

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 2008

Preface

In October 2003, the Joint Legislative Audit and Review Commission (JLARC) directed staff to develop interstate comparisons of important benchmark areas. The Commission agreed that access to data on Virginia's rankings relative to other states in fiscal and related areas would be useful in the legislative decision-making process. Examples of such benchmarks include population, personal income, revenues, taxes, employment, and tuition at State colleges and universities. The Commission also was interested in the effect of the State's expenditures on local personal property tax (car tax) relief and Revenue Stabilization (Rainy Day) Fund deposits on Virginia's national rankings.

Virginia has moved significantly in a few areas since the January 2007 publication:

From FY 2004 to FY 2005, in State & Local Funding per K-12 Pupil (Table 23), Virginia moved from below the 50-state average to above, from \$8,565 to \$9,269, an 8% increase. In State Funding per K-12 Pupil (Table 24), Virginia went from \$3,561 to \$4,047, a 14% increase and up nine rank positions but still well below the 50-state average. Local funding per pupil thus went from \$5,004 to \$5,222, an increase of just 4%.

From FY 2005 to FY 2006, Virginia also moved up in State General Fund Spending as a Percentage of Personal Income (Table 18), from 4.3% to 5%. This is a 16% rate of change and results in Virginia moving up six positions. Per Capita General Fund Expenditures (Table 17) followed suit, rising 22% and six rank positions. Per Capita State Tax Collections (Table 13) increased by only 7% over the period and fell three rank positions.

This special publication is designed as a quick reference in an accessible format, and JLARC staff would be pleased to receive suggestions from Members on ways to improve or expand it.



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Director

January 16, 2008

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Contents

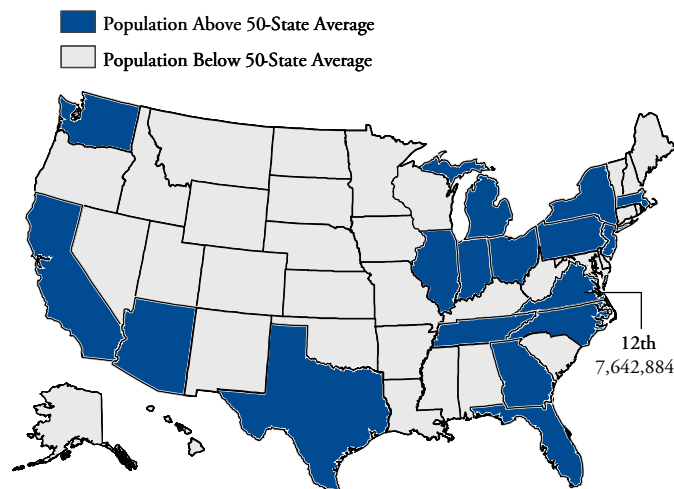
Table

	Measure	Rank
1. Population	7,642,884	12
2. Percent Change in Population	8.0%	13
3. Percent Change in Foreign-Born Population	35.7%	12
4. Per Capita Personal Income	\$39,173	9
5. Annual Unemployment Rate	3.0%	48
6. Per Capita State and Local Revenue	\$7,517	34
7. State and Local Revenue as a Percentage of Personal Income	20.0%	47
8. Per Capita State Revenue	\$4,927	38
9. Per Capita Local Revenue	\$3,834	25
10. Per Capita State & Local Taxes	\$3,657	20
11. State and Local Taxes as a Percentage of Personal Income	9.7%	40
12. Per Capita Local Taxes	\$1,552	15
13. Per Capita State Taxes	\$2,249	29
14. Per Capita Federal Grants	\$1,024	50
15. Per Capita Federal Expenditures	\$12,572	2
16. Per Capita State Expenditures	\$4,335	37
17. Per Capita State General Fund Expenditures	\$1,993	19
18. State General Fund Expenditures as a Percentage of Personal Income	5.0%	31
19. Per Capita State and Local Debt	\$5,888	26
20. Bond Ratings	AAA	1
21. Per Capita Total Medicaid Expenditures	\$619	48
22. Percentage of Population Under Age 65 With Health Insurance	85.3%	21
23. State & Local Funding Per Pupil, K-12	\$9,269	20
24. State Funding Per Pupil, K-12	\$4,047	33
25. Average Salary of Public Schoolteachers	\$42,768	27
26. Average Annual In-State Tuition at Public Institutions	\$6,556	16
27. State Government FTE Employment Per 100 Persons	1.6	28

Appendix: Methodology

Virginia Rankings

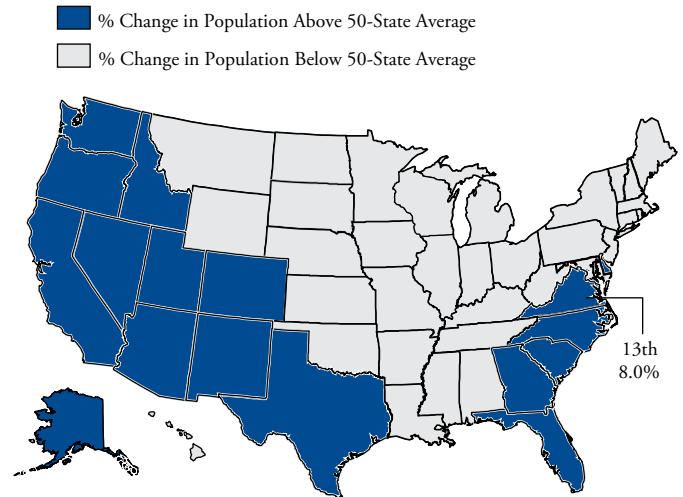
1	California	36,457,549
2	Texas	23,507,783
3	New York	19,306,183
4	Florida	18,089,888
5	Illinois	12,831,970
6	Pennsylvania	12,440,621
7	Ohio	11,478,006
8	Michigan	10,095,643
9	Georgia	9,363,941
10	North Carolina	8,856,505
11	New Jersey	8,724,560
12	VIRGINIA	7,642,884
13	Massachusetts	6,437,193
14	Washington	6,395,798
15	Indiana	6,313,520
16	Arizona	6,166,318
17	Tennessee	6,038,803
	50-State Average	5,976,339
18	Missouri	5,842,713
19	Maryland	5,615,727
20	Wisconsin	5,556,506
21	Minnesota	5,167,101
22	Colorado	4,753,377
23	Alabama	4,599,030
24	South Carolina	4,321,249
25	Louisiana	4,287,768
26	Kentucky	4,206,074
27	Oregon	3,700,758
28	Oklahoma	3,579,212
29	Connecticut	3,504,809
30	Iowa	2,982,085
31	Mississippi	2,910,540
32	Arkansas	2,810,872
33	Kansas	2,764,075
34	Utah	2,550,063
35	Nevada	2,495,529
36	New Mexico	1,954,599
37	West Virginia	1,818,470
38	Nebraska	1,768,331
39	Idaho	1,466,465
40	Maine	1,321,574
41	New Hampshire	1,314,895
42	Hawaii	1,285,498
43	Rhode Island	1,067,610
44	Montana	944,632
45	Delaware	853,476
46	South Dakota	781,919
47	Alaska	670,053
48	North Dakota	635,867
49	Vermont	623,908
50	Wyoming	515,004



- Virginia's estimated population increased by 1% from 2005 to 2006, compared to North Carolina's increase of 2% and Maryland's increase of 0.3%.
- Nationally, the average population increase was about 1%.
- State rankings for population were about the same as in 2005.

Percent Change in Population (Estimated, 2000-2006)

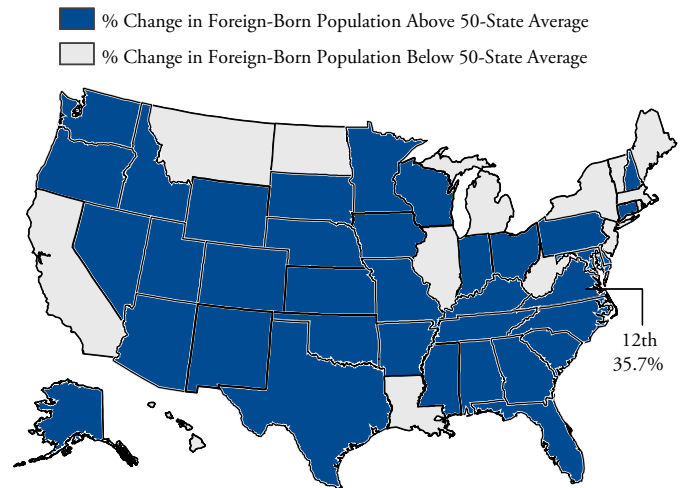
	<i>in %</i>
1 Nevada	24.9
2 Arizona	20.2
3 Georgia	14.4
4 Utah	14.2
5 Idaho	13.3
6 Florida	13.2
7 Texas	12.7
8 Colorado	10.5
9 North Carolina	10.1
10 Delaware	8.9
11 Washington	8.5
12 Oregon	8.2
13 VIRGINIA	8.0
14 South Carolina	7.7
15 California	7.6
16 New Mexico	7.5
17 Alaska	6.9
50-State Average	6.4
18 New Hampshire	6.4
19 Tennessee	6.1
20 Hawaii	6.1
21 Maryland	6.0
22 Arkansas	5.1
23 Minnesota	5.0
24 Montana	4.7
25 Missouri	4.4
26 Wyoming	4.3
27 Kentucky	4.1
28 Indiana	3.8
29 Oklahoma	3.7
30 New Jersey	3.7
31 Maine	3.7
32 Wisconsin	3.6
33 South Dakota	3.6
34 Alabama	3.4
35 Nebraska	3.3
36 Illinois	3.3
37 Connecticut	2.9
38 Kansas	2.8
39 Vermont	2.5
40 Mississippi	2.3
41 Iowa	1.9
42 Rhode Island	1.8
43 New York	1.7
44 Michigan	1.6
45 Massachusetts	1.4
46 Pennsylvania	1.3
47 Ohio	1.1
48 West Virginia	0.6
49 North Dakota	-1.0
50 Louisiana	-4.1



- Virginia's estimated population was 7,642,884 in 2006 compared to 7,079,030 in 2000, an increase of 563,854 people.
- For Virginia and North Carolina, percent change in population and total population (Table 1) were both above the 50-state average. For some states, such as Maryland, percent change in population and total population were both below the 50-state average.

