

STATISTICAL SECTION

The financial presentations included in this section present detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the Commonwealth's overall financial health.

Statistical schedules related to property taxes are not presented since the Commonwealth does not assess property taxes.

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Sources:	Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.



Financial Trends

Ten-Year Schedule of Revenues and Expenditures – Modified Accrual Basis
General Governmental Revenues by Source and Expenditures by Function

For Fiscal Year Ended June 30

(Dollars in Millions)

	2023	2022	2021	2020
Tax Revenues:				
Individual and Fiduciary Income	\$ 17,782	\$ 19,497	\$ 17,079	\$ 15,664
Sales and Use	7,425	7,428	6,525	5,726
Motor Fuels	1,886	1,770	1,425	1,098
Corporation Income	2,045	1,977	1,569	1,059
Public Service Corporations	121	119	118	110
Motor Vehicle Sales and Use	1,218	1,214	1,119	941
Communications Sales and Use	290	301	312	347
Gross Premiums of Insurance Companies	656	612	556	544
Alcoholic Beverage Sales	239	228	220	194
Deeds, Contracts, Wills, and Suits	526	803	810	554
Beer and Beverage Excise	39	41	43	42
Estate	—	—	1	—
Tobacco Products	247	276	288	162
Bank Stock	31	37	27	27
Wine and Spirits/ABC Liter	32	33	33	30
Other Taxes	1,734	1,352	1,153	816
Total Tax Revenues	34,271	35,688	31,278	27,314
Other Revenues:				
Federal Grants and Contracts	24,517	26,000	27,186	22,067
Institutional Revenue	147	147	145	164
Sales of Property and Commodities	314	314	116	93
Rights and Privileges	1,279	1,216	1,212	1,135
Interest, Dividends, and Rents	855	(474)	150	369
Fines, Forfeitures, Costs, Penalties and Escheats	404	330	339	327
Assessments	200	184	160	158
Other Revenues	2,109	2,229	2,241	1,459
Total Other Revenues	29,825	29,946	31,549	25,772
Total Revenues	\$ 64,096	\$ 65,634	\$ 62,827	\$ 53,086
Percentage Increase (Decrease) From Previous Year	(2.3)%	4.5 %	18.3 %	29.7 %
Expenditures by Function:				
Education	\$ 15,486	\$ 14,058	\$ 12,031	\$ 10,868
Administration of Justice	3,780	3,424	3,190	3,172
Individual and Family Services	30,318	29,886	30,481	24,141
Resources and Economic Development	1,765	1,668	1,396	1,107
Transportation	7,394	7,735	6,761	5,542
General Government (1)	4,764	4,626	5,336	4,334
Capital Outlay	1,044	1,128	1,434	848
Total Expenditures	\$ 64,551	\$ 62,525	\$ 60,629	\$ 50,012
Percentage Increase Over Previous Year	3.2 %	3.1 %	21.2 %	21.7 %

(1) General Government expenditure amounts include debt service principal retirement and interest charges.

Source: Department of Accounts

	2019	2018	2017	2016	2015	2014
\$	14,836	\$ 14,141	\$ 13,070	\$ 12,652	\$ 12,248	\$ 11,659
	5,457	5,277	5,089	4,984	4,832	4,606
	1,084	1,032	997	977	887	793
	920	875	806	773	797	774
	112	112	108	108	119	119
	972	935	948	910	846	781
	359	383	395	405	416	422
	552	508	504	490	454	449
	174	161	154	148	140	132
	443	505	503	471	441	395
	42	42	42	43	43	43
	—	1	8	—	—	—
	151	161	170	176	179	182
	30	24	22	18	19	23
	29	29	27	26	26	26
	515	133	120	115	110	95
	25,676	24,319	22,963	22,296	21,557	20,499
	11,999	10,537	10,392	9,885	9,727	9,681
	210	233	241	267	303	325
	33	54	40	56	38	56
	1,129	1,081	1,021	977	978	950
	360	159	146	134	91	144
	362	343	354	347	352	435
	151	150	137	137	137	132
	1,020	1,849	1,101	995	987	739
	15,264	14,406	13,432	12,798	12,613	12,462
\$	40,940	\$ 38,725	\$ 36,395	\$ 35,094	\$ 34,170	\$ 32,961
	5.7 %	6.4 %	3.7 %	2.7 %	3.7 %	2.8 %
\$	10,448	\$ 10,129	\$ 9,816	\$ 9,373	\$ 9,372	\$ 8,970
	3,086	3,044	2,875	2,801	2,690	2,724
	16,954	15,641	14,805	14,186	13,421	13,196
	1,015	926	981	915	929	912
	5,455	6,015	5,732	5,817	5,348	5,057
	3,522	3,420	3,385	3,527	3,261	3,238
	616	504	381	331	251	194
\$	41,096	\$ 39,679	\$ 37,975	\$ 36,950	\$ 35,272	\$ 34,291
	3.6 %	4.5 %	2.8 %	4.8 %	2.9 %	2.7 %

**Net Position by Component
Accrual Basis of Accounting**

Last Ten Fiscal Years
(Dollars in Millions)

	2023	2022	2021	2020
Governmental Activities:				
Net Investment in Capital Assets	\$ 27,140	\$ 26,643	\$ 26,280	\$ 26,758
Restricted	5,315	4,932	3,868	4,555
Unrestricted	9,663	7,609	1,587	(1,331)
Total Governmental Activities Net Position	42,118	39,184	31,735	29,982
Business-type Activities:				
Net Investment in Capital Assets	147	146	151	64
Restricted	1,504	1,416	137	665
Unrestricted	1,719	1,489	1,644	1,050
Total Business-type Activities Net Position	3,370	3,051	1,932	1,779
Primary Government:				
Net Investment in Capital Assets	27,287	26,789	26,431	26,822
Restricted	6,819	6,348	4,005	5,220
Unrestricted	11,382	9,098	3,231	(281)
Total Primary Government Net Position	\$ 45,488	\$ 42,235	\$ 33,667	\$ 31,761

Source: Department of Accounts

	2019	2018	2017	2016	2015	2014
\$	26,032	\$ 25,527	\$ 25,539	\$ 24,309	\$ 23,407	\$ 22,317
	2,194	1,918	954	1,365	1,436	1,465
	(3,483)	(5,115)	(5,344)	(5,560)	(5,406)	(2,820)
	24,743	22,330	21,149	20,114	19,437	20,962
	40	34	38	33	34	12
	1,485	1,349	1,208	1,045	845	587
	947	684	692	508	500	563
	2,472	2,067	1,938	1,586	1,379	1,162
	26,072	25,561	25,577	24,342	23,441	22,329
	3,679	3,267	2,162	2,410	2,281	2,052
	(2,536)	(4,431)	(4,652)	(5,052)	(4,906)	(2,257)
\$	27,215	\$ 24,397	\$ 23,087	\$ 21,700	\$ 20,816	\$ 22,124

**Changes in Net Position
Accrual Basis of Accounting**

Last Ten Fiscal Years
(Dollars in Millions)

	2023	2022	2021	2020
Expenses				
Governmental Activities:				
General Government	\$ 3,674	\$ 3,881	\$ 5,107	\$ 4,017
Education	16,865	14,982	12,766	11,541
Transportation	6,916	6,580	6,148	5,175
Resources and Economic Development	1,749	1,633	1,423	1,158
Individual and Family Services	30,182	29,511	30,575	24,120
Administration of Justice	3,711	3,212	3,235	3,180
Interest and Charges on Long-term Debt	310	288	272	262
Total Governmental Activities Expenses	63,407	60,087	59,526	49,453
Business-type Activities:				
Virginia Lottery	3,737	2,951	2,484	1,542
Virginia College Savings Plan	221	123	124	56
Unemployment Compensation	191	170	1,199	1,246
Alcoholic Beverage Control	1,022	928	904	792
Risk Management	6	13	11	18
Local Choice Health Care	525	478	475	422
Line of Duty	23	18	20	17
Advantage Vanpool Self Insurance Fund	—	—	—	—
Route 460 Funding Corporation of Virginia	—	—	—	—
Virginia Industries for the Blind	45	43	65	52
Consolidated Laboratory	14	14	13	14
eVA Procurement System	19	21	22	22
Department of Environmental Quality Title V	12	11	12	12
Wireless E-911	51	58	49	43
Museum and Library Gift Shops	8	7	5	6
Behavioral Health Canteen and Work Activity	—	—	—	—
Total Business-type Activities Expenses	5,874	4,835	5,383	4,242
Total Primary Government Expenses	\$ 69,281	\$ 64,922	\$ 64,909	\$ 53,695
Program Revenues				
Governmental Activities:				
Charges for Services:				
General Government	\$ 321	\$ 325	\$ 305	\$ 338
Education	719	721	628	633
Transportation	892	846	849	821
Resources and Economic Development	765	742	534	406
Individual and Family Services	342	186	209	258
Administration of Justice	264	615	254	241
Operating Grants and Contributions	24,071	25,387	26,952	21,488
Capital Grants and Contributions	1,977	1,574	1,390	1,463
Total Governmental Activities Program Revenues	29,351	30,396	31,121	25,648

