>\$1,192</b>
14	Georgia	\$1,190
15	Texas	\$1,189
16	Nebraska	\$1,164
17	Pennsylvania	\$1,149
	Virginia without Car Tax	\$1,146
18	Wisconsin	\$1,113
19	Wyoming	\$1,096
20	Florida	\$1,071
21	South Dakota	\$1,071
22	California	\$1,071
23	Nevada	\$1,055
24	Washington	\$1,046
	50-State Average	\$1,037
25	Kansas	\$1,029
26	Indiana	\$1,029
27	Missouri	\$1,026
28	Arizona	\$1,020
29	Oregon	\$1,013
30	Iowa	\$993
31	Minnesota	\$983
32	Louisiana	\$979
33	North Dakota	\$928
34	Michigan	\$877
35	Utah	\$848
36	Tennessee	\$825
37	Montana	\$799
38	South Carolina	\$788
39	North Carolina	\$761
40	Idaho	\$709
41	Oklahoma	\$699
42	Alabama	\$669
43	Vermont	\$645
44	Hawaii	\$633
45	Delaware	\$621
46	Kentucky	\$613
47	New Mexico	\$581
48	West Virginia	\$564
49	Mississippi	\$558
50	Arkansas	\$408

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



**Notes**

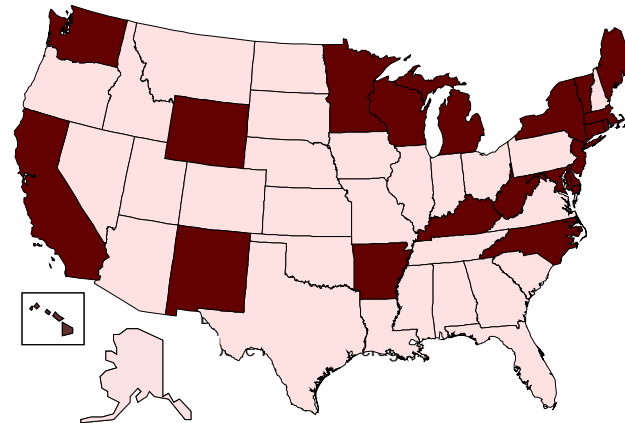
- Excluding payments for car tax relief of \$322,100,000 from local taxes, Virginia ranked 17<sup>th</sup> in local taxes per capita at \$1,146.
- Virginia ranked 11<sup>th</sup> in the total amount of local tax collections with \$8,434,916,000. Excluding the car tax, Virginia ranked 11<sup>th</sup> in local taxes with \$8,112,816,000.
- 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, State and Local Government Finance data (August 19, 2003, revision).

## State Taxes Per Capita (FY 2002)

Rank	State	Amount
1	Hawaii	\$2,757
2	Delaware	\$2,697
3	Connecticut	\$2,612
4	Minnesota	\$2,575
5	Vermont	\$2,463
6	Massachusetts	\$2,308
7	New York	\$2,261
8	California	\$2,221
9	Wyoming	\$2,194
10	Michigan	\$2,177
11	Wisconsin	\$2,172
12	New Jersey	\$2,137
13	Washington	\$2,082
14	Maine	\$2,029
15	Rhode Island	\$1,992
16	Maryland	\$1,985
17	West Virginia	\$1,968
18	New Mexico	\$1,959
19	Kentucky	\$1,950
20	Arkansas	\$1,931
21	North Carolina	\$1,871
	<b>50-State Average</b>	<b>\$1,862</b>
22	Nevada	\$1,820
23	Pennsylvania	\$1,795
24	Illinois	\$1,784
25	Kansas	\$1,773
26	Ohio	\$1,764
27	North Dakota	\$1,763
<b>28</b>	<b>VIRGINIA</b>	<b>\$1,754</b>
29	Oklahoma	\$1,734
30	Nebraska	\$1,732
31	Iowa	\$1,705
32	Alaska	\$1,698
33	Utah	\$1,693
34	Idaho	\$1,691
35	Indiana	\$1,657
36	Mississippi	\$1,650
37	Louisiana	\$1,644
38	Georgia	\$1,612
39	Montana	\$1,585
40	Arizona	\$1,558
41	Missouri	\$1,540
42	Colorado	\$1,538
43	New Hampshire	\$1,489
44	Florida	\$1,487
45	Oregon	\$1,467
46	Alabama	\$1,453
47	South Carolina	\$1,401
48	Tennessee	\$1,347
49	Texas	\$1,319
50	South Dakota	\$1,284

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



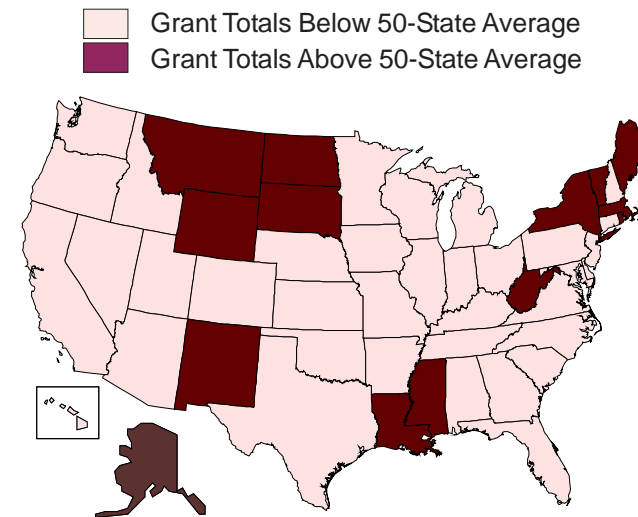
### Notes

- Virginia ranked 14<sup>th</sup> in the total amount of state tax collections with \$12,781,149,000.
- This amount includes \$769,385,000 in sales taxes distributed to local governments for education. Excluding this amount, on a per capita basis Virginia ranks 36<sup>th</sup>, at \$1,647.