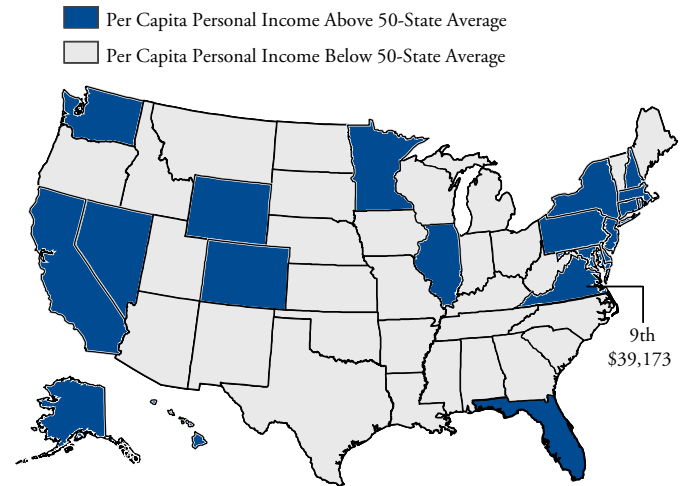
Percent Change in Foreign-Born Population (Estimated, 2000-2006)

	<i>in %</i>
1 Delaware	53.1
2 South Carolina	51.8
3 Nevada	50.3
4 Georgia	48.9
5 Tennessee	48.7
6 Alabama	48.2
7 Arkansas	45.7
8 North Carolina	42.8
9 Arizona	41.6
10 Indiana	41.3
11 Kentucky	39.2
12 VIRGINIA	35.7
13 Oklahoma	33.6
14 Nebraska	33.3
15 Utah	32.7
16 Colorado	32.3
17 New Mexico	31.8
18 Maryland	31.8
19 New Hampshire	31.5
20 Minnesota	30.2
21 Washington	29.2
22 Texas	29.0
23 Kansas	28.7
24 Florida	28.3
25 Missouri	28.1
26 Idaho	28.0
27 Mississippi	27.9
28 Alaska	26.6
29 Wisconsin	26.5
30 Pennsylvania	25.2
31 South Dakota	24.9
32 Wyoming	24.3
33 Oregon	24.2
34 Iowa	23.3
35 Connecticut	22.3
36 Ohio	21.5
50-State Average	20.7
37 New Jersey	18.8
38 Massachusetts	17.5
39 Illinois	16.0
40 Maine	14.3
41 Michigan	14.3
42 West Virginia	13.2
43 Rhode Island	12.7
44 California	11.7
45 North Dakota	10.4
46 Louisiana	8.0
47 New York	8.0
48 Montana	6.8
49 Vermont	4.0
50 Hawaii	-1.0



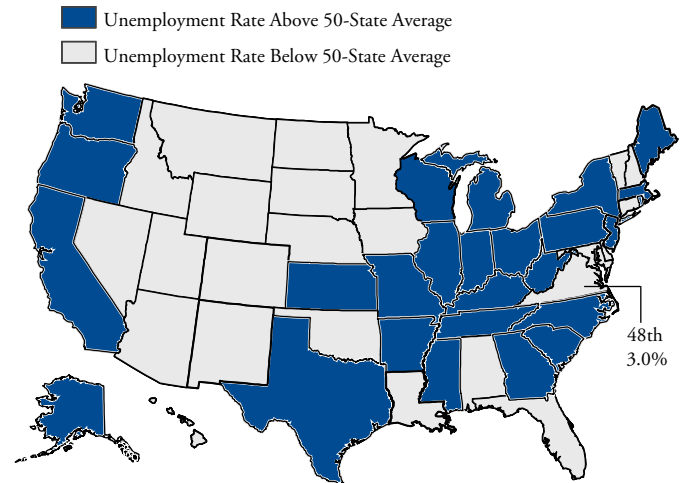
- Virginia's estimated foreign-born population was 773,785 in 2006 compared to 570,279 in 2000, which is an increase of 203,500 people.
- Virginia's increase in total population from 2000 to 2006 was 8% (Table 2); in the same time period, the foreign-born population increased 35.7%.
- The estimated foreign-born population is based on the sample of households that responded to U.S. Census Bureau American Community surveys.

	<i>in \$</i>
1 Connecticut	49,852
2 New Jersey	46,344
3 Massachusetts	45,877
4 Maryland	44,077
5 New York	42,392
6 Wyoming	40,676
7 New Hampshire	39,311
8 Colorado	39,186
9 VIRGINIA	39,173
10 Delaware	39,022
11 California	38,956
12 Minnesota	38,712
13 Illinois	38,215
14 Washington	37,423
15 Rhode Island	37,388
16 Alaska	37,271
17 Nevada	37,089
18 Pennsylvania	36,680
19 Hawaii	36,299
20 Florida	35,798
50-State Average	35,065
21 Kansas	34,743
22 Wisconsin	34,701
23 Nebraska	34,397
24 Vermont	34,264
25 Texas	34,257
26 South Dakota	33,929
27 Michigan	33,847
28 Oregon	33,666
29 Ohio	33,338
30 Iowa	33,236
31 Missouri	32,705
32 North Dakota	32,552
33 Indiana	32,526
34 Maine	32,348
35 Tennessee	32,304
36 North Carolina	32,234
37 Oklahoma	32,210
38 Georgia	31,891
39 Arizona	31,458
40 Alabama	31,295
41 Louisiana	30,952
42 Montana	30,688
43 Idaho	29,952
44 New Mexico	29,673
45 South Carolina	29,515
46 Kentucky	29,352
47 Utah	29,108
48 Arkansas	27,935
49 West Virginia	27,897
50 Mississippi	26,535



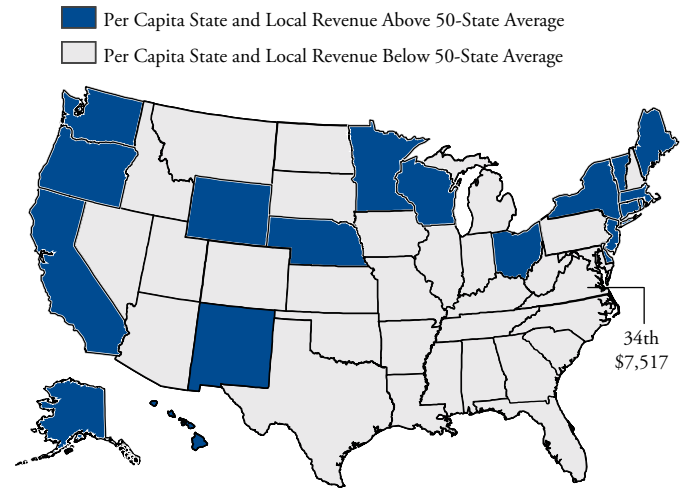
- Virginia's per capita personal income increased by \$1,670; however, Virginia's rank for this indicator declined from seventh to ninth between 2005 and 2006.
- All states increased in per capita personal income between 2005 and 2006 with an average increase of \$1,777. Louisiana had the largest increase (\$6,288), Georgia the smallest (\$977).
- 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.

	<i>in %</i>
1 Michigan	6.9
2 Mississippi	6.8
3 Alaska	6.7
4 South Carolina	6.5
5 Kentucky	5.7
6 Ohio	5.5
7 Oregon	5.4
8 Arkansas	5.3
9 Tennessee	5.2
10 Rhode Island	5.1
11 Indiana	5.0
11 Massachusetts	5.0
11 Washington	5.0
14 California	4.9
14 Texas	4.9
14 West Virginia	4.9
17 Missouri	4.8
17 North Carolina	4.8
19 Pennsylvania	4.7
19 Wisconsin	4.7
21 Georgia	4.6
21 Maine	4.6
21 New Jersey	4.6
24 Illinois	4.5
24 Kansas	4.5
24 New York	4.5
50-State Average	4.4
27 Colorado	4.3
27 Connecticut	4.3
29 Nevada	4.2
29 New Mexico	4.2
31 Arizona	4.1
32 Louisiana	4.0
32 Minnesota	4.0
32 Oklahoma	4.0
35 Maryland	3.9
36 Iowa	3.7
37 Alabama	3.6
37 Delaware	3.6
37 Vermont	3.6
40 Idaho	3.4
40 New Hampshire	3.4
42 Florida	3.3
43 Montana	3.2
43 North Dakota	3.2
43 South Dakota	3.2
43 Wyoming	3.2
47 Nebraska	3.0
48 VIRGINIA	3.0
49 Utah	2.9
50 Hawaii	2.4



- Virginia's unemployment rate in 2006 was 3%, down 0.5% from 2005. Virginia remained among the five states with the lowest unemployment rates.
- The U.S. unemployment rate (as opposed to the 50-state average) in 2006 was 4.6%, down 0.5% from 2005.
- The unemployment rate is the percentage of people 16 years or older who do not have a job but are available and have looked for work in the past four weeks. Workers expecting to be recalled to a job from which they were laid off or waiting to start a new job within 30 days are counted by the federal government as unemployed, but not those who are unemployed and not currently looking for work but are available and have looked for work within the last 12 months.

	<i>in \$</i>
1 Alaska	17,089
2 Wyoming	15,588
3 New York	11,960
4 California	10,524
5 Massachusetts	9,561
6 Washington	9,152
7 Delaware	9,074
8 Rhode Island	9,062
9 Nebraska	9,034
10 Ohio	8,945
11 New Jersey	8,941
12 Oregon	8,902
13 Minnesota	8,868
14 Wisconsin	8,761
15 Connecticut	8,737
16 Vermont	8,665
17 New Mexico	8,645
18 Hawaii	8,639
19 Maine	8,607
50-State Average	8,494
20 Pennsylvania	8,362
21 Colorado	8,348
22 North Dakota	8,257
23 West Virginia	8,125
24 Maryland	8,109
25 Michigan	8,056
26 Montana	7,957
27 Louisiana	7,953
28 Illinois	7,869
29 Nevada	7,857
30 Iowa	7,840
31 South Carolina	7,835
32 Utah	7,704
33 Florida	7,617
34 VIRGINIA	7,517
35 South Dakota	7,517
36 North Carolina	7,475
37 Alabama	7,389
38 Tennessee	7,335
39 Mississippi	7,252
40 Kansas	7,249
41 Missouri	7,130
42 Texas	7,112
43 Idaho	6,999
44 Indiana	6,989
45 Oklahoma	6,929
46 Arizona	6,910
47 New Hampshire	6,829
48 Arkansas	6,801
49 Kentucky	6,721
50 Georgia	6,602

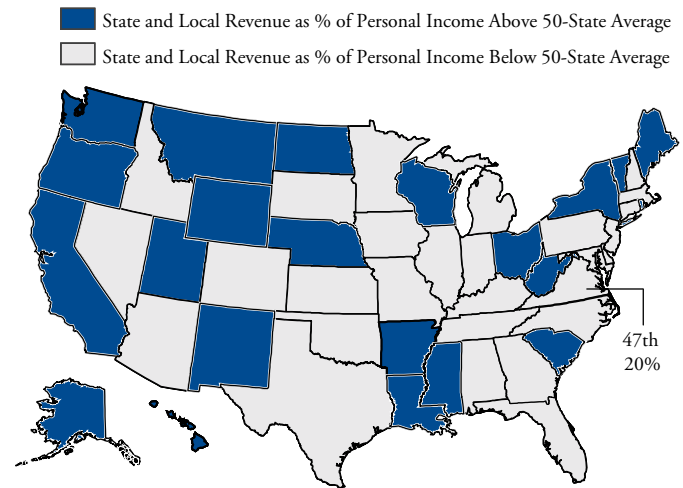


- Virginia's rank stayed about the same (35th in FY 2004, 34th in FY 2005) in per capita state and local revenue. Such revenue increased \$277 per capita for the State, almost the same as the \$285 increase in the 50-state average.
- The total amount of revenue received by Virginia's state and local governments in FY 2005 came primarily from four sources: taxes, 49%; charges (such as tuition) and miscellaneous sources, 23%; insurance trust revenue (such as unemployment insurance), 13%; and federal government, 12%.
- All states increased in combined per capita state and local revenue between FY 2002 and FY 2005 with an average increase of 36%.