Source: Department of Accounts

	2019	2018	2017	2016	2015	2014
\$	3,218	\$ 3,194	\$ 3,119	\$ 3,230	\$ 3,267	\$ 3,362
	11,104	10,731	10,457	10,178	9,845	9,431
	4,927	5,240	4,611	4,528	4,369	3,602
	1,027	971	1,074	1,008	970	940
	16,566	15,598	14,708	14,024	13,277	13,116
	2,946	2,989	2,853	2,922	2,751	2,927
	257	167	222	240	224	238
	40,045	38,890	37,044	36,130	34,703	33,616
	1,643	1,521	1,420	1,415	1,300	1,266
	61	294	206	103	155	104
	274	323	348	390	431	536
	699	666	632	615	580	555
	15	10	10	14	10	13
	473	460	447	412	350	308
	18	18	—	—	—	—
	—	—	—	—	—	—
	—	—	—	1	13	82
	50	46	53	42	43	38
	11	11	11	10	9	9
	21	20	21	23	23	20
	10	10	11	11	10	12
	44	43	44	42	37	37
	7	8	7	7	7	6
	—	—	—	—	—	1
	3,326	3,430	3,210	3,085	2,968	2,987
\$	43,371	\$ 42,320	\$ 40,254	\$ 39,215	\$ 37,671	\$ 36,603
\$	307	\$ 323	\$ 310	\$ 306	\$ 297	\$ 255
	684	649	608	563	545	518
	827	756	717	675	691	652
	400	386	392	375	379	359
	280	350	345	365	366	376
	299	283	280	284	316	401
	10,927	9,871	9,469	9,147	8,915	8,732
	1,528	1,953	1,642	1,467	1,619	1,509
	15,252	14,571	13,763	13,182	13,128	12,802

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**Changes in Net Position
Accrual Basis of Accounting** *(Continued from previous page)*

Last Ten Fiscal Years
(Dollars in Millions)

	2023	2022	2021	2020
Business-type Activities:				
Charges for Services:				
Virginia Lottery	\$ 4,613	\$ 3,752	\$ 3,259	\$ 2,150
Virginia College Savings Plan	422	(71)	707	95
Unemployment Compensation	278	406	418	372
Alcoholic Beverage Control	1,232	1,172	1,135	1,001
Risk Management	16	15	15	14
Local Choice Health Care	527	465	483	492
Line of Duty	21	19	19	17
Advantage Vanpool Self Insurance Fund	1	—	1	1
Virginia Industries for the Blind	42	49	67	51
Consolidated Laboratory	16	16	15	14
eVA Procurement System	31	30	26	23
Department of Environmental Quality Title V	12	12	12	13
Wireless E-911	76	75	69	66
Museum and Library Gift Shops	8	8	4	6
Operating Grants and Contributions	6	1,054	257	66
Capital Contributions	—	4	77	10
Total Business-type Activities Program Revenue	7,301	7,006	6,564	4,391
Total Primary Government Program Revenues	\$ 36,652	\$ 37,402	\$ 37,685	\$ 30,039
Net (Expense)/Revenue				
Governmental Activities	\$ (34,056)	\$ (29,691)	\$ (28,405)	\$ (23,805)
Business-type Activities	1,427	2,171	1,181	149
Total Primary Government Net Expense	\$ (32,629)	\$ (27,520)	\$ (27,224)	\$ (23,656)
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Taxes:				
Individual and Fiduciary Income	\$ 17,846	\$ 19,564	\$ 17,067	\$ 15,666
Sales and Use	7,417	7,448	6,527	5,721
Corporation Income	2,072	2,000	1,579	1,074
Motor Fuel	1,884	1,773	1,422	1,101
Motor Vehicle Sales and Use	1,218	1,214	1,119	941
Communications Sales and Use	290	301	312	347
Premiums of Insurance Companies	664	612	551	549
Public Service Corporations	121	119	118	110
Other Taxes	2,845	2,771	2,573	1,825
Unrestricted Grants and Contributions	61	64	102	56
Investment Earnings	735	(538)	37	247
Miscellaneous	556	749	381	469
Special Item	—	—	—	—
Transfers	1,122	1,076	1,040	856
Total Governmental Activities	36,831	37,153	32,828	28,962
Business-type Activities:				
Other Taxes	9	9	9	9
Investment Earnings	4	—	1	2
Miscellaneous	1	16	2	—
Special Items	—	—	—	—
Transfers	(1,122)	(1,076)	(1,040)	(856)
Total Business-type Activities	(1,108)	(1,051)	(1,028)	(845)
Total Primary Government	\$ 35,723	\$ 36,102	\$ 31,800	\$ 28,117
Change in Net Position				
Governmental Activities	\$ 2,775	\$ 7,462	\$ 4,423	\$ 5,157
Business-type Activities	318	1,120	153	(696)
Total Primary Government	\$ 3,093	\$ 8,582	\$ 4,576	\$ 4,461

Source: Department of Accounts

2019	2018	2017	2016	2015	2014
\$ 2,294	\$ 2,140	\$ 1,991	\$ 2,007	\$ 1,844	\$ 1,811
307	296	404	146	188	408
411	461	513	594	693	761
903	845	807	772	730	689
13	13	13	9	8	9
482	463	430	393	343	321
18	20	—	—	—	—
—	—	—	—	—	—
51	44	53	42	44	36
12	12	10	9	10	9
21	21	21	21	20	16
12	9	9	11	11	11
64	61	60	58	55	54
7	8	7	7	8	6
—	1	4	—	—	—
—	—	—	—	—	70
4,595	4,394	4,322	4,069	3,954	4,201
\$ 19,847	\$ 18,965	\$ 18,085	\$ 17,251	\$ 17,082	\$ 17,003
\$ (24,793)	\$ (24,319)	\$ (23,281)	\$ (22,948)	\$ (21,575)	\$ (20,814)
1,269	964	1,112	984	986	1,214
\$ (23,524)	\$ (23,355)	\$ (22,169)	\$ (21,964)	\$ (20,589)	\$ (19,600)
\$ 14,872	\$ 14,118	\$ 13,113	\$ 12,685	\$ 12,266	\$ 11,681
5,458	5,267	5,104	4,994	4,830	4,597
924	852	834	773	801	770
1,084	1,031	998	976	888	792
972	935	948	910	846	781
359	383	396	405	416	420
554	517	479	485	453	460
112	112	108	108	119	119
1,388	1,055	1,050	1,001	959	896
60	61	55	48	49	49
239	72	65	63	16	44
369	525	467	282	206	234
—	—	—	—	(134)	—
875	827	770	787	728	724
27,266	25,755	24,387	23,517	22,443	21,567
9	9	9	9	9	9
2	1	1	1	2	2
—	—	—	—	—	1
—	—	—	—	34	—
(875)	(827)	(770)	(787)	(728)	(724)
(864)	(817)	(760)	(777)	(683)	(712)
\$ 26,402	\$ 24,938	\$ 23,627	\$ 22,740	\$ 21,760	\$ 20,855
\$ 2,473	\$ 1,436	\$ 1,106	\$ 569	\$ 868	\$ 753
405	147	352	207	303	502
\$ 2,878	\$ 1,583	\$ 1,458	\$ 776	\$ 1,171	\$ 1,255

**Fund Balance, Governmental Funds
Modified Accrual Basis of Accounting**

Last Ten Fiscal Years
(Dollars in Millions)