Source: JLARC staff analysis of U.S. Census Bureau, State Government Tax Collection data (March 16, 2004, revision).

## Federal Grants Per Capita (FFY 2002)

Rank	State	Amount
1	Alaska	\$4,857
2	Wyoming	\$2,474
3	North Dakota	\$2,248
4	New York	\$2,216
5	New Mexico	\$2,132
6	Montana	\$2,102
7	Vermont	\$2,077
8	South Dakota	\$1,978
9	Rhode Island	\$1,957
10	Massachusetts	\$1,920
11	West Virginia	\$1,830
12	Mississippi	\$1,757
13	Maine	\$1,754
14	Louisiana	\$1,659
	50-State Average	\$1,552
15	Kentucky	\$1,551
16	Connecticut	\$1,525
17	Tennessee	\$1,493
18	Arkansas	\$1,493
19	Missouri	\$1,486
20	Hawaii	\$1,474
21	Oklahoma	\$1,462
22	Pennsylvania	\$1,461
23	Alabama	\$1,414
24	Delaware	\$1,389
25	Iowa	\$1,383
26	Idaho	\$1,370
27	California	\$1,369
28	Oregon	\$1,367
29	Washington	\$1,367
30	South Carolina	\$1,362
31	Nebraska	\$1,355
32	Wisconsin	\$1,333
33	Michigan	\$1,321
34	North Carolina	\$1,315
35	Ohio	\$1,300
36	Minnesota	\$1,293
37	New Hampshire	\$1,280
38	New Jersey	\$1,260
39	Georgia	\$1,227
40	Arizona	\$1,221
41	Kansas	\$1,205
42	Illinois	\$1,188
43	Utah	\$1,164
44	Maryland	\$1,156
45	Texas	\$1,141
46	Indiana	\$1,132
<b>47</b>	<b>VIRGINIA</b>	<b>\$1,058</b>
48	Colorado	\$1,052
49	Florida	\$978
50	Nevada	\$846



### 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 FFY02, Virginia received a total of \$7.714 billion in federal grants.
- Virginia has ranked 48<sup>th</sup> in receipt of federal grants per capita since FY98. By contrast, Virginia has ranked 2<sup>nd</sup> in receipt of total federal spending per capita since FY99.
- 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 at <http://jlarc.state.va.us>

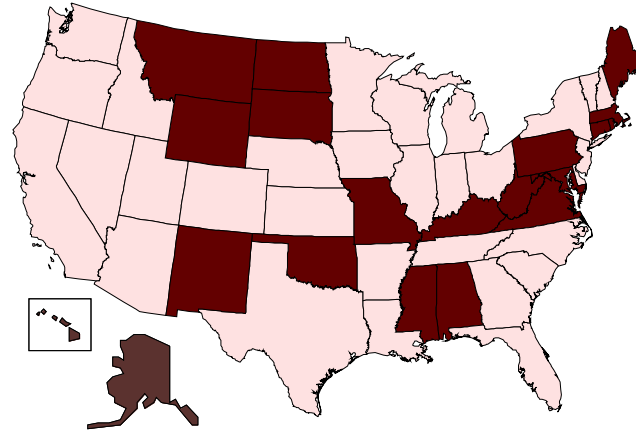
Source: JLARC staff analysis of U.S. Census Bureau, Consolidated Federal Funds Report data (May 2003 revision).



## Federal Expenditures Per Capita (FFY 2002)

Rank	State	Amount
1	Alaska	\$11,746
2	<b>VIRGINIA</b>	<b>\$10,220</b>
3	North Dakota	\$10,151
4	New Mexico	\$9,422
5	Maryland	\$9,076
6	Hawaii	\$8,414
7	South Dakota	\$8,297
8	Montana	\$7,668
9	Alabama	\$7,643
10	Missouri	\$7,465
11	Mississippi	\$7,420
12	West Virginia	\$7,415
13	Massachusetts	\$7,387
14	Wyoming	\$7,351
15	Connecticut	\$7,336
16	Maine	\$7,111
17	Kentucky	\$7,056
18	Rhode Island	\$7,014
19	Oklahoma	\$6,971
20	Pennsylvania	\$6,940
	50-State Average	\$6,852
21	Arkansas	\$6,779
22	Tennessee	\$6,775
23	New York	\$6,733
24	Nebraska	\$6,698
25	Louisiana	\$6,690
26	Vermont	\$6,667
27	Washington	\$6,627
28	Kansas	\$6,442
29	Iowa	\$6,415
30	Arizona	\$6,371
31	South Carolina	\$6,356
32	Florida	\$6,271
33	Idaho	\$6,247
34	Georgia	\$5,997
35	Delaware	\$5,902
36	New Jersey	\$5,899
37	California	\$5,871
38	Colorado	\$5,820
39	North Carolina	\$5,791
40	Ohio	\$5,777
41	Texas	\$5,667
42	Oregon	\$5,634
43	Illinois	\$5,577
44	Michigan	\$5,563
45	Indiana	\$5,553
46	New Hampshire	\$5,441
47	Minnesota	\$5,390
48	Utah	\$5,311
49	Wisconsin	\$5,301
50	Nevada	\$4,940

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



### Notes

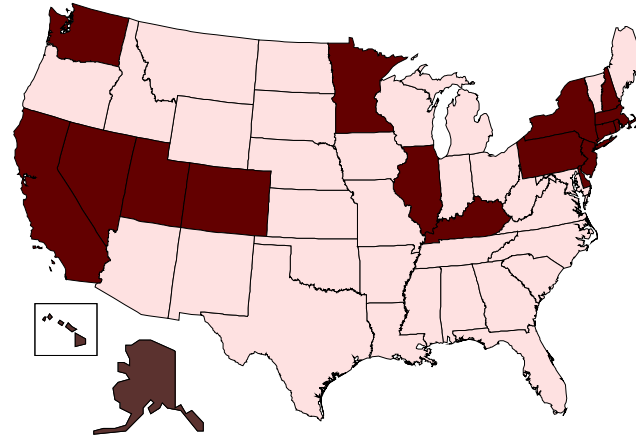
- In FFY02, Virginia received a total of 74.537 billion in federal expenditures.
- Virginia has ranked 48<sup>th</sup> in receipt of federal grants per capita since FY98. By contrast, Virginia has ranked 2<sup>nd</sup> in receipt of total federal spending per capita since FY99.
- For more information on federal grants, please refer to the 2003 JLARC report, *Review of Virginia's Activity in Maximizing Federal Grant Funding*, which is available online at <http://jlarc.state.va.us>