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

State and Local Revenue as a Percentage of Personal Income (FY 2005)

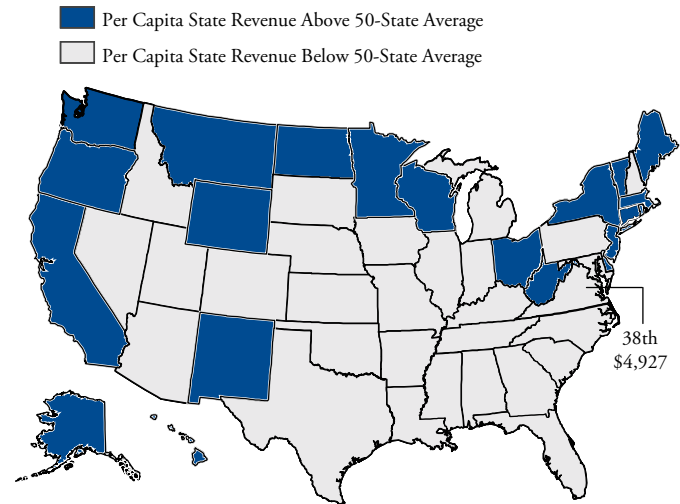
	<i>in %</i>
1 Alaska	48.1
2 Wyoming	41.8
3 Louisiana	32.2
4 New Mexico	31.0
5 West Virginia	30.8
6 New York	29.9
7 Mississippi	28.9
8 California	28.5
9 Utah	28.2
10 Ohio	28.1
11 Maine	27.9
12 South Carolina	27.7
13 Oregon	27.6
14 Nebraska	27.4
15 Montana	27.4
16 Vermont	26.5
17 North Dakota	26.3
18 Wisconsin	26.3
19 Washington	25.8
20 Rhode Island	25.7
21 Arkansas	25.5
22 Hawaii	25.1
50-State Average	25.0
23 Alabama	24.9
24 Iowa	24.8
25 Idaho	24.6
26 Michigan	24.6
27 Delaware	24.5
28 North Carolina	24.1
29 Pennsylvania	23.9
30 Minnesota	23.8
31 Kentucky	23.8
32 Tennessee	23.7
33 Oklahoma	23.1
34 South Dakota	23.1
35 Arizona	23.0
36 Missouri	22.8
37 Indiana	22.4
38 Florida	22.4
39 Colorado	22.3
40 Kansas	22.1
41 Nevada	22.0
42 Massachusetts	22.0
43 Texas	21.9
44 Illinois	21.7
45 Georgia	21.4
46 New Jersey	20.4
47 VIRGINIA	20.0
48 Maryland	19.3
49 Connecticut	18.4
50 New Hampshire	18.1



- Virginia ranked 47th in state and local revenue as a percentage of personal income last year and again this year although the percentage changed from 20.3% last year to 20.0% this year.
- Virginia ranked 42nd in state revenue as a percentage of personal income at 13.1% (50-state average was 17.7%), down from 13.4% last year.
- Virginia ranked 34th in local revenue as a percentage of personal income at 10.2% (50-state average was 11.6%), up from 10% last year.
- State and local revenue data are for each state's 12-month fiscal year and reflect individual government fiscal years that ended between July 1, 2004, and June 30, 2005. Personal income data are for the calendar year 2005.

Source: U.S. Census Bureau data on state and local government finances;
U.S. Bureau of Economic Analysis data on personal income.

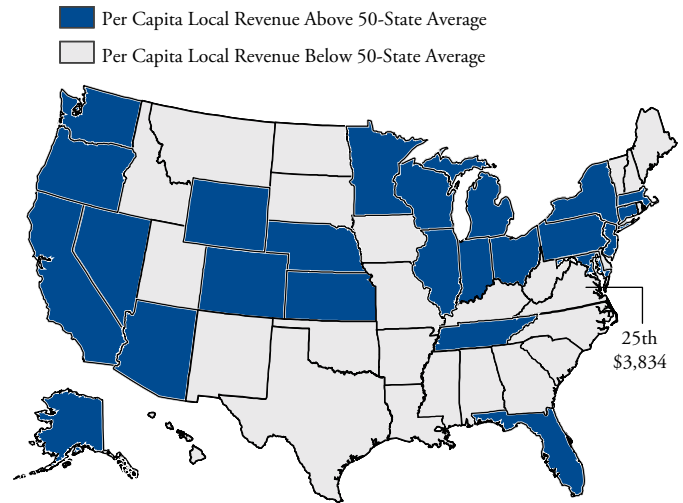
	<i>in \$</i>
1 Alaska	13,744
2 Wyoming	11,660
3 Vermont	7,390
4 Delaware	7,325
5 New York	7,259
6 Hawaii	7,140
7 New Mexico	6,925
8 California	6,889
9 Rhode Island	6,756
10 West Virginia	6,709
11 Massachusetts	6,489
12 Maine	6,387
13 Ohio	6,295
14 Wisconsin	6,230
15 Oregon	6,208
16 Minnesota	6,188
17 North Dakota	6,110
18 Montana	6,086
19 New Jersey	5,900
20 Connecticut	5,870
21 Washington	5,854
50-State Average	5,836
22 Pennsylvania	5,623
23 Michigan	5,517
24 Louisiana	5,511
25 South Carolina	5,413
26 Arkansas	5,379
27 Mississippi	5,336
28 Iowa	5,286
29 Utah	5,269
30 South Dakota	5,239
31 North Carolina	5,176
32 Maryland	5,168
33 Kentucky	5,092
34 Oklahoma	5,044
35 Idaho	5,040
36 Alabama	4,955
37 Nebraska	4,955
38 VIRGINIA	4,927
39 Colorado	4,819
40 Nevada	4,782
41 New Hampshire	4,707
42 Illinois	4,705
43 Missouri	4,626
44 Kansas	4,554
45 Indiana	4,361
46 Florida	4,338
47 Arizona	4,252
48 Texas	4,193
49 Tennessee	4,141
50 Georgia	3,954



- The total amount of revenue received by Virginia's State government in FY 2005 came mainly from three sources: taxes, 43%; charges (such as college tuition and miscellaneous sources), 22%; and federal government, 16%.
- Nationally, the average per capita state revenue increased from FY 2004 to FY 2005 by approximately \$125, or 2%.

Source: U.S. Census Bureau data on state and local government finances (2004-05) and population.

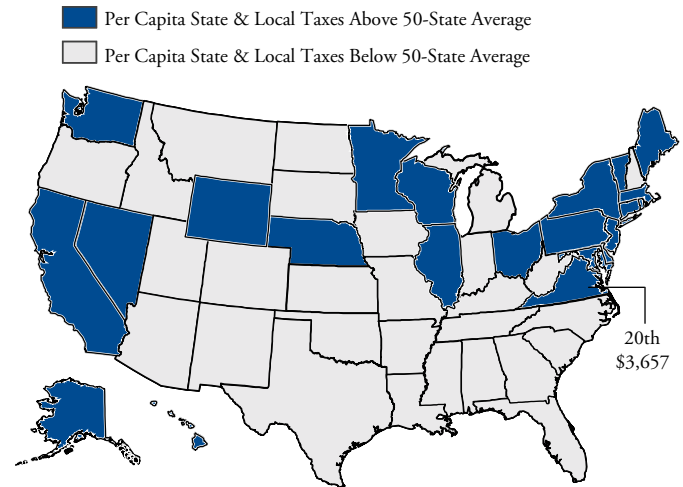
	<i>in \$</i>
1 New York	7,199
2 Wyoming	6,355
3 California	5,903
4 Nebraska	5,066
5 Nevada	4,839
6 Alaska	4,732
7 Washington	4,658
8 Colorado	4,563
9 Minnesota	4,513
10 Massachusetts	4,466
11 New Jersey	4,401
12 Illinois	4,389
13 Michigan	4,340
14 Florida	4,298
15 Wisconsin	4,213
16 Ohio	4,118
17 Pennsylvania	4,102
18 Tennessee	4,065
19 Arizona	4,000
20 Oregon	3,980
21 Connecticut	3,950
22 Maryland	3,943
23 Indiana	3,888
24 Kansas	3,878
50-State Average	3,862
25 VIRGINIA	3,834
26 Texas	3,787
27 Iowa	3,770
Virginia Without Car Tax	3,716
28 Georgia	3,672
29 North Carolina	3,665
30 Alabama	3,602
31 Louisiana	3,489
32 South Carolina	3,466
33 New Mexico	3,447
34 Missouri	3,417
35 Utah	3,397
36 Rhode Island	3,341
37 New Hampshire	3,278
38 Vermont	3,265
39 North Dakota	3,241
40 Mississippi	3,202
41 Maine	3,084
42 Idaho	3,059
43 Delaware	3,050
44 South Dakota	3,019
45 Oklahoma	2,896
46 Montana	2,862
47 Arkansas	2,755
48 Kentucky	2,545
49 West Virginia	2,461
50 Hawaii	1,655



- In Virginia, per capita local revenue increased between FY 2004 and FY 2005 by \$259 or 7%, and Virginia's rank rose from 27th to 25th.
- Per capita local revenue increased for all states with an average increase of \$164 or 4%.
- Virginia ranked 13th (up from 14th in FY 2004) in total local revenue at \$29 billion, including \$890 million paid by the State to localities for car tax relief.
- Total general government revenue received by Virginia localities came mainly from three sources: taxes, 40%; the State, 31%; and charges such as miscellaneous fees, 17%.

