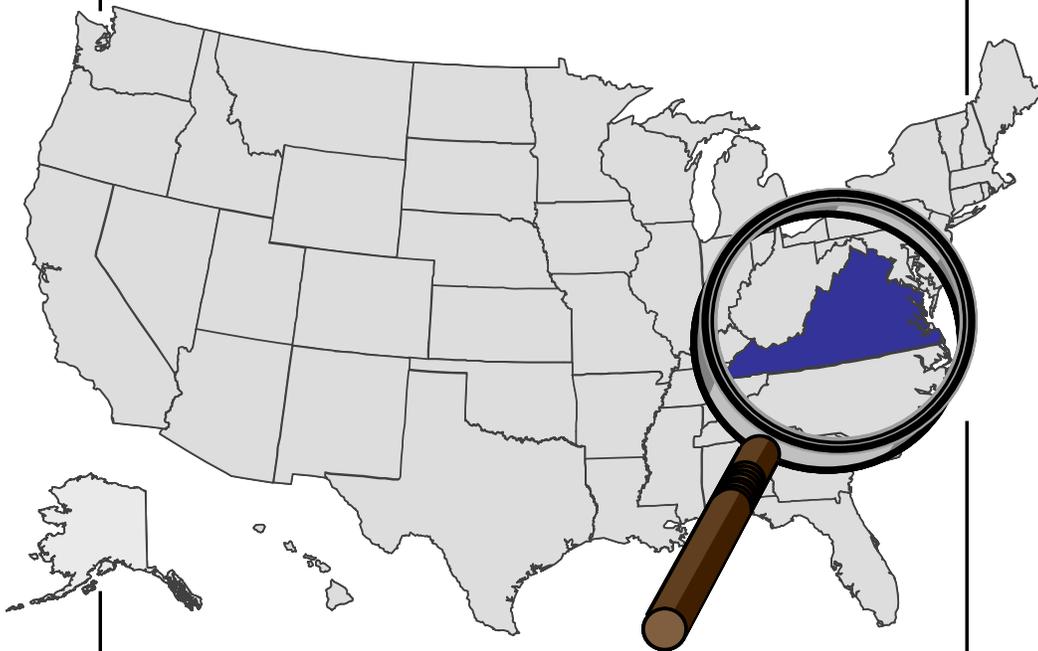


Virginia Compared to the Other States

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

January 2007

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 and Revenue Stabilization (Rainy Day) Fund deposits have had on Virginia's national rankings.

In response to inquiries from the Commission, the following tables have been added to this edition: population growth (Table 2), the foreign-born population (Table 3), Medicaid spending (Table 21), and the uninsured population (Table 22).

This special publication responds to the Commission's mandate. It is 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

January 16, 2007

JLARC staff for this report

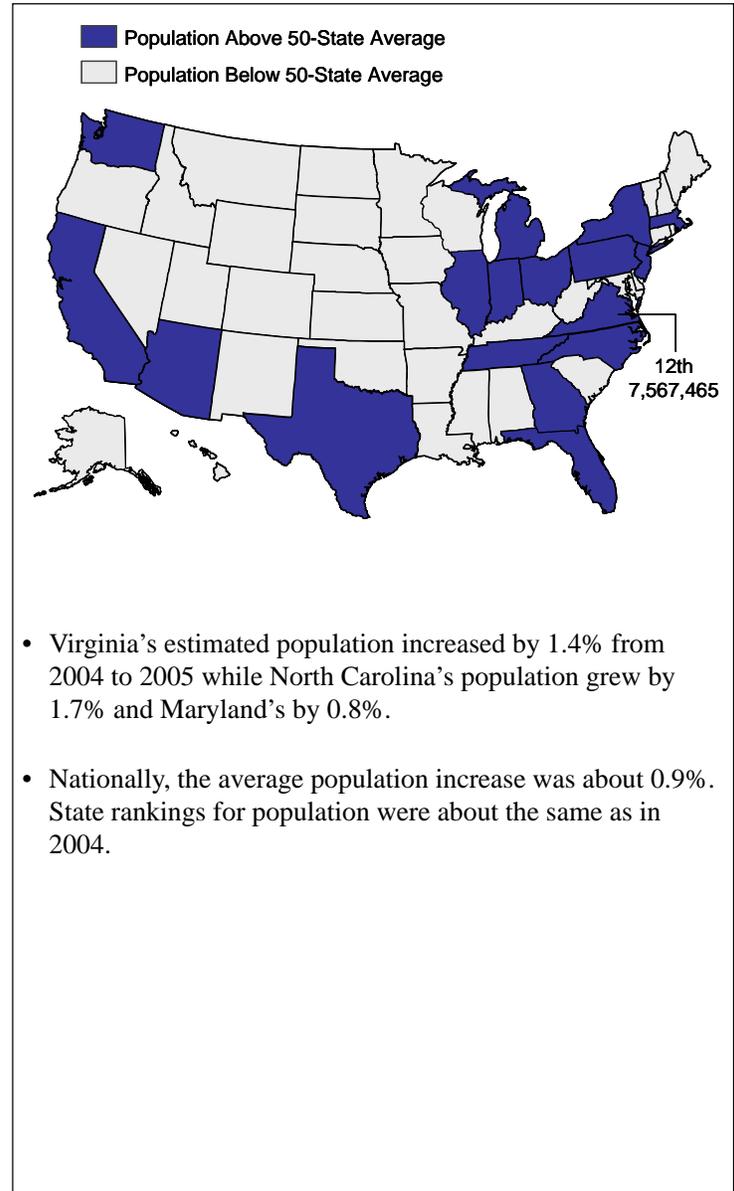
Glen S. Tittermary, Deputy Director
Walt Smiley, Project Leader
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Contents

Table	Virginia Measure	Virginia Rank
1. Population	7,567,465	12
2. Percent Change in Population	6.9%	11
3. Percent Change in Foreign-Born Population	31.4%	13
4. Per Capita Personal Income	\$37,552	7
5. Annual Unemployment Rate	3.5%	47
6. Per Capita State and Local Revenue	\$7,240	35
7. State and Local Revenue as a Percent of Personal Income	20.3%	47
8. Per Capita State Revenue	\$4,777	37
9. Per Capita Local Revenue	\$3,575	27
10. Per Capita State & Local Taxes	\$3,342	23
11. State and Local Taxes as a Percent of Personal Income	9.4%	45
12. Per Capita Local Taxes	\$1,439	17
13. Per Capita State Taxes	\$2,104	26
14. Per Capita Federal Grants	\$1,071	49
15. Per Capita Federal Expenditures	\$12,150	2
16. Per Capita State Expenditures	\$4,060	40
17. Per Capita State General Fund Expenditures	\$1,629	25
18. State General Fund Expenditures as a Percent of Personal Income	4.3%	37
19. Per Capita State and Local Debt	\$5,347	27
20. Bond Ratings	AAA	1
21. Per Capita Total Medicaid Expenditures	\$544	48
22. Percent of Population Under Age 65 With Health Insurance	85.1%	21
23. State and Local Funding Per Pupil, K-12	\$8,565	22
24. State Funding Per Pupil, K-12	\$3,561	42
25. Average Salary of Public Schoolteachers	\$41,446	27
26. Average Annual In-State Tuition at Public Institutions	\$6,024	18
27. State Government FTE Employment Per 100 Persons	1.6	31
Appendix: Methodology		

Population (Estimated, 2005)

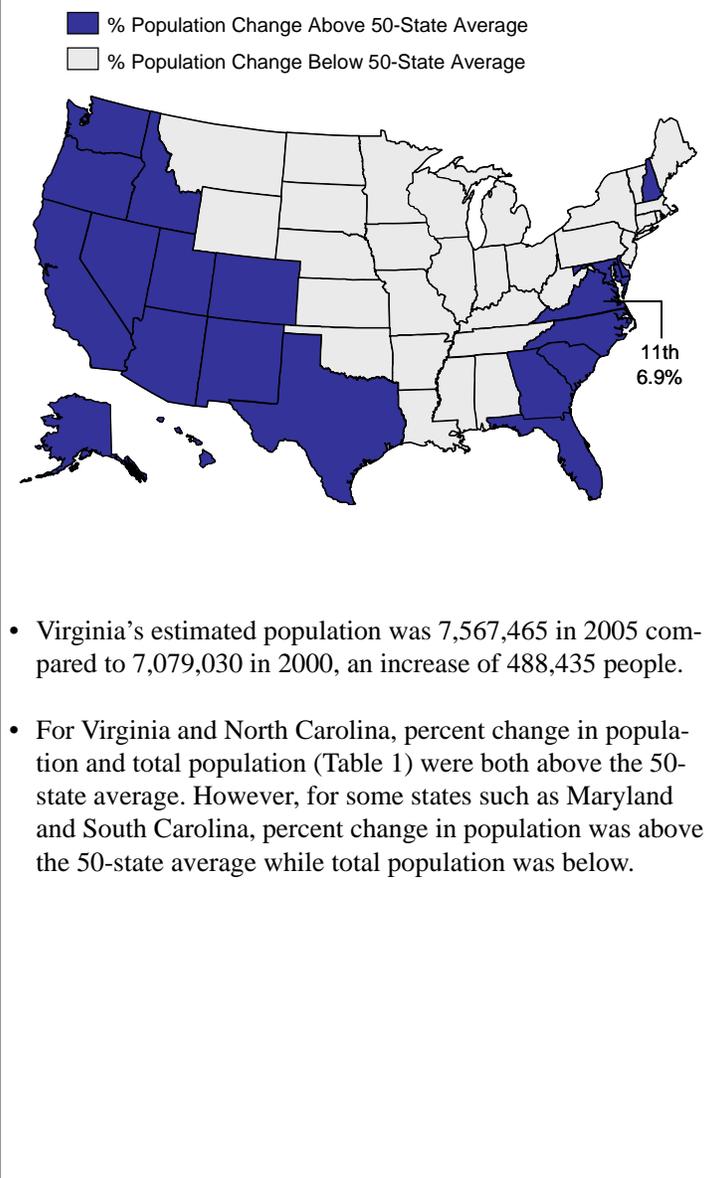
1	California	36,132,147
2	Texas	22,859,968
3	New York	19,254,630
4	Florida	17,789,864
5	Illinois	12,763,371
6	Pennsylvania	12,429,616
7	Ohio	11,464,042
8	Michigan	10,120,860
9	Georgia	9,072,576
10	New Jersey	8,717,925
11	North Carolina	8,683,242
12	VIRGINIA	7,567,465
13	Massachusetts	6,398,743
14	Washington	6,287,759
15	Indiana	6,271,973
16	Tennessee	5,962,959
17	Arizona	5,939,292
	50-State Average	5,917,198
18	Missouri	5,800,310
19	Maryland	5,600,388
20	Wisconsin	5,536,201
21	Minnesota	5,132,799
22	Colorado	4,665,177
23	Alabama	4,557,808
24	Louisiana	4,523,628
25	South Carolina	4,255,083
26	Kentucky	4,173,405
27	Oregon	3,641,056
28	Oklahoma	3,547,884
29	Connecticut	3,510,297
30	Iowa	2,966,334
31	Mississippi	2,921,088
32	Arkansas	2,779,154
33	Kansas	2,744,687
34	Utah	2,469,585
35	Nevada	2,414,807
36	New Mexico	1,928,384
37	West Virginia	1,816,856
38	Nebraska	1,758,787
39	Idaho	1,429,096
40	Maine	1,321,505
41	New Hampshire	1,309,940
42	Hawaii	1,275,194
43	Rhode Island	1,076,189
44	Montana	935,670
45	Delaware	843,524
46	South Dakota	775,933
47	Alaska	663,661
48	North Dakota	636,677
49	Vermont	623,050
50	Wyoming	509,294



Source: U.S. Census Bureau annual population estimates.