Source: JLARC staff analysis of U.S. Census Bureau, Consolidated Federal Funds Report data. (Last Revised: May 2003)

## State and Local Debt Outstanding Per Capita (FY 2000)

Rank	State	Amount
1	Alaska	\$11,575
2	New York	\$9,356
3	Massachusetts	\$8,688
4	Connecticut	\$6,899
5	Nevada	\$6,623
6	Washington	\$6,565
7	Rhode Island	\$6,561
8	Hawaii	\$6,528
9	New Jersey	\$5,980
10	Pennsylvania	\$5,971
11	Delaware	\$5,851
12	Kentucky	\$5,794
13	New Hampshire	\$5,697
14	Minnesota	\$5,571
15	Utah	\$5,550
16	Illinois	\$5,441
17	Colorado	\$5,393
18	California	\$5,253
50-State Average		\$4,945
19	Florida	\$4,911
20	Texas	\$4,804
21	Wyoming	\$4,795
22	Wisconsin	\$4,766
23	Michigan	\$4,749
24	Vermont	\$4,663
25	South Carolina	\$4,654
26	Arizona	\$4,600
27	Maine	\$4,585
28	Oregon	\$4,562
29	Maryland	\$4,499
<b>30</b>	<b>VIRGINIA</b>	<b>\$4,457</b>
31	South Dakota	\$4,357
32	North Dakota	\$4,330
33	Montana	\$4,210
34	New Mexico	\$4,207
35	Louisiana	\$4,023
36	West Virginia	\$3,923
37	Nebraska	\$3,885
38	Kansas	\$3,883
39	Alabama	\$3,777
40	Ohio	\$3,707
41	Georgia	\$3,658
42	North Carolina	\$3,618
43	Missouri	\$3,446
44	Oklahoma	\$3,306
45	Indiana	\$3,268
46	Tennessee	\$3,230
47	Mississippi	\$2,995
48	Arkansas	\$2,928
49	Idaho	\$2,651
50	Iowa	\$2,498

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



### Notes

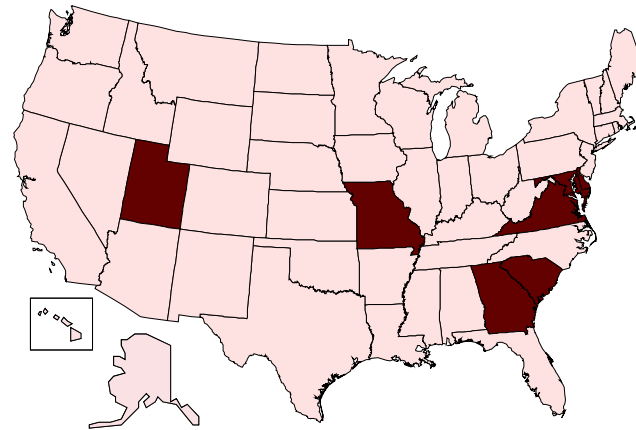
- Virginia ranked 12<sup>th</sup> in total state debt outstanding with \$12,010,623,000, and 30<sup>th</sup> in per-capita state debt outstanding at \$1,697.
- Virginia ranked 15<sup>th</sup> in total local debt outstanding with \$19,535,459,000, and 20<sup>th</sup> in per-capita local debt outstanding with \$2,760.
- Virginia ranked 12<sup>th</sup> in state and local debt outstanding at \$31,546,081,000.

Source: JLARC staff analysis of U.S. Census Bureau, State and Local Government Finance data (August 19, 2003, revision).

## Bond Ratings (March 2004)

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	South Carolina	AAA	Aaa	AAA
1	Utah	AAA	Aaa	AAA
8	Minnesota	AAA	Aa1	AAA
8	North Carolina	AAA	Aa1	AAA
10	Indiana	AA+	Aa1	—
10	Kansas	AA+	Aa1	—
10	Michigan	AA+	Aa1	AA+
10	New Mexico	AA+	Aa1	—
10	Ohio	AA+	Aa1	AA+
10	Vermont	AA+	Aa1	AA+
16	Iowa	AA+	Aa1	AA
16	Maine	AA+	Aa2	AA+
16	Texas	AA	Aa1	AA+
19	Florida	AA+	Aa2	AA
19	Nevada	AA	Aa2	AA+
19	New Hampshire	AA	Aa2	AA+
19	Washington	AA	Aa1	AA
23	Alaska	AA	Aa2	AA
23	Arkansas	AA	Aa2	—
23	New Jersey	AA	Aa2	AA
23	Pennsylvania	AA	Aa2	AA
23	Tennessee	AA	Aa2	AA
23	Wyoming	AA	—	—
29	Alabama	AA	Aa3	AA
29	Connecticut	AA	Aa3	AA
29	Illinois	AA	Aa3	AA
29	Mississippi	AA	Aa3	AA
29	Oklahoma	AA	Aa3	AA
34	Kentucky	AA-	Aa2	—
34	Rhode Island	—	Aa3	AA
36	Massachusetts	AA-	Aa2	AA-
37	Hawaii	AA-	Aa3	AA-
37	Idaho	—	Aa3	—
37	Montana	AA-	Aa3	—
37	North Dakota	AA-	Aa3	—
37	West Virginia	AA-	Aa3	AA-
37	Wisconsin	AA-	Aa3	AA-
43	New York	AA	A2	AA-
43	Oregon	AA-	Aa3	A+
45	Louisiana	A+	A1	A+
46	California	BBB	Baa1	BBB
	Arizona	—	—	—
	Colorado	—	—	—
	Nebraska	—	—	—
	South Dakota	—	—	—