Source: U.S. Census Bureau data on state and local government finances and U.S. Bureau of Economic Analysis data on personal income.

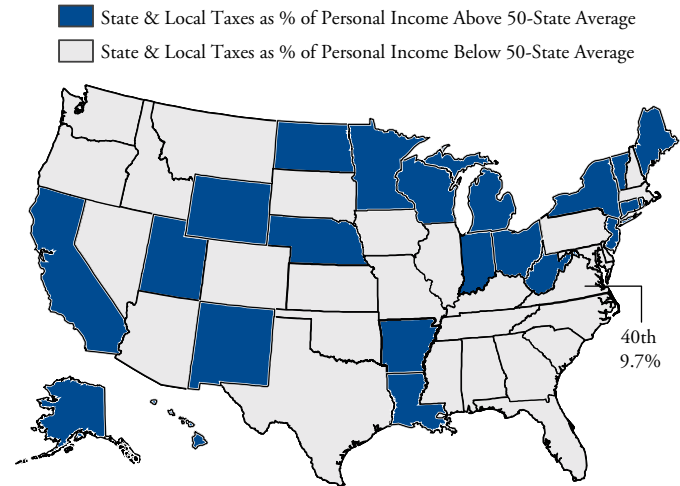
	<i>in \$</i>
1 New York	5,752
2 Connecticut	5,398
3 Wyoming	5,251
4 New Jersey	4,890
5 Massachusetts	4,470
6 Alaska	4,443
7 Hawaii	4,338
8 Maryland	4,276
9 Rhode Island	4,191
10 Vermont	4,137
11 Minnesota	4,088
12 California	4,055
13 Maine	3,960
14 Delaware	3,894
15 Wisconsin	3,872
16 Illinois	3,849
17 Nevada	3,749
18 Nebraska	3,746
19 Pennsylvania	3,710
20 VIRGINIA	3,657
21 Washington	3,651
22 Ohio	3,637
50-State Average	3,569
23 Michigan	3,494
24 Kansas	3,415
25 Indiana	3,405
26 Florida	3,369
27 Colorado	3,363
28 North Dakota	3,343
29 New Hampshire	3,306
30 Iowa	3,273
31 Louisiana	3,173
32 New Mexico	3,151
33 North Carolina	3,149
34 Arizona	3,079
35 West Virginia	3,060
36 Oregon	3,052
37 Texas	3,015
38 Georgia	3,010
39 Missouri	2,997
40 Kentucky	2,939
41 Utah	2,933
42 Idaho	2,926
43 Montana	2,913
44 Arkansas	2,902
45 Oklahoma	2,843
46 South Carolina	2,779
47 South Dakota	2,715
48 Tennessee	2,685
49 Mississippi	2,575
50 Alabama	2,569



- Virginia moved up from 23rd in 2004 to 20th in 2005 in per capita state and local taxes.
- Virginia moved from 13th in FY 2004 to 11th in FY 2005 in total state and local tax collections with \$27.7 billion in FY 2005.
- 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 (\$890 million in FY 2005).

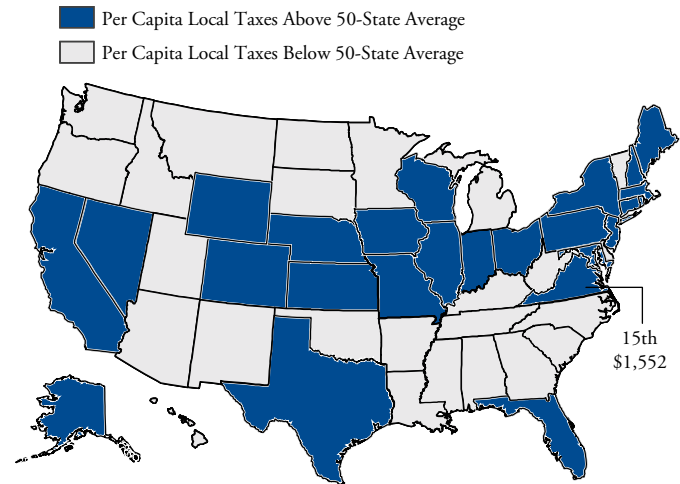
Source: U.S. Census Bureau data on state and local government finances (2004-2005) and population.

	<i>in %</i>
1 New York	14.4
2 Wyoming	14.1
3 Louisiana	12.9
4 Maine	12.9
5 Vermont	12.6
6 Hawaii	12.6
7 Alaska	12.5
8 Rhode Island	11.9
9 Wisconsin	11.6
10 West Virginia	11.6
11 Ohio	11.4
12 Connecticut	11.4
13 Nebraska	11.4
14 New Mexico	11.3
15 New Jersey	11.2
16 California	11.0
17 Minnesota	11.0
18 Indiana	10.9
19 Arkansas	10.9
20 Utah	10.7
21 North Dakota	10.7
22 Michigan	10.7
50-State Average	10.7
23 Pennsylvania	10.6
24 Illinois	10.6
25 Delaware	10.5
26 Nevada	10.5
27 Kentucky	10.4
28 Kansas	10.4
29 Iowa	10.3
30 Washington	10.3
31 Mississippi	10.3
32 Massachusetts	10.3
33 Idaho	10.3
34 Arizona	10.3
35 Maryland	10.2
36 North Carolina	10.1
37 Montana	10.0
38 Florida	9.9
39 South Carolina	9.8
40 VIRGINIA	9.7
41 Georgia	9.7
42 Missouri	9.6
43 Oklahoma	9.5
44 Oregon	9.5
45 Texas	9.3
46 Colorado	9.0
47 New Hampshire	8.8
48 Alabama	8.7
49 Tennessee	8.7
50 South Dakota	8.3



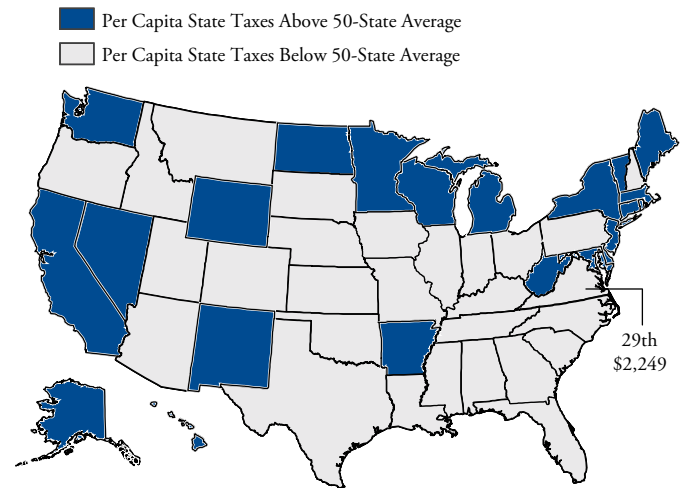
- Virginia's state and local taxes as a percentage of personal income increased from 9.4% in 2004 to 9.7% in 2005. Virginia's rank also moved up from 45th in 2004 to 40th in 2005.
- State and local taxes, as defined by the Census Bureau, include car tax amounts collected by localities but do not include money paid to localities by the State for car tax relief (\$890 million in FY 2005).

	<i>in \$</i>
1 New York	3,154
2 New Jersey	2,255
3 Connecticut	2,089
4 Maryland	1,861
5 Wyoming	1,832
6 Illinois	1,780
7 New Hampshire	1,758
8 Rhode Island	1,743
9 Colorado	1,722
10 Massachusetts	1,670
11 Alaska	1,641
12 Maine	1,630
13 Nebraska	1,587
14 Texas	1,585
15 VIRGINIA	1,552
16 Ohio	1,544
17 Pennsylvania	1,512
18 Wisconsin	1,493
19 Florida	1,462
20 Nevada	1,398
21 Kansas	1,378
22 Indiana	1,354
23 Missouri	1,351
24 Iowa	1,333
25 California	1,333
50-State Average	1,326
26 Georgia	1,293
27 Washington	1,293
28 South Dakota	1,282
29 Oregon	1,260
30 Louisiana	1,256
31 Arizona	1,230
32 Michigan	1,165
33 North Dakota	1,132
34 South Carolina	1,055
35 Utah	1,051
36 Tennessee	1,005
37 North Carolina	999
38 Minnesota	990
39 Oklahoma	907
40 Montana	906
41 Idaho	873
42 Hawaii	856
43 Alabama	855
44 New Mexico	830
45 Delaware	816
46 Kentucky	760
47 Mississippi	708
48 West Virginia	689
49 Arkansas	541
50 Vermont	533



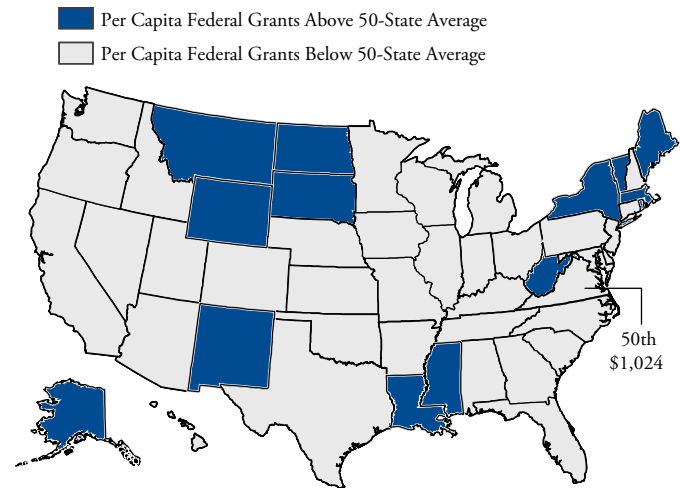
- Virginia's increase of \$113 per capita in local taxes is higher than the average increase of \$71 from 2004 to 2005.
- State and local taxes, as defined by the Census Bureau, include car tax amounts collected by localities but do not include money paid to localities by the State for car tax relief (\$890 million in FY 2005).

