

Virginia Compared to the Other States

National Rankings on Taxes,
Budgetary Components,
and Other Indicators



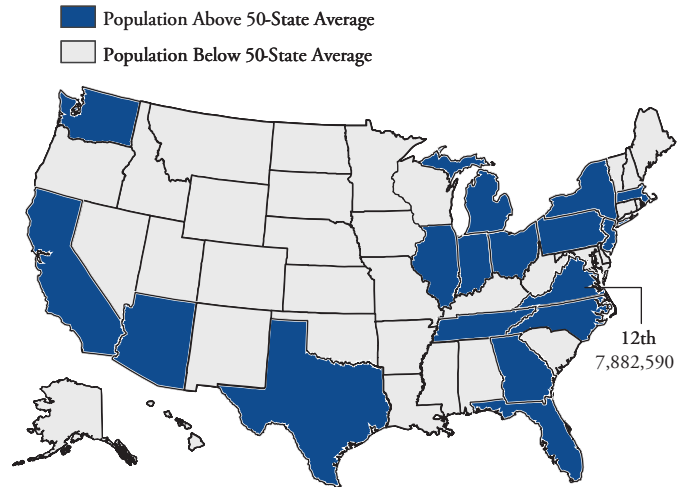
2010 edition

Revised February 2011. Data in Tables 11-14 were corrected, information was revised in the maps and text next to those tables, and Virginia's rank was revised for those tables on the inside front cover.

Prepared by
Staff of the Joint Legislative Audit
and Review Commission

Table	Measure	Trend	Rank	Table	Measure	Trend	Rank
1. Population	7,882,590	▲	12	28. State Funding Per Pupil, K-12	\$4,749	▲	33
2. Percent Change in Population	11.4%	▲	15	29. Average Salary of Public Schoolteachers	\$45,539	▲	25
3. Per Capita Personal Income	\$44,224	▲	7	30. Percentage of Adults With Less Than High School Education	14.1%	▲	21
4. Annual Unemployment Rate	4.0%	▲	42	31. Average Annual In-State Tuition at Public Institutions	\$7,581	▲	15
5. Percentage of Population Below Poverty Line	10.2%	▲	39	32. State Government FTE Employment Per 100 Persons	1.6	—	26
6. Per Capita State and Local Revenue	\$9,154	▲	31	33. State Motor Fuel Excise Taxes Per Gallon	17.5¢	—	37
7. State and Local Revenue as Percentage of Personal Income	22.1%	▲	46	34. Road Expenditures Per Vehicle Mile Traveled	3.66¢	▼	43
8. Per Capita State Revenue	\$6,134	▲	32	Appendix: Methodology			
9. Per Capita Local Revenue	\$4,378	▲	24	Legend			
10. Individual Income Tax as Percentage of Total State & Local Revenue	31.6%	▲	6	▲ Upward Trend in Measure			
11. Per Capita State & Local Taxes	\$4,205	▲	18	▼ Downward Trend in Measure			
12. State and Local Taxes as Percentage of Personal Income	10.2%	▲	37	— No Change			
13. Per Capita Local Taxes	\$1,781	▲	12	JLARC Staff for This Report Glen S. Tittermary, Deputy Director Walt Smiley, Project Leader Brad Marsh David Reynolds Martha Erwin, Publications Analyst			
14. Per Capita State Taxes	\$2,425	▲	27				
15. Per Capita Federal Grants	\$1,130	▲	49				
16. Per Capita Federal Expenditures	\$15,256	▲	1				
17. Per Capita State Expenditures	\$4,755	▲	35				
18. Ten-Year State Spending Growth Rate	13%	▼	38				
19. Per Capita State General Fund Expenditures	\$1,943	▼	31				
20. State General Fund Expenditures as Percentage of Personal Income	4.4%	▼	41				
21. Per Capita State and Local Debt	\$6,621	▲	27				
22. Bond Ratings	AAA	—	1				
23. Per Capita Total Medicaid Expenditures	\$645	▲	47				
24. Welfare Expenditures as Percentage of Total State Expenditures	18.4%	▼	42				
25. Percentage of Population Under Age 65 With Health Insurance	86.2%	▲	20				
26. Infant Mortality Rate Per 1,000 Births	7.1	▼	22				
27. State & Local Funding Per Pupil, K-12	\$10,624	▲	19				

1	California	36,961,664
2	Texas	24,782,302
3	New York	9,541,453
4	Florida	8,537,969
5	Illinois	2,910,409
6	Pennsylvania	2,604,767
7	Ohio	1,542,645
8	Michigan	9,969,727
9	Georgia	9,829,211
10	North Carolina	9,380,884
11	New Jersey	8,707,739
12	VIRGINIA	7,882,590
13	Washington	6,664,195
14	Arizona	6,595,778
15	Massachusetts	6,593,587
16	Indiana	6,423,113
17	Tennessee	6,296,254
	50-State Average	6,128,138
18	Missouri	5,987,580
19	Maryland	5,699,478
20	Wisconsin	5,654,774
21	Minnesota	5,266,214
22	Colorado	5,024,748
23	Alabama	4,708,708
24	South Carolina	4,561,242
25	Louisiana	4,492,076
26	Kentucky	4,314,113
27	Oregon	3,825,657
28	Oklahoma	3,687,050
29	Connecticut	3,518,288
30	Iowa	3,007,856
31	Mississippi	2,951,996
32	Arkansas	2,889,450
33	Kansas	2,818,747
34	Utah	2,784,572
35	Nevada	2,643,085
36	New Mexico	2,009,671
37	West Virginia	1,819,777
38	Nebraska	1,796,619
39	Idaho	1,545,801
40	New Hampshire	1,324,575
41	Maine	1,318,301
42	Hawaii	1,295,178
43	Rhode Island	1,053,209
44	Montana	974,989
45	Delaware	885,122
46	South Dakota	812,383
47	Alaska	698,473
48	North Dakota	646,844
49	Vermont	621,760
50	Wyoming	544,270

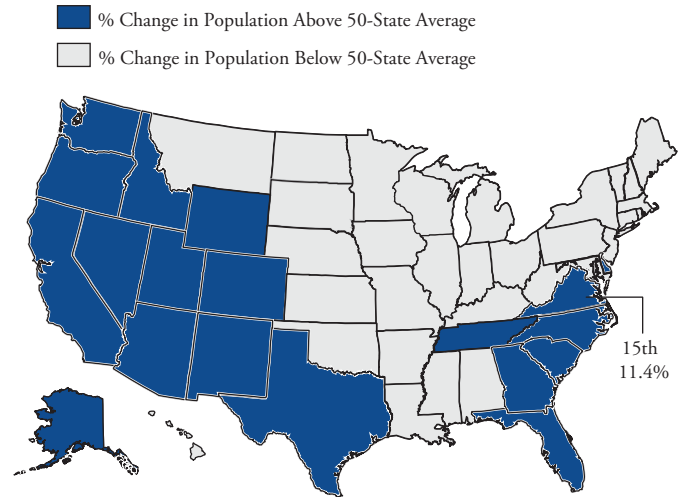


- Virginia's estimated population increased by 3.1% from 2006 to 2009, compared to North Carolina's increase of 5.9% and Maryland's increase of 1.5 %.
- The 50-state average population increase was 2.5% from 2006 to 2009.
- In 2009, 44 of the 50 states had the same rank as in 2006, including Virginia.

Source: U.S. Census Bureau

Percent Change in Population (Estimated, 2000-2009)

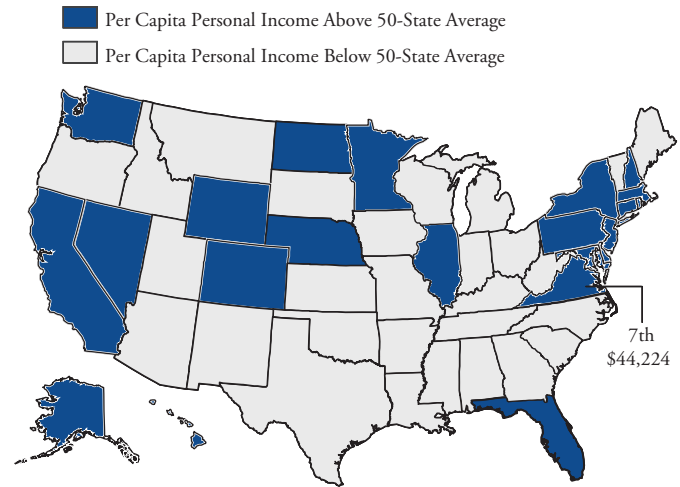
	<i>in %</i>
1 Nevada	32.3
2 Arizona	28.6
3 Utah	24.7
4 Georgia	20.1
5 Idaho	19.5
6 Texas	18.8
7 Colorado	16.8
8 North Carolina	16.6
9 Florida	16.0
10 South Carolina	13.7
11 Washington	13.1
12 Delaware	13.0
13 Oregon	11.8
14 Alaska	11.4
15 VIRGINIA	11.4
16 Tennessee	10.7
17 New Mexico	10.5
18 Wyoming	10.2
19 California	9.1
50-State Average	8.9
20 Arkansas	8.1
21 Montana	8.1
22 South Dakota	7.6
23 Maryland	7.6
24 New Hampshire	7.2
25 Minnesota	7.0
26 Missouri	7.0
27 Hawaii	6.9
28 Oklahoma	6.9
29 Kentucky	6.7
30 Alabama	5.9
31 Indiana	5.6
32 Wisconsin	5.4
33 Nebraska	5.0
34 Kansas	4.8
35 Illinois	4.0
36 Massachusetts	3.9
37 Mississippi	3.8
38 New Jersey	3.5
39 Maine	3.4
40 Connecticut	3.3
41 New York	3.0
42 Iowa	2.8
43 Pennsylvania	2.6
44 Vermont	2.1
45 Ohio	1.7
46 North Dakota	0.7
47 West Virginia	0.6
48 Louisiana	0.5
49 Rhode Island	0.5
50 Michigan	0.3



- Virginia's estimated population was 7,882,590 in 2009, compared to 7,079,048 in 2000, an increase of 803,542.
- The population of the United States is estimated to have grown more than 9% to 307,006,550 from 2000 to 2009.
- 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.

Source: U.S. Census Bureau annual population estimates

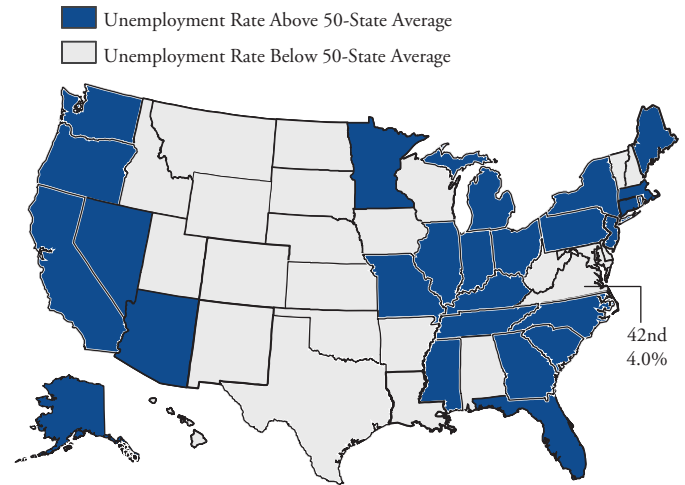
	<i>in \$</i>
1 Connecticut	\$56,272
2 New Jersey	51,358
3 Massachusetts	51,254
4 New York	48,753
5 Wyoming	48,608
6 Maryland	48,378
7 VIRGINIA	44,224
8 Alaska	44,039
9 California	43,641
10 New Hampshire	43,623
11 Minnesota	43,037
12 Colorado	42,984
13 Washington	42,857
14 Illinois	42,347
15 Hawaii	42,055
16 Rhode Island	41,368
17 Nevada	41,182
18 Delaware	40,519
19 Pennsylvania	40,140
20 North Dakota	39,870
21 Florida	39,267
22 Nebraska	39,150
50-State Average	39,140
23 Kansas	38,820
24 Vermont	38,685
25 South Dakota	38,661
26 Texas	37,774
27 Wisconsin	37,767
28 Iowa	37,402
29 Missouri	36,631
30 Maine	36,457
31 Louisiana	36,424
32 Oregon	36,298
33 Ohio	36,021
34 Oklahoma	35,985
35 North Carolina	35,344
36 Tennessee	34,976
37 Michigan	34,949
38 Georgia	34,893
39 Montana	34,644
40 Indiana	34,605
41 Arizona	34,335
42 Alabama	33,768
43 New Mexico	33,430
44 Idaho	33,074
45 South Carolina	32,666
46 Arkansas	32,397
47 Kentucky	32,076
48 Utah	31,944
49 West Virginia	31,641
50 Mississippi	30,399



- Virginia's per capita personal income increased by \$5,051 between 2006 and 2008. Virginia's rank for this indicator improved from 2006 to 2008, rising from ninth to seventh.
- All states increased in per capita personal income between 2006 and 2008 with an average increase of \$4,144. Wyoming had the largest increase (\$7,932), Michigan the smallest (\$1,102).
- Per capita personal income is total personal income divided by state 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. Census Bureau and Bureau of Economic Analysis