Percent Change in Population (Estimated, 2000-2005)

1	Nevada	20.8%
2	Arizona	15.8
3	Florida	11.3
4	Georgia	10.8
5	Utah	10.6
6	Idaho	10.4
7	Texas	9.6
8	Colorado	8.4
9	North Carolina	7.9
10	Delaware	7.6
11	VIRGINIA	6.9
12	Washington	6.7
13	California	6.7
14	Oregon	6.4
15	South Carolina	6.1
16	New Mexico	6.0
17	New Hampshire	6.0
18	Alaska	5.9
19	Maryland	5.7
20	Hawaii	5.3
	50-State Average	5.0
21	Tennessee	4.8
22	Minnesota	4.3
23	Arkansas	4.0
24	Montana	3.7
25	Maine	3.7
26	Missouri	3.6
27	New Jersey	3.6
28	Kentucky	3.2
29	Wisconsin	3.2
30	Indiana	3.1
31	Wyoming	3.1
32	Connecticut	3.1
33	Oklahoma	2.8
34	South Dakota	2.8
35	Nebraska	2.8
36	Illinois	2.8
37	Mississippi	2.7
38	Rhode Island	2.7
39	Alabama	2.5
40	Vermont	2.3
41	Kansas	2.1
42	Michigan	1.8
43	New York	1.5
44	Iowa	1.4
45	Louisiana	1.2
46	Pennsylvania	1.2
47	Ohio	1.0
48	Massachusetts	0.8
49	West Virginia	0.5
50	North Dakota	-0.9

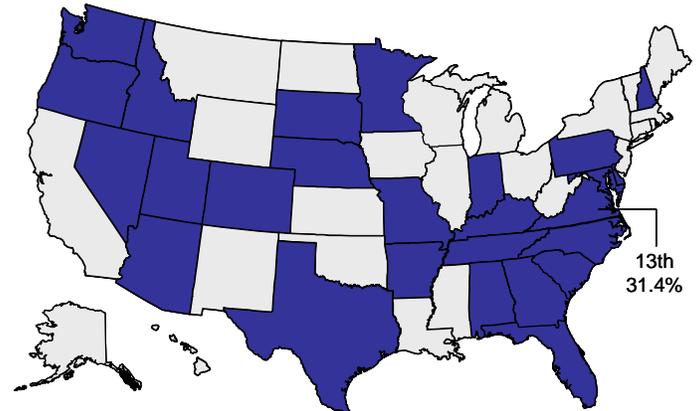


Source: U.S. Census Bureau annual population estimates.

Percent Change in Foreign-Born Population (Estimated, 2000-2005)

1	South Carolina	54.1%
2	Delaware	44.7
3	Tennessee	42.5
4	Georgia	41.4
5	Alabama	40.2
6	Arkansas	39.5
7	New Hampshire	37.9
8	North Carolina	35.3
9	Indiana	34.5
10	Nevada	32.7
11	South Dakota	32.2
12	Nebraska	32.0
13	VIRGINIA	31.4
14	Arizona	31.2
15	Missouri	30.4
16	Colorado	27.4
17	Maryland	26.4
18	Texas	25.4
19	Washington	24.8
20	Kentucky	24.8
21	Minnesota	24.2
22	Florida	23.2
23	Utah	23.0
24	Idaho	22.7
25	Pennsylvania	22.3
26	Oregon	21.9
	50-State Average	21.8
27	Oklahoma	21.2
28	Wisconsin	20.0
29	Massachusetts	19.2
30	Connecticut	18.6
31	Ohio	18.3
32	Kansas	18.2
33	Michigan	17.9
34	Iowa	17.2
35	New Jersey	15.2
36	New Mexico	14.7
37	Rhode Island	13.7
38	Illinois	13.5
39	California	10.9
40	Mississippi	9.8
41	Louisiana	9.3
42	Maine	8.1
43	New York	6.5
44	North Dakota	5.1
45	Wyoming	4.5
46	Hawaii	3.3
47	West Virginia	3.1
48	Montana	2.7
49	Vermont	-3.5
50	Alaska	-3.6

■ % Change in Foreign-Born Population Above 50-State Average
 □ % Change in Foreign-Born Population Below 50-State Average



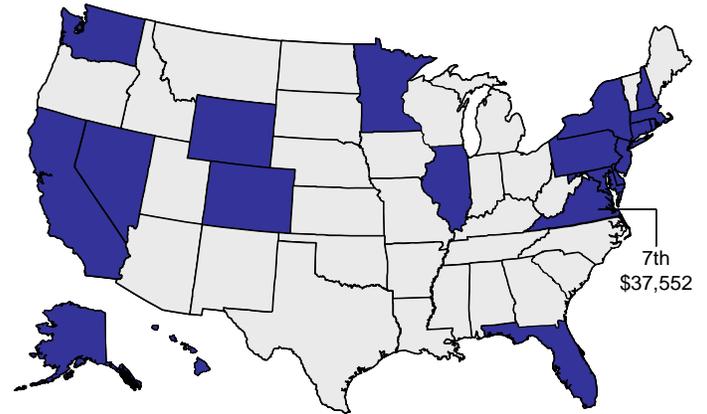
- Virginia's estimated foreign-born population was 749,179 in 2005 compared to 570,279 in 2000, which is an increase of 178,900 people.
- Virginia's increase in total population from 2000 to 2005 was 6.9% (Table 2); in the same time period, the foreign-born population increased 31.4%.
- The estimated foreign-born population for 2000 and 2005 is based on the sample of households that responded to U.S. Census surveys and excludes people living in institutions, college dormitories, and other group quarters.

Source: U.S. Census Bureau annual population estimates and American Community Survey.

Per Capita Personal Income (2005)

1	Connecticut	\$47,519
2	New Jersey	43,822
3	Massachusetts	43,702
4	Maryland	41,996
5	New York	40,072
6	New Hampshire	37,835
7	VIRGINIA	37,552
8	Colorado	37,459
9	Minnesota	37,322
10	Wyoming	37,270
11	Delaware	37,084
12	California	36,890
13	Illinois	36,264
14	Nevada	35,780
15	Alaska	35,433
16	Washington	35,234
17	Rhode Island	35,219
18	Pennsylvania	34,848
19	Hawaii	34,468
20	Florida	34,099
	50-State Average	33,287
21	Wisconsin	33,251
22	Nebraska	32,988
23	Kansas	32,948
24	Michigan	32,735
25	Vermont	32,731
26	South Dakota	32,642
27	Texas	32,604
28	Oregon	32,174
29	Ohio	31,867
30	Iowa	31,795
31	Missouri	31,299
32	North Dakota	31,230
33	Georgia	31,191
34	Indiana	31,150
35	North Carolina	31,029
36	Tennessee	30,952
37	Maine	30,808
38	Arizona	30,157
39	Oklahoma	29,908
40	Alabama	29,623
41	Montana	28,906
42	Idaho	28,398
43	Kentucky	28,317
44	South Carolina	28,212
45	New Mexico	27,912
46	Utah	27,497
47	Arkansas	26,641
48	West Virginia	26,029
49	Mississippi	24,925
50	Louisiana	24,582

■ Per Capita Personal Income Above 50-State Average
 □ Per Capita Personal Income Below 50-State Average

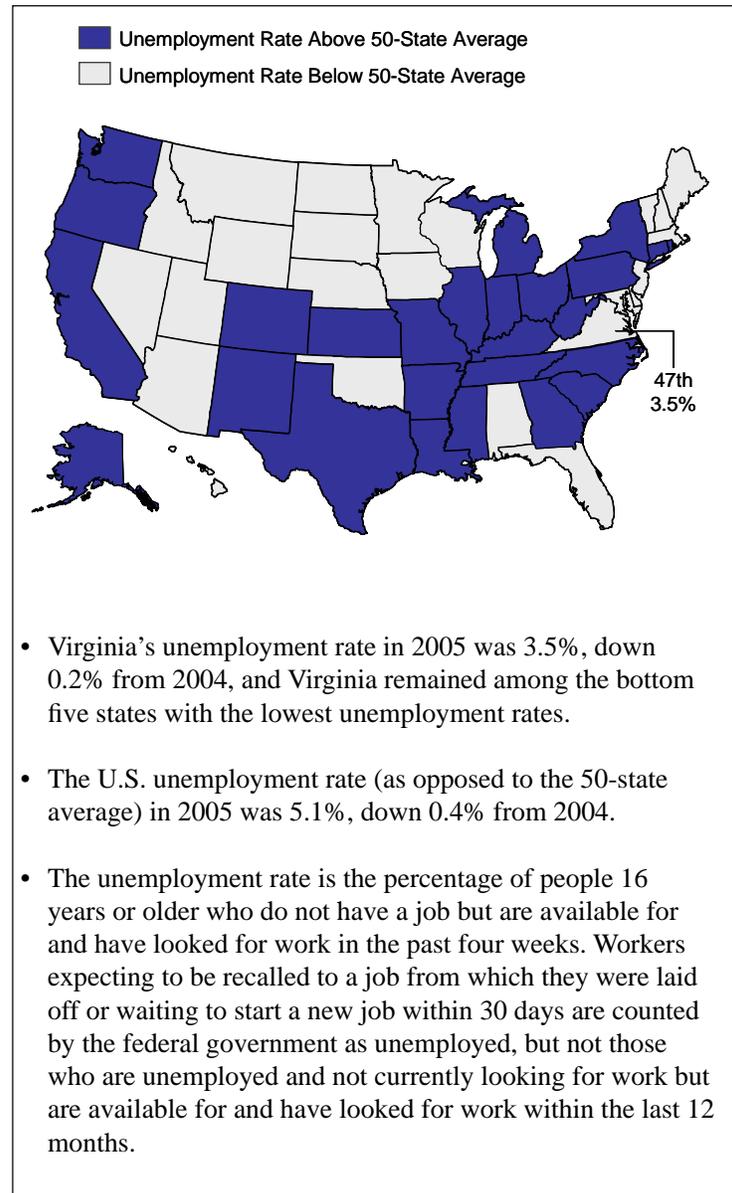


- Virginia's per capita personal income increased by \$1,377; however, Virginia's rank for this indicator did not change between 2004 and 2005.
- All states except Louisiana increased in per capita personal income between 2004 and 2005 with an average increase of \$1,338.
- Per capita personal income 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.

Source: U.S. Bureau of Economic Analysis regional economic information system (Sept. 2006).

Annual Unemployment Rate (2005)

1	Mississippi	7.9%
2	Louisiana	7.1
3	Alaska	6.8
3	South Carolina	6.8
5	Michigan	6.7
6	Kentucky	6.1
6	Oregon	6.1
8	Ohio	5.9
9	Illinois	5.7
10	Tennessee	5.6
11	Washington	5.5
12	California	5.4
12	Indiana	5.4
12	Missouri	5.4
15	Georgia	5.3
15	New Mexico	5.3
15	Texas	5.3
18	North Carolina	5.2
19	Kansas	5.1
20	Colorado	5.0
20	New York	5.0
20	Pennsylvania	5.0
20	Rhode Island	5.0
20	West Virginia	5.0
25	Arkansas	4.9
25	Connecticut	4.9
	50-State Average	4.9
27	Maine	4.8
27	Massachusetts	4.8
29	Arizona	4.7
29	Wisconsin	4.7
31	Iowa	4.6
32	New Jersey	4.4
32	Oklahoma	4.4
34	Utah	4.3
35	Delaware	4.2
36	Maryland	4.1
36	Nevada	4.1
38	Alabama	4.0
38	Minnesota	4.0
38	Montana	4.0
41	South Dakota	3.9
42	Florida	3.8
42	Idaho	3.8
42	Nebraska	3.8
45	New Hampshire	3.6
45	Wyoming	3.6
47	Vermont	3.5
47	VIRGINIA	3.5
49	North Dakota	3.4
50	Hawaii	2.8

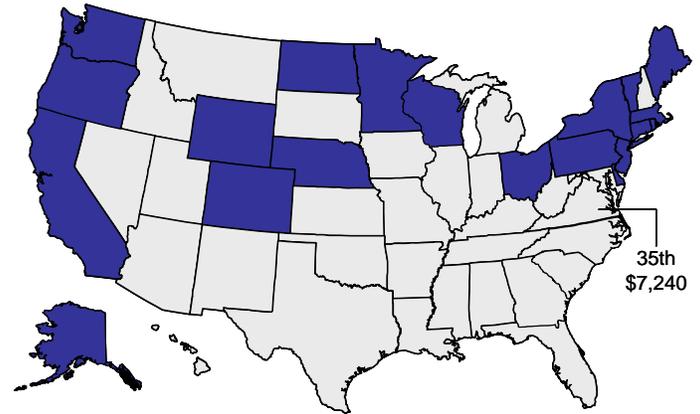


Source: U.S. Department of Labor Bureau of Labor Statistics.