	<i>in \$</i>
1 Wyoming	4,121
2 Vermont	3,857
3 Hawaii	3,826
4 Alaska	3,708
5 Connecticut	3,461
6 Minnesota	3,354
7 Delaware	3,352
8 California	3,054
9 Massachusetts	3,013
10 New Jersey	2,848
11 New York	2,825
12 Maine	2,717
13 New Mexico	2,615
14 Maryland	2,591
15 Rhode Island	2,568
16 Washington	2,566
17 North Dakota	2,551
18 West Virginia	2,507
19 Wisconsin	2,483
20 Arkansas	2,476
21 Nevada	2,466
50-State Average	2,403
22 Kentucky	2,366
23 Michigan	2,349
24 Pennsylvania	2,335
25 North Carolina	2,326
26 Kansas	2,270
27 Montana	2,251
28 Louisiana	2,251
29 VIRGINIA	2,249
30 Nebraska	2,240
31 Illinois	2,192
32 Oklahoma	2,175
33 Indiana	2,158
34 Ohio	2,146
35 Idaho	2,143
36 Utah	2,141
37 Mississippi	2,058
38 Florida	2,056
39 Iowa	2,052
40 Oregon	2,051
41 Arizona	1,900
42 Alabama	1,855
43 Georgia	1,819
44 South Carolina	1,796
45 Colorado	1,793
46 Tennessee	1,764
47 Missouri	1,742
48 New Hampshire	1,582
49 Texas	1,557
50 South Dakota	1,512



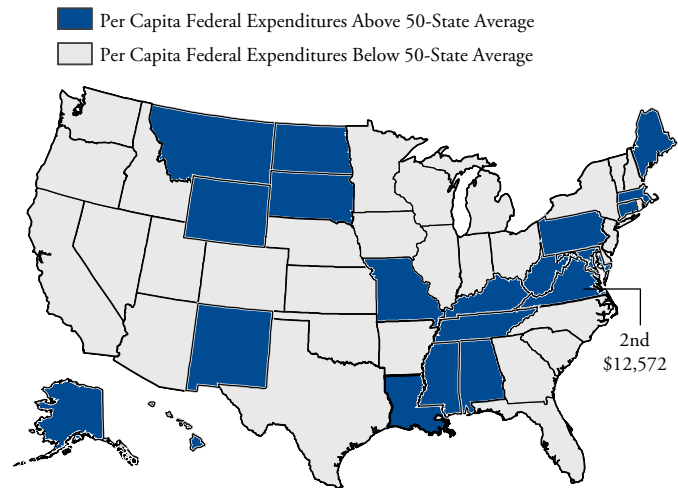
- Virginia collected \$17.2 billion in state taxes in 2006, and Virginia's rank dropped from 26th in 2005 to 29th in 2006.
- Virginia was similar to the national average increase of \$123 with an increase of \$145 in per capita state taxes from 2005 to 2006.

	<i>in \$</i>
1 Alaska	4,721
2 Wyoming	3,732
3 North Dakota	2,625
4 Louisiana	2,527
5 New Mexico	2,370
6 New York	2,362
7 Montana	2,289
8 Mississippi	2,258
9 South Dakota	2,248
10 Rhode Island	2,166
11 Massachusetts	2,137
12 Vermont	2,127
13 Maine	2,104
14 West Virginia	2,100
50-State Average	1,854
15 Hawaii	1,703
16 Arkansas	1,687
17 Tennessee	1,677
18 Alabama	1,615
19 Pennsylvania	1,602
20 Kentucky	1,590
21 Connecticut	1,554
22 Oklahoma	1,553
23 Maryland	1,546
24 Missouri	1,540
25 California	1,531
26 Delaware	1,503
27 Oregon	1,502
28 Ohio	1,495
29 North Carolina	1,494
30 South Carolina	1,489
31 Nebraska	1,477
32 Idaho	1,464
33 Minnesota	1,460
34 Arizona	1,445
35 Washington	1,438
36 New Hampshire	1,374
37 Wisconsin	1,364
38 Iowa	1,361
39 Michigan	1,318
40 Kansas	1,317
41 Illinois	1,303
42 Indiana	1,287
43 New Jersey	1,278
44 Florida	1,269
45 Texas	1,261
46 Georgia	1,223
47 Utah	1,220
48 Nevada	1,213
49 Colorado	1,165
50 VIRGINIA	1,024



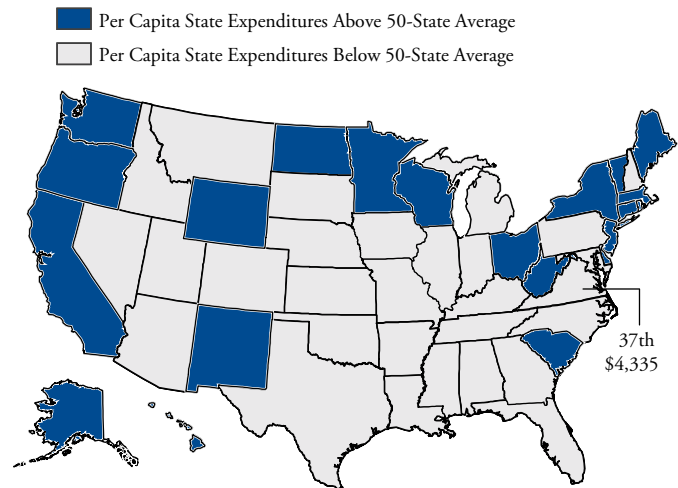
- Virginia received nearly \$8 billion in federal grants in federal fiscal year (FFY) 2005.
- Virginia ranked 50th in receipt of per capita federal grants; however, it ranked 2nd in per capita federal expenditures (Table 15).
- Federal grants consist of formula grants such as Medicaid and the National School Lunch Program, project grants for research or construction activities, and categorical or block grants.
- More information is in the 2003 JLARC report *Review of Virginia's Activity in Maximizing Federal Grant Funding*, available at <http://jlarc.state.va.us>.

	<i>in \$</i>
1 Alaska	13,916
2 VIRGINIA	12,572
3 Maryland	11,936
4 New Mexico	10,698
5 North Dakota	10,413
6 Hawaii	9,974
7 South Dakota	9,655
8 Wyoming	9,399
9 Alabama	9,248
10 Mississippi	9,001
11 West Virginia	8,868
12 Louisiana	8,792
13 Connecticut	8,791
14 Massachusetts	8,678
15 Maine	8,615
16 Montana	8,359
17 Missouri	8,326
18 Kentucky	8,305
19 Tennessee	8,108
20 Pennsylvania	8,021
50-State Average	7,940
21 Rhode Island	7,846
22 Oklahoma	7,799
23 Florida	7,572
24 South Carolina	7,545
25 New York	7,500
26 Vermont	7,463
27 Kansas	7,457
28 Washington	7,365
29 Arkansas	7,345
30 Nebraska	7,272
31 Arizona	7,198
32 Iowa	6,860
33 North Carolina	6,822
34 Ohio	6,790
35 Indiana	6,758
36 New Jersey	6,735
37 Idaho	6,715
38 California	6,694
39 Colorado	6,685
40 Georgia	6,553
41 Delaware	6,528
42 Texas	6,485
43 Michigan	6,414
44 New Hampshire	6,375
45 Illinois	6,328
46 Oregon	6,263
47 Wisconsin	6,105
48 Minnesota	6,060
49 Utah	5,952
50 Nevada	5,840



- In FFY 2005, Virginia had more than \$95 billion in federal expenditures, which was a \$421 per capita increase over FFY 2004.
- Virginia ranked 2nd in federal expenditures; however, it ranked 50th in receipt of federal grants (Table 14).
- Federal expenditures consist of grants, retirement and disability payments, direct payments (such as the Federal Family Education Loan Program and the Postal Service), procurement, and salaries and wages.
- More information is in the 2003 JLARC report *Review of Virginia's Activity in Maximizing Federal Grant Funding*, available at <http://jlarc.state.va.us>.

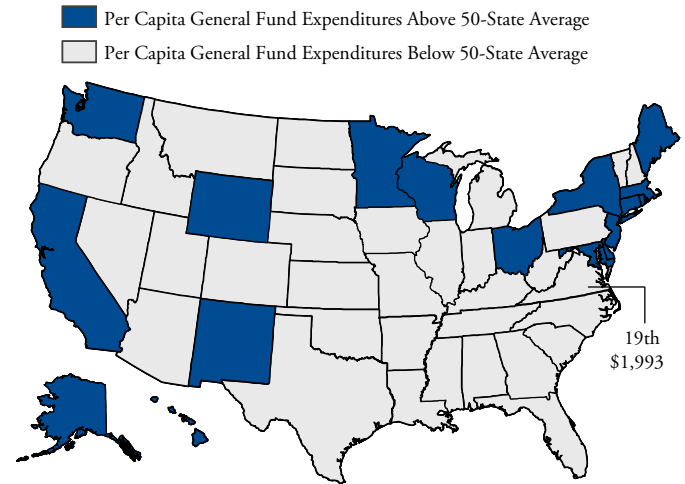
	<i>in \$</i>
1 Alaska	12,146
2 Wyoming	7,861
3 Vermont	7,127
4 New York	7,082
5 Delaware	7,014
6 Hawaii	6,601
7 New Mexico	6,542
8 Rhode Island	6,291
9 Massachusetts	5,911
10 Minnesota	5,885
11 California	5,802
12 Connecticut	5,771
13 Maine	5,678
14 New Jersey	5,657
15 North Dakota	5,501
16 West Virginia	5,417
17 South Carolina	5,347
18 Oregon	5,281
19 Ohio	5,279
20 Washington	5,254
21 Wisconsin	5,215
50-State Average	5,210
22 Montana	5,135
23 Michigan	5,090
24 Pennsylvania	5,065
25 Mississippi	5,056
26 Arkansas	4,912
27 Kentucky	4,815
28 Maryland	4,795
29 Iowa	4,769
30 Louisiana	4,748
31 Alabama	4,627
32 North Carolina	4,553
33 Utah	4,477
34 Oklahoma	4,434
35 New Hampshire	4,426
36 Illinois	4,361
37 VIRGINIA	4,335
38 Idaho	4,294
39 Kansas	4,281
40 Indiana	4,221
Virginia Without Car Tax	4,217
41 South Dakota	4,209
42 Nebraska	4,137
43 Tennessee	4,028
44 Colorado	4,025
45 Arizona	4,024
46 Missouri	3,993
47 Florida	3,963
48 Nevada	3,796
49 Georgia	3,702
50 Texas	3,549



- Virginia remained 14th in total state expenditures with almost \$33 billion, an increase of more than \$2 billion from FY 2004.
- Virginia's rank for per capita state expenditures remained the same from FY 2004 to FY 2005.