	<i>in %</i>
1 Michigan	8.4
2 Rhode Island	7.8
3 California	7.2
4 Mississippi	6.9
5 South Carolina	6.9
6 Alaska	6.7
7 Nevada	6.7
8 Illinois	6.5
9 Ohio	6.5
10 Kentucky	6.4
11 Oregon	6.4
12 Tennessee	6.4
13 North Carolina	6.3
14 Florida	6.2
15 Georgia	6.2
16 Missouri	6.1
17 Indiana	5.9
18 Connecticut	5.7
19 Arizona	5.5
20 New Jersey	5.5
21 Maine	5.4
22 Minnesota	5.4
23 New York	5.4
24 Pennsylvania	5.4
25 Massachusetts	5.3
26 Washington	5.3
50-State Average	5.3
27 Arkansas	5.1
28 Alabama	5.0
29 Colorado	4.9
30 Idaho	4.9
31 Texas	4.9
32 Delaware	4.8
33 Vermont	4.8
34 Wisconsin	4.7
35 Louisiana	4.6
36 Montana	4.5
37 Kansas	4.4
38 Maryland	4.4
39 West Virginia	4.3
40 New Mexico	4.2
41 Iowa	4.1
42 VIRGINIA	4.0
43 Hawaii	3.9
44 New Hampshire	3.8
45 Oklahoma	3.8
46 Utah	3.4
47 Nebraska	3.3
48 North Dakota	3.2
49 Wyoming	3.1
50 South Dakota	3.0

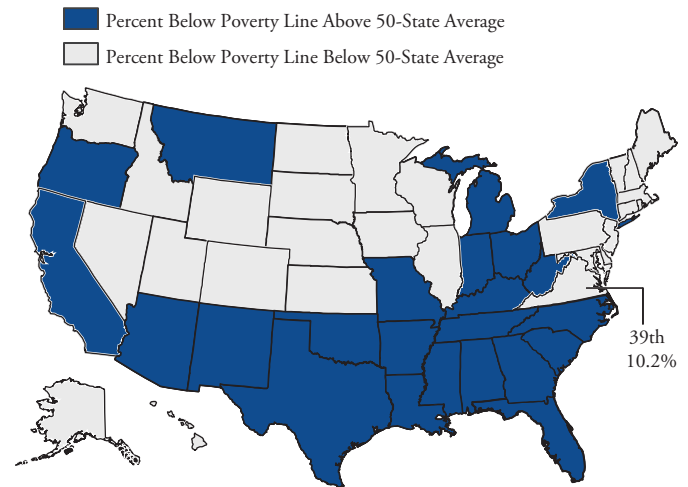


- The October 2009 unemployment rate for Virginia was 6.6%, up 2.3% from October 2008. Virginia's unemployment rate increase for this period was the 12th smallest of the 50 states, and Virginia's monthly unemployment rate was ranked 7th lowest.
- Virginia's annual unemployment rate in 2008 was 4%, 1% higher than 2006. Virginia remained among the ten states with the lowest unemployment rates.
- The U.S. unemployment rate (as opposed to the 50-state average) in 2008 was 5.8%, up 1.2% from 2006.
- 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.

Source: U.S. Bureau of Labor Statistics

Percentage of Population Below Poverty Line in Previous 12 Months (2007)

	<i>in %</i>
1 Mississippi	21.2
2 Louisiana	17.3
3 Kentucky	17.3
4 Arkansas	17.3
5 New Mexico	17.1
6 West Virginia	17.0
7 Oklahoma	15.9
8 Texas	15.8
9 Alabama	15.7
10 South Carolina	15.7
11 Tennessee	15.5
12 Montana	14.8
13 Arizona	14.7
14 Georgia	14.7
15 North Carolina	14.6
16 Michigan	14.4
17 Oregon	13.6
18 New York	13.6
19 Missouri	13.4
20 Ohio	13.4
21 California	13.3
22 Florida	13.2
23 Indiana	13.1
50-State Average	12.7
24 Idaho	12.6
25 South Dakota	12.5
26 Maine	12.3
27 Illinois	12.2
28 Pennsylvania	12.1
29 North Dakota	12.0
30 Rhode Island	11.7
31 Iowa	11.5
32 Colorado	11.4
33 Washington	11.3
34 Kansas	11.3
35 Nevada	11.3
36 Nebraska	10.8
37 Vermont	10.6
38 Wisconsin	10.4
39 VIRGINIA	10.2
40 Delaware	10.0
41 Massachusetts	10.0
42 Minnesota	9.6
43 Utah	9.6
44 Wyoming	9.4
45 Connecticut	9.3
46 Hawaii	9.1
47 New Jersey	8.7
48 Alaska	8.4
49 Maryland	8.1
50 New Hampshire	7.6

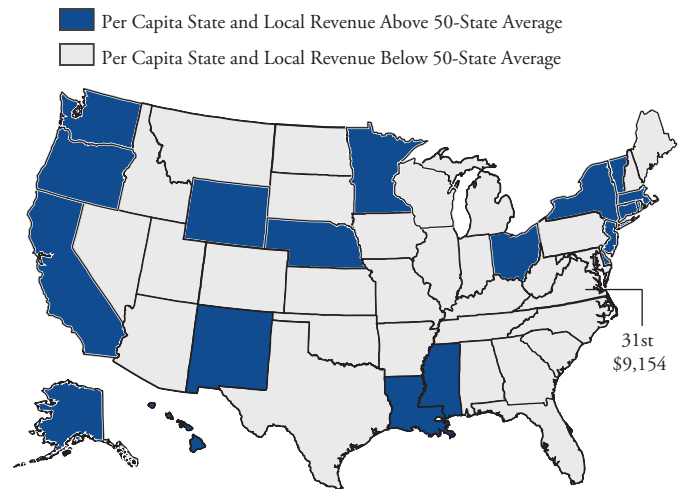


- The number of Virginians living in poverty in 2007 was 768,031.
- The U.S. Census Bureau 2007 poverty threshold was \$21,027 for a family of four including two children.

Source: American Community Survey, 1-Year Estimates, U.S. Census Bureau

Per Capita State and Local Revenue (FY 2007)

	<i>in \$</i>
1 Alaska	\$22,673
2 Wyoming	16,218
3 New York	15,066
4 California	12,838
5 Washington	11,207
6 Oregon	11,166
7 New Jersey	11,007
8 Massachusetts	10,870
9 Louisiana	10,694
10 Delaware	10,688
11 Rhode Island	10,669
12 New Mexico	10,647
13 Connecticut	10,616
14 Ohio	10,614
15 Hawaii	10,550
16 Minnesota	10,477
17 Nebraska	10,439
18 Vermont	10,196
19 Mississippi	10,089
50-State Average	9,996
20 Wisconsin	9,964
21 North Dakota	9,901
22 Pennsylvania	9,774
23 Colorado	9,651
24 Montana	9,604
25 Maryland	9,595
26 Florida	9,494
27 Maine	9,390
28 Illinois	9,302
29 Iowa	9,253
30 Michigan	9,206
31 VIRGINIA	9,154
32 Nevada	9,081
33 South Carolina	8,947
34 South Dakota	8,853
35 Alabama	8,779
36 Utah	8,681
37 Tennessee	8,504
38 Kansas	8,496
39 Missouri	8,465
40 Oklahoma	8,404
41 North Carolina	8,384
42 Idaho	8,223
43 Texas	8,212
44 West Virginia	8,178
45 Arizona	8,080
46 Georgia	7,978
47 Kentucky	7,974
48 Arkansas	7,941
49 New Hampshire	7,895
50 Indiana	7,732

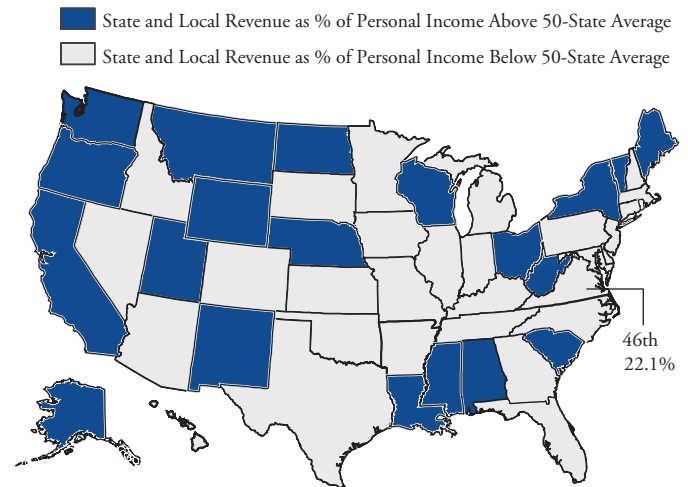


- Virginia's rank increased to 31st in FY 2007 from 34th in FY 2005 for per capita revenue received by state and local governments. Such revenue increased \$1,637 per capita for Virginia, almost the same as the \$1,654 increase in the 50-state average.
- Between FY 2005 and FY 2007, all states increased in combined per capita revenue received by state and local governments with an average increase of 18%.
- The total amount of revenue received by Virginia's state and local governments in FY 2007 came primarily from four sources: taxes, 46%; charges (such as tuition and miscellaneous sources), 21%; insurance trust revenue (such as unemployment insurance), 19%; and federal government, 11%.

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 2007)

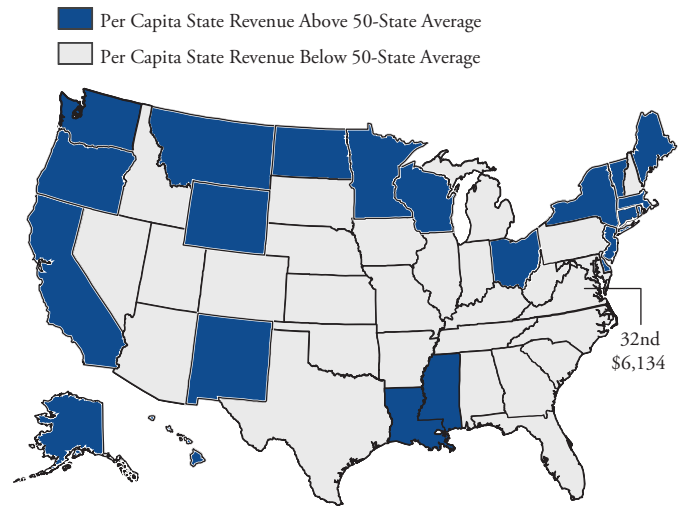
	<i>in %</i>
1 Alaska	56.0
2 Wyoming	37.5
3 Mississippi	35.0
4 New Mexico	33.7
5 New York	32.0
6 Oregon	32.0
7 Louisiana	31.3
8 California	30.7
9 Ohio	30.5
10 Montana	29.6
11 South Carolina	28.8
12 Nebraska	28.5
13 North Dakota	28.3
14 Utah	28.1
15 Maine	27.8
16 Vermont	27.8
17 West Virginia	27.7
18 Washington	27.6
19 Wisconsin	27.6
20 Alabama	27.1
50-State Average	27.0
21 Rhode Island	26.9
22 Hawaii	26.8
23 Iowa	26.4
24 Arkansas	26.4
25 Idaho	26.3
26 Delaware	26.2
27 Michigan	26.2
28 South Dakota	26.1
29 Kentucky	25.6
30 Tennessee	25.5
31 Minnesota	25.5
32 Pennsylvania	25.2
33 North Carolina	24.9
34 Florida	24.6
35 Missouri	24.6
36 Oklahoma	24.5
37 Arizona	24.5
38 Georgia	23.8
39 Colorado	23.4
40 Kansas	23.1
41 Illinois	23.0
42 Indiana	23.0
43 Nevada	22.3
44 New Jersey	22.3
45 Massachusetts	22.2
46 VIRGINIA	22.1
47 Texas	22.0
48 Maryland	20.9
49 Connecticut	19.5
50 New Hampshire	19.0



- Virginia ranked 47th (20%) in state and local revenue as a percentage of personal income in FY 2005, compared to 46th (22%) in FY 2007.
- Virginia ranked 39th in state revenue as a percentage of personal income at 10.6% (50-state average was 11.8%), up from 34th in FY 2005 (10.2%).
- 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, 2006 and June 30, 2007. Personal income data are for the calendar year 2007.

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

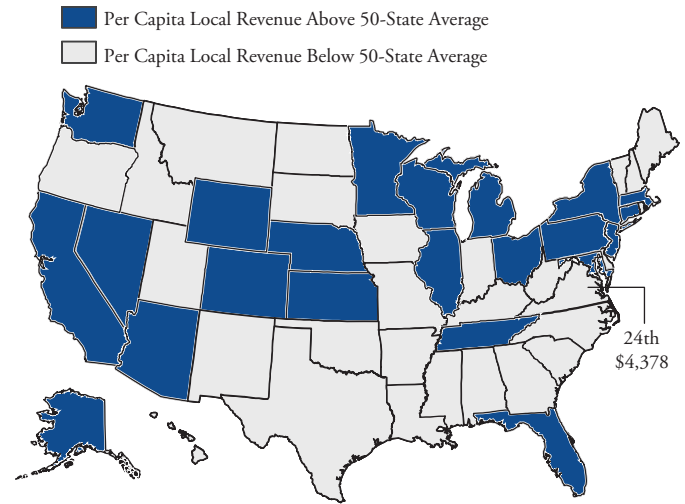
	<i>in \$</i>
1 Alaska	\$18,641
2 Wyoming	11,555
3 New York	9,205
4 Vermont	8,745
5 Hawaii	8,724
6 New Mexico	8,678
7 Delaware	8,605
8 California	8,233
9 Oregon	8,172
10 Rhode Island	7,985
11 Mississippi	7,662
12 Massachusetts	7,644
13 Louisiana	7,629
14 Ohio	7,628
15 New Jersey	7,609
16 Minnesota	7,464
17 North Dakota	7,440
18 Montana	7,415
19 Connecticut	7,294
20 Washington	7,286
21 Wisconsin	7,166
22 Maine	7,154
50-State Average	6,985
23 Pennsylvania	6,712
24 West Virginia	6,579
25 Arkansas	6,402
26 Iowa	6,363
27 Michigan	6,266
28 South Carolina	6,239
29 Maryland	6,195
30 Oklahoma	6,180
31 South Dakota	6,157
32 VIRGINIA	6,134
33 Idaho	6,050
34 Kentucky	5,993
35 Alabama	5,939
36 Utah	5,936
37 North Carolina	5,723
38 Nebraska	5,614
39 Missouri	5,565
40 Nevada	5,548
41 Colorado	5,545
42 Illinois	5,511
43 New Hampshire	5,461
44 Florida	5,387
45 Kansas	5,375
46 Indiana	5,106
47 Arizona	5,010
48 Texas	4,804
49 Tennessee	4,792
50 Georgia	4,740



- The total amount of revenue received by Virginia's State government in FY 2007 came mainly from four sources: taxes, 40%; charges (such as college tuition and miscellaneous sources), 21%; insurance trust revenue (such as unemployment insurance), 24%; and federal government, 14%.
- Nationally, the average per capita revenue received by state governments increased from FY 2005 to FY 2007 by approximately \$807, or 14%.