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
General Fund				
Nonspendable	\$ 163	\$ 188	\$ 147	\$ 107
Restricted	2,798	2,693	1,850	659
Committed	7,740	5,694	2,445	1,326
Assigned	1,817	3,105	2,667	1,257
Unassigned	—	—	—	—
Total	<u>\$ 12,518</u>	<u>\$ 11,680</u>	<u>\$ 7,109</u>	<u>\$ 3,349</u>
All Other Governmental Funds				
Special Revenue Funds				
Nonspendable	\$ 229	\$ 236	\$ 224	\$ 207
Restricted	1,161	994	729	2,889
Committed	6,140	5,197	4,290	3,696
Assigned	47	49	45	39
Unassigned	—	—	(50)	(89)
Debt Service Funds				
Restricted	48	46	46	45
Capital Projects Funds				
Nonspendable	—	4	1	—
Restricted	1,998	2,612	1,812	1,580
Permanent Funds				
Nonspendable	46	45	47	38
Restricted	2	2	2	2
Total	<u>\$ 9,671</u>	<u>\$ 9,185</u>	<u>\$ 7,146</u>	<u>\$ 8,407</u>

Source: Department of Accounts

2019	2018	2017	2016	2015	2014
\$ 103	\$ 105	\$ 127	\$ 114	\$ 120	\$ 111
669	567	568	908	1,086	971
1,095	759	482	397	296	330
—	—	—	—	—	—
(264)	(588)	(679)	(709)	(653)	(782)
<u>\$ 1,603</u>	<u>\$ 843</u>	<u>\$ 498</u>	<u>\$ 710</u>	<u>\$ 849</u>	<u>\$ 630</u>
\$ 157	\$ 159	\$ 147	\$ 159	\$ 128	\$ 104
729	679	570	583	759	880
2,949	2,391	2,148	2,094	2,244	2,145
34	32	29	29	29	17
(63)	(98)	(67)	—	(60)	—
46	42	32	22	45	44
—	—	—	—	—	—
1,366	1,292	194	40	288	53
39	38	37	34	35	34
2	2	2	1	1	1
<u>\$ 5,259</u>	<u>\$ 4,537</u>	<u>\$ 3,092</u>	<u>\$ 2,962</u>	<u>\$ 3,469</u>	<u>\$ 3,278</u>

**Changes in Fund Balance, Governmental Funds
Modified Accrual Basis of Accounting**

Last Ten Fiscal Years
(Dollars in Millions)

	2023	2022	2021	2020
Revenues				
Taxes	\$ 34,271	\$ 35,688	\$ 31,278	\$ 27,314
Rights and Privileges	1,279	1,216	1,212	1,135
Institutional Revenue	147	147	145	164
Interest, Dividends, Rents, and Other Investment Income	855	(474)	150	369
Federal Grants and Contracts	24,517	26,000	27,186	22,067
Other	3,027	3,057	2,856	2,037
Total Revenues	64,096	65,634	62,827	53,086
Expenditures				
General Government	3,416	3,763	4,539	3,522
Education	15,486	14,058	12,031	10,868
Transportation	7,394	7,735	6,761	5,542
Resources and Economic Development	1,765	1,668	1,396	1,107
Individual and Family Services	30,317	29,886	30,481	24,141
Administration of Justice	3,780	3,424	3,190	3,172
Capital Outlay	1,044	1,128	1,434	848
Debt Service:				
Principal Retirement	954	463	440	475
Interest and Charges	395	400	357	337
Total Expenditures	64,551	62,525	60,629	50,012
Revenues Over (Under) Expenditures	(455)	3,109	2,198	3,074
Other Financing Sources (Uses)				
Transfers In	3,118	3,011	2,254	2,008
Transfers Out	(1,972)	(1,920)	(1,206)	(1,149)
Notes Issued	4	2	14	24
Insurance Recoveries	2	6	3	6
Capital Leases Issued (1)	—	—	1	1
Long-Term Leases Issued (1)	13	20	—	—
Long-Term SBITAs Issued (2)	77	—	—	—
Bonds Issued	557	2,068	1,251	719
Premium on Debt Issuance	20	328	273	129
Refunding Bonds Issued	818	180	11	273
Sale of Capital Assets	6	10	17	5
Payments to Refunded Bond Escrow Agents	(876)	(215)	(11)	(279)
Total Other Financing Sources (Uses)	1,767	3,490	2,607	1,737
Net Change in Fund Balances	\$ 1,312	\$ 6,599	\$ 4,805	\$ 4,811
Debt Service as a Percentage of Noncapital Expenditures (3)	2.26 %	1.44 %	1.37 %	1.71 %

(1) As a result of the implementation of GASB Statement No. 87, *Leases*, during fiscal year 2022, the Long-term Leases Issued line item has been added beginning with fiscal year 2022. Capital Leases Issued line item data is presented for fiscal years prior to 2022.

(2) As a result of the implementation of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, during fiscal year 2023, the Long-term SBITAs Issued line item has been added beginning with fiscal year 2023.

(3) Noncapital expenditures exclude expenditures for capital outlay, which are recorded by function. The majority of these expenditures were for Transportation.

Source: Department of Accounts

	2019	2018	2017	2016	2015	2014
\$	25,676	\$ 24,319	\$ 22,963	\$ 22,296	\$ 21,557	\$ 20,499
	1,129	1,081	1,021	977	978	950
	210	233	241	267	303	325
	360	159	146	134	91	144
	11,999	10,537	10,392	9,885	9,727	9,681
	1,566	2,396	1,632	1,535	1,514	1,362
	40,940	38,725	36,395	35,094	34,170	32,961
	2,774	2,692	2,691	2,821	2,544	2,538
	10,448	10,129	9,816	9,373	9,372	8,970
	5,455	6,015	5,732	5,817	5,348	5,057
	1,015	926	981	915	929	912
	16,954	15,641	14,805	14,186	13,421	13,196
	3,086	3,044	2,875	2,801	2,690	2,724
	616	504	381	331	251	194
	427	433	413	424	441	421
	321	295	281	282	276	279
	41,096	39,679	37,975	36,950	35,272	34,291
	(156)	(954)	(1,580)	(1,856)	(1,102)	(1,330)
	1,989	1,913	1,731	1,673	1,706	1,661
	(1,106)	(1,086)	(959)	(884)	(972)	(927)
	19	15	8	4	7	16
	2	4	1	1	1	—
	1	1	2	1	—	—
	—	—	—	—	—	—
	—	—	—	—	—	—
	648	1,280	685	274	671	273
	83	367	174	45	150	75
	43	1,062	276	76	536	277
	7	22	11	15	24	16
	(49)	(1,271)	(331)	(93)	(618)	(337)
	1,637	2,307	1,598	1,112	1,505	1,054
\$	1,481	\$ 1,353	\$ 18	\$ (744)	\$ 403	\$ (276)
	1.92%	1.95%	2.01%	2.05%	2.22%	2.21%

Comparison of General Fund Balance

Last Ten Fiscal Years
(Dollars in Millions)

Fiscal Year Ended June 30,	Fund Balance	
	Budgetary Basis	Modified Accrual Basis
2023	\$ 15,092.7	\$ 12,517.7
2022	13,375.0	11,679.6
2021	7,505.1	7,109.0
2020	3,524.6	3,348.8
2019	2,799.3	1,602.7
2018	1,787.0	843.5
2017	1,339.9	498.4
2016	1,478.4	710.3
2015	1,759.2	848.4
2014	1,349.3	629.6

Source: Department of Accounts

Revenue Capacity

Personal Income Tax Rates

Last Ten Fiscal Years
(Dollars in Millions)

For the Fiscal Year Ended June 30,	Personal Income Tax Collections (1)	Personal Income (2)(3)	Average Effective Rate (3)(4)
2023	\$ 20,032	\$ 617,643	3.24%
2022	19,362	581,819	3.33%
2021	17,304	557,799	3.10%
2020	15,352	517,059	2.97%
2019	15,226	491,388	3.10%
2018	14,106	470,507	3.00%
2017	13,053	453,521	2.88%
2016	12,556	438,582	2.86%
2015	12,329	424,359	2.91%
2014	11,253	404,759	2.78%

- (1) Tax revenues from individual and fiduciary income tax.
 (2) Personal income amounts provided by U.S. Bureau of Economic Analysis website.
 (3) Amounts for fiscal years 2014 through 2022 were revised to reflect the incorporation of newly available and revised source data, as well as improved estimating methodologies.
 (4) Average effective rate equals tax collections divided by income.