Per Capita General Fund Expenditures (FY 2006)

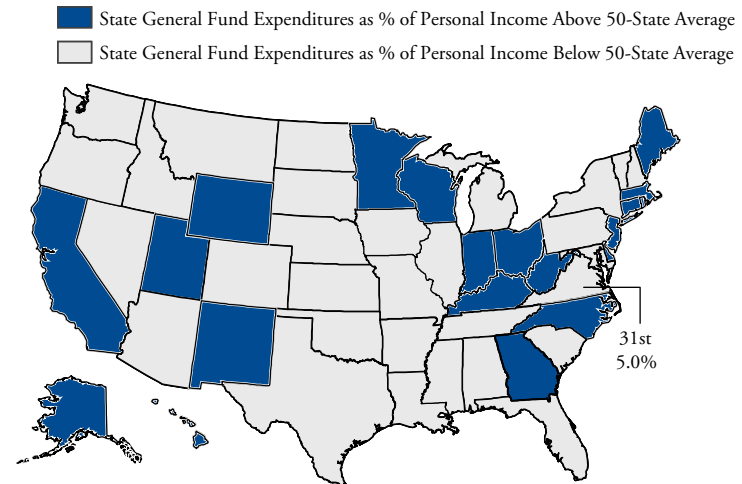
	<i>in \$</i>
1 Alaska	4,846
2 Connecticut	4,152
3 Massachusetts	3,975
4 Delaware	3,727
5 Hawaii	3,640
6 New Jersey	3,213
7 Minnesota	3,008
8 Rhode Island	2,878
9 New Mexico	2,770
10 California	2,512
11 Wyoming	2,412
12 New York	2,408
13 Wisconsin	2,229
14 Maryland	2,198
15 Maine	2,173
16 Ohio	2,166
17 Washington	2,130
50-State Average	2,056
18 Kentucky	2,006
19 VIRGINIA	1,993
20 Pennsylvania	1,983
21 West Virginia	1,959
22 North Carolina	1,927
23 Georgia	1,901
Virginia Without Car Tax	1,897
24 Indiana	1,893
25 Illinois	1,885
26 Kansas	1,859
27 Louisiana	1,805
28 Vermont	1,784
29 Utah	1,777
30 Iowa	1,684
31 Montana	1,659
32 Nebraska	1,649
33 Oregon	1,642
34 Oklahoma	1,546
35 North Dakota	1,519
36 Alabama	1,514
37 Idaho	1,512
38 Tennessee	1,501
39 Mississippi	1,482
40 Florida	1,438
41 Arizona	1,422
42 Texas	1,362
43 Arkansas	1,361
44 Colorado	1,357
45 South Dakota	1,351
46 South Carolina	1,305
47 Missouri	1,219
48 Nevada	1,176
49 New Hampshire	1,015
50 Michigan	894



- Virginia's rank moved up from 25th to 19th from FY 2005 to FY 2006 for per capita general fund expenditures. However, Virginia ranked 24th when excluding payments for car tax relief.
- Virginia's rank moved from 14th to 13th for total general fund expenditures with an increase of \$3 billion from FY 2005 to FY 2006. Total general fund expenditures for FY 2006 were \$15 billion.
- General fund expenditures made up less than 50% of total state expenditures in FY 2005 with federal funds, bonds, and other nongeneral funds making up the remainder.

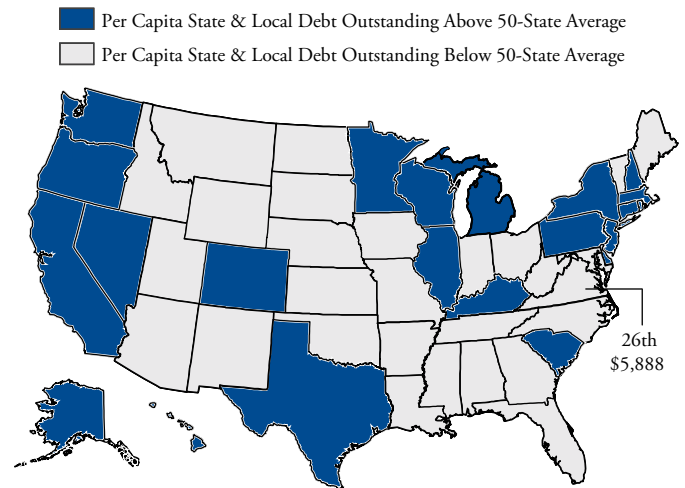
State General Fund Expenditures as a Percentage of Personal Income (FY 2006)

	<i>in %</i>
1 Alaska	12.5
2 Hawaii	9.9
3 Delaware	9.6
4 New Mexico	9.3
5 Massachusetts	8.6
6 Connecticut	8.2
7 Minnesota	7.8
8 Rhode Island	7.7
9 West Virginia	7.0
10 New Jersey	6.9
11 Maine	6.8
12 Kentucky	6.7
13 Ohio	6.5
14 Wisconsin	6.5
15 California	6.4
16 Utah	6.0
17 North Carolina	6.0
18 Wyoming	5.9
19 Georgia	5.9
20 Indiana	5.9
50-State Average	5.8
21 Louisiana	5.8
22 Washington	5.6
23 Mississippi	5.5
24 New York	5.5
25 Pennsylvania	5.4
26 Montana	5.4
27 Kansas	5.4
28 Vermont	5.2
29 Iowa	5.1
30 Idaho	5.1
31 VIRGINIA	5.0
32 Maryland	5.0
33 Oregon	4.9
34 Illinois	4.9
35 Alabama	4.9
36 Nebraska	4.8
Virginia Without Car Tax	4.8
37 Arkansas	4.8
38 Oklahoma	4.8
39 Tennessee	4.6
40 North Dakota	4.6
41 Arizona	4.5
42 South Carolina	4.4
43 South Dakota	4.2
44 Florida	3.9
45 Texas	3.9
46 Missouri	3.7
47 Colorado	3.4
48 Nevada	3.0
49 Michigan	2.6
50 New Hampshire	2.6



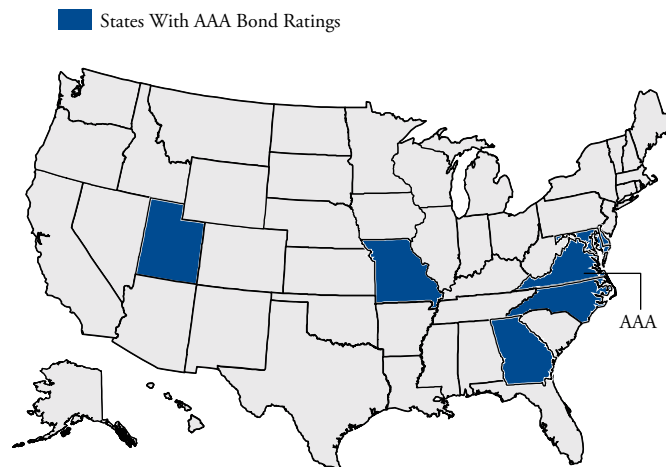
- Virginia's general fund expenditures as a percentage of personal income went up from 4.3% in FY 2005 to 5.0% in FY 2006, and Virginia moved up six positions in rank during that period.
- Excluding car tax relief, Virginia would rank 37th in total state expenditures as a percentage of personal income.

	<i>in \$</i>
1 Alaska	13,205
2 Massachusetts	12,123
3 New York	12,068
4 Connecticut	8,870
5 Washington	8,431
6 Colorado	8,386
7 New Jersey	8,376
8 Illinois	8,122
9 Pennsylvania	8,109
10 Rhode Island	8,103
11 California	7,847
12 Nevada	7,667
13 Delaware	7,398
14 Hawaii	7,298
15 Kentucky	7,237
16 New Hampshire	7,110
17 Oregon	7,106
18 Minnesota	7,073
19 South Carolina	7,044
20 Michigan	6,813
21 Wisconsin	6,680
22 Texas	6,568
50-State Average	6,391
23 Kansas	6,387
24 Florida	6,231
25 Utah	5,955
26 VIRGINIA	5,888
27 Vermont	5,849
28 Arizona	5,515
29 Louisiana	5,492
30 Montana	5,453
31 New Mexico	5,422
32 Missouri	5,404
33 Ohio	5,287
34 Maine	5,281
35 North Dakota	5,222
36 Maryland	5,002
37 South Dakota	4,955
38 Alabama	4,954
39 Indiana	4,872
40 Nebraska	4,866
41 North Carolina	4,717
42 West Virginia	4,649
43 Tennessee	4,294
44 Georgia	4,152
45 Oklahoma	4,068
46 Arkansas	4,036
47 Iowa	3,928
48 Wyoming	3,733
49 Mississippi	3,503
50 Idaho	2,783



- Virginia's per capita state and local debt outstanding increased by \$541 from \$5,347 in FY 2004 to \$5,888 in FY 2005.

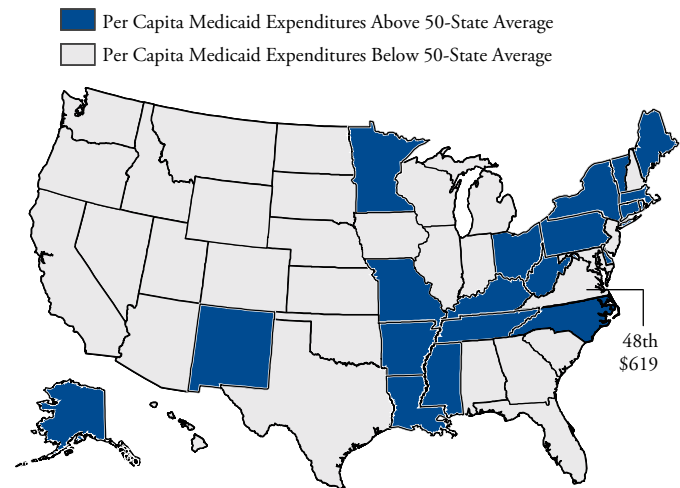
	S&P	Moody's	Fitch
1 VIRGINIA	AAA	Aaa	AAA
1 Delaware	AAA	Aaa	AAA
1 Georgia	AAA	Aaa	AAA
1 Maryland	AAA	Aaa	AAA
1 Missouri	AAA	Aaa	AAA
1 North Carolina	AAA	Aaa	AAA
1 Utah	AAA	Aaa	AAA
8 Minnesota	AAA	Aa1	AAA
8 South Carolina	AA+	Aaa	AAA
10 Florida	AAA	Aa1	AA+
10 Vermont	AA+	Aaa	AA+
12 Iowa	AA+	Aa1	AA+
12 Nevada	AA+	Aa1	AA+
12 New Mexico	AA+	Aa1	-
12 Ohio	AA+	Aa1	AA+
12 Tennessee	AA+	Aa1	AA+
17 Indiana	AA+	Aa1	AA
17 Texas	AA	Aa1	AA+
17 Washington	AA+	Aa1	AA
20 Alabama	AA	Aa2	AA
20 Alaska	-	Aa2	AA
20 Arkansas	AA	Aa2	-
20 Hawaii	AA	Aa2	AA
20 Idaho	-	Aa2	-
20 Kansas	AA-	Aa1	-
20 Massachusetts	AA	Aa2	AA
20 New Hampshire	AA	Aa2	AA
20 North Dakota	-	Aa2	-
20 Pennsylvania	AA	Aa2	AA
20 Wyoming	AA	-	-
31 Connecticut	AA	Aa3	AA
31 Illinois	AA	Aa3	AA
31 Maine	AA	Aa3	AA
31 Mississippi	AA	Aa3	AA
31 Montana	AA-	Aa2	AA
31 Oklahoma	AA	Aa3	AA
31 Oregon	AA	Aa2	AA-
31 Rhode Island	AA	Aa3	AA
39 Arizona	AA	Aa3	-
40 Kentucky	AA-	Aa2	AA-
40 New Jersey	AA	Aa3	AA-
40 New York	AA	Aa3	AA-
43 Michigan	AA-	Aa3	AA-
43 West Virginia	AA-	Aa3	AA-
43 Wisconsin	AA-	Aa3	AA-
46 California	A+	A1	A+
47 Louisiana	A	A2	A
Colorado	-	-	-
Nebraska	-	-	-
South Dakota	-	-	-



- 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, four states (Kansas, 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.