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

	<i>in \$</i>
1 New York	8,557
2 Wyoming	7,722
3 California	7,245
4 Nebraska	5,848
5 Alaska	5,828
6 Washington	5,372
7 Nevada	5,340
8 Florida	5,308
9 Colorado	5,143
10 Illinois	5,035
11 Minnesota	4,985
12 Massachusetts	4,801
13 New Jersey	4,763
14 Michigan	4,750
15 Ohio	4,623
16 Pennsylvania	4,615
17 Tennessee	4,614
18 Arizona	4,582
19 Wisconsin	4,553
20 Maryland	4,535
21 Connecticut	4,508
22 Kansas	4,451
50-State Average	4,408
23 Texas	4,405
24 VIRGINIA	4,378
25 Georgia	4,377
26 Oregon	4,365
27 Louisiana	4,302
Virginia Without Car Tax	4,254
28 Iowa	4,245
29 Alabama	4,234
30 North Carolina	4,059
31 Mississippi	3,939
32 New Mexico	3,896
33 Indiana	3,885
34 Rhode Island	3,880
35 Missouri	3,824
36 South Carolina	3,768
37 Utah	3,741
38 Vermont	3,669
39 New Hampshire	3,616
40 Delaware	3,566
41 North Dakota	3,559
42 Idaho	3,485
43 South Dakota	3,482
44 Oklahoma	3,339
45 Montana	3,324
46 Maine	3,252
47 Kentucky	2,972
48 Arkansas	2,963
49 West Virginia	2,709
50 Hawaii	1,997

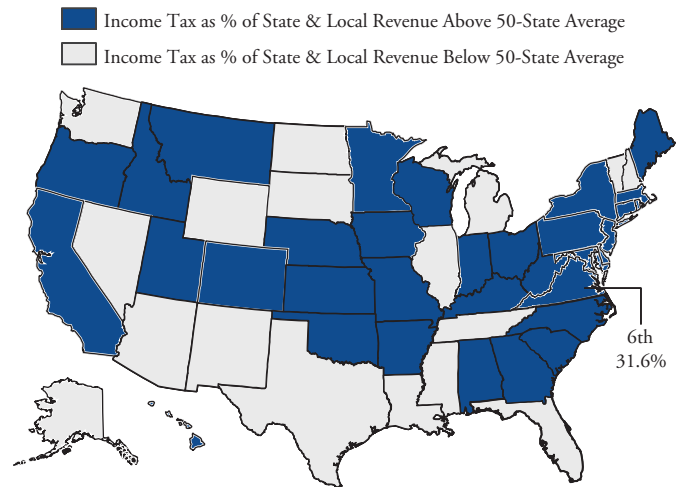


- In Virginia, per capita local revenue increased between FY 2005 and FY 2007 by \$544, or 14%, and Virginia's rank rose from 25th to 24th.
- Per capita revenue received by local governments increased for 49 of 50 states with an average increase of \$546, or 14%.
- In FY 2007, Virginia ranked 13th (the same as in FY 2005) in total local revenue at \$33.7 billion, including \$961.1 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, 41%; the State, 30%; and charges such as miscellaneous fees, 16%.

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

Individual Income Tax as a Percentage of Total State and Local Revenue (FY 2007)

	<i>in %</i>
1 Oregon	44.1
2 Maryland	39.7
3 Massachusetts	35.6
4 North Carolina	32.7
5 New York	31.8
6 VIRGINIA	31.6
7 California	30.8
8 Minnesota	30.5
9 Connecticut	30.0
10 Ohio	29.9
11 Idaho	29.6
12 Kentucky	29.5
13 Delaware	29.3
14 Utah	28.7
15 Wisconsin	27.1
16 Missouri	27.0
17 Georgia	26.5
18 Colorado	25.8
19 Montana	25.5
20 Pennsylvania	25.5
21 Iowa	25.1
22 Indiana	24.7
23 Kansas	24.2
24 Maine	24.2
25 Hawaii	23.8
26 Arkansas	23.7
27 South Carolina	23.6
28 Nebraska	23.2
29 Oklahoma	23.2
30 Rhode Island	22.8
31 Alabama	22.7
32 New Jersey	22.7
33 West Virginia	22.3
50-State Average	21.1
34 Vermont	19.9
35 Michigan	18.7
36 Louisiana	18.3
37 Illinois	17.1
38 Arizona	16.1
39 Mississippi	16.0
40 New Mexico	15.8
41 North Dakota	12.1
42 New Hampshire	2.3
43 Tennessee	1.5
44 Alaska	0.0
45 Florida	0.0
46 Nevada	0.0
47 South Dakota	0.0
48 Texas	0.0
49 Washington	0.0
50 Wyoming	0.0

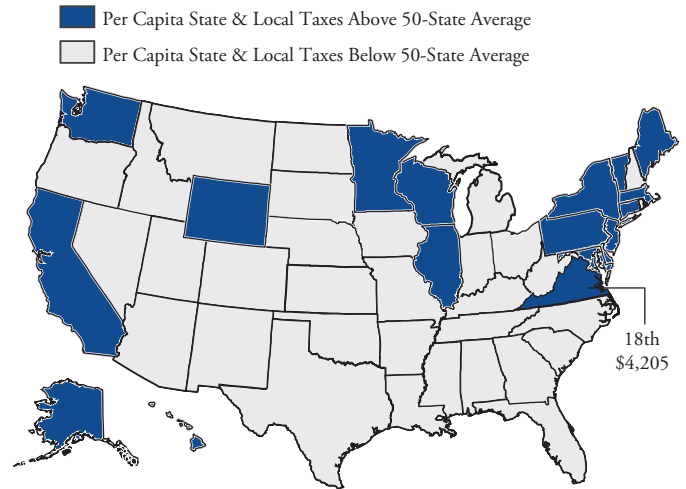


- Compared to other states, a relatively high percentage of Virginia's state and local revenues derive from individual income taxes.
- States seeking a more progressive tax code tend to rely more heavily on the individual income tax, according to the Tax Foundation.
- The bottom seven states of this ranking have no state or local individual income tax, using instead property, sales, mineral severance, and other taxes.
- State and local governments generally lump wages, dividends, interest, and capital gains together when applying their individual income taxes.

Source: Tax Foundation calculations based on data from U.S. Census Bureau government finance data for state and local governments during FY 2007. <http://www.taxfoundation.org/publications/show/25301.html/>

CORRECTED, February 2011

	in \$
1 Alaska	\$7,268
2 New York	6,898
3 Wyoming	6,205
4 Connecticut	6,044
5 New Jersey	5,944
6 Hawaii	5,139
7 Massachusetts	4,966
8 Maryland	4,817
9 California	4,754
10 Vermont	4,714
11 Minnesota	4,566
12 Rhode Island	4,545
13 Illinois	4,290
14 Maine	4,280
15 Washington	4,269
16 Delaware	4,245
17 Pennsylvania	4,208
18 VIRGINIA	4,205
19 Wisconsin	4,169
50-State Average	4,096
20 Nevada	4,089
21 Kansas	4,088
22 North Dakota	4,085
Virginia Without Car Tax	4,080
23 Nebraska	4,034
24 Louisiana	4,020
25 Ohio	4,012
26 Florida	4,009
27 Colorado	3,848
28 New Mexico	3,797
29 Michigan	3,691
30 Arizona	3,673
31 Iowa	3,665
32 New Hampshire	3,614
33 North Carolina	3,586
34 Georgia	3,481
35 Texas	3,441
36 Montana	3,419
37 Oregon	3,413
38 West Virginia	3,371
39 Utah	3,337
40 Indiana	3,332
41 Oklahoma	3,312
42 Missouri	3,265
43 Arkansas	3,242
44 Kentucky	3,235
45 Idaho	3,185
46 South Carolina	3,134
47 South Dakota	3,009
48 Tennessee	3,005
49 Mississippi	2,989
50 Alabama	2,909



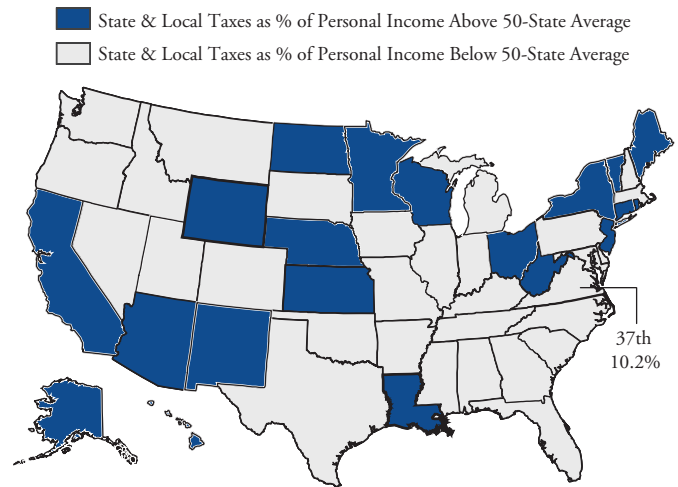
- Virginia rose from 20th in FY 2005 to 18th in FY 2007 in per capita state and local taxes.
- Virginia fell from 11th in FY 2005 to 17th in FY 2007 in total state and local tax collections with \$32.4 billion in FY 2007.
- State and local taxes, as defined by the Census Bureau, include car tax amounts collected by localities but do not include money paid to localities by the State for car tax relief (\$961.1 million in FY 2007).

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

State and Local Taxes as a Percentage of Personal Income (FY 2007)

	<i>in %</i>
1 Alaska	17.9
2 New York	14.7
3 Wyoming	14.4
4 Hawaii	13.0
5 Vermont	12.8
6 Maine	12.7
7 New Jersey	12.0
8 New Mexico	12.0
9 Louisiana	11.8
10 North Dakota	11.7
11 Wisconsin	11.6
12 Ohio	11.5
13 Rhode Island	11.5
14 West Virginia	11.4
15 California	11.4
16 Arizona	11.1
17 Connecticut	11.1
18 Kansas	11.1
19 Minnesota	11.1
20 Nebraska	11.0
50-State Average	11.0
21 Pennsylvania	10.8
22 Utah	10.8
23 Arkansas	10.8
24 North Carolina	10.6
25 Illinois	10.6
26 Washington	10.5
27 Montana	10.5
28 Michigan	10.5
29 Maryland	10.5
30 Iowa	10.4
31 Delaware	10.4
32 Florida	10.4
33 Kentucky	10.4
34 Georgia	10.4
35 Mississippi	10.4
36 Idaho	10.2
37 VIRGINIA	10.2
38 Massachusetts	10.1
39 South Carolina	10.1
40 Nevada	10.1
41 Indiana	9.9
42 Oregon	9.8
43 Oklahoma	9.7
44 Missouri	9.5
45 Colorado	9.3
46 Texas	9.2
47 Tennessee	9.0
48 Alabama	9.0
49 South Dakota	8.9
50 New Hampshire	8.7

CORRECTED, February 2011

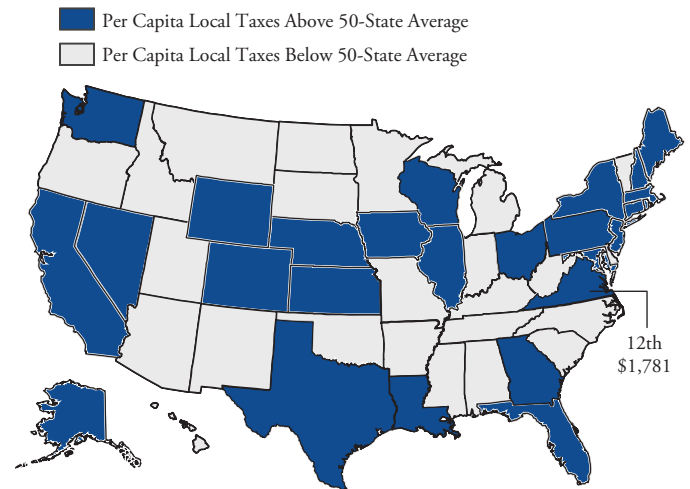


- Virginia's state and local taxes as a percentage of personal income increased from 9.7% in FY 2005 to 10.2% in FY 2007.
- State and local taxes, as defined by the Census Bureau, include car tax amounts collected by localities but do not include money paid to localities by the State for car tax relief (\$961.1 million in FY 2007).