Sources: Department of Taxation
U.S. Bureau of Economic Analysis

Effective Tax Rates (1)

Tax Years 2014 through 2022

Income Tax Bracket	Tax Rate
\$0 - \$3,000	2.00%
\$3,000 - \$5,000	\$60 + (3% of excess over \$3,000)
\$5,000 - \$17,000	\$120 + (5% of excess over \$5,000)
Over \$17,000	\$720 + (5.75% of excess over \$17,000)

- (1) Amounts shown are for all filing status returns.

Source: Department of Taxation

Personal Income Tax Filers and Liability by Income Level (1) (2)

Current Tax Year and Ten Years Ago

Income Level	Tax Year Ended December 31, 2021				Tax Year Ended December 31, 2012			
	Number of Returns	% of Total	Income Tax Liability	% of Total	Number of Returns	% of Total	Income Tax Liability	% of Total
\$100,000 and higher	1,019,515	24.5%	\$ 14,435,483,671	77.8%	665,603	18.0%	\$ 7,015,112,650	66.7%
\$75,000 - \$99,999	360,455	8.7%	1,395,313,086	7.5%	316,396	8.6%	1,138,663,300	10.8%
\$50,000 - \$74,999	551,783	13.2%	1,389,887,419	7.5%	481,325	13.0%	1,129,318,064	10.7%
\$25,000 - \$49,999	892,959	21.4%	1,105,704,673	6.0%	837,176	22.6%	984,951,665	9.4%
\$10,000 - \$24,999	665,030	16.0%	216,467,052	1.2%	752,238	20.3%	254,891,474	2.4%
\$9,999 and lower	675,198	16.2%	5,439,356	0.0%	646,877	17.5%	4,176,729	0.0%
Total	4,164,940	100.0%	\$ 18,548,295,257	100.0%	3,699,615	100.0%	\$10,527,113,882	100.0%

(1) Due to confidentiality issues, the names of the ten largest revenue payers are not available. The categories presented are intended to provide alternative information regarding the sources of the state's revenue.

(2) Tax year 2021 is the most recent year for which data are available.

Source: Department of Taxation

Personal Income by Industry (1) (2)

Last Ten Fiscal Years
(Dollars in Millions)

	2023	2022	2021	2020
Farm Earnings	\$ 961	\$ 837	\$ 449	\$ 300
Agricultural/Forestry, Fishing, and Other	461	438	444	438
Mining	688	633	520	568
Construction	24,047	22,184	20,905	19,829
Manufacturing	22,876	21,231	20,367	19,539
Transportation, Warehousing, Information and Public Utilities	25,898	24,639	21,524	19,360
Wholesale Trade	14,761	13,545	12,381	11,811
Retail Trade	20,824	19,826	18,496	16,742
Finance, Insurance, Real Estate, Rental and Leasing	31,078	29,483	28,082	25,997
Services	193,393	178,718	164,153	156,339
Federal, Civilian	32,487	30,730	29,876	28,697
Military	13,921	14,412	13,277	12,335
State and Local Government	43,080	40,555	38,980	39,075
Other (3)	193,168	184,588	188,345	166,029
Total Personal Income	<u>\$ 617,643</u>	<u>\$ 581,819</u>	<u>\$ 557,799</u>	<u>\$ 517,059</u>

(1) Personal income figures for fiscal year 2023 are estimated.

(2) Amounts for fiscal years 2014 through 2022 were revised to reflect the incorporation of newly available and revised source data.

(3) Includes dividends, interest, rental income, residence adjustment, government transfers to individuals, and deductions for social insurance.

Source: U.S. Bureau of Economic Analysis (BEA)

Note: Details may not agree to BEA due to rounding.

2019	2018	2017	2016	2015	2014
\$ 331	\$ 424	\$ 413	\$ 422	\$ 589	\$ 735
453	465	461	461	404	338
652	615	426	251	507	746
18,915	17,869	17,162	16,611	16,202	15,654
19,167	18,257	17,494	17,757	18,151	17,359
18,753	17,128	17,106	17,780	17,916	17,015
11,507	11,236	10,726	10,497	10,365	9,940
16,311	15,887	15,697	15,609	15,220	14,762
25,177	23,909	22,309	21,203	19,788	18,931
151,943	145,200	138,933	133,733	128,030	123,148
27,866	26,841	26,008	25,194	24,307	23,074
11,715	12,413	13,472	12,992	12,787	12,703
37,371	36,410	35,570	34,741	33,664	32,683
151,227	143,853	137,744	131,331	126,429	117,671
<u>\$ 491,388</u>	<u>\$ 470,507</u>	<u>\$ 453,521</u>	<u>\$ 438,582</u>	<u>\$ 424,359</u>	<u>\$ 404,759</u>

Taxable Sales by Business Class (1) (2)Last Ten Calendar Years
(Dollars in Millions)

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Alcoholic Beverage (3)	N/A	N/A	N/A	N/A
Apparel	\$ 5,135	\$ 4,990	\$ 3,658	\$ 4,996
Automotive	4,390	4,109	3,583	3,513
Food	41,509	38,320	34,473	34,320
Fuel	3,484	3,220	2,639	2,560
Furniture, Home Furnishings, and Equipment	3,824	2,496	2,088	2,251
General Merchandise	1,817	23,167	21,889	21,682
Hotels, Motels, Tourist Camps, etc.	4,143	3,088	2,126	3,989
Lumber, Building Materials, and Supply	11,491	12,181	10,894	9,775
Machinery, Equipment, and Supplies	323	283	242	290
Miscellaneous	49,474	23,765	20,344	21,524
Other Miscellaneous and Unidentifiable	3,411	3,034	2,422	2,860
Total	\$ 129,001	\$ 118,653	\$ 104,358	\$ 107,760
Direct Sales Tax Rate	5.3 %	5.3 %	5.3 %	5.3 %

- (1) Retail sales information is available only on a calendar-year basis.
- (2) Some prior year amounts may have been revised to reflect the incorporation of newly available and revised source data.
- (3) Alcoholic Beverage is included in Food starting in tax year 2019.

Source: Bureau of Economic Analysis
Department of Taxation
Weldon Cooper Center for Public Service, University of Virginia

2018	2017	2016	2015	2014	2013
\$ 762	\$ 784	\$ 658	\$ 718	\$ 676	\$ 640
5,061	4,986	5,049	5,001	4,918	4,990
3,448	3,234	3,238	3,159	3,024	2,945
32,935	31,908	31,564	30,627	28,972	27,924
2,318	2,221	2,144	1,967	1,864	1,880
2,228	2,338	3,222	2,840	2,663	2,202
21,831	21,643	21,686	21,917	21,693	21,852
3,857	3,738	3,590	3,452	3,238	3,098
9,567	7,739	9,123	8,865	8,589	8,513
290	287	292	330	303	300
21,215	22,179	18,888	19,067	17,994	18,152
2,537	2,520	2,225	2,273	2,270	2,088
<u>\$ 106,049</u>	<u>\$ 103,577</u>	<u>\$ 101,679</u>	<u>\$ 100,216</u>	<u>\$ 96,204</u>	<u>\$ 94,584</u>
5.3 %	5.3 %	5.3 %	5.3 %	5.3 %	5.3 %

Sales Tax Revenue by Business Class (1)

Tax Year 2022 and Nine Years Ago

	Tax Year Ended December 31, 2022 (2) (3)				Tax Year Ended December 31, 2013			
	Number of Filers	% of Total	Tax Liability	% of Total	Number of Filers	% of Total	Tax Liability	% of Total
Alcoholic Beverage	N/A	N/A	N/A	N/A	349	0.3%	\$ 640,480,189	0.7%
Apparel	3,762	3.9%	\$ 5,135,003,448	4.0%	3,845	3.6%	4,989,525,387	5.3%
Automotive	2,713	2.8%	4,390,104,854	3.3%	3,130	3.0%	2,944,915,714	3.1%
Food	23,976	24.5%	41,508,975,889	32.2%	21,958	20.9%	27,923,706,237	29.5%
Fuel	2,269	2.3%	3,483,528,611	2.7%	2,521	2.4%	1,879,990,640	2.0%
Furniture, Home Furnishings, and Equipment	2,492	2.5%	3,824,167,800	3.0%	2,835	2.7%	2,202,463,897	2.3%
General Merchandise	1,425	1.5%	1,816,854,162	1.4%	16,738	16.0%	21,852,270,498	23.1%
Hotels, Motels, Tourist Camps, etc.	2,263	2.3%	4,142,863,986	3.2%	2,274	2.2%	3,097,653,107	3.3%
Lumber, Building Materials, and Supply	3,795	3.9%	11,490,643,909	8.9%	5,597	5.3%	8,513,182,877	9.0%
Machinery, Equipment, and Supply	145	0.1%	322,742,658	0.3%	160	0.2%	300,424,290	0.3%
Miscellaneous	47,490	48.5%	49,474,060,661	38.4%	38,826	37.0%	18,152,261,754	19.2%
Other Miscellaneous and Unidentifiable	7,571	7.7%	3,411,469,573	2.6%	6,688	6.4%	2,087,598,511	2.2%
Total	97,901	100.0%	\$ 129,000,415,551	100.0%	104,921	100.0%	\$ 94,584,473,101	100.0%

- (1) Due to confidentiality issues, the names of the ten largest revenue payers are not presented. The categories presented are intended to provide alternative information regarding the sources of the state's revenue.
- (2) Tax year 2022 is the most recent year for which data are available.
- (3) Alcoholic Beverage is included in Food starting in tax year 2019.