Per Capita Total Medicaid Expenditures (FY 2005)

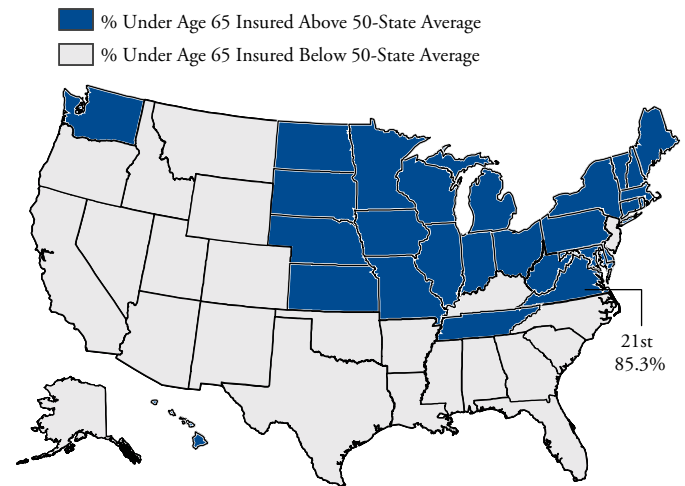
	<i>in \$</i>
1 New York	2,281
2 Maine	1,762
3 Rhode Island	1,634
4 Alaska	1,589
5 Massachusetts	1,548
6 Vermont	1,475
7 Tennessee	1,353
8 Pennsylvania	1,329
9 New Mexico	1,270
10 West Virginia	1,240
11 Louisiana	1,215
12 Connecticut	1,193
13 Mississippi	1,182
14 Missouri	1,178
15 Minnesota	1,141
16 Delaware	1,097
17 North Carolina	1,073
18 Arkansas	1,052
19 Kentucky	1,049
20 Ohio	1,039
50-State Average	1,035
21 California	1,017
22 New Hampshire	996
23 Arizona	993
24 South Carolina	988
25 Washington	986
26 Maryland	972
27 New Jersey	916
28 Wisconsin	897
29 Michigan	896
30 Illinois	891
31 Indiana	875
32 Hawaii	863
33 Alabama	863
34 Wyoming	854
35 Georgia	848
36 Oregon	842
37 Nebraska	837
38 Iowa	836
39 North Dakota	835
40 South Dakota	817
41 Oklahoma	811
42 Montana	788
43 Texas	782
44 Florida	781
45 Kansas	761
46 Idaho	750
47 Colorado	626
48 VIRGINIA	619
49 Utah	581
50 Nevada	518



- While Virginia ranks 48th in per capita Medicaid expenditures, it ranks 36th in per capita state and local Medicaid expenditures. Virginia ranks 5th in state and local expenditures as a percentage 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.

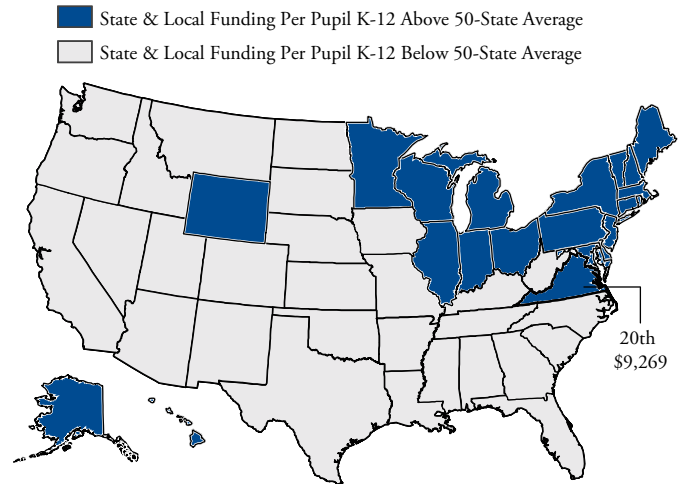
Percentage of Population Under Age 65 With Health Insurance (2006)

		<i>in %</i>
1	Rhode Island	90.3
2	Wisconsin	90.1
2	Hawaii	90.1
4	Minnesota	89.6
5	Connecticut	89.3
6	Maine	89.2
7	Pennsylvania	88.6
8	Ohio	88.5
9	Vermont	88.4
10	Massachusetts	88.2
11	Michigan	88.1
12	Iowa	87.9
13	New Hampshire	87.0
14	Indiana	86.9
15	Washington	86.8
16	South Dakota	86.3
17	North Dakota	86.1
17	Nebraska	86.1
17	Delaware	86.1
20	Kansas	86.0
21	VIRGINIA	85.3
22	Missouri	84.7
23	West Virginia	84.6
24	Maryland	84.5
25	Illinois	84.4
26	Tennessee	84.2
27	New York	84.0
	50-State Average	87.1
28	Wyoming	83.2
29	New Jersey	82.7
29	Alabama	82.7
31	Kentucky	82.6
32	Idaho	82.5
33	Alaska	82.3
34	South Carolina	81.9
35	Utah	81.1
35	Colorado	81.1
37	Georgia	80.8
38	Montana	80.7
39	North Carolina	79.8
40	Oregon	79.7
41	California	79.4
42	Arkansas	78.5
43	Oklahoma	78.4
44	Nevada	77.9
45	Mississippi	76.9
46	Arizona	76.7
47	Louisiana	75.0
47	Florida	75.0
49	New Mexico	74.0
50	Texas	72.8



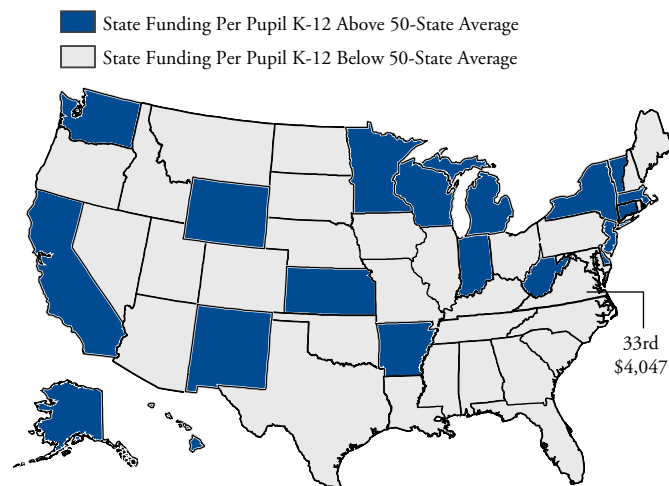
- Virginia's estimated insured rate averaged 85.5% over the last ten years, peaking at 87.8% in 2001.
- For more information, see the 2006 JLARC report *Options to Extend Health Insurance Coverage to Virginia's Uninsured Population*, available at <http://jlarc.state.va.us>.

		<i>in \$</i>
1	New Jersey	15,531
2	New York	14,652
3	Connecticut	13,172
4	Massachusetts	12,677
5	Vermont	12,288
6	Wyoming	12,168
7	Rhode Island	11,379
8	Delaware	11,309
9	Pennsylvania	11,215
10	Hawaii	11,121
11	Maryland	10,689
12	Indiana	10,527
13	New Hampshire	10,462
14	Wisconsin	10,340
15	Maine	10,261
16	Ohio	10,089
17	Alaska	9,780
18	Minnesota	9,715
19	Michigan	9,618
20	VIRGINIA	9,269
21	Illinois	9,217
	50-State Average	9,116
22	Nebraska	8,878
23	Georgia	8,593
24	Iowa	8,563
25	West Virginia	8,459
26	California	8,445
27	Missouri	8,386
28	Colorado	8,341
29	Kansas	8,251
30	Washington	8,160
31	Oregon	8,131
32	South Carolina	8,111
33	Florida	7,895
34	Nevada	7,810
35	Texas	7,741
36	North Dakota	7,731
37	New Mexico	7,671
38	Arkansas	7,619
39	Montana	7,464
40	North Carolina	7,341
41	Alabama	7,160
42	Louisiana	7,145
43	Kentucky	7,108
44	South Dakota	6,994
45	Arizona	6,879
46	Oklahoma	6,697
47	Tennessee	6,366
48	Idaho	6,317
49	Mississippi	6,231
50	Utah	5,842



- Virginia's state and local funding per pupil rose by \$704 from FY 2004 to FY 2005, and Virginia's rank moved from 22nd to 20th.
- Virginia ranked 22nd in total funding per pupil at \$9,956 (including federal dollars).
- Virginia's per pupil funds are 52% local, 41% state, and 7% federal.