■ States with AAA Bond Ratings



### Notes

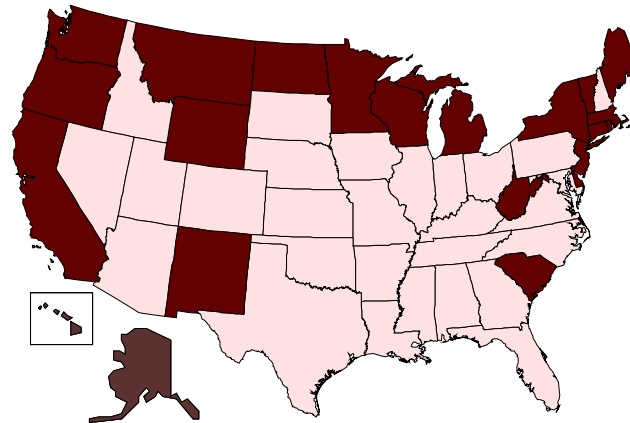
- States are ranked by the average value of their bond rating on a 10 point scale, with an AAA rating equal to 10 points, and a BBB equal to 2 points.
- Washington was downgraded by S&P on January 28, 2004, and Wisconsin was downgraded by Fitch on March 2, 2004.
- Arizona, Colorado, Nebraska, and South Dakota do not presently have any outstanding 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 (March 4, 2004, revision).

## State Expenditures Per Capita (FY 2001)

Rank	State	Amount
1	Alaska	\$11,155
2	New York	\$5,586
3	Hawaii	\$5,536
4	Vermont	\$5,499
5	Delaware	\$5,410
6	Wyoming	\$5,355
7	Connecticut	\$5,298
8	Massachusetts	\$5,067
9	New Mexico	\$5,010
10	Rhode Island	\$4,964
11	Minnesota	\$4,937
12	California	\$4,927
13	West Virginia	\$4,742
14	Oregon	\$4,699
15	Michigan	\$4,651
16	Washington	\$4,643
17	Wisconsin	\$4,598
18	North Dakota	\$4,549
19	Montana	\$4,473
20	Maine	\$4,467
21	South Carolina	\$4,451
22	New Jersey	\$4,425
	50-State Average	\$4,349
23	Kentucky	\$4,261
24	Ohio	\$4,204
25	Iowa	\$4,185
26	Pennsylvania	\$4,185
27	Mississippi	\$4,101
28	Utah	\$4,060
29	Maryland	\$3,987
30	Arkansas	\$3,932
31	Oklahoma	\$3,881
32	North Carolina	\$3,854
33	Kansas	\$3,774
34	Idaho	\$3,748
35	Alabama	\$3,741
36	<b>VIRGINIA</b>	<b>\$3,722</b>
37	Louisiana	\$3,671
	Virginia without Car Tax & RDF*	\$3,626
38	Illinois	\$3,608
39	Nebraska	\$3,553
40	South Dakota	\$3,549
41	Colorado	\$3,540
42	Indiana	\$3,523
43	New Hampshire	\$3,504
44	Missouri	\$3,351
45	Georgia	\$3,314
46	Arizona	\$3,230
47	Nevada	\$3,216
48	Tennessee	\$3,198
49	Florida	\$3,070
50	Texas	\$3,027

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



### Notes

- Excluding payments for car tax relief of \$603,700,000, Virginia ranked 37<sup>th</sup> in total state expenditures per capita at \$3,640. After excluding rainy day fund deposits of \$103,345,741 in addition to excluding the car tax payments, Virginia's rank remains unchanged at 37<sup>th</sup>, with total state expenditures per capita of \$3,626.
- Virginia ranked 14<sup>th</sup> in total state expenditures at \$26,786,593,000. Excluding car tax relief, Virginia ranked 14<sup>th</sup> in total state expenditures at \$26,182,893,000. After excluding rainy day fund deposits in addition to car tax relief, Virginia's rank remained unchanged at 14<sup>th</sup>, with total state expenditures of \$26,079,547,259.
- In FY04, \$892 million was allocated for car tax relief, almost three times as much as in FY00.

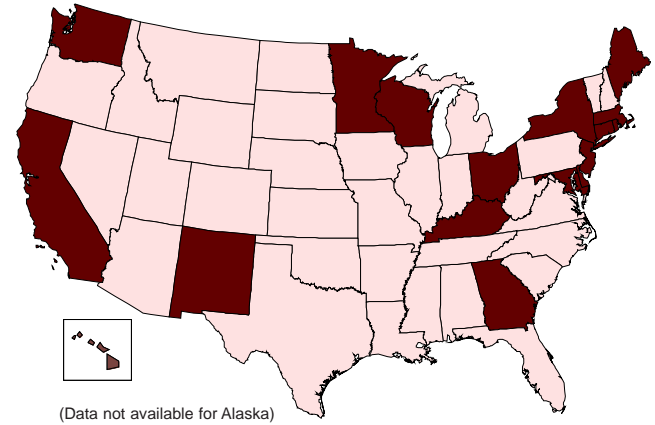
\*RDF = Rainy Day (Revenue Stabilization) Fund.

Source: JLARC staff analysis of U.S. Census Bureau, State Government Finance data (March 16, 2004, revision).