Per Capita State and Local Revenue (FY 2004)

1	Alaska	\$16,781
2	Wyoming	13,474
3	New York	11,640
4	North Dakota	10,254
5	California	10,007
6	Massachusetts	9,488
7	Oregon	9,393
8	Ohio	9,204
9	Rhode Island	8,950
10	Nebraska	8,856
11	Wisconsin	8,848
12	Washington	8,819
13	New Jersey	8,645
14	Delaware	8,556
15	Vermont	8,476
16	Maine	8,464
17	Minnesota	8,428
18	Colorado	8,419
19	Connecticut	8,373
20	Pennsylvania	8,249
	50-State Average	8,209
21	Maryland	7,963
22	Michigan	7,936
23	Hawaii	7,909
24	Illinois	7,886
25	New Mexico	7,839
26	Utah	7,815
27	West Virginia	7,788
28	Montana	7,647
29	Iowa	7,635
30	Louisiana	7,568
31	Florida	7,460
32	North Carolina	7,430
33	South Carolina	7,277
34	South Dakota	7,257
35	VIRGINIA	7,240
36	Nevada	7,239
37	Tennessee	7,148
38	Mississippi	7,126
39	Alabama	7,086
40	Idaho	6,992
41	Missouri	6,951
42	Texas	6,842
43	Oklahoma	6,798
44	Kansas	6,786
45	New Hampshire	6,699
46	Arizona	6,688
47	Indiana	6,581
48	Arkansas	6,555
49	Georgia	6,493
50	Kentucky	6,479

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

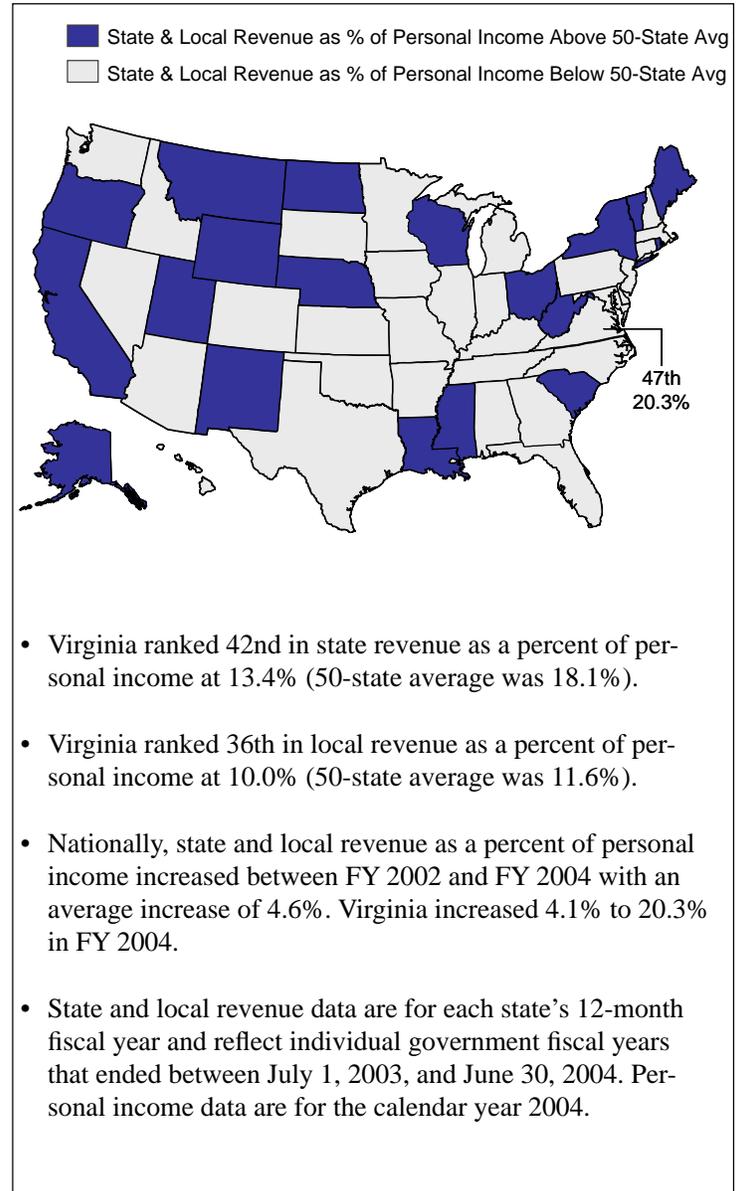


- Virginia's rank rose to 35th (from 45th in 2002) in per capita state and local revenue due to a gain of \$1,908 per capita—an increase of 36%.
- The total amount of revenue received by Virginia's state and local governments in FY 2004 (excluding intergovernmental transfers) came primarily from five sources: taxes, 46%; charges (such as tuition) and miscellaneous sources, 22%; insurance trust revenue, 16%; federal government, 13%; and utility revenue, 2%.
- All states increased in combined per capita state and local revenue between FY 2002 and FY 2004 with an average increase of 31%.

Source: U.S. Census Bureau data on state and local government finances (2003-2004) and population.

7 State and Local Revenue as a Percent of Personal Income (FY 2004)

1	Alaska	49.7%
2	Wyoming	38.5
3	North Dakota	35.3
4	West Virginia	31.2
5	Oregon	30.5
6	New York	30.3
7	Ohio	29.9
8	Utah	29.8
9	Mississippi	29.8
10	New Mexico	29.4
11	California	28.4
12	Maine	28.3
13	Louisiana	27.9
14	Nebraska	27.7
15	Montana	27.6
16	Wisconsin	27.6
17	Vermont	26.9
18	South Carolina	26.9
19	Rhode Island	26.4
	50-State Average	25.9
20	Idaho	25.6
21	Arkansas	25.4
22	Washington	25.4
23	Alabama	25.3
24	North Carolina	25.1
25	Michigan	25.0
26	Pennsylvania	24.7
27	Iowa	24.7
28	Hawaii	24.2
29	Delaware	24.1
30	Tennessee	24.1
31	Oklahoma	24.0
32	Kentucky	24.0
33	Colorado	23.5
34	Arizona	23.3
35	Minnesota	23.3
36	South Dakota	23.2
37	Missouri	23.1
38	Florida	22.9
39	Massachusetts	22.7
40	Illinois	22.7
41	Texas	22.2
42	Georgia	21.8
43	Indiana	21.8
44	Kansas	21.7
45	Nevada	21.3
46	New Jersey	20.6
47	VIRGINIA	20.3
48	Maryland	20.0
49	Connecticut	18.4
50	New Hampshire	18.3



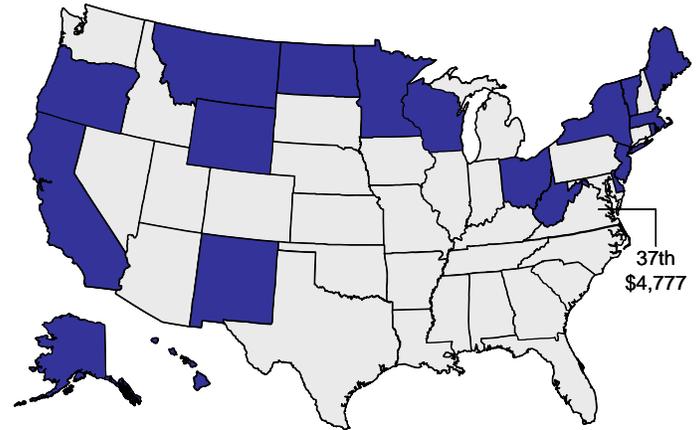
Source: U.S. Census Bureau data on state and local government finances (2003-2004); Bureau of Economic Analysis.

Per Capita State Revenue (FY 2004)

1	Alaska	\$13,458
2	Wyoming	10,078
3	North Dakota	8,216
4	New York	7,081
5	Vermont	6,926
6	Delaware	6,864
7	Oregon	6,819
8	Rhode Island	6,728
9	Ohio	6,676
10	Hawaii	6,520
11	Massachusetts	6,495
12	West Virginia	6,418
13	California	6,397
14	Wisconsin	6,315
15	Maine	6,299
16	New Mexico	6,206
17	Montana	5,882
18	Minnesota	5,829
19	New Jersey	5,825
	50-State Average	5,711
20	Washington	5,653
21	Pennsylvania	5,584
22	Connecticut	5,578
23	Michigan	5,547
24	Utah	5,440
25	Mississippi	5,292
26	Iowa	5,203
27	Louisiana	5,201
28	North Carolina	5,195
29	Arkansas	5,173
30	Maryland	5,108
31	Idaho	5,098
32	South Carolina	5,060
33	Colorado	5,016
34	South Dakota	5,014
35	Oklahoma	4,972
36	Kentucky	4,900
37	VIRGINIA	4,777
38	Alabama	4,766
39	Nebraska	4,759
40	New Hampshire	4,753
41	Illinois	4,679
42	Missouri	4,570
43	Nevada	4,335
44	Florida	4,333
45	Indiana	4,323
46	Arizona	4,144
47	Tennessee	4,059
48	Kansas	4,040
49	Texas	4,030
50	Georgia	3,904

■ Per Capita State Revenue Above 50-State Average

□ Per Capita State Revenue Below 50-State Average



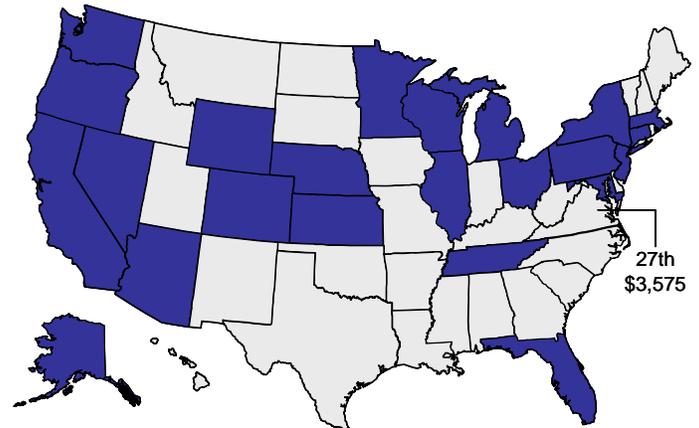
- The total amount of revenue received by Virginia's state government in FY 2004 (excluding intergovernmental transfers) came primarily from three sources: taxes, 40%; charges (such as tuition) and miscellaneous sources, 21%; and federal government, 17%.
- Nationally, the average per capita state revenue increased from FY 2002 to FY 2004 by approximately \$1,680.

Source: U.S. Census Bureau data on state and local government finances (2003-2004) and population.

Per Capita Local Revenue (FY 2004)

1	New York	\$6,964
2	California	5,717
3	Wyoming	5,444
4	Nebraska	5,024
5	Alaska	4,638
6	Minnesota	4,516
7	Washington	4,501
8	Illinois	4,436
9	Colorado	4,406
10	Nevada	4,397
11	Massachusetts	4,273
12	Wisconsin	4,220
13	Michigan	4,174
14	Florida	4,129
15	New Jersey	4,106
16	Ohio	3,918
17	Pennsylvania	3,894
18	Oregon	3,889
19	Tennessee	3,889
20	Arizona	3,884
21	Kansas	3,847
22	Connecticut	3,806
23	Maryland	3,800
	50-State Average	3,698
24	Texas	3,691
25	Iowa	3,603
26	Georgia	3,599
27	VIRGINIA	3,575
28	North Carolina	3,477
	Virginia Without Car Tax	3,457
29	Alabama	3,419
30	Indiana	3,415
31	Louisiana	3,383
32	Utah	3,310
33	New Mexico	3,300
34	Missouri	3,260
35	Rhode Island	3,239
36	South Carolina	3,220
37	New Hampshire	3,127
38	Mississippi	3,078
39	North Dakota	3,061
40	Vermont	3,041
41	Maine	3,026
42	Idaho	2,991
43	South Dakota	2,943
44	Delaware	2,906
45	Oklahoma	2,774
46	Montana	2,724
47	Arkansas	2,520
48	Kentucky	2,472
49	West Virginia	2,350
50	Hawaii	1,535

■ Per Capita Local Revenue Above 50-State Average
 □ Per Capita Local Revenue Below 50-State Average



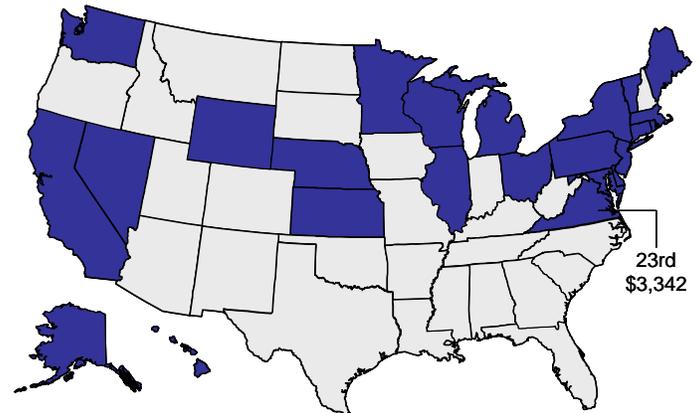
- In Virginia, per capita local revenue increased between FY 2002 and FY 2004 by \$446, and Virginia's rank rose from 31st to 27th.
- Per capita local revenue increased for all states with an average increase of \$360.
- Virginia ranked 14th in total local revenue at \$26.7 billion, including \$880 million paid by the State to localities for car tax relief.
- Total general government revenue received by Virginia localities came primarily from three sources: taxes, 40%; the State, 31%; and charges such as miscellaneous revenue, 16%.