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

CORRECTED, February 2011

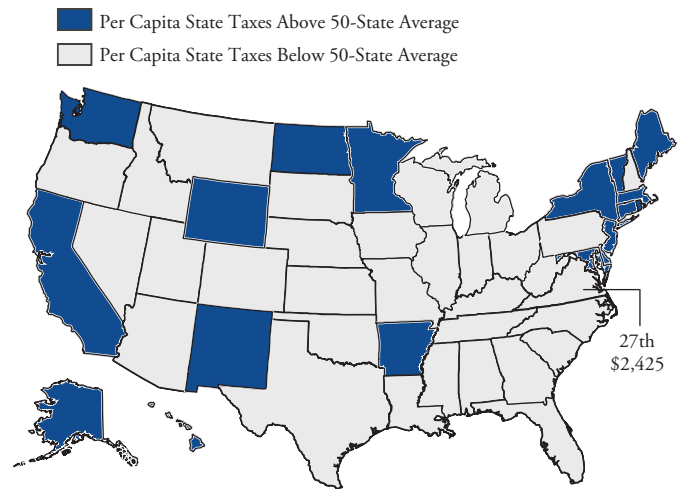
	<i>in \$</i>
1 New York	3,647
2 New Jersey	2,536
3 Connecticut	2,362
4 Wyoming	2,335
5 Maryland	2,130
6 New Hampshire	1,957
7 Illinois	1,946
8 Colorado	1,944
9 Rhode Island	1,919
10 Florida	1,876
11 Alaska	1,852
12 VIRGINIA	1,781
13 Massachusetts	1,766
14 Texas	1,750
15 Ohio	1,748
16 Nebraska	1,733
17 Pennsylvania	1,725
18 Nevada	1,620
19 Kansas	1,606
20 California	1,600
21 Wisconsin	1,582
22 Georgia	1,558
23 Maine	1,557
24 Washington	1,526
25 Louisiana	1,511
26 Iowa	1,496
50-State Average	1,493
27 Missouri	1,444
28 South Dakota	1,418
29 Arizona	1,405
30 Oregon	1,340
31 Michigan	1,318
32 North Dakota	1,290
33 South Carolina	1,161
34 Hawaii	1,154
35 Tennessee	1,153
36 Minnesota	1,138
37 Utah	1,131
38 Indiana	1,121
39 North Carolina	1,085
40 Oklahoma	1,020
41 Montana	993
42 Alabama	992
43 New Mexico	983
44 Kentucky	899
45 Delaware	873
46 Idaho	822
47 West Virginia	807
48 Mississippi	800
49 Arkansas	630
50 Vermont	584



- Virginia's increase in per capita local taxes of \$229 from FY 2005 to FY 2007 is higher than the 50-state average increase of \$166.
- 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 (\$961.1 million in FY 2007).

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

1	Alaska	\$5,415
2	Vermont	4,130
3	Hawaii	3,985
4	Wyoming	3,870
5	Connecticut	3,681
6	Minnesota	3,429
7	New Jersey	3,408
8	Delaware	3,371
9	New York	3,251
10	Massachusetts	3,200
11	California	3,154
12	New Mexico	2,814
13	North Dakota	2,795
14	Washington	2,743
15	Maine	2,723
16	Maryland	2,686
17	Rhode Island	2,626
18	Arkansas	2,611
	50-State Average	2,604
19	Wisconsin	2,587
20	West Virginia	2,564
21	Louisiana	2,509
22	North Carolina	2,501
23	Pennsylvania	2,483
24	Kansas	2,482
25	Nevada	2,468
26	Montana	2,425
27	VIRGINIA	2,425
28	Michigan	2,373
29	Idaho	2,364
30	Illinois	2,344
31	Kentucky	2,336
32	Nebraska	2,301
33	Oklahoma	2,291
34	Arizona	2,267
35	Ohio	2,264
36	Indiana	2,211
37	Utah	2,207
38	Mississippi	2,189
39	Iowa	2,169
40	Florida	2,133
41	Oregon	2,073
42	South Carolina	1,973
43	Georgia	1,923
44	Alabama	1,917
45	Colorado	1,903
46	Tennessee	1,852
47	Missouri	1,821
48	Texas	1,691
49	New Hampshire	1,657
50	South Dakota	1,591

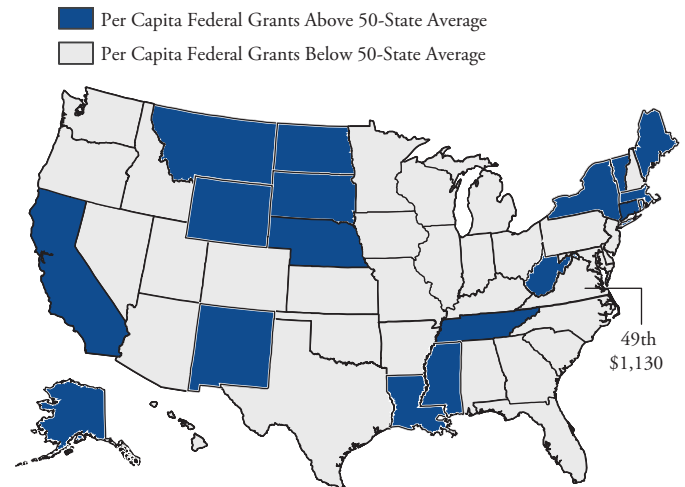


- Virginia collected \$18.7 billion in state taxes in FY 2007, and Virginia's rank rose from 29th in FY 2006 to 27th in FY 2007.
- Virginia's increase in per capita state taxes from FY 2006 to FY 2007 was \$176, similar to the 50-state average increase of \$162.

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

15 Per Capita Federal Grants (FFY 2008)

	<i>in \$</i>
1 Wyoming	\$4,547
2 Alaska	3,937
3 Vermont	3,385
4 Massachusetts	3,144
5 Louisiana	2,797
6 New York	2,792
7 New Mexico	2,787
8 North Dakota	2,588
9 Rhode Island	2,323
10 Mississippi	2,311
11 Tennessee	2,283
12 Montana	2,258
13 California	2,237
14 South Dakota	2,231
15 Maine	2,226
16 Connecticut	2,107
17 Nebraska	2,093
18 West Virginia	2,045
50-State Average	1,974
19 Kentucky	1,947
20 Michigan	1,920
21 Maryland	1,869
22 New Jersey	1,866
23 Hawaii	1,772
24 Arkansas	1,769
25 Minnesota	1,768
26 Illinois	1,762
27 Missouri	1,755
28 Pennsylvania	1,741
29 Oklahoma	1,707
30 Iowa	1,684
31 Washington	1,683
32 North Carolina	1,644
33 Delaware	1,643
34 Oregon	1,618
35 Arizona	1,588
36 Texas	1,574
37 Alabama	1,553
38 Ohio	1,547
39 Kansas	1,527
40 Georgia	1,504
41 Wisconsin	1,498
42 South Carolina	1,433
43 New Hampshire	1,426
44 Idaho	1,400
45 Indiana	1,389
46 Colorado	1,321
47 Utah	1,292
48 Nevada	1,195
49 VIRGINIA	1,130
50 Florida	1,104

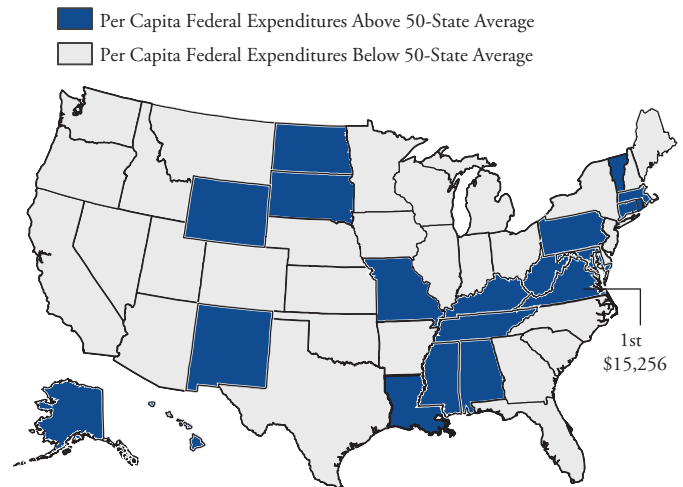


- Virginia received nearly \$8.8 billion in federal grants in federal fiscal year (FFY) 2008.
- Virginia ranked 49th in receipt of per capita federal grants; however, it ranked first in per capita federal expenditures.
- Federal grants consist of formula grants such as Medicaid and the National School 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.virginia.gov>.

Source: U.S. Census Bureau Consolidated Federal Funds Report for Fiscal Year 2008, available at <http://www.census.gov/govs/cffr/>

Per Capita Federal Expenditures (FFY 2008)

	<i>in \$</i>
1 VIRGINIA	\$15,256
2 Maryland	13,829
3 Alaska	13,730
4 Kentucky	12,242
5 New Mexico	12,017
6 Hawaii	11,651
7 North Dakota	11,416
8 Wyoming	11,206
9 Connecticut	11,104
10 Massachusetts	11,098
11 South Dakota	10,634
12 Missouri	10,290
13 Alabama	10,289
14 Mississippi	10,242
15 Louisiana	10,088
16 West Virginia	9,921
17 Vermont	9,786
18 Pennsylvania	9,764
19 Tennessee	9,441
20 Rhode Island	9,365
50-State Average	9,298
21 Montana	9,141
22 Maine	9,096
23 Kansas	8,968
24 New York	8,931
25 Nebraska	8,825
26 Oklahoma	8,719
27 South Carolina	8,668
28 Texas	8,633
29 Washington	8,617
30 Arizona	8,356
31 Arkansas	8,355
32 New Jersey	8,302
33 Michigan	8,290
34 Indiana	8,282
35 Florida	8,177
36 California	8,160
37 Iowa	7,969
38 Ohio	7,887
39 New Hampshire	7,836
40 Illinois	7,803
41 Colorado	7,696
42 Georgia	7,657
43 North Carolina	7,612
44 Delaware	7,586
45 Idaho	7,368
46 Minnesota	7,326
47 Oregon	7,264
48 Wisconsin	7,132
49 Nevada	6,638
50 Utah	6,255

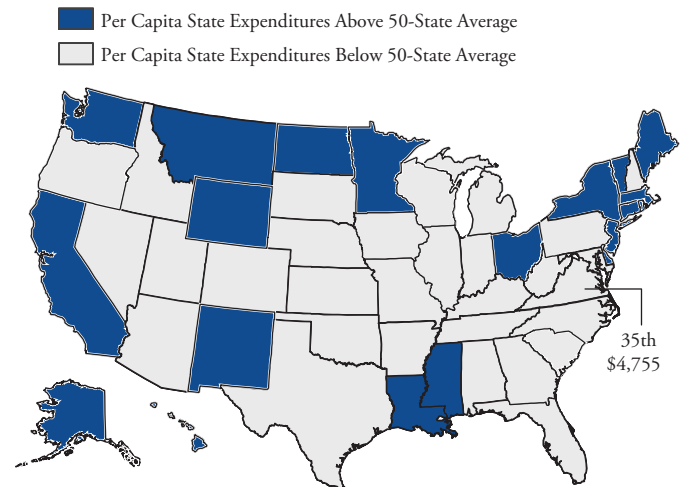


- In FY 2008, federal expenditures in Virginia exceeded \$118 billion, which was a \$2,684 per capita increase over FY 2005.
- Virginia ranked first in federal expenditures; however, it ranked 49th in receipts of federal grants (Table 15).
- Federal expenditures consist of procurement, salary and wages in addition to grants, retirement and disability payments, and direct payments (such as the Federal Family Education Loan Program and the Postal Service).
- More information is in the 2003 JLARC report *Review of Virginia's Activity in Maximizing Federal Grant Funding* available at <http://jlarc.virginia.gov>.

Source: U.S. Census Bureau Consolidated Federal Funds Report for Fiscal Year 2008

17 Per Capita State Expenditures (FY 2007)

	<i>in \$</i>
1 Alaska	\$13,267
2 Wyoming	8,535
3 Vermont	7,974
4 New York	7,768
5 Delaware	7,744
6 Hawaii	7,639
7 New Mexico	7,497
8 Massachusetts	6,792
9 Rhode Island	6,684
10 New Jersey	6,427
11 California	6,378
12 Mississippi	6,347
13 Connecticut	6,316
14 Louisiana	6,290
15 Minnesota	6,105
16 Maine	5,971
17 Ohio	5,766
18 North Dakota	5,760
19 Montana	5,712
20 Washington	5,709
50-State Average	5,688
21 Maryland	5,597
22 South Carolina	5,590
23 Kentucky	5,533
24 Wisconsin	5,493
25 Pennsylvania	5,482
26 Oregon	5,461
27 Michigan	5,419
28 West Virginia	5,363
29 Arkansas	5,222
30 Iowa	5,120
31 Oklahoma	4,972
32 Alabama	4,960
33 North Carolina	4,816
34 Utah	4,757
35 VIRGINIA	4,755
36 New Hampshire	4,682
37 Kansas	4,676
Virginia Without Car Tax	4,630
38 Illinois	4,603
39 Idaho	4,540
40 Indiana	4,509
41 Arizona	4,505
42 South Dakota	4,379
43 Colorado	4,364
44 Georgia	4,362
45 Nebraska	4,344
46 Missouri	4,285
47 Nevada	4,180
48 Tennessee	4,033
49 Florida	3,961
50 Texas	3,763

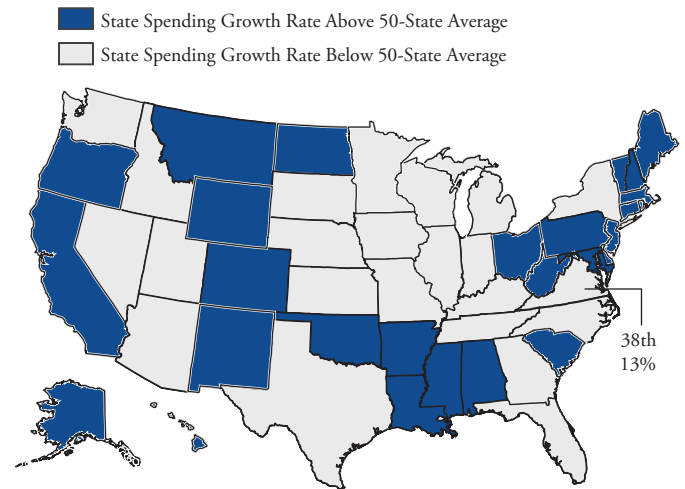


- Virginia's rank for per capita state expenditures increased by \$420 from FY 2005 to FY 2007, rising two positions from its FY 2005 rank.
- Virginia remained 14th in total state expenditures with almost \$37 billion, an increase of more than \$3 billion from FY 2005.