## State General Fund Expenditures Per Capita (FY 2002)

Rank	State	Amount
1	Massachusetts	\$3,563
2	Connecticut	\$3,550
3	Delaware	\$3,085
4	Hawaii	\$2,984
5	New Jersey	\$2,587
6	Rhode Island	\$2,502
7	Minnesota	\$2,474
8	California	\$2,223
9	New Mexico	\$2,142
10	Wisconsin	\$2,083
11	Maine	\$2,011
12	New York	\$2,009
13	Maryland	\$1,964
14	Ohio	\$1,899
15	Washington	\$1,871
16	Georgia	\$1,788
17	Kentucky	\$1,741
<b>50-State Average</b>		<b>\$1,707</b>
18	North Carolina	\$1,677
19	Oregon	\$1,677
20	Pennsylvania	\$1,661
21	Kansas	\$1,654
22	Utah	\$1,590
23	Indiana	\$1,585
24	Iowa	\$1,570
25	West Virginia	\$1,564
26	<b>VIRGINIA</b>	<b>\$1,547</b>
27	Nebraska	\$1,512
28	Idaho	\$1,499
29	Montana	\$1,493
30	Louisiana	\$1,452
31	Vermont	\$1,437
32	Illinois	\$1,425
33	Oklahoma	\$1,408
Virginia without Car Tax & RDF*		\$1,406
34	Texas	\$1,401
35	North Dakota	\$1,355
36	Tennessee	\$1,354
37	Colorado	\$1,297
38	South Carolina	\$1,276
39	Arizona	\$1,197
40	Arkansas	\$1,194
41	Alabama	\$1,192
42	Missouri	\$1,176
43	Florida	\$1,164
44	Mississippi	\$1,156
45	South Dakota	\$1,119
46	New Hampshire	\$933
47	Michigan	\$929
48	Nevada	\$867
49	Wyoming	\$790

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



### Notes

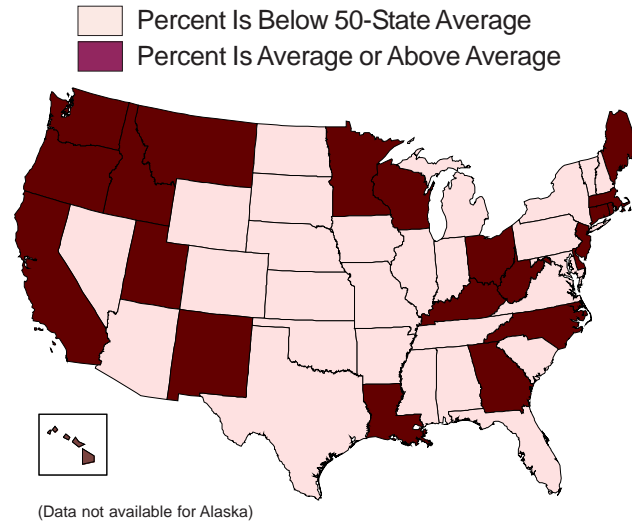
- Excluding payments for car tax relief of \$825,500,000 for FY02, Virginia ranked 31<sup>st</sup> in state general fund expenditures per capita at \$1,432. Excluding rainy day fund deposits of \$187,091,474 in addition to car tax relief, Virginia ranked 33<sup>rd</sup> in total state expenditures per capita at \$1,406.
- Virginia ranked 16<sup>th</sup> in state general fund expenditures with \$11,129,000,000. Excluding the car tax relief, Virginia ranked 17<sup>th</sup> with \$10,303,500,000. Excluding rainy day fund deposits in addition to car tax relief, Virginia's rank remained unchanged at 17<sup>th</sup> in total state expenditures with \$10,116,408,526.
- In FY04, \$892 million was allocated for car tax relief, almost three times as much as in FY00.

\*RDF = Rainy Day (Revenue Stabilization) Fund.

Source: JLARC staff analysis of the National Association of State Budget Officers' State Expenditure Report data (November 2003, revision).

## State General Fund Expenditures as a Percent of Personal Income (FY 2002)

Rank	State	Percent
1	Hawaii	10.3%
2	Delaware	9.6%
3	New Mexico	9.3%
4	Massachusetts	9.2%
5	Connecticut	8.4%
6	Rhode Island	8.3%
7	Maine	7.5%
8	Minnesota	7.5%
9	Wisconsin	7.1%
10	Kentucky	7.0%
11	West Virginia	6.8%
12	California	6.8%
13	New Jersey	6.7%
14	Utah	6.6%
15	Ohio	6.6%
16	Georgia	6.3%
17	Montana	6.2%
18	North Carolina	6.1%
19	Idaho	6.1%
20	Oregon	5.9%
21	Louisiana	5.9%
<hr/>		
	50-State Average	5.9%
22	Washington	5.9%
23	Kansas	5.8%
24	Iowa	5.8%
25	Indiana	5.8%
26	Oklahoma	5.6%
27	New York	5.6%
28	Maryland	5.6%
29	Pennsylvania	5.4%
30	Mississippi	5.3%
31	North Dakota	5.2%
32	Arkansas	5.2%
33	Nebraska	5.2%
34	South Carolina	5.1%
35	Tennessee	5.0%
36	Vermont	5.0%
37	Texas	4.9%
38	Alabama	4.9%
39	<b>VIRGINIA</b>	<b>4.8%</b>
40	Arizona	4.6%
	Virginia without Car Tax & RDF*	4.3%
41	Illinois	4.3%
42	South Dakota	4.2%
43	Missouri	4.2%
44	Florida	4.0%
45	Colorado	3.9%
46	Michigan	3.1%
47	Nevada	2.9%
48	New Hampshire	2.7%
49	Wyoming	2.7%



### Notes

- Excluding payments for car tax relief of \$825,500,000 for FY02, Virginia ranked 40<sup>th</sup> in state general fund expenditures as a percent of personal income at 4.4%. Excluding rainy day fund deposits of \$187,091,474 in addition to car tax relief, Virginia's rank remained in 40<sup>th</sup> place at 4.3%.
- In FY04, \$892 million was allocated for car tax relief, almost three times as much as in FY00.
- Data are not available for Alaska.