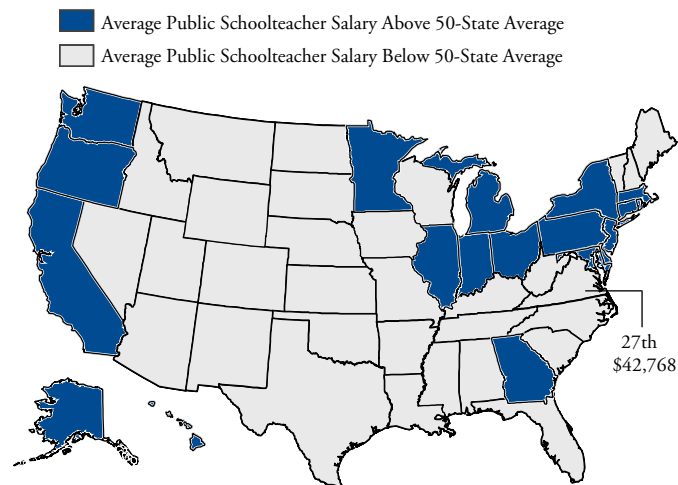
		<i>in \$</i>
1	Vermont	11,600
2	Hawaii	10,845
3	Delaware	7,947
4	Minnesota	7,207
5	Wyoming	6,962
6	New York	6,930
7	New Jersey	6,790
8	Alaska	6,629
9	Arkansas	6,489
10	New Mexico	6,448
11	Michigan	6,307
12	West Virginia	5,752
13	Massachusetts	5,691
14	California	5,556
15	Wisconsin	5,551
16	Washington	5,479
17	Connecticut	5,166
18	Indiana	5,149
19	Kansas	5,038
	50-State Average	5,032
20	Nevada	4,991
21	Rhode Island	4,866
22	North Carolina	4,737
23	Ohio	4,674
24	Kentucky	4,626
25	Maine	4,518
26	Alabama	4,453
27	Oregon	4,431
28	Pennsylvania	4,350
29	New Hampshire	4,347
30	Maryland	4,320
31	Iowa	4,290
32	Georgia	4,153
33	VIRGINIA	4,047
34	South Carolina	4,039
35	Idaho	4,033
36	Missouri	4,027
37	Mississippi	3,962
38	Montana	3,948
39	Louisiana	3,884
40	Oklahoma	3,880
41	Colorado	3,858
42	Florida	3,758
43	Utah	3,544
44	Arizona	3,469
45	Illinois	3,442
46	North Dakota	3,399
47	Tennessee	3,148
48	Nebraska	3,080
49	Texas	3,003
50	South Dakota	2,805



- Virginia ranked 14th in local funding in FY 2005 at \$5,221 per pupil and 43rd in federal funding at \$687 per pupil.

Average Salary of Public Schoolteachers (FY 2005)

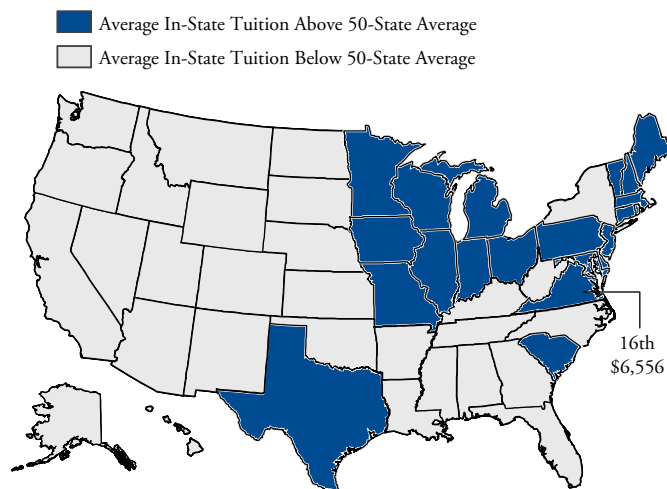
		<i>in \$</i>
1	Connecticut	57,737
2	California	57,604
3	Illinois	57,539
4	New Jersey	56,519
5	New York	56,200
6	Massachusetts	54,701
7	Michigan	53,959
8	Rhode Island	53,473
9	Pennsylvania	53,258
10	Alaska	52,424
11	Maryland	52,331
12	Delaware	50,595
13	Ohio	48,692
14	Oregon	48,320
15	Minnesota	46,906
16	Indiana	46,583
17	Georgia	46,526
18	Hawaii	46,149
19	Washington	45,718
	50-State Average	44,811
20	Vermont	44,535
21	Wisconsin	44,299
22	Colorado	43,949
23	New Hampshire	43,941
24	Nevada	43,394
25	North Carolina	43,348
26	Arizona	42,905
27	VIRGINIA	42,768
28	South Carolina	42,189
29	Tennessee	42,076
30	Florida	41,590
31	Texas	41,011
32	Kentucky	40,959
33	Idaho	40,864
34	Wyoming	40,497
35	Arkansas	40,495
36	Maine	39,610
37	Nebraska	39,456
37	Utah	39,456
39	New Mexico	39,391
40	Kansas	39,345
41	Iowa	39,284
42	Missouri	39,090
43	Louisiana	39,022
44	Montana	38,485
45	West Virginia	38,360
46	Mississippi	38,212
47	Alabama	38,186
48	Oklahoma	37,879
49	North Dakota	36,695
50	South Dakota	34,040



- The national average teacher salary (as opposed to the 50-state average) was \$47,659 in FY 2005.
- The National Education Association calculated the national average (which includes the District of Columbia) by weighting each state's average salary by the number of teachers in that state.

Average Annual In-State Tuition and Fees at Public 4-Year Institutions (FY 2007)

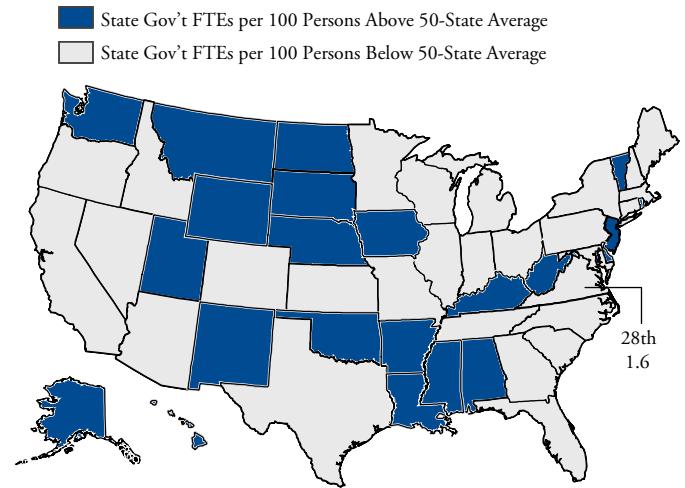
		<i>in \$</i>
1	Vermont	9,783
2	New Jersey	9,331
3	New Hampshire	9,127
4	Pennsylvania	9,051
5	Ohio	8,445
6	Illinois	8,058
7	South Carolina	7,913
8	Michigan	7,673
9	Massachusetts	7,583
10	Minnesota	7,518
11	Delaware	7,403
12	Maryland	7,216
13	Connecticut	7,135
14	Rhode Island	6,787
15	Maine	6,616
16	VIRGINIA	6,556
17	Indiana	6,555
18	Missouri	6,526
19	Wisconsin	6,042
20	Texas	5,985
21	Iowa	5,900
	50-State Average	5,807
22	Kentucky	5,764
23	Washington	5,670
24	Oregon	5,576
25	North Dakota	5,512
26	Arkansas	5,314
27	Montana	5,258
28	Nebraska	5,229
29	Kansas	5,213
30	New York	5,041
31	Tennessee	4,973
32	South Dakota	4,969
33	Alabama	4,906
34	Colorado	4,772
35	Arizona	4,674
36	California	4,549
37	Mississippi	4,450
38	Oklahoma	4,432
39	Hawaii	4,227
40	Alaska	4,194
41	West Virginia	4,166
42	Idaho	4,156
43	North Carolina	4,067
44	New Mexico	4,056
45	Georgia	3,909
46	Utah	3,816
47	Louisiana	3,770
48	Nevada	3,645
49	Wyoming	3,515
50	Florida	3,315



- Virginia's average undergraduate tuition rose \$532 from \$6,024 in FY 2006 to \$6,556 in FY 2007.
- Virginia moved up in state rankings for average in-state tuition from 18th in FY 2006 to 16th in FY 2007.

State Government Full-Time Equivalent Employment Per 100 Persons (2006)

1	Hawaii	4.3
2	Alaska	3.8
3	Delaware	3.0
4	North Dakota	2.9
5	New Mexico	2.6
6	Wyoming	2.5
7	Vermont	2.3
8	Arkansas	2.1
9	West Virginia	2.0
10	Montana	2.0
11	Utah	2.0
12	Louisiana	1.9
13	Rhode Island	1.9
14	Mississippi	1.9
15	Kentucky	1.9
16	Oklahoma	1.9
17	Nebraska	1.9
18	Alabama	1.9
19	Washington	1.8
20	New Jersey	1.8
21	Iowa	1.8
22	South Dakota	1.8
	50-State Average	1.8
23	South Carolina	1.8
24	Connecticut	1.8
25	Maine	1.6
26	Maryland	1.6
27	Kansas	1.6
28	VIRGINIA	1.6
29	North Carolina	1.6
30	Oregon	1.6
31	Missouri	1.5
32	Idaho	1.5
33	Minnesota	1.5
34	New Hampshire	1.5
35	Indiana	1.4
36	Colorado	1.4
37	Massachusetts	1.4
38	Tennessee	1.4
39	Michigan	1.3
40	Georgia	1.3
41	Pennsylvania	1.3
42	New York	1.3
43	Wisconsin	1.2
44	Texas	1.2
45	Ohio	1.2
46	Arizona	1.1
47	California	1.1
48	Florida	1.1
49	Nevada	1.0
50	Illinois	1.0



- Virginia's State government full-time equivalent (FTE) employment remained at 1.6 positions per 100 residents, but rose three positions in ranking.
- 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 in some states, the transportation function is performed by local government or private entities.
- FTE is a computed statistic representing the number of full-time employees that could have been employed if all part-time hours had been worked by full-time employees.

Methodology

The data in the preceding tables represent the most current information available for all 50 states (excluding the District of Columbia and Puerto Rico). 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, Standard and Poors, 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.

The data presented are generally for 2005 or 2006. For example, state and local expenditure data are from the U.S. Census Bureau for fiscal year (FY) 2005 while state general fund expenditure data are from NASBO for FY 2006. Census financial data are reported on a cash accounting basis.

The source and 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 2005 and the population data are for July 1, 2005, a practice which is consistent with the 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. Two states having the same value 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 but have different rankings because 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 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 typically includes 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 was interested 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 transactions 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 JLARC analysis of the Appropriation Act for the corresponding fiscal year. These adjusted rankings should be interpreted with caution, 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.

Some states moved significantly in Percent Foreign Born, but this may be due to changes in Census Bureau methodology. The Census Bureau indicates the American Community Survey was "under development" through 2006 with additional populations being counted as time went by. For example, in 2006 the survey began including persons living in "group quarters" such as college housing, prisons, and nursing homes. The Census Bureau indicates that the 2006 data are comparable to the 2000 Census, which is the base year for comparison. That being said, the change in percent foreign born in Virginia increased from 31.4% last year to 35.4% this year, while Wyoming went from 4.5% to 24.3% and West Virginia went from 3.1% to 13.2%. While these changes could result from counting group quarters, it seems unlikely. These changes are so dramatic that these results should be interpreted with caution.

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

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