Source: U.S. Census Bureau data on state and local government finances (2003-2004) and population.

Per Capita State and Local Taxes (FY 2004)

1	New York	\$5,260
2	Connecticut	4,921
3	New Jersey	4,555
4	Wyoming	4,438
5	Massachusetts	4,216
6	Maryland	4,015
7	Rhode Island	3,891
8	Hawaii	3,813
9	Minnesota	3,811
10	Maine	3,789
11	California	3,736
12	Wisconsin	3,714
13	Vermont	3,680
14	Alaska	3,612
15	Nebraska	3,609
16	Delaware	3,607
17	Illinois	3,555
18	Washington	3,452
19	Pennsylvania	3,447
20	Ohio	3,419
21	Nevada	3,417
22	Kansas	3,381
23	VIRGINIA	3,342
24	Michigan	3,313
	50-State Average	3,298
25	Colorado	3,169
26	New Hampshire	3,133
27	Florida	3,094
28	Iowa	3,054
29	Indiana	2,999
30	North Dakota	2,988
31	North Carolina	2,929
32	Oregon	2,916
33	Louisiana	2,899
34	Texas	2,881
35	Georgia	2,877
36	Arizona	2,871
37	New Mexico	2,861
38	Missouri	2,822
39	Kentucky	2,767
40	West Virginia	2,741
41	Utah	2,735
42	Idaho	2,728
43	Oklahoma	2,678
44	South Carolina	2,662
45	Montana	2,623
46	South Dakota	2,616
47	Tennessee	2,536
48	Arkansas	2,536
49	Mississippi	2,444
50	Alabama	2,328

■ Per Capita State & Local Taxes Above 50-State Average
□ Per Capita State & Local Taxes Below 50-State Average



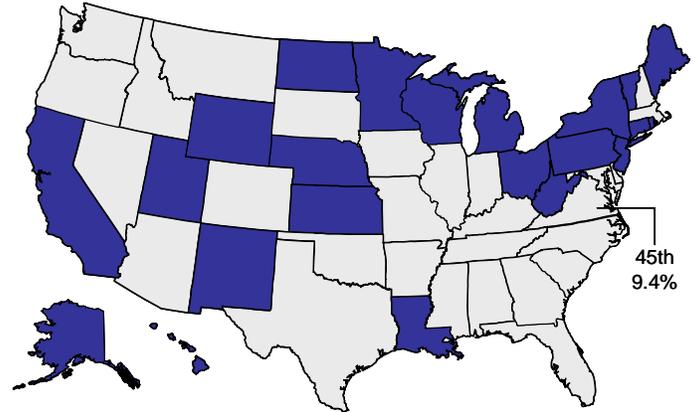
- Virginia remained 13th from 2002 to 2004 in total state and local tax collections with \$25 billion in FY 2004.
- State and local taxes, as defined by the Census Bureau, include car tax amounts collected by localities but do not include money paid to localities by the State for car tax relief (\$880 million in FY 2004).

Source: U.S. Census Bureau data on state and local government finances (2003-2004) and population.

State and Local Taxes as a Percent of Personal Income (FY 2004)

1	New York	13.7%
2	Maine	12.7
3	Wyoming	12.7
4	Vermont	11.7
5	Hawaii	11.7
6	Wisconsin	11.6
7	Rhode Island	11.5
8	Nebraska	11.3
9	Ohio	11.1
10	West Virginia	11.0
11	New Jersey	10.9
12	Connecticut	10.8
13	Kansas	10.8
14	New Mexico	10.7
15	Louisiana	10.7
16	Alaska	10.7
17	California	10.6
18	Minnesota	10.5
19	Michigan	10.4
20	Utah	10.4
21	Pennsylvania	10.3
22	North Dakota	10.3
	50-State Average	10.3
23	Kentucky	10.2
24	Illinois	10.2
25	Mississippi	10.2
26	Delaware	10.2
27	Maryland	10.1
28	Massachusetts	10.1
29	Nevada	10.0
30	Arizona	10.0
31	Idaho	10.0
32	Washington	9.9
33	Indiana	9.9
34	North Carolina	9.9
35	Iowa	9.9
36	Arkansas	9.8
37	South Carolina	9.8
38	Georgia	9.7
39	Florida	9.5
40	Montana	9.5
41	Oregon	9.5
42	Oklahoma	9.4
43	Missouri	9.4
44	Texas	9.4
45	VIRGINIA	9.4
46	Colorado	8.9
47	New Hampshire	8.6
48	Tennessee	8.6
49	South Dakota	8.3
50	Alabama	8.3

■ State & Local Taxes as % of Personal Income Above 50-State Avg
 □ State & Local Taxes as % of Personal Income Below 50-State Avg

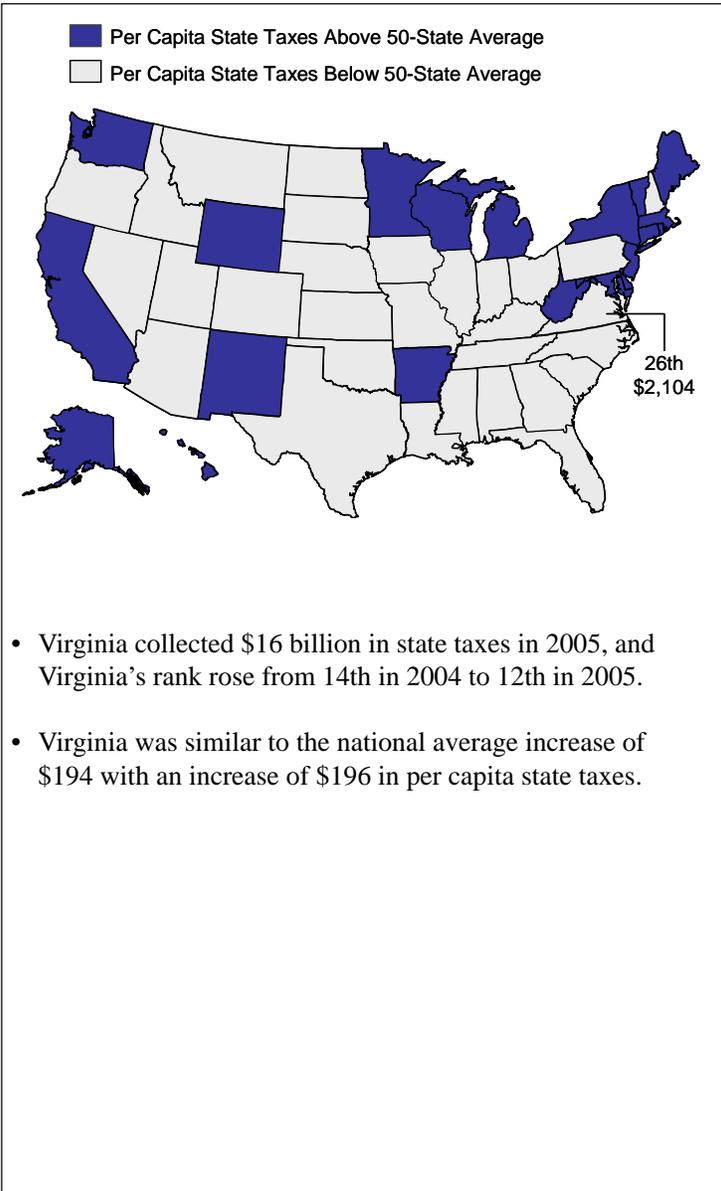


- Virginia's state and local taxes as a percent of personal income increased from 9.2% in 2002 to 9.4% in 2004. However, Virginia's rank fell by two to 45th.
- State and local taxes, as defined by the Census Bureau, include car tax amounts collected by localities but do not include money paid to localities by the State for car tax relief (\$880 million in FY 2004).

Source: U.S. Census Bureau data on state and local government finances (2003-2004); Bureau of Economic Analysis.

Per Capita State Taxes (FY 2005)

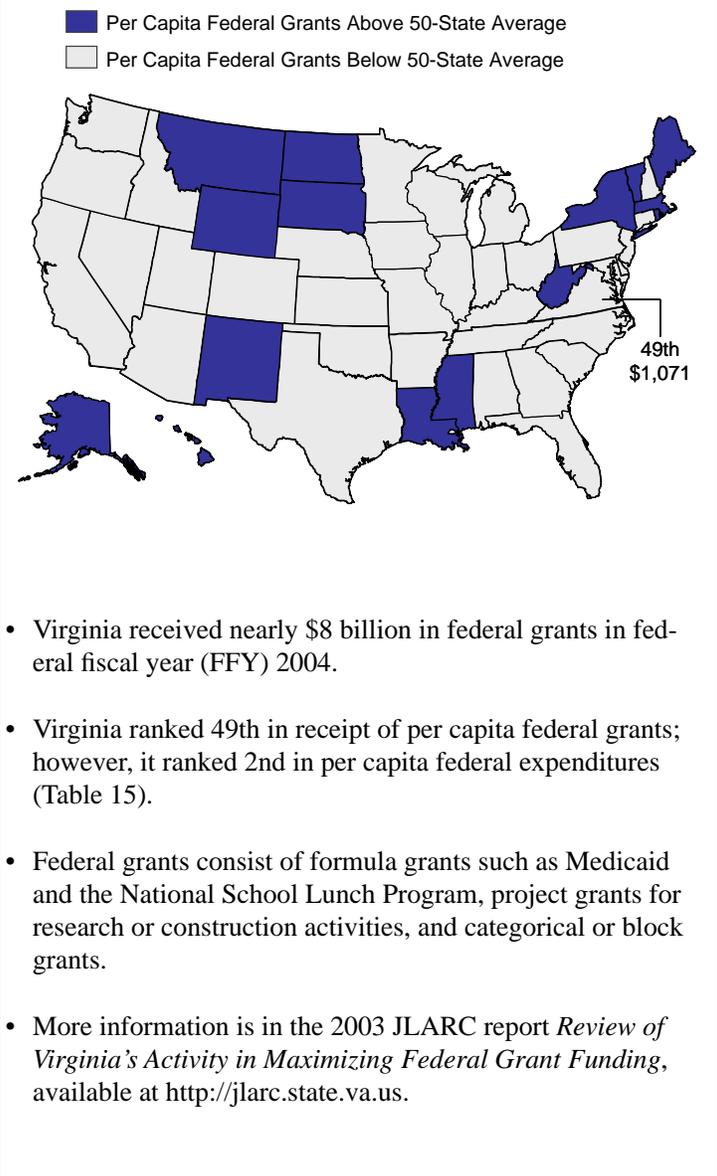
1	Vermont	\$3,600
2	Hawaii	3,478
3	Wyoming	3,418
4	Connecticut	3,300
5	Delaware	3,229
6	Minnesota	3,094
7	Massachusetts	2,815
8	Alaska	2,799
9	California	2,724
10	New Jersey	2,631
11	New York	2,607
12	Rhode Island	2,443
13	Wisconsin	2,430
14	Maryland	2,410
15	West Virginia	2,367
16	Washington	2,360
17	Arkansas	2,358
18	Michigan	2,324
19	Maine	2,323
20	New Mexico	2,319
	50-State Average	2,280
21	North Dakota	2,203
22	Pennsylvania	2,193
23	Kentucky	2,179
24	Nebraska	2,158
25	North Carolina	2,147
26	VIRGINIA	2,104
27	Ohio	2,094
28	Nevada	2,075
29	Illinois	2,069
30	Idaho	2,054
31	Indiana	2,049
32	Kansas	2,040
33	Montana	2,004
34	Iowa	1,939
35	Oklahoma	1,933
36	Louisiana	1,910
37	Florida	1,905
38	Utah	1,897
39	Mississippi	1,860
40	Arizona	1,854
41	Oregon	1,791
42	Georgia	1,728
43	South Carolina	1,720
44	Alabama	1,711
45	Tennessee	1,678
46	Missouri	1,645
47	Colorado	1,640
48	New Hampshire	1,544
49	Texas	1,434
50	South Dakota	1,430



Source: U.S. Census Bureau data on state tax collections (2005).