Sources: Weldon Cooper Center for Public Service, University of Virginia

Debt Capacity

Ratios of Outstanding Debt by Type

Last Ten Fiscal Years
(Amounts in Thousands except Per Capita)

For the Fiscal Year Ended June 30,	Governmental Activities			Business-type Activities		Total Primary Government	Debt as a Percentage of Personal Income (2)	Amount Per Capita (3)
	General Obligation Bonds	Non-General Obligation Bonds	Other Long- term Obligations (1)	Non-General Obligation Bonds	Other Long- term Obligations (1)			
2023	\$ 177,768	\$ 7,296,672	\$ 3,218,686	\$ —	\$ 409,902	\$ 11,103,028	1.80 %	\$ 1,275
2022	231,264	7,600,566	3,376,774	—	194,531	11,403,135	1.96 %	1,316
2021	284,861	7,220,535	1,911,212	—	771	9,417,379	1.69 %	1,097
2020	341,600	6,901,527	1,200,145	—	964	8,444,236	1.63 %	982
2019	416,501	6,982,091	749,490	—	518	8,148,600	1.66 %	951
2018	476,528	7,274,962	171,180	—	—	7,922,670	1.68 %	934
2017	538,211	6,245,009	188,640	—	5,025	6,976,885	1.54 %	824
2016	601,632	5,826,798	200,227	—	5,359	6,634,016	1.51 %	789
2015	675,371	5,911,768	222,877	320,110	5,708	7,135,834	1.68 %	851
2014	742,869	5,555,935	233,002	317,305	6,072	6,855,183	1.69 %	823

- (1) Pension, compensated absences, other postemployment benefits, other liabilities, lottery prizes payable, educational benefits payable, and pollution remediation obligations have been excluded.
- (2) Personal income amounts used for this calculation were obtained from the U. S. Bureau of Economic Analysis.
- (3) Population statistics used in this calculation were provided by the Department of Taxation and the Weldon Cooper Center for Public Service at the University of Virginia. Fiscal year 2023 population was estimated.

Sources: Department of Accounts
Department of Taxation
U. S. Bureau of Economic Analysis

Ratios of General Obligation Bonded Debt Outstanding

Last Ten Fiscal Years

(Amounts in Thousands except Per Capita)

For the Fiscal Year Ended June 30,	General Bonded Debt Outstanding [1] [2]				Percentage of Tax Revenues [6]	Amount Per Capita [7]
	Governmental		Higher Education [5]			
	9(b) [3]	9(c) [4]	9(c)	Total		
2023	\$ 173,122	\$ 4,646	\$ 940,849	\$ 1,118,617	5.58%	\$ 129
2022	225,600	5,664	912,817	1,144,081	5.91%	132
2021	278,221	6,640	955,729	1,240,590	7.17%	145
2020	330,934	10,666	886,837	1,228,437	8.00%	143
2019	401,873	14,628	893,106	1,309,607	8.85%	153
2018	457,764	18,764	836,874	1,313,402	9.31%	155
2017	515,468	22,743	897,018	1,435,229	11.00%	169
2016	571,915	29,717	877,118	1,478,750	11.78%	176
2015	642,181	33,190	936,857	1,612,228	13.08%	192
2014	706,192	36,677	925,086	1,667,955	14.82%	200

[1] Beginning with fiscal year 2014, GASB Statement No. 65 removed deferrals of debt defeasance from the debt balances. Balances reported in prior fiscal years netted the deferrals against the debt balances. Amounts are net of unamortized premiums, discounts, deferrals on debt defeasance, and/or issuance expenses.

[2] There are currently no Section 9(a) bonds outstanding.

[3] Section 9(b) bonds have been authorized by the citizens of Virginia through bond referenda to finance capital projects. These bonds are retired through the use of state appropriations.

[4] Section 9(c) bonds are issued to finance capital projects which, when completed, will generate revenue to repay the debt.

[5] While these bonds are issued for and allocated to institutions, they are backed by the full faith and credit of the Commonwealth.

[6] Individual and fiduciary Income tax collections were used for this calculation.

[7] Population statistics used in this calculation are provided by the Department of Taxation and the Weldon Cooper Center for Public Service at the University of Virginia. Fiscal year 2023 population was estimated.

Source: Department of Accounts

Computation of Legal Debt Limit and Margin

Last Ten Fiscal Years
(Dollars in Thousands)

Tax Revenues Required for Computation	2023	2022	2021	2020
Taxes on Income and Retail Sales:				
Individual and Fiduciary Income Tax [1]	\$ 20,032,168	\$ 19,361,618	\$ 17,304,476	\$ 15,351,603
Corporate Income Tax [2]	2,031,120	1,978,697	1,515,692	1,011,650
State Sales and Use Tax [3]	5,291,556	5,080,554	4,624,545	4,112,861
Total	<u>\$ 27,354,844</u>	<u>\$ 26,420,869</u>	<u>\$ 23,444,713</u>	<u>\$ 20,476,114</u>
Average Tax Revenues (Three Fiscal Years)	<u>\$ 25,740,142</u>	<u>\$ 23,447,232</u>	<u>\$ 21,213,055</u>	<u>\$ 19,663,064</u>

Section 9(a) [2] General Obligation Debt Limit [4]

Debt Issuance Limit				
(30% of 1.15 times annual tax revenues)	\$ 9,437,421	\$ 9,115,200	\$ 8,088,426	\$ 7,064,259
Less Bonds Outstanding:	—	—	—	—
Debt Issuance Margin for Section 9(a) [2]				
General Obligation Bonds	<u>\$ 9,437,421</u>	<u>\$ 9,115,200</u>	<u>\$ 8,088,426</u>	<u>\$ 7,064,259</u>
Debt Applicable to Limit as a % Limit	0.00 %	0.00 %	0.00 %	0.00 %

Section 9(b) General Obligation Debt Limit

Debt Issuance Limit				
(1.15 times average tax revenues for three fiscal years)	\$ 29,601,163	\$ 26,964,317	\$ 24,395,013	\$ 22,612,524
Less Bonds Outstanding:**				
Public Facilities Bonds [5]	173,122	225,600	278,221	330,934
Debt Issuance Margin for Section 9(b)				
General Obligation Bonds	<u>\$ 29,428,041</u>	<u>\$ 26,738,717</u>	<u>\$ 24,116,792</u>	<u>\$ 22,281,590</u>
Debt Applicable to Limit as a % Limit	0.58 %	0.84 %	1.14 %	1.46 %

Additional Section 9(b) Debt Borrowing Restriction:

Four-year Authorization Restriction (25% of 9(b) Debt Limit)	\$ 7,400,291	\$ 6,741,079	\$ 6,098,753	\$ 5,653,131
Less 9(b) Debt authorized in past three fiscal years	—	—	—	—
Maximum Additional Borrowing Restriction (amount that may be authorized by the General Assembly)	<u>\$ 7,400,291</u>	<u>\$ 6,741,079</u>	<u>\$ 6,098,753</u>	<u>\$ 5,653,131</u>

Section 9(c) General Obligation Debt Limit

Debt Issuance Limit				
(1.15 times average tax revenues for three fiscal years)	\$ 29,601,163	\$ 26,964,317	\$ 24,395,013	\$ 22,612,524
Less Bonds Outstanding:**				
Parking Facilities Bonds [5]	4,646	5,664	6,640	7,583
Transportation Facilities Bonds [5]	—	—	—	3,083
Higher Educational Institution Bonds [5]	940,849	912,817	955,729	886,837
Debt Issuance Margin for Section 9(c)				
General Obligation Bonds	<u>\$ 28,655,668</u>	<u>\$ 26,045,836</u>	<u>\$ 23,432,644</u>	<u>\$ 21,715,021</u>
Debt Applicable to Limit as a % Limit	3.19 %	3.41 %	3.94 %	3.97 %

**Bonds included on this schedule are only those which are backed by the full faith and credit of the Commonwealth.

[1] Includes taxes imposed pursuant to Articles 2 and 9 of Chapter 3, Title 58.1 of the *Code of Virginia*.