Source: U.S. Census Bureau 2007 Survey of State Government Finances (2009) and population data; APA Datapoint

Total State Spending Growth Rate (FY 1999-FY 2008)

	<i>in %</i>
1 Colorado	145
2 West Virginia	138
3 Alabama	113
4 Vermont	95
5 Alaska	69
6 Wyoming	61
7 Louisiana	54
8 Oklahoma	43
9 Mississippi	40
10 Massachusetts	34
11 New Hampshire	33
12 New Jersey	32
13 North Dakota	30
14 New Mexico	29
15 Rhode Island	28
16 South Carolina	26
17 Maryland	24
18 California	24
19 Arkansas	24
20 Delaware	23
21 Hawaii	23
22 Maine	22
23 Montana	21
24 Connecticut	21
25 Oregon	19
26 Ohio	19
27 Pennsylvania	19
50-State Average	19
28 Nebraska	18
29 Texas	17
30 Indiana	17
31 Minnesota	15
32 Utah	15
33 Tennessee	15
34 Wisconsin	14
35 South Dakota	14
36 Kentucky	13
37 New York	13
38 VIRGINIA	13
39 North Carolina	12
40 Iowa	12
41 Kansas	12
42 Idaho	12
43 Illinois	9
44 Washington	6
45 Michigan	1
46 Missouri	(0)
47 Arizona	(5)
48 Georgia	(5)
49 Florida	(11)
50 Nevada	(28)

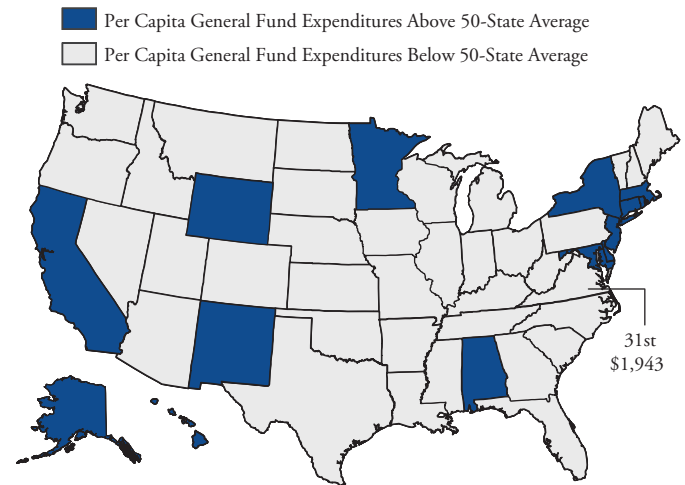


- Growth rates shown are adjusted for inflation and population growth; both these factors affect State budgets. Inflation drives up costs and population growth means more people are paying taxes and consuming services. Controlling for these factors attempts to remove their influence on State budgets. Growth rates shown include capital spending.
- Inflation ran 29% over the period. The 50-state average state population growth was 11.5% (Table 2).
- The 50-state average expenditure growth over the period on a nominal basis (not adjusted for inflation or population growth) was 70%.
- JLARC's *Review of State Spending: 2008 Update* reported that Virginia's operating budget (which includes operating appropriations and does not include capital) increased 23% on a per capita, inflation-adjusted basis over the ten-year period FY 1999-FY 2008. Additionally, the data source for Table 18 uses state expenditures, while the JLARC report focuses on appropriations.

Source: National Association of State Budget Officers' FY1999 and FY 2008 State Expenditure Reports, U.S. Census Bureau and Bureau of Labor Statistics

Per Capita General Fund Expenditures (FY 2008)

	<i>in \$</i>
1 Alaska	\$7,533
2 Wyoming	5,880
3 Connecticut	4,757
4 Massachusetts	4,506
5 Hawaii	4,197
6 Delaware	3,919
7 New Jersey	3,814
8 Alabama	3,516
9 Minnesota	3,371
10 Rhode Island	3,240
11 New Mexico	3,037
12 California	2,802
13 New York	2,739
14 Maryland	2,572
50-State Average	2,448
15 Wisconsin	2,404
16 Louisiana	2,368
17 Maine	2,343
18 Ohio	2,239
19 Washington	2,232
20 North Carolina	2,209
21 Kentucky	2,186
22 Kansas	2,178
23 Pennsylvania	2,166
24 Utah	2,114
25 West Virginia	2,108
26 Indiana	2,020
27 Georgia	1,994
28 Vermont	1,972
29 Montana	1,965
30 Iowa	1,954
31 VIRGINIA	1,943
32 North Dakota	1,877
33 Tennessee	1,862
34 Oregon	1,842
35 Idaho	1,837
36 Nebraska	1,821
Virginia Without Car Tax	1,820
37 Illinois	1,716
38 Mississippi	1,644
39 Oklahoma	1,642
40 Texas	1,630
41 Colorado	1,601
42 South Carolina	1,596
43 Arizona	1,569
44 Nevada	1,550
45 Florida	1,501
46 Arkansas	1,497
47 South Dakota	1,425
48 Missouri	1,367
49 New Hampshire	1,151
50 Michigan	982

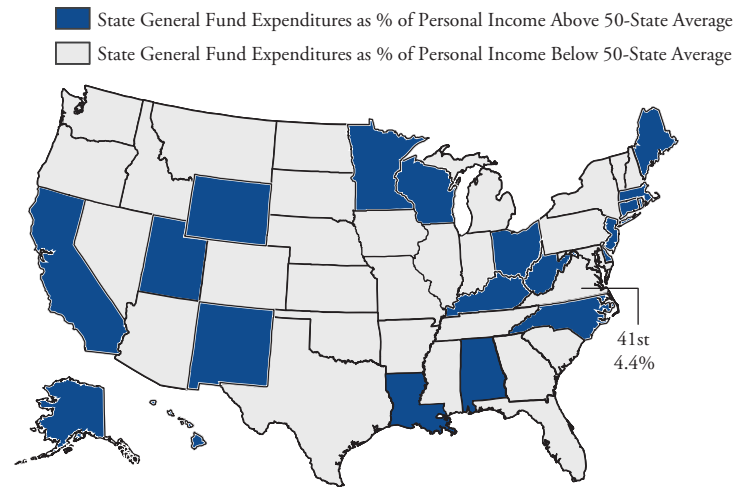


- Virginia's rank moved down from 19th to 31st from FY 2006 to FY 2008 for per capita general fund expenditures. Virginia actually reduced general fund expenditures per capita by \$50 over this two-year period.
- The 50-state average increased 19% or \$392 from FY 2006 to FY 2008.
- Virginia's rank moved from 13th to 15th for total general fund expenditures with total general fund expenditures for FY 2008 of \$15.1 billion.
- General fund expenditures made up less than 43% of total state expenditures in FY 2005, with federal funds, bonds, and other non-general funds making up the remainder.

Source: 2008 National Association of State Budget Officers' Fiscal Survey of the States (December 2009)

State General Fund Expenditures as a Percentage of Personal Income (FY 2008)

	<i>in %</i>
1 Alaska	17.1
2 Wyoming	12.1
3 Alabama	10.4
4 Hawaii	10.0
5 Delaware	9.7
6 New Mexico	9.1
7 Massachusetts	8.8
8 Connecticut	8.5
9 Minnesota	7.8
10 Rhode Island	7.8
11 New Jersey	7.4
12 Kentucky	6.8
13 West Virginia	6.7
14 Utah	6.6
15 Louisiana	6.5
16 Maine	6.4
17 California	6.4
18 Wisconsin	6.4
19 North Carolina	6.3
20 Ohio	6.2
50-State Average	6.2
21 Indiana	5.8
22 Georgia	5.7
23 Montana	5.7
24 New York	5.6
25 Kansas	5.6
26 Idaho	5.6
27 Mississippi	5.4
28 Pennsylvania	5.4
29 Tennessee	5.3
30 Maryland	5.3
31 Iowa	5.2
32 Washington	5.2
33 Vermont	5.1
34 Oregon	5.1
35 South Carolina	4.9
36 North Dakota	4.7
37 Nebraska	4.7
38 Arkansas	4.6
39 Arizona	4.6
40 Oklahoma	4.6
41 VIRGINIA	4.4
42 Texas	4.3
Virginia Without Car Tax	4.1
43 Illinois	4.1
44 Florida	3.8
45 Nevada	3.8
46 Missouri	3.7
47 Colorado	3.7
48 South Dakota	3.7
49 Michigan	2.8
50 New Hampshire	2.6



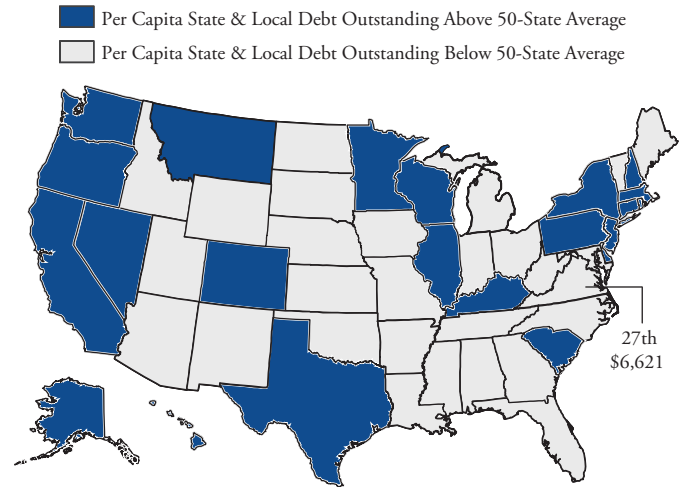
- Virginia's general fund expenditures as a percent of personal income went down from 5.0% in FY 2006 to 4.4% in 2008, and Virginia moved down ten positions in rank during that period.

Source: National Association of State Budget Officers' Fiscal Survey of the States, December 2009; U.S. Bureau of Economic Analysis

Per Capita State and Local Debt Outstanding (FY 2007)

in \$

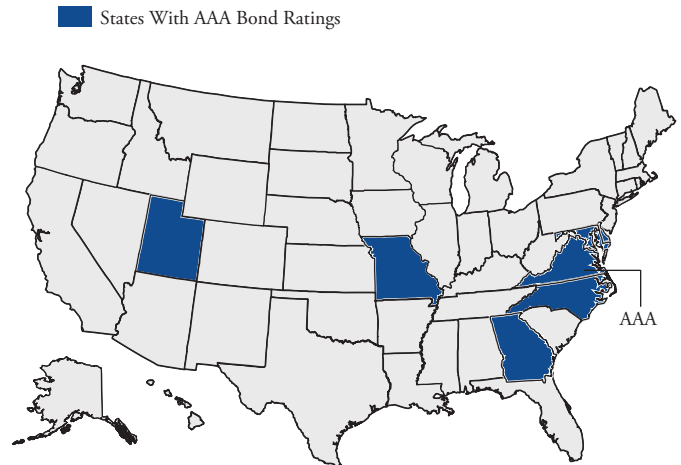
	<i>State</i>	<i>Local</i>	<i>State and Local</i>
1 Alaska	\$9,621	\$5,057	\$14,678
2 Massachusetts	10,618	3,352	13,969
3 New York	5,666	7,691	13,357
4 Rhode Island	7,994	1,974	9,968
5 New Jersey	5,938	3,965	9,904
6 Washington	3,265	6,365	9,630
7 Colorado	3,078	6,459	9,537
8 Connecticut	6,830	2,548	9,378
9 Illinois	4,252	4,829	9,081
10 California	3,153	5,923	9,076
11 Pennsylvania	2,989	6,059	9,048
12 Kentucky	2,563	6,146	8,709
13 Nevada	1,621	7,024	8,645
14 Delaware	6,254	2,299	8,553
15 South Carolina	3,401	4,742	8,143
16 Hawaii	4,665	3,426	8,091
17 Texas	1,003	6,940	7,942
18 New Hampshire	5,860	1,953	7,813
19 Oregon	3,026	4,723	7,749
20 Minnesota	1,711	5,759	7,470
21 Wisconsin	3,833	3,636	7,469
22 Montana	4,861	2,597	7,457
50-State Average	3,449	3,934	7,383
23 Florida	2,005	5,356	7,360
24 Michigan	2,838	4,407	7,245
25 Nebraska	1,318	5,860	7,177
26 Kansas	2,030	5,098	7,128
27 VIRGINIA	2,557	4,065	6,621
28 Missouri	3,184	3,427	6,611
29 Indiana	3,027	3,527	6,554
30 Vermont	4,917	1,556	6,474
31 Louisiana	3,259	3,108	6,367
32 New Mexico	3,728	2,472	6,200
33 Arizona	1,503	4,688	6,190
34 Maine	4,049	2,139	6,189
35 Maryland	3,385	2,747	6,132
36 South Dakota	4,062	2,028	6,090
37 Utah	2,221	3,746	5,967
38 Ohio	2,271	3,668	5,939
39 North Dakota	2,810	2,885	5,695
40 North Carolina	2,129	3,419	5,547
41 Tennessee	674	4,851	5,524
42 Alabama	1,526	3,789	5,315
43 West Virginia	3,110	2,045	5,155
44 Wyoming	2,303	2,837	5,140
45 Georgia	1,194	3,895	5,089
46 Iowa	2,255	2,723	4,978
47 Oklahoma	2,402	2,192	4,594
48 Mississippi	2,006	2,391	4,397
49 Arkansas	1,593	2,719	4,312
50 Idaho	1,880	1,615	3,495



- Virginia's per capita state and local debt outstanding increased by \$733 from \$5,888 in FY 2005 to \$6,621 in FY 2007.
- Virginia ranked 31st in per capita state debt and 20th in per capita local debt.