Per Capita Federal Grants (FFY 2004)

1	Alaska	\$4,908
2	Wyoming	3,229
3	New York	2,601
4	New Mexico	2,450
5	North Dakota	2,389
6	Vermont	2,291
7	Massachusetts	2,163
8	Rhode Island	2,155
9	Montana	2,155
10	South Dakota	2,102
11	Maine	2,094
12	West Virginia	2,039
13	Mississippi	1,853
14	Louisiana	1,724
15	Hawaii	1,709
	50-State Average	1,706
16	Arkansas	1,701
17	Tennessee	1,671
18	Kentucky	1,626
19	Pennsylvania	1,605
20	Maryland	1,590
21	Connecticut	1,586
22	Alabama	1,547
23	California	1,519
24	Missouri	1,518
25	Oklahoma	1,496
26	Delaware	1,495
27	North Carolina	1,472
28	Washington	1,464
29	South Carolina	1,464
30	Arizona	1,456
31	Nebraska	1,449
32	New Hampshire	1,446
33	Oregon	1,442
34	Ohio	1,441
35	Idaho	1,432
36	Minnesota	1,413
37	Iowa	1,367
38	Wisconsin	1,359
39	Georgia	1,332
40	Michigan	1,308
41	New Jersey	1,303
42	Illinois	1,300
43	Kansas	1,268
44	Texas	1,236
45	Utah	1,234
46	Colorado	1,226
47	Indiana	1,192
48	Florida	1,127
49	VIRGINIA	1,071
50	Nevada	994

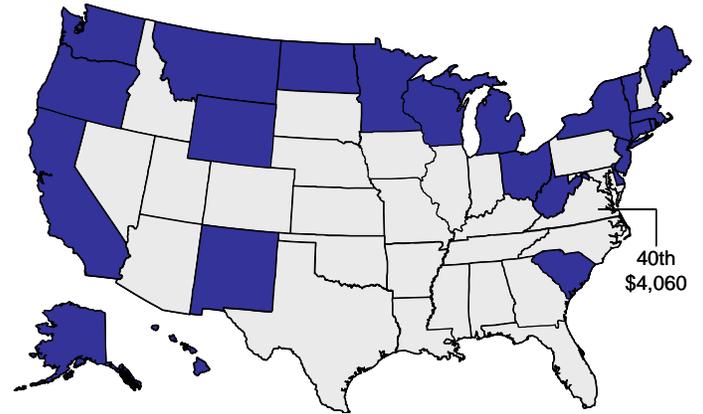


Source: U.S. Census Bureau Consolidated Federal Funds Report (2005) and population data.

Per Capita State Expenditures (FY 2004)

1	Alaska	\$12,294
2	Wyoming	7,107
3	New York	6,892
4	Delaware	6,492
5	Vermont	6,302
6	Hawaii	6,225
7	Massachusetts	5,994
8	Rhode Island	5,914
9	New Mexico	5,793
10	California	5,686
11	Minnesota	5,657
12	Connecticut	5,580
13	Maine	5,568
14	West Virginia	5,449
15	New Jersey	5,349
16	Washington	5,238
17	Oregon	5,232
18	Michigan	5,214
19	Wisconsin	5,192
20	Ohio	5,142
21	South Carolina	5,104
22	Montana	5,061
23	North Dakota	5,028
	50-State Average	5,000
24	Mississippi	4,871
25	Kentucky	4,846
26	Pennsylvania	4,628
27	Arkansas	4,609
28	Maryland	4,557
29	Iowa	4,546
30	Louisiana	4,542
31	Utah	4,459
32	New Hampshire	4,353
33	North Carolina	4,338
34	Alabama	4,319
35	Oklahoma	4,232
36	Illinois	4,203
37	Idaho	4,131
38	Kansas	4,099
39	Indiana	4,075
40	VIRGINIA	4,060
41	Nebraska	3,993
	Virginia Without Car Tax	3,942
42	Colorado	3,925
43	South Dakota	3,877
44	Georgia	3,835
45	Missouri	3,826
46	Arizona	3,789
47	Tennessee	3,761
48	Nevada	3,723
49	Florida	3,450
50	Texas	3,442

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

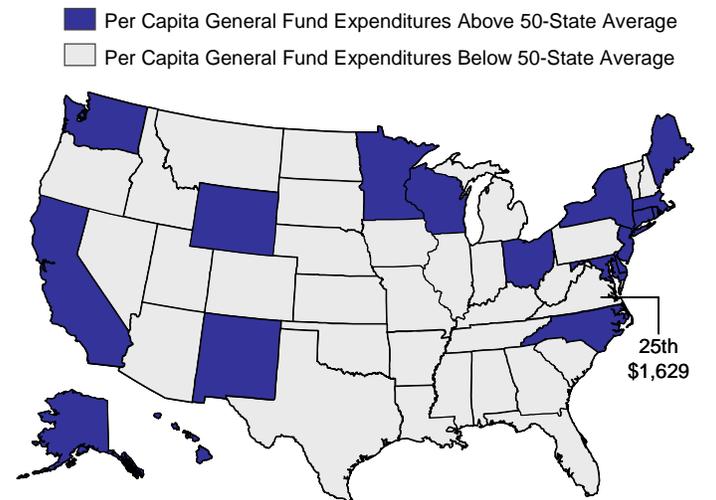


- Virginia remained 14th in total state expenditures with \$30 billion, an increase of more than \$2 billion from FY 2002.
- Virginia's rank for per capita state expenditures dropped by two from FY 2002 to FY 2004.

Source: U.S. Census Bureau data on state and local government finances (2004) and population.

Per Capita State General Fund Expenditures (FY 2005)

1	Delaware	\$4,379
2	Connecticut	3,935
3	Alaska	3,678
4	Wyoming	3,524
5	Hawaii	3,282
6	New Jersey	3,194
7	Massachusetts	3,178
8	Minnesota	2,938
9	Rhode Island	2,720
10	New Mexico	2,275
11	New York	2,265
12	California	2,209
13	Ohio	2,166
14	Wisconsin	2,142
15	Maine	2,072
16	Maryland	2,013
17	Washington	1,943
18	North Carolina	1,911
	50-State Average	1,888
19	West Virginia	1,879
20	Indiana	1,864
21	Pennsylvania	1,855
22	Kentucky	1,814
23	Kansas	1,709
24	Georgia	1,692
25	VIRGINIA	1,629
26	Utah	1,611
27	Tennessee	1,580
28	Nebraska	1,547
	Virginia Without Car Tax	1,509
29	Idaho	1,476
30	Montana	1,436
31	North Dakota	1,420
32	Iowa	1,408
33	Illinois	1,391
34	Florida	1,359
35	Alabama	1,318
36	Texas	1,305
37	Arkansas	1,294
38	South Dakota	1,272
39	Arizona	1,264
40	Colorado	1,244
41	Oregon	1,234
42	Missouri	1,229
43	South Carolina	1,227
44	Oklahoma	1,223
45	Louisiana	1,185
46	Mississippi	1,151
47	Vermont	1,080
48	New Hampshire	1,066
49	Nevada	962
50	Michigan	869

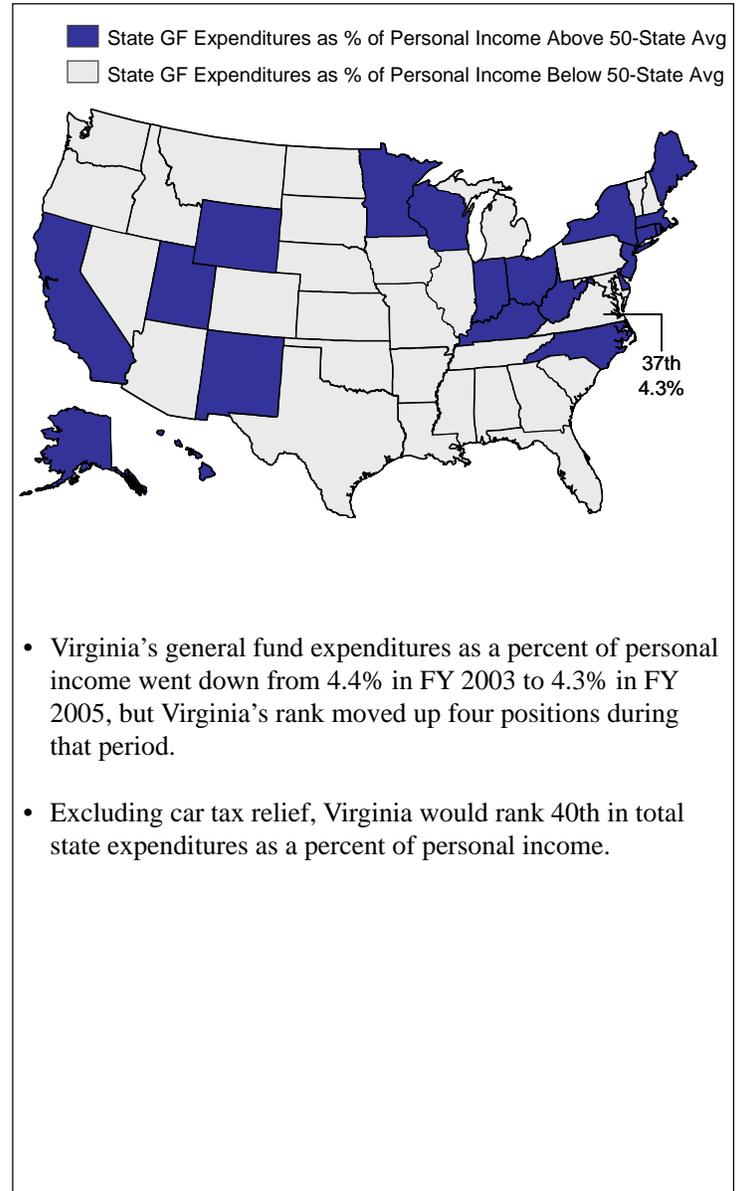


- Virginia's rank moved up from 29th to 25th from FY 2003 to FY 2005 for per capita general fund expenditures. However, Virginia ranked 28th when excluding payments of \$907 million for car tax relief.
- Virginia's rank moved from 16th to 14th for total general fund expenditures with an increase of more than \$1 billion from FY 2003 to FY 2005. Total general fund expenditures for FY 2005 were \$12 billion.
- General fund expenditures made up less than 40% of total state expenditures in FY 2005, with federal funds, bonds, and other nongeneral funds making up the remainder.

Source: National Association of State Budget Officers' 2005 State Expenditure Report; U.S. Census Bureau population data.