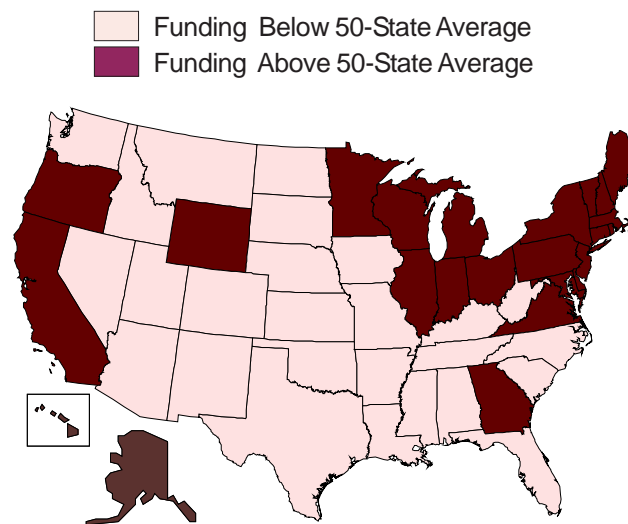
\*RDF = Rainy Day (Revenue Stabilization) Fund.

Source: JLARC staff analysis of National Association of State Budget Officers' and U.S. Bureau of Economic Analysis data (November 2003, revision).



**19** State and Local Funding Per Pupil for K-12 Education (2000-01)

Rank	State	Amount
1	New Jersey	\$11,980
2	New York	\$11,209
3	Connecticut	\$10,619
4	Massachusetts	\$10,298
5	Rhode Island	\$9,513
6	Vermont	\$9,312
7	Delaware	\$9,123
8	Wisconsin	\$8,981
9	Pennsylvania	\$8,727
10	Indiana	\$8,696
11	Michigan	\$8,672
12	Maryland	\$8,666
13	Ohio	\$8,490
14	Minnesota	\$8,474
15	Hawaii	\$8,361
16	Maine	\$8,340
17	Alaska	\$8,220
18	Wyoming	\$8,156
19	Illinois	\$8,132
20	Georgia	\$7,966
21	New Hampshire	\$7,775
22	California	\$7,745
23	<b>VIRGINIA</b>	<b>\$7,705</b>
24	Oregon	\$7,689
	50-State Average	\$7,628
25	Nebraska	\$7,460
26	Iowa	\$7,456
27	South Carolina	\$7,377
28	Washington	\$7,320
29	Kansas	\$7,266
30	West Virginia	\$7,250
31	Missouri	\$7,191
32	Colorado	\$6,963
33	North Carolina	\$6,963
34	Florida	\$6,942
35	Texas	\$6,930
36	Nevada	\$6,632
37	Montana	\$6,484
38	New Mexico	\$6,386
39	North Dakota	\$6,178
40	Oklahoma	\$6,150
41	Kentucky	\$6,140
42	South Dakota	\$6,047
43	Arizona	\$6,041
44	Arkansas	\$5,978
45	Louisiana	\$5,925
46	Idaho	\$5,902
47	Alabama	\$5,897
48	Tennessee	\$5,545
49	Utah	\$5,215
50	Mississippi	\$4,889



**Note**

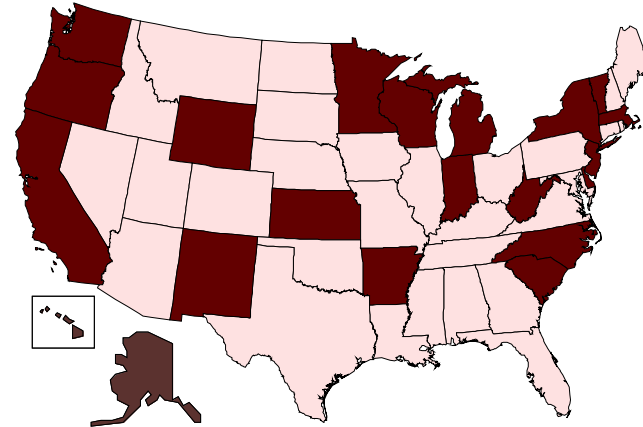
- Virginia ranked 12<sup>th</sup> for local funding as a percent of state and local funding at 54.9%.

Source: JLARC staff analysis of U.S. Census Bureau, Public elementary-secondary education finance data (March 2003 revision).

## State Funding (Local Excluded) Per Pupil for K-12 Education (2000-01)

Rank	State	Amount
1	Hawaii	\$8,198
2	Vermont	\$7,179
3	Delaware	\$6,583
4	Michigan	\$6,012
5	New York	\$5,563
6	Alaska	\$5,496
7	Minnesota	\$5,495
8	New Mexico	\$5,281
9	Wisconsin	\$5,137
10	California	\$5,108
11	New Jersey	\$5,060
12	Washington	\$5,009
13	West Virginia	\$4,847
14	Kansas	\$4,789
15	Arkansas	\$4,746
16	Oregon	\$4,698
17	North Carolina	\$4,689
18	Indiana	\$4,640
19	Wyoming	\$4,481
20	Massachusetts	\$4,439
21	South Carolina	\$4,316
	50-State Average	\$4,288
22	Connecticut	\$4,251
23	New Hampshire	\$4,242
24	Nevada	\$4,222
25	Rhode Island	\$4,220
26	Georgia	\$4,115
27	Kentucky	\$4,096
28	Idaho	\$3,935
29	Iowa	\$3,926
30	Maine	\$3,924
31	Alabama	\$3,890
32	Ohio	\$3,863
33	Oklahoma	\$3,843
34	Florida	\$3,746
35	Missouri	\$3,585
36	Pennsylvania	\$3,475
37	<b>VIRGINIA</b>	<b>\$3,473</b>
38	Montana	\$3,473
39	Maryland	\$3,434
40	Utah	\$3,297
41	Louisiana	\$3,264
42	Illinois	\$3,240
43	Texas	\$3,125
44	Arizona	\$3,110
45	Colorado	\$3,068
46	Mississippi	\$3,053
47	Nebraska	\$2,817
48	North Dakota	\$2,763
49	Tennessee	\$2,743
50	South Dakota	\$2,462