Source: U.S. Census Bureau data on state and local government finances (2007) and population

	<i>S&P</i>	<i>Moody's</i>	<i>Fitch</i>
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 Indiana	AAA	Aa1	-
10 Iowa	AAA	Aa1	-
12 Florida	AAA	Aa1	AA+
12 Vermont	AA+	Aaa	AA+
14 Kansas	AA+	Aa1	-
14 Nebraska	AA+	-	-
14 New Mexico	AA+	Aa1	-
14 Tennessee	AA+	Aa1	AA+
14 Wyoming	AA+	-	-
19 Nevada	AA+	Aa2	AA+
19 Texas	AA	Aa1	AA+
19 Washington	AA+	Aa1	AA
22 North Dakota	AA+	Aa2	-
23 Alaska	AA+	Aa2	AA
23 Ohio	AA+	Aa2	AA
25 Alabama	AA	Aa2	AA
25 Arkansas	AA	Aa2	-
25 Colorado	AA	AA	-
25 Hawaii	AA	Aa2	AA
25 Idaho	AA	Aa2	-
25 Massachusetts	AA	Aa2	AA
25 Montana	AA	Aa2	AA
25 New Hampshire	AA	Aa2	AA
25 Oklahoma	AA+	Aa3	AA
25 Oregon	AA	Aa2	AA
25 Pennsylvania	AA	Aa2	AA
25 South Dakota	AA	-	-
37 Connecticut	AA	Aa3	AA
37 Illinois	AA	Aa3	AA
37 Maine	AA	Aa3	AA
37 Mississippi	AA	Aa3	AA
41 Arizona	AA	Aa3	-
41 Kentucky	AA-	Aa2	-
43 New Jersey	AA	Aa3	AA-
43 New York	AA	Aa3	AA-
43 Rhode Island	AA	Aa3	AA-
43 Wisconsin	AA	Aa3	AA-
47 West Virginia	AA-	Aa3	AA-
48 Michigan	AA-	Aa3	A+
49 Louisiana	AA-	A1	A+
50 California	A	Baa1	BBB

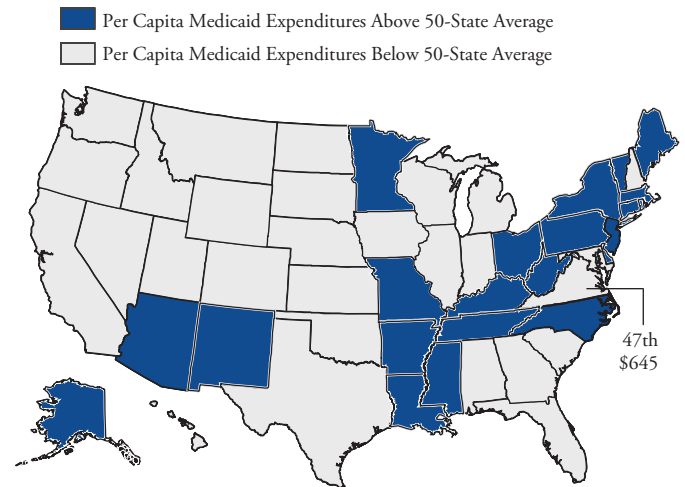


- Virginia has maintained the AAA rating since 1938, longer than any other state.
- States are ranked by the average value of their bond rating on a 10-point scale with a AAA rating equal to 10 points and a BBB equal to 2 points.
- Arizona, Idaho, Indiana, Iowa, Kansas, North Dakota and Wyoming have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

Source: Standard & Poors Ratings Direct State Review of Virginia, Dec. 5, 2009, from Debt Capacity Advisory Committee

Per Capita Total Medicaid Expenditures (FFY 2007)

	<i>in \$</i>
1 New York	\$2,282
2 Rhode Island	1,640
3 Massachusetts	1,592
4 Maine	1,514
5 Vermont	1,457
6 Alaska	1,401
7 New Mexico	1,341
8 Pennsylvania	1,283
9 Connecticut	1,247
10 Louisiana	1,231
11 West Virginia	1,201
12 Minnesota	1,195
13 Tennessee	1,159
14 Delaware	1,150
15 Ohio	1,137
16 Mississippi	1,125
17 Missouri	1,122
18 Arkansas	1,094
19 North Carolina	1,087
20 Kentucky	1,084
21 Arizona	1,042
22 New Jersey	1,031
50-State Average	1,023
23 California	989
24 Illinois	987
25 Maryland	967
26 South Carolina	945
27 Oklahoma	935
28 Michigan	922
29 Washington	898
30 Alabama	890
31 New Hampshire	888
32 Wisconsin	882
33 Nebraska	868
34 Texas	864
35 Hawaii	860
36 Iowa	851
37 Wyoming	828
38 Indiana	808
39 North Dakota	796
40 South Dakota	779
41 Oregon	775
42 Kansas	769
43 Montana	766
44 Florida	746
45 Georgia	736
46 Idaho	733
47 VIRGINIA	645
48 Colorado	605
49 Utah	521
50 Nevada	487

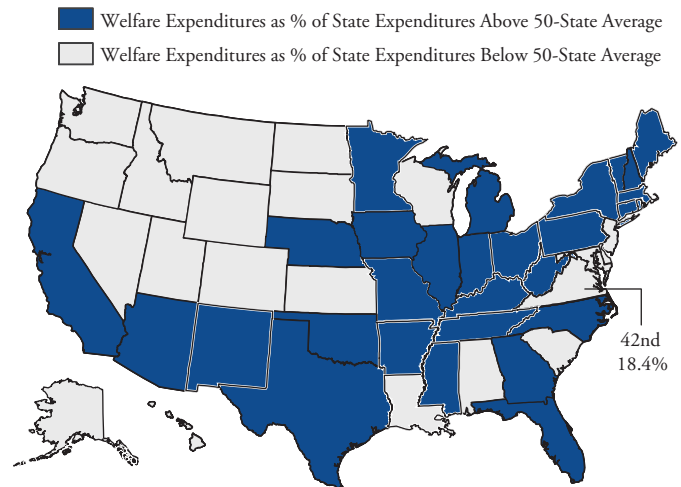


- Virginia's per capita Medicaid expenditures increased \$26 from FY 2005 to FY 2007 and Virginia moved up one position in the rankings, from 48th to 47th.
- Total Medicaid expenditures include medical assistance payments and state and local administrative costs for the Medicaid program. It does not include Medicare, the State Children's Health Insurance Program (SCHIP), or other medical assistance programs.

Source: Kaiser State Health Facts, www.statehealthfacts.org, based on data from the Centers for Medicare and Medicaid Services, March 2009

Welfare Expenditures as a Percentage of Total State Expenditures (2008)

	<i>in %</i>
1 Tennessee	32.8
2 Maine	30.5
3 Rhode Island	29.8
4 New York	28.4
5 Massachusetts	27.8
6 Illinois	27.1
7 Pennsylvania	26.5
8 Minnesota	26.4
9 Indiana	26.1
10 Arizona	25.8
11 West Virginia	25.3
12 Nebraska	24.9
13 North Carolina	24.8
14 Vermont	24.7
15 Oklahoma	24.7
16 California	24.4
17 Kentucky	24.4
18 Arkansas	24.1
19 Connecticut	23.9
20 Ohio	23.8
21 Iowa	23.6
22 Mississippi	23.6
23 Michigan	23.6
24 Florida	23.5
25 Georgia	23.4
26 New Hampshire	23.4
27 Missouri	23.3
28 Texas	22.8
29 New Mexico	22.5
50-State Average	22.4
30 South Dakota	21.9
31 New Jersey	21.2
32 Kansas	21.2
33 Idaho	21.0
34 Maryland	20.9
35 Delaware	20.3
36 Wisconsin	20.0
37 Colorado	19.9
38 South Carolina	19.9
39 Oregon	19.3
40 Washington	19.2
41 North Dakota	18.7
42 VIRGINIA	18.4
43 Alabama	18.4
44 Louisiana	17.7
45 Utah	15.4
46 Hawaii	14.8
47 Alaska	14.6
48 Nevada	14.6
49 Montana	14.5
50 Wyoming	12.9

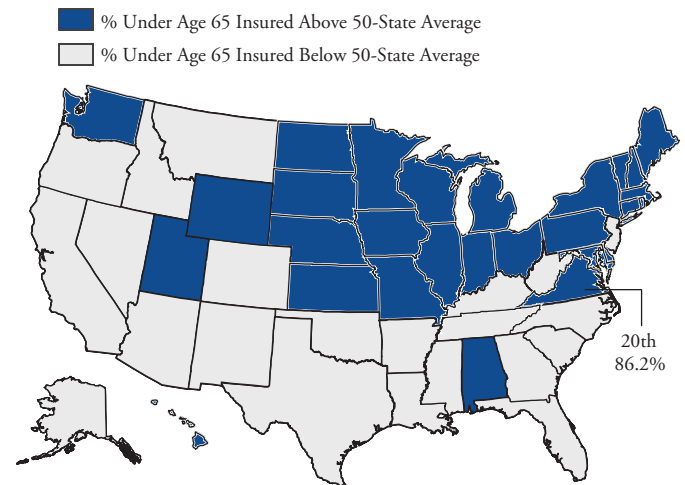


- Welfare expenditures include transfers to local governments.
- The Census Bureau classifies public welfare expenditures as support of and assistance to needy persons contingent upon their need. This includes cash assistance through categorical programs such as Old Age Assistance and Temporary Assistance for Needy Families (TANF); vendor payments made directly to private purveyors for services provided under welfare programs; and provision and operation by the government of welfare institutions. Other public welfare includes payments to other governments for welfare purposes, amounts for administration, support of private welfare agencies, and other public welfare services. Health and hospital services provided directly by the government through its own hospitals and health agencies are also included.

Source: U.S. Census Bureau, Governments Division, 2008 Survey of State Government Finances

Percentage of Population Under Age 65 With Health Insurance (2008)

	<i>in %</i>
1 Massachusetts	93.7
2 Hawaii	91.0
3 Minnesota	90.2
4 Vermont	89.4
5 Iowa	89.3
6 Wisconsin	89.0
7 Connecticut	88.6
8 New Hampshire	88.5
8 Pennsylvania	88.5
10 Maine	87.7
11 Delaware	87.6
12 Ohio	86.8
13 Michigan	86.7
14 Maryland	86.6
14 Rhode Island	86.6
16 Nebraska	86.5
17 Kansas	86.4
17 North Dakota	86.4
19 Washington	86.3
20 VIRGINIA	86.2
21 Alabama	86.1
22 Indiana	86.0
23 Illinois	85.7
23 Utah	85.7
25 Missouri	85.6
26 South Dakota	85.4
27 Wyoming	84.5
28 New York	84.2
50-State Average	84.1
29 New Jersey	84.0
30 Oklahoma	83.9
31 North Carolina	82.6
32 Colorado	82.5
32 Tennessee	82.5
34 Idaho	82.3
35 West Virginia	82.2
36 Kentucky	81.7
36 South Carolina	81.7
38 Oregon	81.3
39 Montana	81.1
40 Georgia	80.7
41 Arkansas	79.8
41 Mississippi	79.8
43 California	79.4
44 Nevada	79.1
45 Alaska	78.7
46 Arizona	78.4
47 Louisiana	77.5
48 Florida	76.3
49 New Mexico	73.5
50 Texas	72.3

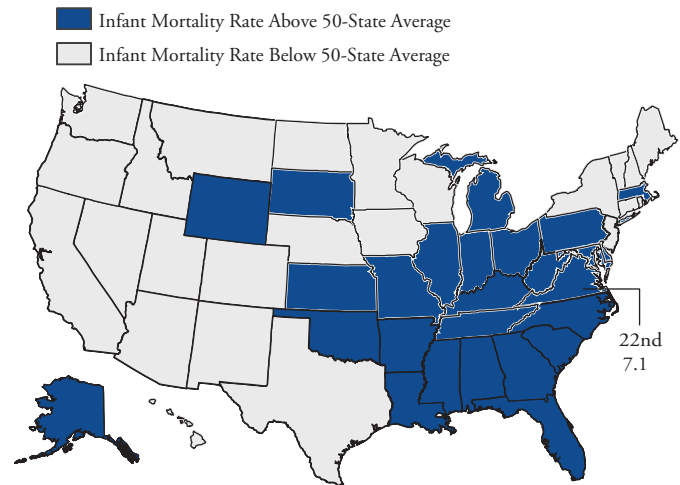


- Virginia's estimated insured rate averaged 85.5% over the previous ten years, peaking at 87.8% in 2001.
- For more information, see the 2006 JLARC report *Options to Extend Health Insurance Coverage to Virginia's Uninsured Population*, available at <http://jlarc.virginia.gov>.