[2] Includes taxes imposed pursuant to Article 10 of Chapter 3, Title 58.1 of the *Code of Virginia*.

[3] Includes taxes imposed pursuant to Chapter 6, Title 58.1 of the *Code of Virginia*, less taxes identified in Sections 58.1-605 and 58.1-638.

[4] Debt limit applies only to debt authorized pursuant to Article X, Section 9(a)(2) of the Constitution of Virginia.

[5] Beginning with fiscal year 2014, GASB Statement No. 65 removed deferrals of debt defeasance from the debt balances. Balances reported in prior fiscal years netted the deferrals against the debt balances. Net of unamortized discounts, premiums, and/or deferral on debt defeasance.

Sources: Department of Accounts, Department of the Treasury

	2019	2018	2017	2016	2015	2014
\$	14,801,986	\$ 14,105,766	\$ 13,052,887	\$ 12,555,624	\$ 12,328,675	\$ 11,253,348
	943,391	861,897	826,961	764,948	831,907	757,491
	3,972,960	3,827,078	3,720,552	3,651,400	3,587,849	3,399,223
\$	19,718,337	\$ 18,794,741	\$ 17,600,400	\$ 16,971,972	\$ 16,748,431	\$ 15,410,062
\$	18,704,493	\$ 17,789,038	\$ 17,106,934	\$ 16,376,822	\$ 15,904,892	\$ 15,251,227
\$	6,802,826	\$ 6,484,186	\$ 6,072,138	\$ 5,855,330	\$ 5,778,209	\$ 5,316,471
	—	—	—	—	—	—
\$	6,802,826	\$ 6,484,186	\$ 6,072,138	\$ 5,855,330	\$ 5,778,209	\$ 5,316,471
	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %
\$	21,510,167	\$ 20,457,393	\$ 19,672,974	\$ 18,833,345	\$ 18,290,626	\$ 17,538,911
	401,873	457,764	515,468	571,915	642,181	706,192
\$	21,108,294	\$ 19,999,629	\$ 19,157,506	\$ 18,261,430	\$ 17,648,445	\$ 16,832,719
	1.87 %	2.24 %	2.62 %	3.04 %	3.51 %	4.03 %
\$	5,377,542	\$ 5,114,348	\$ 4,918,244	\$ 4,708,336	\$ 4,572,656	\$ 4,384,728
	—	—	—	—	—	—
\$	5,377,542	\$ 5,114,348	\$ 4,918,244	\$ 4,708,336	\$ 4,572,656	\$ 4,384,728
\$	21,510,167	\$ 20,457,393	\$ 19,672,974	\$ 18,833,345	\$ 18,290,626	\$ 17,538,911
	8,567	9,850	11,101	15,155	16,036	17,045
	6,061	8,914	11,642	14,562	17,154	19,632
	893,106	836,874	897,018	877,118	936,857	925,086
\$	20,602,433	\$ 19,601,755	\$ 18,753,213	\$ 17,926,510	\$ 17,320,579	\$ 16,577,148
	4.22 %	4.18 %	4.68 %	4.82 %	5.30 %	5.48 %

**Schedule of Pledged Revenue Bond Coverage
Primary Government 9(d) General Long-term Debt**

Last Ten Fiscal Years
(Dollars in Thousands except Coverage)

	For the Fiscal Year Ended June 30,	Beginning Balance, as restated (1)	Pledged Revenues	Operating Expenses (2)	Net Available for Debt Service	Debt Service Requirements (3) (4)		Coverage
						Principal	Interest	
Primary Government Revenue Bonds:	2023	\$ —	\$ —	\$ —	—	\$ —	\$ —	—
Route 460 Funding Corporation of	2022	—	—	—	—	—	—	—
Virginia (4) (5)	2021	—	—	—	—	—	—	—
(Series 2012A and 2012B CAB)	2020	—	—	—	—	—	—	—
	2019	—	—	—	—	—	—	—
	2018	—	—	—	—	—	—	—
	2017	—	—	—	—	—	—	—
	2016	1,261	—	436	825	—	—	—
	2015	(20,991)	—	524	(21,515)	—	11,726	(1.83)
	2014	(8,958)	—	448	(9,406)	—	12,084	(0.78)

(1) The Route 460 Funding Corporation of Virginia was restated due to the implementation of GASB Statement No. 65 in fiscal year 2014.

(2) Operating expenses are exclusive of principal and interest.

(3) Includes principal and interest of revenue bonds only. Does not include debt defeasance transactions.

(4) This entity was established in fiscal year 2013. No debt service payments were required during fiscal year 2013.

(5) The Route 460 Funding Corporation of Virginia continuing operations ceased during fiscal year 2016.

Source: Department of Accounts

Demographic and Economic Information

Schedule of Demographic and Economic Statistics

Last Ten Fiscal Years

Fiscal Year	Population In Thousands (1)	Personal Income In Thousands (2)(3)	Per Capita Income (3)	Public Primary and Secondary School Enrollment	Unemployment Rate
2023	8,705	\$ 617,642,618	\$ 70,953	1,261,962	3.0 %
2022	8,667	581,818,591	67,130	1,263,342	2.8 %
2021	8,582	557,799,201	64,996	1,251,970	4.3 %
2020	8,603	517,059,472	60,102	1,252,756	4.4 %
2019	8,566	491,388,486	57,365	1,298,083	2.9 %
2018	8,481	470,507,302	55,478	1,290,513	3.3 %
2017	8,470	453,520,815	53,544	1,293,049	4.0 %
2016	8,412	438,582,257	52,138	1,267,591	4.1 %
2015	8,383	424,358,514	50,621	1,279,773	4.9 %
2014	8,326	404,759,410	48,614	1,273,211	5.2 %

(1) Population figures are estimated.

(2) Personal income amount for fiscal year 2023 is estimated.

(3) PY Personal income and per capita income amounts for 2014 - 2022 were revised to reflect the incorporation of newly available and revised source data, as well as improved estimating methodologies.

Sources: Virginia Department of Education - School Enrollment
Virginia Department of Taxation - Population 2018-2023
Virginia Employment Commission - Unemployment Rate
U.S. Bureau of Economic Analysis - Personal Income
Weldon Cooper Center at UVA - Population 2014-2017

Principal Employers (1)

Current Year and Nine Years Ago (2)

Employer	2022	2013
U.S. Department of Defense	1	1
Wal-Mart	2	2
Fairfax County Public Schools	3	3
Sentara Healthcare	4	5
Huntington Ingalls Industries, Inc.	5	4
University of Virginia / Blue Ridge Hospital (3)	6	-
Amazon Fulfillment Services Inc. (3)	7	-
Inova Health System (3)	8	-
Capital One Bank (3)	9	-
Food Lion	10	6

(1) The Virginia Employment Commission is precluded from disclosing the actual number of employees per the Confidential Information Protection and Statistical Efficiency Act – Title V of Public Law 107-347. All Employers above have an employment size of 1,000 or more.

(2) Calendar year 2022 is the most recent information available.

(3) Previous ranking not available.

Source: Virginia Employment Commission

Operating Information

State Employees by Function (1)

Last Ten Fiscal Years

	2023	2022	2021	2020
General Government				
Virginia Information Technologies Agency	262	218	211	189
Department of Taxation	918	812	796	806
Department of General Services	604	585	606	635
All other	3,182	2,329	2,023	1,796
Education				
Colleges and Universities	65,961	60,678	65,859	65,167
All other	3,461	2,783	2,603	2,344
Transportation				
Department of Transportation	7,933	7,516	7,567	7,558
Department of Motor Vehicles	2,383	2,079	2,182	2,094
All other	313	312	323	352
Resources and Economic Development				
Department of Conservation & Recreation	1,559	976	913	751
Department of Environmental Quality	835	796	769	787
All other	4,131	3,526	3,342	2,940
Individual and Family Services				
Department of Health	3,227	3,159	3,255	3,370
Behavioral Health Agencies	5,973	5,044	5,165	5,556
All other	5,718	5,490	5,678	5,492
Administration of Justice				
Department of State Police	2,824	2,687	2,761	2,744
Department of Juvenile Justice	1,865	1,671	1,792	1,866
Correctional Facilities	8,497	7,957	8,511	9,448
All other	9,101	8,195	7,722	6,780
Business-type Activities				
Alcoholic Beverage Control	3,956	3,726	3,650	2,375
Virginia Lottery	387	361	325	301
All other	142	134	125	119
State Total (2)	<u>133,232</u>	<u>121,034</u>	<u>126,178</u>	<u>123,470</u>

(1) Includes salaried and wage employees but excludes adjunct faculty.