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



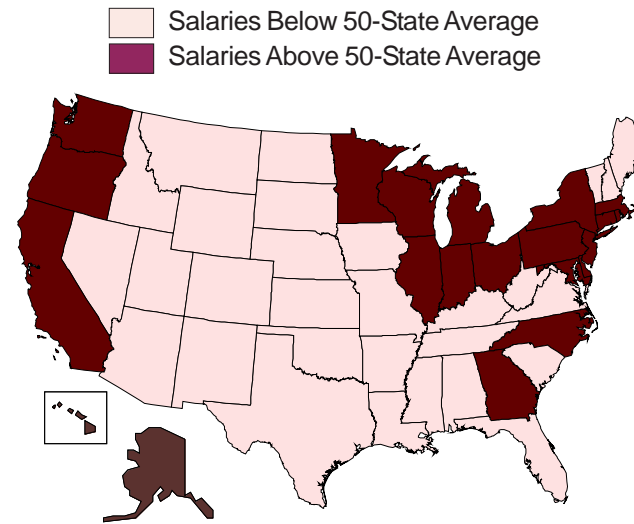
### Note

- Virginia ranked 12<sup>th</sup> for local funding per pupil at \$4,232, 37<sup>th</sup> for state funding per pupil at \$3,473, and 43<sup>rd</sup> for federal funding per pupil at \$464.

Source: JLARC staff analysis of U.S. Census Bureau, Public elementary-secondary education finance data (March 2003 revision).

## Average Salaries of Public School Teachers (2001-02)

Rank	State	Amount
1	California	\$54,348
2	Connecticut	\$53,551
3	New Jersey	\$53,192
4	Michigan	\$52,428
5	New York	\$52,000
6	Pennsylvania	\$50,599
7	Massachusetts	\$50,293
8	Rhode Island	\$49,758
9	Illinois	\$49,435
10	Alaska	\$49,418
11	Delaware	\$48,363
12	Maryland	\$48,251
13	Oregon	\$46,081
14	Indiana	\$44,195
15	Georgia	\$44,073
16	Ohio	\$44,029
17	Washington	\$43,464
18	North Carolina	\$42,680
19	Hawaii	\$42,615
20	Wisconsin	\$42,232
21	Minnesota	\$42,194
	50-State Average	\$41,855
22	<b>VIRGINIA</b>	<b>\$41,731</b>
23	Nevada	\$40,764
24	Colorado	\$40,659
25	New Hampshire	\$40,002
26	Arizona	\$39,973
27	South Carolina	\$39,923
28	Idaho	\$39,591
29	Florida	\$39,275
30	Texas	\$39,232
31	Vermont	\$39,158
32	Tennessee	\$38,515
33	Utah	\$38,420
34	Iowa	\$38,230
35	Missouri	\$37,996
36	Kentucky	\$37,951
37	Wyoming	\$37,853
38	Maine	\$37,300
39	Alabama	\$37,194
40	Kansas	\$37,093
41	Arkansas	\$36,962
42	West Virginia	\$36,751
43	New Mexico	\$36,440
44	Louisiana	\$36,328
45	Nebraska	\$36,236
46	Oklahoma	\$34,744
47	Montana	\$34,379
48	Mississippi	\$33,295
49	North Dakota	\$32,253
50	South Dakota	\$31,295



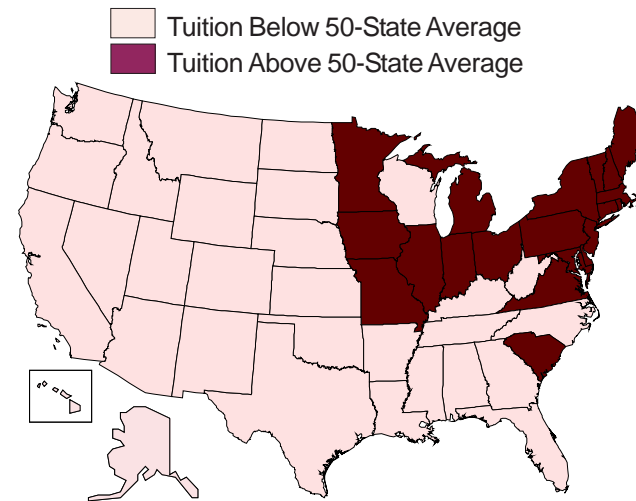
### Notes

- The **national** average teacher salary (as opposed to 50-state average) as calculated by the NEA was \$44,714, and based on this calculation, Virginia ranked 23<sup>rd</sup> in 2001-02.
- The NEA calculates the national average 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 2001-02 was \$37,559.

Source: JLARC staff analysis of National Education Association (NEA) data (August 2003 revision).

## 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
<b>18</b>	<b>VIRGINIA</b>	<b>\$5,003</b>
19	Iowa	\$4,991
20	New York	\$4,882
	50-State Average	\$4,680
21	Oregon	\$4,640
22	Washington	\$4,565
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

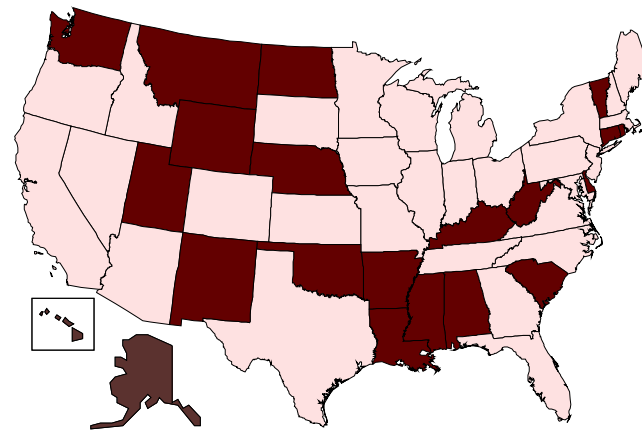
- Average tuition and fees are weighted by full-time undergraduate enrollment.
- In 1993, according to data from the National Center for Education Statistics, Virginia ranked 6<sup>th</sup> in the nation, and tuition was 144% of the national average. The change in our national ranking has resulted in 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).