Source: U.S. Census Bureau data on health insurance (2009 Annual Social and Economic Supplement)

*Rate Per 1,000
Live Births*

1	Mississippi	10.6
2	Louisiana	9.9
3	Alabama	9.0
4	Tennessee	8.7
5	Arkansas	8.5
6	South Carolina	8.4
7	Delaware	8.3
8	Georgia	8.1
9	North Carolina	8.1
10	Oklahoma	8.0
11	Indiana	8.0
12	Maryland	8.0
13	Ohio	7.8
14	Pennsylvania	7.6
15	Kentucky	7.5
16	Missouri	7.4
17	West Virginia	7.4
18	Michigan	7.4
19	Florida	7.3
20	Illinois	7.3
21	Kansas	7.1
22	VIRGINIA	7.1
23	Wyoming	7.0
24	Alaska	6.9
25	South Dakota	6.9
	50-State Average	6.8
26	Idaho	6.8
27	Nevada	6.4
28	Wisconsin	6.4
29	Arizona	6.4
30	Maine	6.3
31	Connecticut	6.2
32	Texas	6.2
33	Rhode Island	6.1
34	New Hampshire	6.1
35	Montana	5.8
36	North Dakota	5.8
37	New Mexico	5.8
38	Colorado	5.7
39	Hawaii	5.6
40	New York	5.6
41	Nebraska	5.6
42	Vermont	5.5
43	New Jersey	5.5
44	Oregon	5.5
45	Minnesota	5.2
46	Iowa	5.1
47	Utah	5.1
48	California	5.0
49	Massachusetts	4.8
50	Washington	4.7

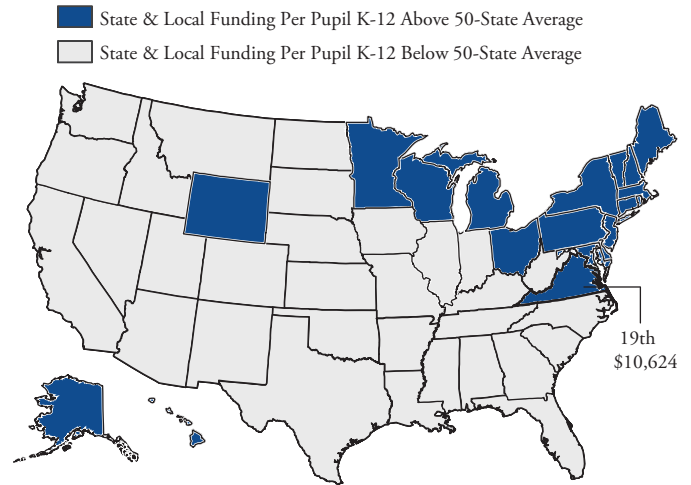


- In 2005, Virginia ranked 35th in infant mortality rate at 7.5 infant deaths per 1,000 live births. The 50-state average was 7.0.
- Since 1990, the infant mortality rate in Virginia has decreased from 10.2 deaths per 1,000 live births to 6.3 per 1,000 live births in 2008.

Source: U.S. National Center for Health statistics data on infant mortality for 2006 (April 2009)

State and Local Funding Per Pupil, K-12 (2006-2007)

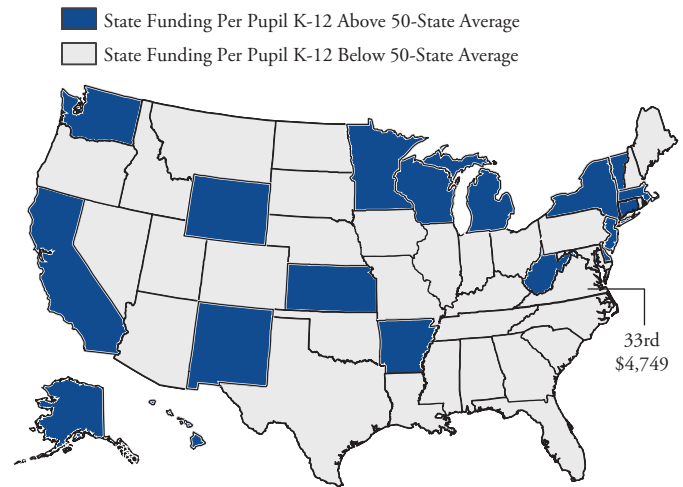
	<i>in \$</i>
1 New York	\$17,168
2 New Jersey	17,127
3 Wyoming	16,046
4 Hawaii	15,100
5 Connecticut	15,057
6 Massachusetts	14,503
7 Vermont	14,417
8 Delaware	13,441
9 Rhode Island	13,005
10 Maryland	12,924
11 Pennsylvania	12,384
12 New Hampshire	11,903
13 Maine	11,583
14 Ohio	11,498
15 Alaska	11,486
16 Minnesota	10,920
17 Wisconsin	10,871
18 Michigan	10,650
19 VIRGINIA	10,624
50-State Average	10,427
20 Illinois	10,276
21 California	10,090
22 Kansas	10,000
23 Georgia	9,993
24 Florida	9,940
25 Nebraska	9,858
26 Iowa	9,554
27 Washington	9,283
28 South Carolina	9,178
29 Indiana	9,103
30 Oregon	9,062
31 West Virginia	9,043
32 Colorado	8,986
33 Missouri	8,891
34 Montana	8,829
35 North Dakota	8,819
36 Texas	8,816
37 Nevada	8,812
38 Louisiana	8,739
39 New Mexico	8,627
40 Alabama	8,582
40 Kentucky	8,582
42 North Carolina	8,387
43 Arkansas	8,258
44 Arizona	7,971
45 South Dakota	7,920
46 Oklahoma	7,574
47 Mississippi	7,081
48 Tennessee	6,932
49 Idaho	6,876
50 Utah	6,563



- Virginia's state and local funding per pupil rose by \$1,355 from 2004-2005 to 2006-2007, and Virginia's rank moved from 20th to 19th.
- Virginia ranked 19th in total funding per pupil at \$11,354 (including federal dollars).
- Virginia's per pupil funds were 52% local, 42% state, and 6% federal in 2006-2007.

Source: Public Education Finance Report 2007, U.S. Census Bureau (July 2009)

	<i>in \$</i>
1 Hawaii	\$14,835
2 Vermont	13,589
3 Delaware	9,348
4 Wyoming	8,495
5 New York	8,293
6 Alaska	7,961
7 Minnesota	7,679
8 New Jersey	7,358
9 New Mexico	7,201
10 Arkansas	6,994
11 Massachusetts	6,862
12 California	6,793
13 Michigan	6,693
14 Washington	6,178
15 Kansas	6,171
16 West Virginia	5,962
17 Wisconsin	5,945
18 Connecticut	5,934
50-State Average	5,784
19 Maine	5,590
20 Rhode Island	5,531
21 Kentucky	5,503
22 Maryland	5,501
23 Alabama	5,477
24 Nevada	5,362
25 Ohio	5,312
26 North Carolina	5,283
27 Oregon	5,198
28 Idaho	5,089
29 Indiana	5,049
30 Montana	4,870
31 Georgia	4,856
32 Pennsylvania	4,755
33 VIRGINIA	4,749
34 Iowa	4,718
35 New Hampshire	4,717
36 Mississippi	4,482
37 South Carolina	4,448
38 Louisiana	4,396
39 Florida	4,359
40 Oklahoma	4,354
41 Arizona	4,335
42 Colorado	4,182
43 Missouri	3,992
44 Utah	3,924
45 Illinois	3,707
46 North Dakota	3,683
47 Texas	3,534
48 Nebraska	3,455
49 Tennessee	3,416
50 South Dakota	3,067

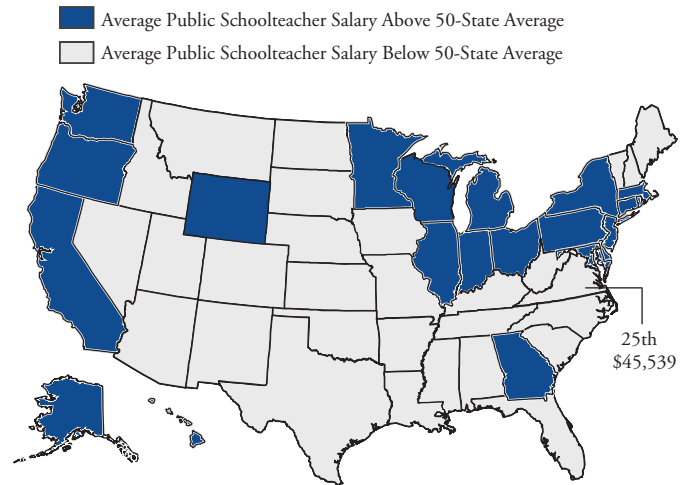


- Virginia ranked 14th in local funding in 2006-2007 at \$5,875 in per pupil and 42nd in federal funding at \$729 per pupil.

Source: Public Education Finance Report 2007, U.S. Census Bureau (July 2009)

Average Salary of Public Schoolteachers (2006-2007)

		<i>in \$</i>
1	California	\$63,640
2	Connecticut	60,822
3	New Jersey	59,584
4	New York	59,559
5	Massachusetts	58,257
6	Illinois	58,246
7	Maryland	56,927
8	Rhode Island	55,956
9	Michigan	55,526
10	Pennsylvania	54,970
11	Delaware	54,680
12	Alaska	54,679
13	Ohio	51,937
14	Hawaii	51,922
15	Oregon	50,911
16	Wyoming	50,692
17	Georgia	49,905
18	Minnesota	49,718
19	Wisconsin	47,901
20	Washington	47,882
21	Indiana	47,831
	50-State Average	47,808
22	New Hampshire	46,527
23	North Carolina	46,137
24	Colorado	45,833
25	VIRGINIA	45,539
26	Vermont	45,337
27	Florida	45,308
28	Nevada	45,158
29	Texas	44,897
30	Arizona	44,700
31	Arkansas	44,245
32	South Carolina	43,891
33	Tennessee	43,816
34	Kentucky	43,646
35	Alabama	43,389
36	Kansas	43,358
37	Iowa	43,130
38	Louisiana	42,816
39	Idaho	42,798
40	New Mexico	42,780
41	Oklahoma	42,379
42	Maine	42,103
43	Nebraska	42,044
44	Missouri	41,751
45	Montana	41,225
46	Utah	41,156
47	West Virginia	40,531
48	Mississippi	40,182
49	North Dakota	38,822
50	South Dakota	35,378

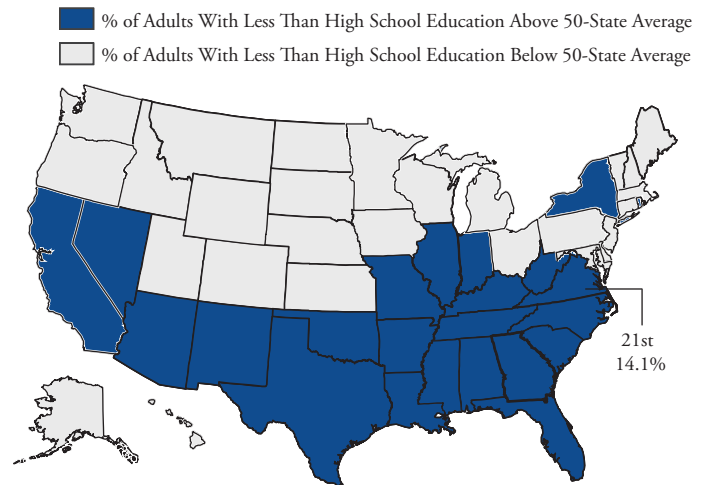


- The national average teacher salary (as opposed to the 50-state average) was \$52,308 in 2006-2007.
- The National Education Association calculated the national average (which includes the District of Columbia) by weighting each state's average salary by the number of teachers in that state.

Source: National Education Association Rankings of the States 2008 and Estimates of School Statistics 2009

Percentage of Adults 25 or Older With Less Than a High School Education (2008)

	<i>in %</i>
1 Texas	20.4
2 Mississippi	20.1
3 California	19.8
4 Louisiana	18.8
5 Kentucky	18.7
6 Alabama	18.1
7 Arkansas	18.0
8 West Virginia	17.8
9 New Mexico	17.6
10 Tennessee	17.0
11 South Carolina	16.8
12 Nevada	16.5
13 North Carolina	16.4
14 Rhode Island	16.3
15 Arizona	16.2
16 Georgia	16.1
17 New York	15.9
18 Florida	14.8
19 Oklahoma	14.5
20 Illinois	14.1
21 VIRGINIA	14.1
22 Indiana	13.8
23 Missouri	13.5
50-State Average	13.4
24 Delaware	12.8
25 New Jersey	12.6
26 Pennsylvania	12.5
27 Ohio	12.4
28 Idaho	12.1
29 Maryland	12.0
30 Michigan	11.9
31 Connecticut	11.4
32 Oregon	11.4
33 Massachusetts	11.3
34 Colorado	11.1
35 Kansas	10.5
36 North Dakota	10.4
37 Wisconsin	10.4
38 Washington	10.4
39 Maine	10.3
40 Nebraska	9.9
41 Iowa	9.7
42 Hawaii	9.7
43 South Dakota	9.7
44 Utah	9.6
45 Vermont	9.4
46 New Hampshire	9.1
47 Montana	9.1
48 Minnesota	8.4
49 Alaska	8.4
50 Wyoming	8.3

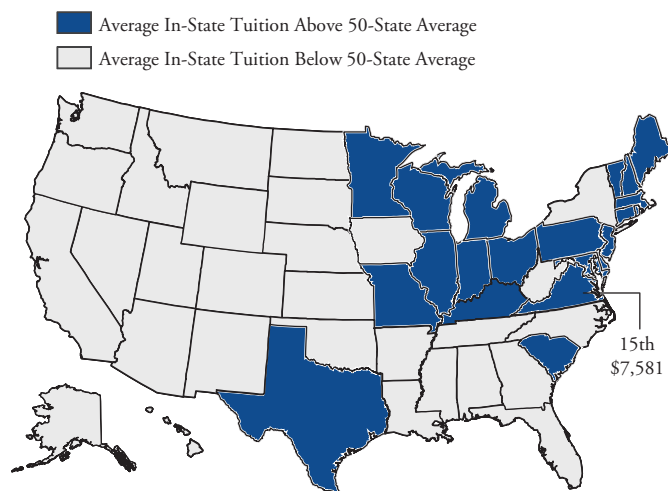


- 85.9% of adults in Virginia have at least a high school education. The 50-state average was 85.0%.
- Virginia ranked 6th in percentage of adults 25 or older with a bachelor's degree or higher, with 33.7%. The 50-state average was 27.6%.
- In 2008, the Virginia high school graduation rate was 83.2%.