State General Fund Expenditures as a Percent of Personal Income (FY 2005)

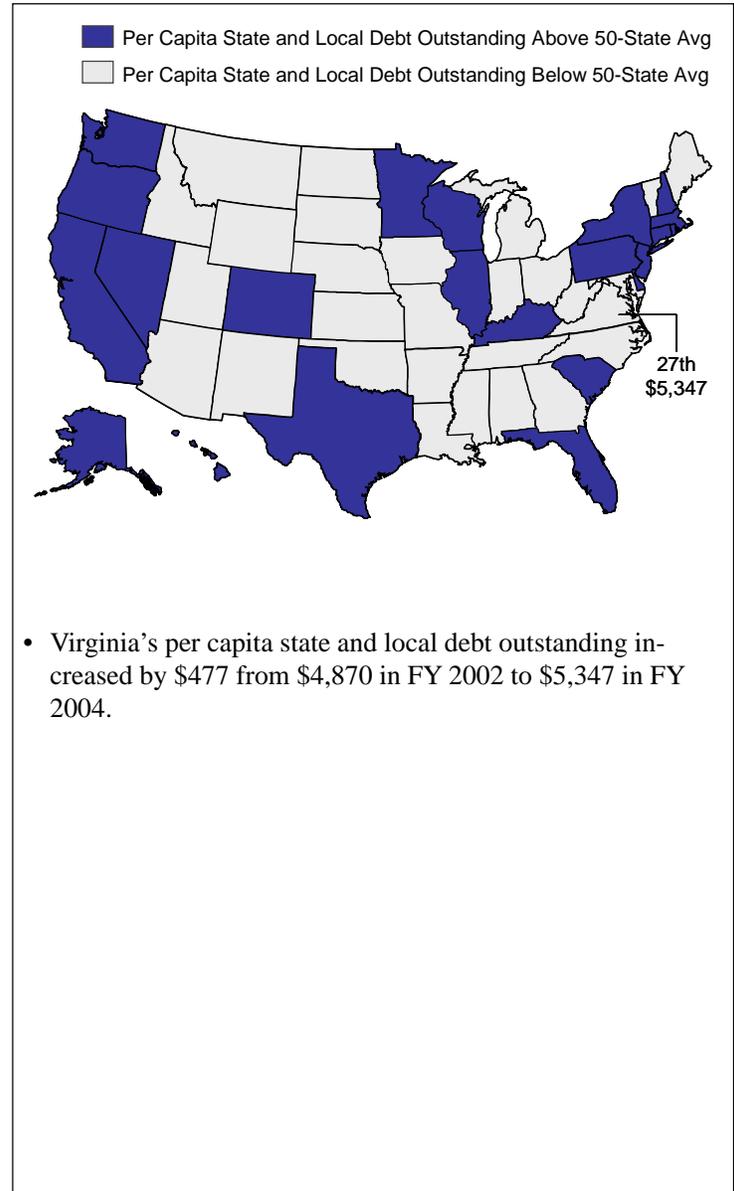
1	Delaware	11.8%
2	Alaska	10.4
3	Hawaii	9.5
4	Wyoming	9.5
5	Connecticut	8.3
6	New Mexico	8.2
7	Minnesota	7.9
8	Rhode Island	7.7
9	New Jersey	7.3
10	Massachusetts	7.3
11	West Virginia	7.2
12	Ohio	6.8
13	Maine	6.7
14	Wisconsin	6.4
15	Kentucky	6.4
16	North Carolina	6.2
17	California	6.0
18	Indiana	6.0
19	Utah	5.9
20	New York	5.7
	50-State Average	5.6
21	Washington	5.5
22	Georgia	5.4
23	Pennsylvania	5.3
24	Idaho	5.2
25	Kansas	5.2
26	Tennessee	5.1
27	Montana	5.0
28	Arkansas	4.9
29	Louisiana	4.8
30	Maryland	4.8
31	Nebraska	4.7
32	Mississippi	4.6
33	North Dakota	4.5
34	Alabama	4.4
35	Iowa	4.4
36	South Carolina	4.4
37	VIRGINIA	4.3
38	Arizona	4.2
39	Oklahoma	4.1
40	Texas	4.0
	Virginia Without Car Tax	4.0
41	Florida	4.0
42	Missouri	3.9
43	South Dakota	3.9
44	Illinois	3.8
45	Oregon	3.8
46	Colorado	3.3
47	Vermont	3.3
48	New Hampshire	2.8
49	Nevada	2.7
50	Michigan	2.7



Source: National Association of State Budget Officers' 2005 State Expenditure Report; U.S. Bureau of Economic Analysis.

Per Capita State and Local Debt Outstanding (FY 2004)

1	Alaska	\$13,114
2	Massachusetts	11,377
3	New York	11,377
4	Connecticut	8,721
5	Washington	8,115
6	Illinois	8,048
7	Pennsylvania	7,776
8	Nevada	7,652
9	Rhode Island	7,627
10	California	7,531
11	New Jersey	7,400
12	Colorado	7,354
13	Delaware	7,292
14	Hawaii	7,152
15	Kentucky	7,036
16	Oregon	6,892
17	Minnesota	6,606
18	Texas	6,498
19	Wisconsin	6,409
20	New Hampshire	6,261
21	Florida	6,256
22	South Carolina	6,179
	50-State Average	6,085
23	Kansas	5,897
24	Utah	5,893
25	Michigan	5,702
26	Vermont	5,356
27	VIRGINIA	5,347
28	Missouri	5,280
29	Maine	5,262
30	Arizona	5,199
31	New Mexico	5,110
32	Ohio	5,057
33	Nebraska	5,052
34	Maryland	4,998
35	South Dakota	4,994
36	North Dakota	4,939
37	Louisiana	4,918
38	Alabama	4,780
39	Indiana	4,751
40	Montana	4,636
41	West Virginia	4,532
42	North Carolina	4,446
43	Tennessee	4,127
44	Georgia	3,908
45	Iowa	3,839
46	Arkansas	3,785
47	Oklahoma	3,765
48	Wyoming	3,628
49	Mississippi	3,512
50	Idaho	2,882

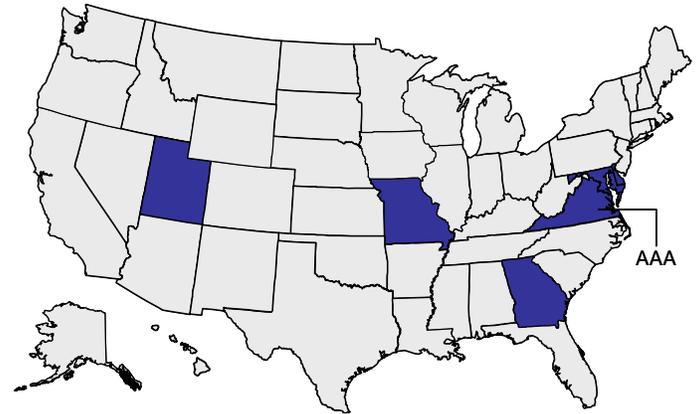


Source: U.S. Census Bureau data on state and local government finances (2004) and population.

Bond Ratings (October 2006)

		S&P	Moody's	Fitch
1	VIRGINIA	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+
11	Indiana	AA+	Aa1	
11	Kansas	AA+	Aa1	
11	New Mexico	AA+	Aa1	
11	Ohio	AA+	Aa1	AA+
11	Vermont	AA+	Aa1	AA+
16	Iowa	AA+	Aa1	AA
16	Nevada	AA+	Aa1	AA+
16	Tennessee	AA+	Aa2	AA+
16	Texas	AA	Aa1	AA+
20	Washington	AA	Aa1	AA
21	Alabama	AA	Aa2	AA
21	Alaska	AA	Aa2	AA
21	Arkansas	AA	Aa2	
21	Idaho		Aa2	
21	Massachusetts	AA	Aa2	AA
21	Michigan	AA	Aa2	AA
21	New Hampshire	AA	Aa2	AA
21	North Dakota	AA	Aa2	
21	Pennsylvania	AA	Aa2	AA
21	Wyoming	AA		
31	Connecticut	AA	Aa3	AA
31	Hawaii	AA-	Aa2	AA
31	Illinois	AA	Aa3	AA
31	Mississippi	AA	Aa3	AA
31	Oklahoma	AA	Aa3	AA
36	Kentucky	AA-	Aa2	
37	Maine	AA-	Aa3	AA
37	New Jersey	AA	Aa3	AA-
37	New York	AA	Aa3	AA-
40	Arizona		Aa3	
40	Montana	AA-	Aa3	AA-
40	Oregon	AA-	Aa3	AA-
40	Rhode Island		Aa3	
40	West Virginia	AA-	Aa3	AA-
40	Wisconsin	AA-	Aa3	AA-
46	California	A+	A1	A+
46	Louisiana	A	A2	A
-	Colorado			
-	Nebraska			
-	South Dakota			

■ States With AAA Bond Ratings



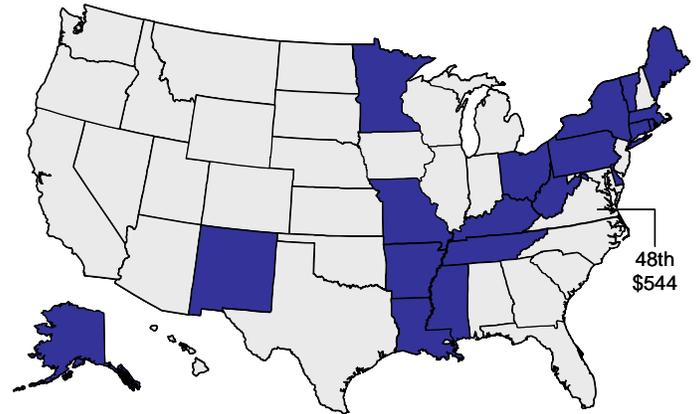
- Virginia has maintained the AAA rating since 1938, longer than any other state.
- States are ranked by the average value of their bond rating on a 10-point scale with a AAA rating equal to 10 points and a BBB equal to 2 points.
- Kansas, Iowa, Wyoming, North Dakota, Arizona, Colorado, Nebraska, and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

Source: Virginia Department of the Treasury data (October 2006).

Per Capita Total Medicaid Expenditures (FY 2004)

1	New York	\$2,193
2	Maine	1,602
3	Rhode Island	1,600
4	Alaska	1,442
5	Massachusetts	1,420
6	Vermont	1,394
7	Tennessee	1,285
8	New Mexico	1,220
9	Pennsylvania	1,196
10	Mississippi	1,162
11	Connecticut	1,150
12	Minnesota	1,144
13	Louisiana	1,131
14	West Virginia	1,121
15	Missouri	1,103
16	Ohio	1,042
17	Kentucky	1,012
18	Delaware	1,011
19	Arkansas	981
	50-State Average	976
20	North Carolina	973
21	New Jersey	952
22	South Carolina	951
23	California	935
24	New Hampshire	928
25	Washington	926
26	Arizona	892
27	Nebraska	881
28	Maryland	873
29	Michigan	850
30	Wisconsin	836
31	Georgia	831
32	Illinois	831
33	Alabama	827
34	Indiana	824
35	Oregon	790
36	Wyoming	788
37	North Dakota	788
38	Iowa	787
39	Florida	769
40	Hawaii	769
41	Montana	754
42	South Dakota	752
43	Oklahoma	752
44	Texas	746
45	Idaho	724
46	Kansas	691
47	Colorado	601
48	VIRGINIA	544
49	Utah	544
50	Nevada	473

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

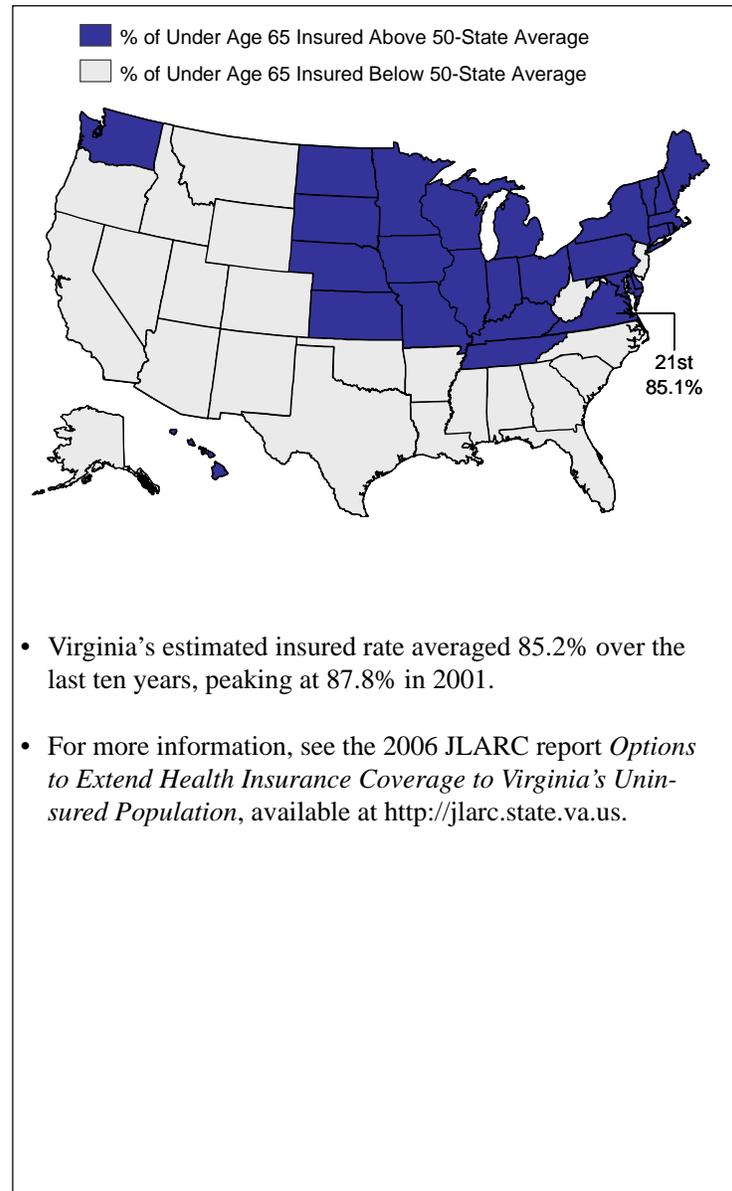


- While Virginia ranks 48th in per capita Medicaid expenditures, it ranks 40th in per capita state and local Medicaid expenditures. Virginia ranks 12th in state and local expenditures as a percent of total Medicaid expenditures.
- Total Medicaid expenditures includes medical assistance payments and state and local administrative costs for the Medicaid program. It does not include Medicare, the State Children's Health Insurance Program (SCHIP), or other medical assistance programs.