(2) Totals have been rounded and may vary slightly from the Department of Human Resource Management reports.

Source: Department of Human Resource Management

2019	2018	2017	2016	2015	2014
203	208	207	213	260	263
854	856	846	862	855	877
623	591	596	594	608	614
1,791	1,746	1,760	1,730	1,675	1,663
68,350	65,079	66,305	64,450	56,777	56,086
2,805	2,323	2,853	2,714	2,634	2,663
7,661	7,745	7,806	7,601	7,372	7,365
2,137	2,016	2,074	2,078	2,023	2,040
342	331	330	317	263	198
1,076	1,125	1,103	1,130	1,106	747
789	797	803	814	826	822
2,889	2,997	2,991	2,935	2,957	2,950
3,445	3,431	3,559	3,408	3,565	3,593
5,808	5,971	6,285	6,628	7,378	7,629
5,410	5,444	5,509	5,539	5,505	5,545
2,704	2,675	2,654	2,725	2,773	2,792
1,883	1,876	1,934	2,057	2,086	2,339
9,424	9,433	9,436	9,731	9,272	9,922
6,654	6,577	6,538	6,552	6,505	6,579
2,280	2,355	1,682	2,737	2,294	2,272
296	279	279	285	284	279
113	102	100	96	100	94
<u>127,537</u>	<u>123,957</u>	<u>125,650</u>	<u>125,196</u>	<u>117,118</u>	<u>117,332</u>

Operating Indicators by Function

Last Ten Fiscal Years

	2023	2022	2021
General Government			
Virginia Department of Taxation			
Number of Returns Processed (calendar year) (1)	Not yet available	8,693,880	8,530,643
Education			
State Council of Higher Education			
Number of Students Enrolled at State-supported Colleges and Universities	519,093	517,438	524,932
Department of Education			
Number of Public Primary and Secondary School Enrollment	1,261,962	1,263,342	1,251,970
Resources and Economic Development			
Department of Environmental Quality			
Number of Permits Issued	2,937	6,153	3,407
Number of Inspections Conducted	5,158	4,714	5,153
Department of Housing and Community Development			
Number of Housing Units Improved to Define Standards through Housing Programs	2,315	2,307	2,108
Department of Agriculture and Consumer Services			
Number of Food Inspections Conducted	10,811	8,924	8,528
Number of Weights/Measure Equipment Inspected	93,299	91,987	102,366
Department of Forestry			
Number of Firefighters Trained in Forest Fire Control	783	597	237
Individual and Family Services			
Office of Children's Services			
Number of Youth Served	15,032	14,489	14,589
Department for Aging and Rehabilitative Services			
Number of Medicare Recipients	1,632,543	1,595,943	1,565,504
Department of Medical Assistance Services			
Number of Medicaid Recipients	2,100,660	1,938,378	1,761,460
Department of Behavioral Health and Developmental Services (2)			
Number of Patients Served	1,766	1,642	1,831
Number of Beds Used	2,328	2,289	2,132
Department of Social Services			
Average Number of Households Receiving Food Stamps	459,684	413,334	377,121
Number of Households Receiving Child Support Enforcement Assistance	215,472	220,161	226,681
Department of Health			
Number of WIC Participants	191,387	1,446,205	191,387
Number of Childhood Immunizations Administered	1,189,902	1,321,443	82,402
Administration of Justice			
Supreme Court			
Number of Criminal Trials (calendar year)	570,343	495,056	520,867
Number of Civil Trials (calendar year)	1,100,045	901,639	950,357
Number of Traffic Hearings (calendar year)	1,100,878	1,085,734	1,038,540
Compensation Board			
Number of Constitutional Officers Receiving Financial Support	653	653	653
Department of State Police			
Number of Traffic Citations Issued (calendar year)	353,391	287,305	249,979
Number of Arrests (calendar year)	17,714	14,307	15,549
Department of Corrections			
Number of Inmates	24,516	25,847	24,179

2020	2019	2018	2017	2016	2015	2014
8,248,902	8,183,057	7,935,274	7,842,664	7,849,647	7,746,235	7,575,225
525,335	521,471	521,444	524,340	528,673	534,280	537,370
1,252,756	1,298,083	1,290,513	1,293,049	1,267,591	1,279,773	1,273,211
6,550	3,020	2,719	5,393	2,564	7,173	5,890
3,904	5,971	6,095	8,706	7,962	7,848	8,307
2,602	3,333	2,413	3,614	3,031	3,491	3,677
8,244	9,986	9,576	9,175	8,246	5,583	8,886
103,047	101,551	98,643	83,558	79,876	82,355	76,342
139	794	707	982	892	1,178	1,233
15,285	15,645	15,233	15,042	16,135	15,700	15,025
1,742,473	1,628,702	1,492,436	1,420,405	1,358,179	1,328,435	1,203,462
1,644,569	1,486,511	1,310,815	1,300,028	1,319,227	1,255,960	1,177,922
1,902	1,944	1,982	2,058	2,104	2,229	2,269
2,202	2,255	2,306	2,448	2,619	2,813	2,822
348,551	343,417	354,783	372,773	391,632	411,768	451,640
235,548	292,176	302,984	304,565	310,933	314,377	320,942
190,746	196,435	201,461	223,931	239,711	249,499	244,181
218,571	1,287,433	1,319,475	1,410,886	1,371,582	1,534,373	1,675,572
646,416	639,056	640,340	642,593	642,216	686,795	699,270
1,340,592	1,317,267	1,290,994	1,166,949	1,166,073	1,171,042	1,232,899
1,649,266	1,622,583	1,659,637	1,622,252	1,714,779	1,903,845	1,887,252
653	652	651	652	649	650	649
344,414	456,318	479,208	495,404	592,670	644,218	686,812
17,916	20,130	19,565	20,872	22,320	20,608	21,777
27,239	29,938	29,912	29,991	30,038	30,258	30,275

Continued on next page

Operating Indicators by Function (Continued from previous page)

Last Ten Fiscal Years

	2023	2022	2021
Business-type Activities			
Virginia Lottery			
Number of Plays Sold - Pick 3	324,780,177	349,713,514	390,284,730
Number of Plays Sold - Pick 4	353,152,599	361,898,368	376,114,441
Number of Plays Sold - Pick 5 (3)	3,583,425	—	—
Number of Plays Sold - Cash 5	35,734,799	34,840,052	38,667,449
Number of Plays Sold - Mega Millions	182,885,499	92,599,907	129,473,910
Number of Plays Sold - Win for Life (4)	—	—	—
Number of Plays Sold - Decades of Dollars (4)	—	—	—
Number of Plays Sold - Millionaire Raffle	12,500,000	10,000,000	10,000,000
Number of Plays Sold - Powerball	178,785,207	133,446,065	103,409,694
Number of Plays Sold - Bank A Million (5)	9,485,514	10,025,841	11,419,108
Number of Plays Sold - Money Ball (6) (7)	—	—	—
Number of Plays Sold - Cash 4 Life (6)	29,633,086	29,459,358	31,254,468
Number of Plays Sold - Print 'n Play (8)	52,918,665	56,972,703	61,746,903
Number of Tickets Sold - Instant Tickets	1,281,673,073	1,325,071,263	1,302,108,413
Number of Tickets Sold - iLottery Instants (9)	2,060,238,758	1,279,177,631	758,328,065
Number of Tickets Sold - Keno (10)	35,646,663	46,962,415	46,168,831
Number of Tickets Sold - iLottery Raffle (11)	2,033,687	500,000	—
Number of Tickets Sold - Cash Pop (11)	48,804,689	21,748,148	—
Virginia College Savings Plan			
Number of Prepaid529 contract holders	41,358	46,338	53,493
Number of Tuition Track Portfolio accounts (12)	9,434	5,762	2,542
Virginia Employment Commission			
Number of Individuals Receiving Unemployment Benefits (13)	18,678	105,793	352,124
New Unemployment Benefit Claims	168,398	301,095	800,443