Source: American Community Survey, 1-Year estimates, U.S. Census Bureau (2008)

Average Annual In-State Tuition and Fees at Public 4-Year Institutions (2008-2009)

	<i>in \$</i>
1 Vermont	\$11,341
2 New Jersey	10,748
3 Pennsylvania	10,353
4 New Hampshire	10,293
5 Illinois	10,021
6 South Carolina	9,132
7 Michigan	9,130
8 Minnesota	8,317
9 Delaware	8,291
10 Massachusetts	8,239
11 Maine	8,078
12 Ohio	8,068
13 Connecticut	8,038
14 Rhode Island	7,727
15 VIRGINIA	7,581
16 Maryland	7,392
17 Missouri	7,228
18 Indiana	7,222
19 Texas	6,919
20 Kentucky	6,809
21 Wisconsin	6,796
50-State Average	6,588
22 Iowa	6,433
22 Washington	6,433
24 Oregon	6,239
25 North Dakota	6,107
26 Kansas	6,010
27 Alabama	5,968
28 Nebraska	5,956
29 Arkansas	5,914
30 Hawaii	5,823
31 Colorado	5,792
32 South Dakota	5,698
33 Tennessee	5,686
34 Oklahoma	5,641
35 Arizona	5,584
36 California	5,436
37 Montana	5,336
38 New York	5,121
39 Mississippi	4,947
40 West Virginia	4,707
41 Alaska	4,678
42 Idaho	4,612
43 New Mexico	4,520
44 Georgia	4,453
45 Nevada	4,397
46 North Carolina	4,391
47 Utah	4,275
48 Louisiana	4,073
49 Florida	3,825
50 Wyoming	3,621

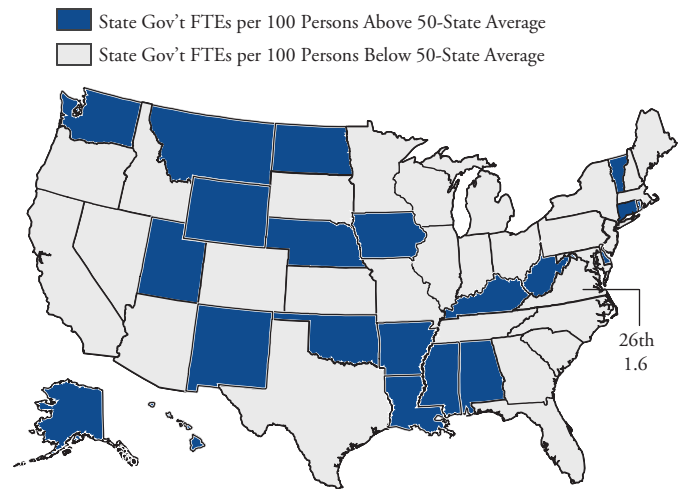


- Virginia's average undergraduate tuition rose \$1,025 from \$6,556 in 2006-2007 to \$7,581 in 2008-2009.
- Virginia moved up in state rankings for average in-state tuition from 16th in 2006-2007 to 15th in 2008-2009.

Source: College Board data in *Trends in College Pricing* (2009)

State Government Full-Time Equivalent Employment Per 100 Persons (2008)

1	Hawaii	4.6
2	Alaska	3.8
3	Delaware	3.1
4	North Dakota	2.8
5	New Mexico	2.4
6	Wyoming	2.4
7	Vermont	2.4
8	West Virginia	2.2
9	Arkansas	2.1
10	Louisiana	2.1
11	Montana	2.1
12	Oklahoma	2.0
13	Mississippi	2.0
14	Rhode Island	1.9
15	Alabama	1.9
16	Kentucky	1.9
17	Connecticut	1.9
18	Washington	1.9
19	Utah	1.9
20	Iowa	1.8
21	Nebraska	1.8
	50-State Average	1.8
22	New Jersey	1.8
23	Maine	1.8
24	South Carolina	1.7
25	South Dakota	1.7
26	VIRGINIA	1.6
27	Kansas	1.6
28	Oregon	1.6
29	Maryland	1.6
30	North Carolina	1.6
31	Minnesota	1.5
32	Missouri	1.5
33	Massachusetts	1.5
34	New Hampshire	1.5
35	Idaho	1.5
36	Indiana	1.4
37	Michigan	1.4
38	Colorado	1.4
39	Tennessee	1.4
40	Georgia	1.3
41	New York	1.3
42	Pennsylvania	1.3
43	Ohio	1.2
44	Wisconsin	1.2
45	Texas	1.2
46	Arizona	1.1
47	Nevada	1.1
48	California	1.1
49	Florida	1.0
50	Illinois	1.0

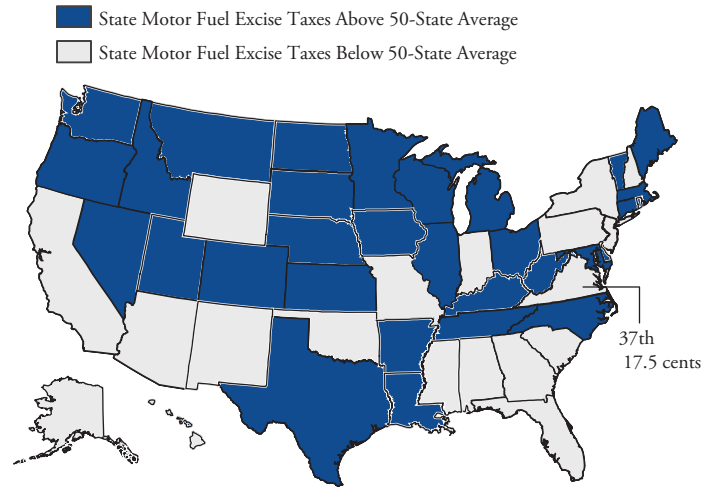


- Virginia's state government full-time equivalent (FTE) employment remained at 1.6 positions per 100 residents from 2006 to 2008, but rose two positions in ranking.
- States vary as to whether certain major functions are accomplished through state agencies and their employees. For example, Virginia's Department of Transportation alone employs about 8,800 persons (about 8% of the State workforce), whereas the transportation function in some states is performed by local government or privatized.
- 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.

Source: U.S. Census Bureau data on state government employment and payroll (March 2008)

State Motor Fuel Excise Taxes ("Gas Taxes")

	<i>State Taxes, in cents per gallon</i>		
	<i>Excise</i>	<i>Other</i>	<i>Total</i>
1 Washington	37.5	0.0	37.5
2 Rhode Island	32.0	1.0	33.0
3 Wisconsin	30.9	2.0	32.9
4 North Carolina	29.9	0.3	30.2
5 Maine	29.5	1.5	31.0
6 Ohio	28.0	0.0	28.0
7 Minnesota	27.1	0.1	27.2
8 Montana	27.0	0.8	27.8
9 Nebraska	26.4	0.9	27.3
10 Connecticut	25.0	15.8	40.8
11 Idaho	25.0	0.0	25.0
12 Utah	24.5	0.0	24.5
13 Kansas	24.0	1.0	25.0
14 Oregon	24.0	1.0	25.0
15 Maryland	23.5	0.0	23.5
16 Nevada	23.0	10.1	33.1
17 Delaware	23.0	0.0	23.0
18 North Dakota	23.0	0.0	23.0
19 Colorado	22.0	0.0	22.0
20 South Dakota	22.0	2.0	24.0
21 Arkansas	21.5	0.3	21.8
22 Kentucky	21.1	1.4	22.5
23 Iowa	21.0	1.0	22.0
24 Massachusetts	21.0	2.5	23.5
25 West Virginia	20.5	11.7	32.2
26 Louisiana	20.0	0.0	20.0
27 Tennessee	20.0	1.4	21.4
28 Texas	20.0	0.0	20.0
29 Illinois	19.0	17.7	36.7
30 Michigan	19.0	14.2	33.2
31 Vermont	19.0	4.3	23.3
50-State Average	18.5	10.4	28.9
32 Arizona	18.0	1.0	19.0
33 California	18.0	29.4	47.4
34 Indiana	18.0	13.7	31.7
35 Mississippi	18.0	0.8	18.8
36 New Hampshire	18.0	1.6	19.6
37 VIRGINIA	17.5	1.8	19.3
38 Hawaii	17.0	27.4	44.4
39 Missouri	17.0	0.3	17.3
40 New Mexico	17.0	1.8	18.8
41 Alabama	16.0	4.9	20.9
42 Oklahoma	16.0	1.0	17.0
43 South Carolina	16.0	0.8	16.8
44 Wyoming	13.0	1.0	14.0
45 Pennsylvania	12.0	20.3	32.3
46 New Jersey	10.5	4.0	14.5
47 Alaska	8.0	0.0	8.0
48 New York	8.0	36.8	44.8
49 Georgia	7.5	13.4	20.9
50 Florida	4.0	30.5	34.5

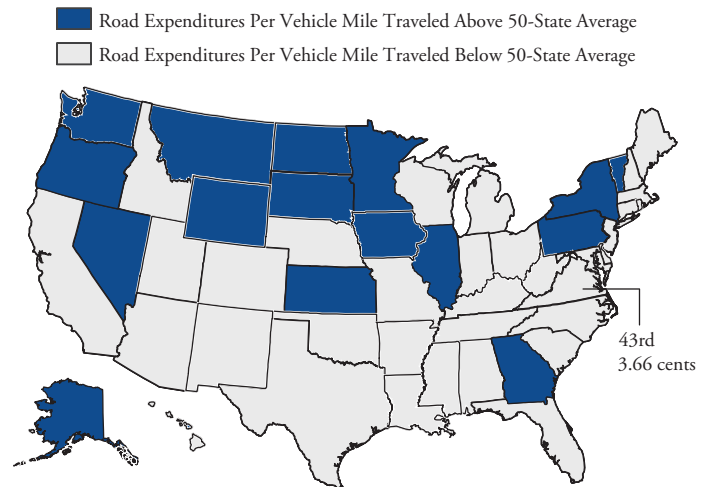


- The federal gas tax, collected in all states, is 18.4 cents per gallon.
- Virginia's gas tax was last changed in 1986.
- "Other state taxes" includes environmental/underground storage tank cleanup taxes, local-option taxes, general sales taxes if applied to fuel, etc. In Virginia, for example, it includes the 0.6 cents per gallon petroleum storage tank fee and the 2% sales tax on motor fuels in localities that are part of the Northern Virginia Transportation District.

Source: American Petroleum Institute (October 2009)

Road Expenditures Per Vehicle Mile Traveled (2007)

	<i>in cents</i>
1 Alaska	27.18
2 South Dakota	8.19
3 Nevada	8.08
4 North Dakota	7.69
5 New York	6.90
6 Montana	6.45
7 Pennsylvania	6.42
8 Wyoming	6.35
9 Illinois	6.20
10 Washington	6.14
11 Iowa	5.96
12 Georgia	5.72
13 Vermont	5.69
14 Minnesota	5.60
15 Oregon	5.60
16 Kansas	5.54
50-State Average	5.40
17 Wisconsin	5.39
18 Nebraska	5.20
19 West Virginia	5.13
20 Idaho	5.09
21 Delaware	5.07
22 New Mexico	4.93
23 Kentucky	4.90
24 Hawaii	4.89
25 Maryland	4.88
26 Louisiana	4.88
27 Maine	4.83
28 Texas	4.79
29 Florida	4.76
30 New Hampshire	4.64
31 New Jersey	4.61
32 Utah	4.36
33 Colorado	4.35
34 California	4.34
35 Mississippi	4.33
36 Arizona	4.30
37 Missouri	4.29
38 Ohio	4.25
39 Rhode Island	4.21
40 Massachusetts	4.13
41 Connecticut	3.81
42 Oklahoma	3.68
43 VIRGINIA	3.66
44 Michigan	3.62
45 Arkansas	3.49
46 Indiana	3.39
47 North Carolina	3.21
48 Tennessee	3.21
49 Alabama	3.19
50 South Carolina	2.67



- Virginia ranked 11th in total vehicle miles traveled in 2007 with 82.1 billion, including 24.3 billion vehicle miles traveled on interstates.
- U.S. Census Bureau estimates of expenditures for roads include state, local, and federal funds used for the construction and maintenance of state, county, and city roadways.
- Vehicle miles traveled is calculated by state transportation agencies from traffic counts on state, county, and city roadways. This information is used to meet Federal Highway Administration requirements.

Source: U.S. Census Bureau data on state and local government finance (2006-2007); U.S. Federal Highway Administration

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 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, among others.

The data presented are the most recent available and are generally for 2007 or 2008. For example, state and local expenditure data are from the U.S. Census Bureau for fiscal year (FY) 2007 while state general fund expenditure data are from NASBO for FY 2008. Financial data from the Census Bureau 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 11 are for FY 2007 and the population data are for July 1, 2007. 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 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 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 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. 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, 11, 17, 19, and 20 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 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 19 and 20 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 expenditures 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, Table 9, which reports only local revenue, and Table 17, 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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