Source: U. S. Department of Health & Human Services Centers for Medicare and Medicaid Services Quarterly Expense Report 2004-1997.

Percent of Population Under Age 65 With Health Insurance (2005)

1	Minnesota	90.4%
2	Iowa	90.1
3	Hawaii	89.7
4	Massachusetts	88.9
5	Wisconsin	88.8
6	New Hampshire	88.2
7	Pennsylvania	87.9
8	Kansas	87.8
9	Maine	87.7
10	Michigan	87.3
11	Connecticut	87.1
12	Vermont	86.9
13	Nebraska	86.8
14	Rhode Island	86.7
15	Missouri	86.2
16	Ohio	86.0
17	North Dakota	85.9
18	South Dakota	85.8
19	Kentucky	85.6
20	Delaware	85.2
21	VIRGINIA	85.1
22	New York	84.7
23	Washington	84.6
24	Indiana	84.3
24	Maryland	84.3
26	Illinois	83.9
27	Tennessee	83.7
	50-State Average	83.5
28	New Jersey	83.1
29	Idaho	82.9
30	Alabama	82.4
31	Utah	82.1
32	North Carolina	81.9
32	Wyoming	81.9
34	Oregon	81.7
35	Colorado	81.4
36	Alaska	81.2
37	Nevada	80.6
38	Mississippi	80.3
39	Montana	79.9
40	South Carolina	79.8
41	Arkansas	79.5
42	Georgia	79.4
43	West Virginia	79.1
44	Oklahoma	78.8
45	California	78.7
46	Louisiana	78.5
47	Arizona	77.2
48	New Mexico	76.6
49	Florida	75.6
50	Texas	73.1

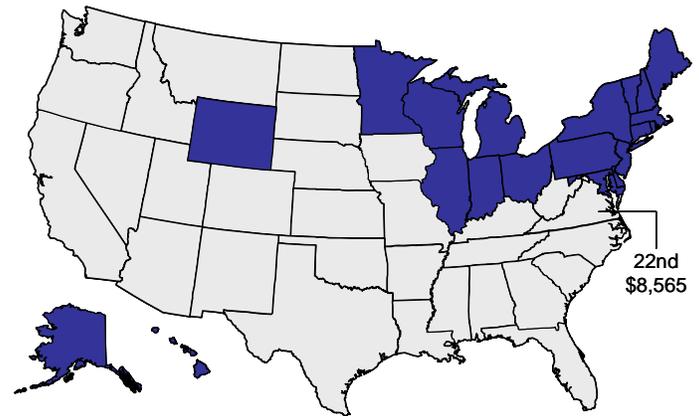


Source: U.S. Census Bureau data on health insurance (2006 Annual Social and Economic Supplement) and population.

State and Local Funding Per Pupil, K-12 (2003-2004)

1	New Jersey	\$14,476
2	New York	13,308
3	Connecticut	12,159
4	Massachusetts	11,522
5	Vermont	11,418
6	Rhode Island	10,801
7	Delaware	10,657
8	Pennsylvania	10,462
9	Hawaii	10,357
10	Wyoming	10,084
11	Maryland	9,820
12	New Hampshire	9,810
13	Wisconsin	9,734
14	Maine	9,686
15	Ohio	9,611
16	Minnesota	9,575
17	Indiana	9,473
18	Michigan	9,410
19	Illinois	8,984
20	Alaska	8,933
	50-State Average	8,611
21	Kansas	8,596
22	VIRGINIA	8,565
23	Nebraska	8,525
24	Georgia	8,493
25	Oregon	8,372
26	California	8,263
27	West Virginia	8,153
28	Iowa	8,059
29	Colorado	7,993
30	Missouri	7,866
31	Washington	7,854
32	South Carolina	7,664
33	Texas	7,532
34	Florida	7,499
35	Nevada	7,378
36	North Dakota	7,356
37	New Mexico	7,315
38	Montana	7,231
39	North Carolina	7,139
40	Louisiana	6,827
41	Kentucky	6,818
42	South Dakota	6,774
43	Arizona	6,704
44	Arkansas	6,505
45	Alabama	6,473
46	Oklahoma	6,436
47	Tennessee	6,174
48	Idaho	6,171
49	Mississippi	6,011
50	Utah	5,528

■ State & Local Funding Per Pupil K-12 Above 50-State Average
 □ State & Local Funding Per Pupil K-12 Below 50-State Average

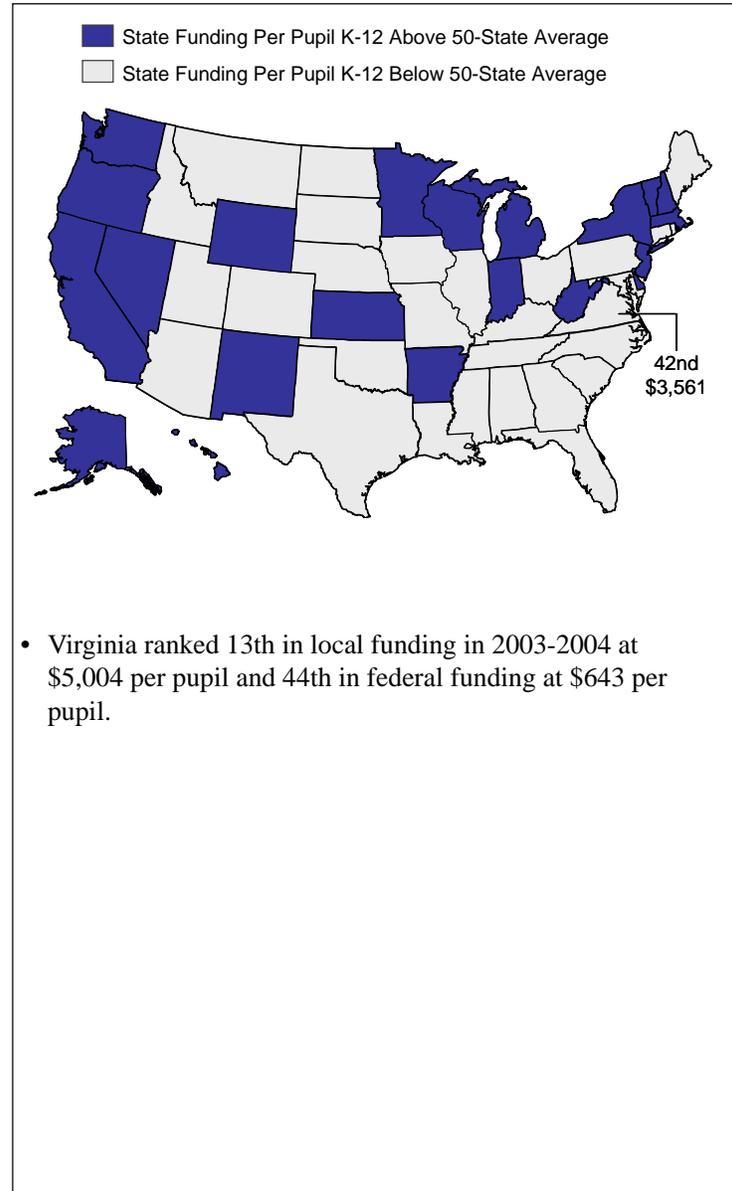


- Virginia's state and local funding per pupil rose by \$373 from 2002-2003 to 2003-2004, but Virginia's rank remained 22nd.
- Virginia ranked 27th in total funding per pupil at \$9,208 (including federal dollars).
- Virginia's per pupil funds are 54% local, 39% state, and 7% federal.

Source: U.S. Census Bureau data on local government finances for public education (2004).

State Funding Per Pupil, K-12 (2003-2004)

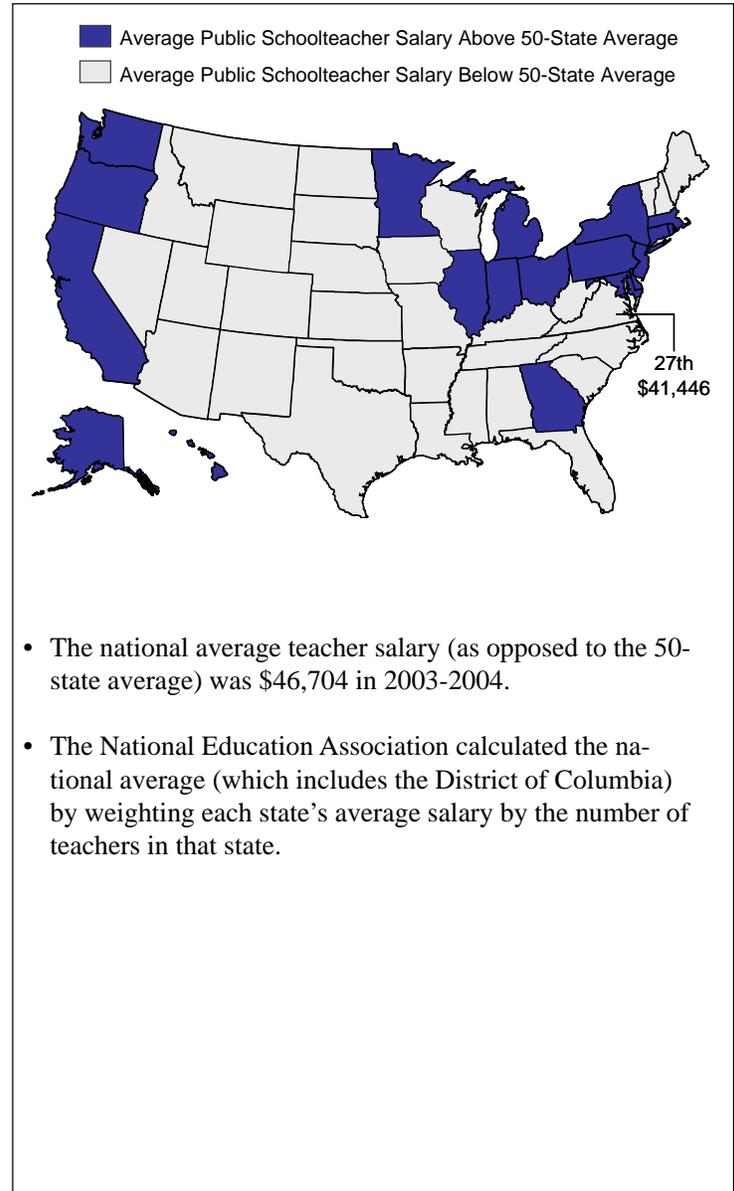
1	Hawaii	\$10,080
2	Vermont	8,448
3	Delaware	7,417
4	Minnesota	7,272
5	New Jersey	6,418
6	Michigan	6,341
7	New York	6,269
8	New Mexico	6,158
9	Alaska	6,082
10	Wyoming	5,834
11	West Virginia	5,514
12	Wisconsin	5,410
13	Arkansas	5,360
14	Washington	5,306
15	California	5,080
16	Indiana	5,016
17	Massachusetts	4,911
18	Oregon	4,855
19	Nevada	4,802
20	Kansas	4,791
21	New Hampshire	4,762
	50-State Average	4,741
22	Rhode Island	4,712
23	North Carolina	4,573
24	Ohio	4,531
25	Connecticut	4,514
26	Kentucky	4,471
27	Maine	4,332
28	Georgia	4,160
29	Pennsylvania	4,082
30	Alabama	4,068
31	Iowa	4,059
32	Idaho	3,999
33	Maryland	3,954
34	South Carolina	3,936
35	Mississippi	3,873
36	Louisiana	3,799
37	Montana	3,785
38	Missouri	3,777
39	Oklahoma	3,772
40	Colorado	3,747
41	Florida	3,700
42	VIRGINIA	3,561
43	Illinois	3,485
44	Arizona	3,411
45	Utah	3,395
46	North Dakota	3,307
47	Texas	3,094
48	Nebraska	3,069
49	Tennessee	3,010
50	South Dakota	2,742



Source: U.S. Census Bureau data on local government finances for public education (2004).