- (1) Information for fiscal year 2023 is not yet available.
- (2) This agency is structured to provide services primarily in a community setting. The funding level for FY 2023 was \$606 million for community programs and \$618 million for inpatient facilities. DBHDS is committed to providing care in the most appropriate setting and will continue to fund and develop community based treatment options. There is some growth in the inpatient census due to the number of civil commitments attributable to forensic patients (those who come from the corrections system).
- (3) Pick 5 is a new game that launched during fiscal year 2023; therefore, information for fiscal year 2022 and prior is not available.
- (4) Win for Life and Decades for Dollars ended during fiscal year 2015; therefore, information for fiscal year 2016 and thereafter is not available.
- (5) Bank A Million began during fiscal year 2016; therefore, information for fiscal year 2015 and prior years is not available.
- (6) Money Ball and Cash 4 Life began during fiscal year 2015; therefore, information for fiscal year 2014 and prior years is not available.
- (7) Money Ball ended during fiscal year 2016; therefore, information for fiscal year 2017 and thereafter is not available.
- (8) Fast Play Bingo was renamed Print 'n Play during fiscal year 2017.
- (9) iLottery Instants, formerly called Digital E-games, are available through the Lottery Mobile App and began during fiscal year 2019; therefore, information for fiscal year 2018 and prior is not available.
- (10) Keno is a new game that began during fiscal year 2021; therefore, information for fiscal year 2020 and prior is not available.
- (11) iLottery Raffle and Cash Pop are new games that began during fiscal year 2022; therefore information for fiscal year 2021 and prior is not available.
- (12) Tuition Track Portfolio is a new portfolio option in fiscal year 2021; therefore, information for fiscal year 2020 and prior is not available.
- (13) Prior year amount has been adjusted based on revised information from the Virginia Employment Commission.

2020	2019	2018	2017	2016	2015	2014
336,933,331	329,229,522	296,627,276	276,560,578	272,748,955	272,253,482	265,144,318
322,440,569	326,360,467	302,727,557	291,852,118	279,841,494	268,645,030	244,143,030
—	—	—	—	—	—	—
32,195,638	33,818,907	33,202,456	31,427,856	30,419,782	29,895,533	30,114,799
89,763,948	166,953,172	130,782,622	84,351,249	87,404,430	94,283,607	115,298,827
—	—	—	—	—	2,979,902	14,870,716
—	—	—	—	—	9,365,110	12,236,092
7,500,000	7,500,000	7,491,580	6,600,000	6,600,000	6,600,000	6,600,000
76,072,327	125,460,795	110,388,116	112,705,215	163,892,079	96,580,238	113,724,880
11,710,004	13,184,754	13,282,492	13,460,880	14,520,460	—	—
—	—	—	—	2,616,104	16,766,958	—
27,400,930	18,174,238	15,241,200	15,314,148	19,037,030	3,812,708	—
75,470,085	50,562,452	45,434,462	39,890,998	29,243,465	24,205,141	20,095,274
1,166,776,472	1,221,921,293	1,184,641,974	1,117,709,151	1,100,574,151	1,018,488,394	988,592,675
2,341,949	399,969	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
57,952	62,514	63,073	64,072	65,101	66,364	70,490
—	—	—	—	—	—	—
1,088,208	64,932	66,632	75,012	87,685	92,762	115,155
1,020,588	134,411	141,554	160,952	185,558	202,040	253,310

Sources: State Council of Higher Education, Department of Social Services, Compensation Board, Department of Education, Department of Agriculture & Consumer Services, Department of Forestry, Department of Transportation, Virginia Lottery, Virginia College Savings Plan, Virginia Employment Commission, Department of Environmental Quality, Department of Housing and Community Development, Office of Children's Services, Department of Medical Assistance Services, Department of Behavioral Health and Developmental Services, Department of Health, Supreme Court, Department of State Police, Department of Corrections, Department of Aging and Rehabilitative Services, Department of Taxation

Capital Asset Statistics by Function (1)

Last Ten Fiscal Years

	2023	2022	2021
General Government			
Department of General Services			
Number of Buildings	61	55	54
Total Square Footage of Buildings	6,411,288	5,530,005	5,254,727
Vehicles	10,605	11,242	12,000
Education			
State Council of Higher Education			
Campuses of In-State Institutions	241	267	266
Campuses of Out-of-State Institutions	62	89	82
Transportation			
Department of Transportation			
Bridges Maintained (1)	Not yet available	13,190	13,192
State Maintained Highway Lane Miles (calendar year) (1)	Not yet available	73,149	72,998
Vehicles	5,712	5,994	6,339
Number of Buildings (2)	3,481	3,484	3,492
Total Square Footage of Buildings	8,527,645	8,534,739	8,570,188
Resources and Economic Development			
Department Conservation & Recreation			
State Parks	39	39	39
Acres of State Parks (in thousands)	80	72	71
Natural Area Preserves	42	42	42
Acres of Natural Area Preserves (in thousands)	34	33	33
Historic Sites	3	3	3
Acres of Historic Sites (in thousands)	0.3	0.3	0.3
Number of Buildings (3)	1,479	1,478	1,480
Total Square Footage of Buildings	3,319,765	3,106,293	3,079,760
Department of Forestry			
State Forests	26	26	26
Buildings	262	266	297
Total Square Footage of Buildings	541,176	547,010	603,102
Individual and Family Services			
Department of Behavioral Health and Developmental Services			
Number of Buildings	351	349	374
Total Square Footage of Buildings	5,347,750	5,182,410	5,133,281
Administration of Justice			
Department of State Police			
Number of Stations	75	67	67
Number of Buildings	143	142	142
Total Square Footage of Buildings	682,791	682,663	682,663
Department of Corrections			
Number of Buildings	1,808	1,818	1,842
Total Square Footage of Buildings	12,160,466	12,099,218	12,279,524
Business-type Activities			
Alcoholic Beverage Control			
Number of Buildings	21	25	25
Total Square Footage of Buildings	502,677	1,593,451	1,585,193

(1) Information not yet available for fiscal year 2023.

(2) Includes storage sheds

(3) Includes cabins

2020	2019	2018	2017	2016	2015	2014
66	65	66	66	64	65	63
5,321,474	5,301,474	5,351,754	5,351,754	4,901,754	5,032,991	5,026,991
12,585	13,425	14,021	14,920	14,519	14,669	14,769
245	265	258	255	246	231	276
91	117	120	134	129	132	146
13,176	13,167	13,175	13,106	13,101	13,098	13,089
72,861	72,681	72,522	72,397	75,096	72,210	72,089
6,726	6,992	7,401	7,567	7,754	7,503	7,768
3,509	3,520	3,533	3,485	3,489	3,492	3,488
8,415,994	8,427,682	8,346,916	8,264,527	8,262,042	8,269,556	8,158,974
39	39	39	39	39	39	37
74	74	73	73	73	71	68
42	39	39	39	39	39	39
31	31	33	35	34	34	34
3	3	3	3	3	3	3
0.3	0.3	0.3	0.3	0.3	0.3	0.3
1,415	1,417	1,405	1,359	1,359	1,360	1,345
2,813,096	2,816,696	2,789,799	2,562,851	2,562,851	2,583,309	2,560,662
24	24	24	24	23	23	23
295	295	295	295	295	295	295
600,602	600,602	600,602	600,602	600,602	600,602	600,602
392	392	394	407	407	409	409
5,409,231	5,409,231	5,413,168	5,568,709	5,568,709	5,571,068	5,534,625
67	67	67	66	66	65	65
142	147	147	147	147	147	147
682,663	685,109	685,109	685,109	685,109	685,109	685,109
1,871	1,857	1,854	1,849	1,858	1,823	1,843
12,129,118	12,107,287	12,165,957	12,082,187	12,105,357	11,826,751	11,799,780
23	23	23	23	24	24	24
1,174,901	1,174,901	1,174,901	1,174,901	1,180,501	1,180,501	1,180,501

Sources: Department of Conservation and Recreation
Department of Forestry
Department of Motor Vehicles
Department of State Police
Department of Transportation
Department of the Treasury
State Council of Higher Education for Virginia

Employees of the Department of Accounts

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