## State Government FTE Employment Per 100 Persons (2002)

Rank	State	FTEs
1	Hawaii	4.5
2	Alaska	3.9
3	Delaware	3.1
4	North Dakota	2.6
5	New Mexico	2.5
6	Wyoming	2.3
7	Vermont	2.2
8	Utah	2.1
9	Louisiana	2.0
10	Mississippi	2.0
11	Arkansas	2.0
12	Montana	2.0
13	Connecticut	1.9
14	Nebraska	1.9
15	Alabama	1.9
16	Kentucky	1.9
17	South Carolina	1.9
18	Oklahoma	1.9
19	West Virginia	1.9
20	Washington	1.9
21	Rhode Island	1.9
	<b>50-State Average</b>	<b>1.8</b>
22	Iowa	1.8
23	Idaho	1.8
24	South Dakota	1.7
25	New Jersey	1.7
26	Maryland	1.7
27	Maine	1.7
<b>28</b>	<b>VIRGINIA</b>	<b>1.7</b>
29	Kansas	1.6
30	North Carolina	1.6
31	Missouri	1.6
32	Oregon	1.6
33	New Hampshire	1.6
34	Minnesota	1.5
35	Massachusetts	1.5
36	Indiana	1.5
37	Colorado	1.5
38	Tennessee	1.4
39	Georgia	1.4
40	Michigan	1.4
41	New York	1.3
42	Wisconsin	1.3
43	Pennsylvania	1.3
44	Texas	1.2
45	Arizona	1.2
46	Ohio	1.2
47	Illinois	1.2
48	Nevada	1.1
49	Florida	1.1
50	California	1.1

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



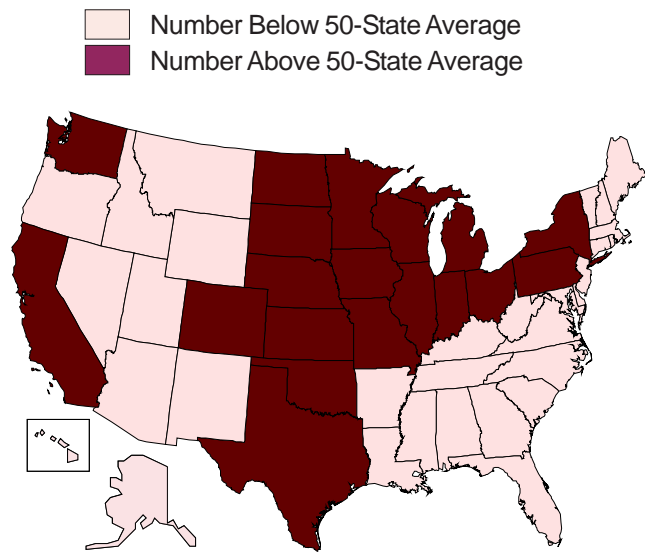
### Notes

- Since 1998, Virginia has ranked between 23<sup>rd</sup> and 29<sup>th</sup> 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 for the most part privatized.

Source: JLARC staff analysis of U.S. Census Bureau, State Government Employment and Payroll data (March 10, 2004, revision).

## 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
23	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 47<sup>th</sup> 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).



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## Methodology

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The data presented in the preceding tables represent the most current information available for all 50 states as of the publication date. 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 19 of the 24 tables, the data come from a federal statistical agency, typically the U.S. Census Bureau. Data were also obtained from the Bureau of Labor Statistics (U.S. Department of Labor) and the Bureau of Economic Analysis (U.S. Department of Commerce). Other data sources used in this report include the Virginia Department of the Treasury, the National Association of State Budget Officers, the National Education Association, and the American Association of State Colleges and Universities.

Most data presented are for the year 2000, although this varies by the source of the data. For example, data on state and local expenditures are available from the U.S. Census Bureau for fiscal year 2000, while data on state general fund expenditures are available from the National Association of State Budget Officers for fiscal year 2002. A source statement is provided for each table, which indicates the organization from which the data were obtained, and the date the data were last revised.

In order to ensure consistency in presentation, the data in each table are ordered from the highest value 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 the value for each state, and dividing the result by 50. For example, per-capita personal income in 2002 ranged from \$42,829 in Connecticut to \$22,370 in Mississippi, and the 50-state average was \$29,556. The map which accompanies each table indicates which states rank above or below the 50-state average.

The 50-state average was chosen as the primary benchmark because it provides a better representation of the typical state than does the national average, which looks at the nation as a

whole. For example, per-capita personal income at a national level – the national average – is obtained by dividing the nation's total personal income (\$8,891,093,018,000) by the national population (288,368,698). The result for 2002 is \$30,832. It should be noted that the national average includes data for the District of Columbia and Puerto Rico, which are excluded in this report. In contrast, the 50-state average is calculated by summing across all 50 states and dividing by 50.

Other national averages, such as the National Education Association's (NEA) national average teacher salary, differ from the 50-state average because the NEA uses a weighted average: the average teacher salary in each state is weighted by the number of teachers in the state. National averages give the larger states (such as California and New York) far greater influence in setting the benchmark. The 50-state average, in contrast, weights each state equally.

The Commission expressed an interest in determining the effect that State expenditures on local personal property tax (car tax) relief and budget stabilization fund (rainy day fund) deposits have upon Virginia's national ranking. Tables throughout this report include Virginia's ranking both with and without these expenditures, where applicable. Tables 8, 9, 10, 16, 17, and 18 present Virginia's national ranking both with and without these expenditures. These adjusted rankings should be interpreted with caution, 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.

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

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