25 Average Salary of Public Schoolteachers (2003-2004)

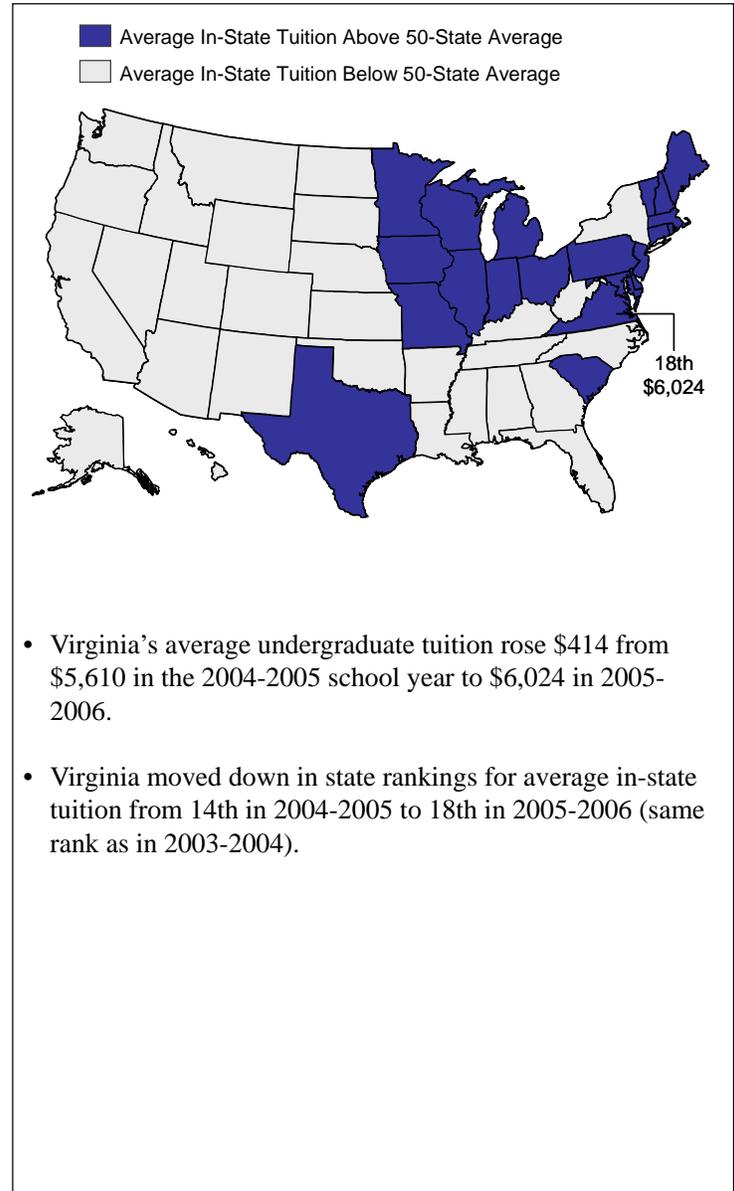
1	Connecticut	\$57,337
2	California	56,444
3	Michigan	55,503
4	New Jersey	55,344
5	New York	55,181
6	Illinois	54,230
7	Massachusetts	53,733
8	Pennsylvania	52,590
9	Rhode Island	52,261
10	Alaska	51,736
11	Maryland	50,261
12	Delaware	49,669
13	Oregon	47,829
14	Ohio	47,482
15	Georgia	45,988
16	Indiana	45,791
17	Hawaii	45,479
18	Washington	45,434
19	Minnesota	45,375
	50-State Average	43,837
20	Colorado	43,319
21	North Carolina	43,211
22	Wisconsin	42,882
23	New Hampshire	42,689
24	Nevada	42,254
25	Vermont	42,007
26	Arizona	41,843
27	VIRGINIA	41,446
28	South Carolina	41,162
29	Idaho	41,080
30	Florida	40,591
31	Texas	40,476
32	Tennessee	40,318
33	Kentucky	40,240
34	Maine	39,864
35	Wyoming	39,532
36	Arkansas	39,314
37	Utah	38,976
38	Kansas	38,623
39	West Virginia	38,461
40	Iowa	38,381
41	Nebraska	38,352
42	Alabama	38,285
43	Missouri	38,278
44	Louisiana	37,918
45	New Mexico	37,877
46	Montana	37,184
47	Mississippi	35,684
48	North Dakota	35,629
49	Oklahoma	35,061
50	South Dakota	33,236



Source: National Education Association Rankings of the States 2005 and Estimates of the States 2006 (November 2006).

26 Average Annual In-State Tuition and Fees at Public 4-Year Institutions (2005-2006)

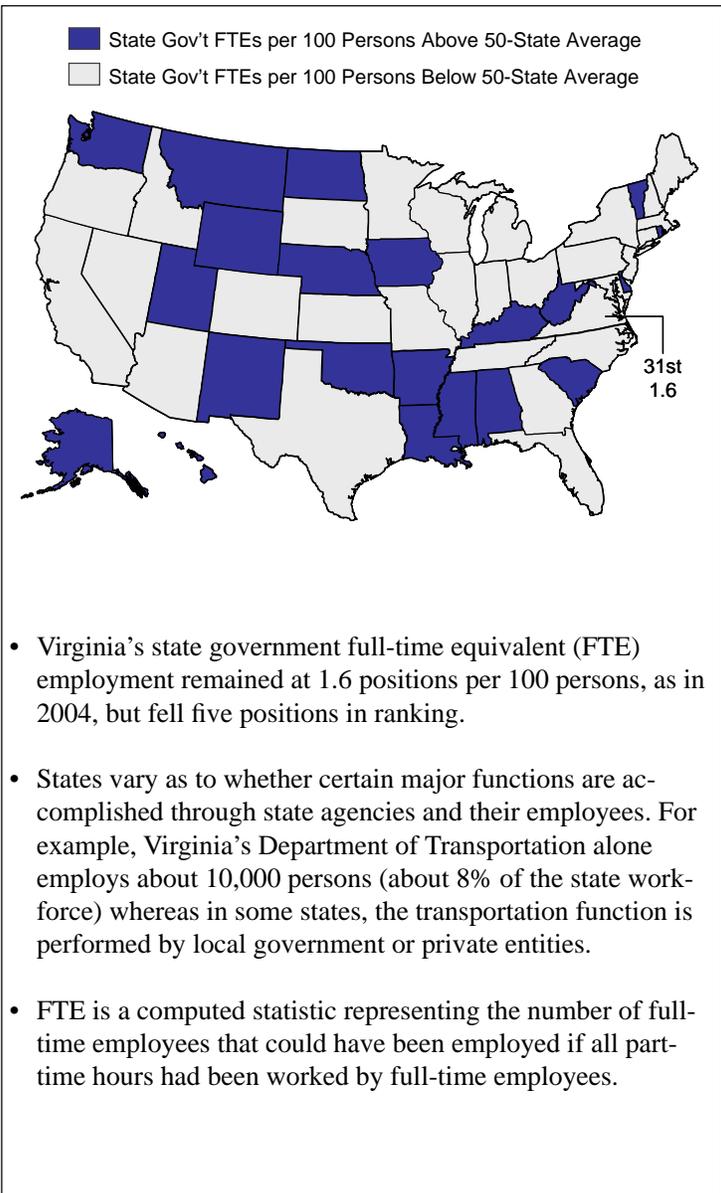
1	Vermont	\$9,298
2	Ohio	8,795
3	Pennsylvania	8,632
4	New Hampshire	8,569
5	New Jersey	8,563
6	South Carolina	7,380
7	Massachusetts	7,262
8	Illinois	7,231
9	Maryland	7,134
10	Michigan	7,131
11	Delaware	7,014
12	Minnesota	6,965
13	Connecticut	6,758
14	Rhode Island	6,371
15	Missouri	6,197
16	Indiana	6,155
17	Maine	6,082
18	VIRGINIA	6,024
19	Wisconsin	5,638
20	Iowa	5,619
21	Texas	5,479
	50-State Average	5,447
22	Oregon	5,293
23	Washington	5,252
24	Kentucky	5,139
25	North Dakota	5,071
26	New York	5,004
27	Arkansas	4,992
28	Nebraska	4,927
29	Montana	4,884
30	Tennessee	4,765
31	Alabama	4,699
32	Kansas	4,639
33	South Dakota	4,628
34	California	4,505
35	Colorado	4,443
36	Arizona	4,428
37	Mississippi	4,184
38	Idaho	3,921
39	West Virginia	3,881
40	Oklahoma	3,814
41	Alaska	3,808
42	New Mexico	3,729
43	North Carolina	3,683
44	Georgia	3,677
45	Louisiana	3,654
46	Utah	3,589
47	Hawaii	3,486
48	Wyoming	3,429
49	Nevada	3,341
50	Florida	3,198



Source: College Board data in *Trends in College Pricing* (2006).

State Government Full-Time Equivalent Employment Per 100 Persons (2005)

1	Hawaii	4.3
2	Alaska	3.7
3	Delaware	2.9
4	North Dakota	2.8
5	New Mexico	2.6
6	Wyoming	2.3
7	Vermont	2.3
8	Montana	2.1
9	West Virginia	2.1
10	Louisiana	2.0
11	Utah	2.0
12	Arkansas	1.9
13	Mississippi	1.9
14	Kentucky	1.9
15	Alabama	1.9
16	Washington	1.9
17	Rhode Island	1.9
18	Nebraska	1.8
19	Oklahoma	1.8
20	South Carolina	1.8
21	Iowa	1.8
	50-State Average	1.8
22	New Jersey	1.8
23	South Dakota	1.7
24	Connecticut	1.7
25	Maryland	1.6
26	Kansas	1.6
27	Idaho	1.6
28	Maine	1.6
29	Oregon	1.6
30	Missouri	1.6
31	VIRGINIA	1.6
32	North Carolina	1.6
33	New Hampshire	1.5
34	Indiana	1.5
35	Minnesota	1.4
36	Colorado	1.4
37	Tennessee	1.4
38	Massachusetts	1.4
39	Georgia	1.3
40	Michigan	1.3
41	Pennsylvania	1.3
42	New York	1.3
43	Wisconsin	1.3
44	Texas	1.2
45	Ohio	1.2
46	Arizona	1.2
47	California	1.1
48	Nevada	1.1
49	Florida	1.0
50	Illinois	1.0



Source: U.S. Census Bureau data on state government employment and payroll (March 2005).

Methodology

The data 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 whenever possible. Most of 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, the Virginia Department of the Treasury, the National Association of State Budget Officers (NASBO), the National Education Association, the U.S. Department of Health & Human Services Centers for Medicare and Medicaid Services, and the College Board.

Most data presented are for the year 2004 although this varies. For example, state and local expenditure data are from the U.S. Census Bureau for fiscal year (FY) 2004 while state general fund expenditure data are from NASBO for FY 2005. Census financial data are reported on a cash accounting basis.

The source of the data and the date the data were issued or last revised are indicated for each table. 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 10 are for FY 2004 and the population data are for July 1, 2004. This practice is consistent with the U.S. Census Bureau's methodology for calculating per capita amounts.

In order to ensure consistency among the tables, state values are ordered from highest to lowest. If two states have the same value, they are given the same ranking. The tables only display state values to a certain decimal place, so states may appear to have the same value in the table but have different rankings because their actual values are different.

For each table, JLARC staff calculated a 50-state average by summing each state's value and dividing the result by 50. The map next to the 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 revenue stabilization (rainy day fund or RDF) on Virginia's national ranking. The sources used herein do not classify deposits to the RDF as a State expenditure. The Census Bureau classifies these trans-

actions as intragovernmental transfers, and NASBO considers them as adjustments to revenue (no NASBO revenue data were used). 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 9, 16, 17, and 18 present Virginia's national ranking both with and without Virginia's expenditures for car tax relief. The dollar amounts of these expenditures come from the Virginia Auditor of Public Accounts' *Comparative Report of Local Government Revenue and Expenditures* for the corresponding fiscal year. These adjusted rankings should be interpreted cautiously, however, because sufficient data are not available to 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 9, which reports only local revenue, and Table 16, which reports only state 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.

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