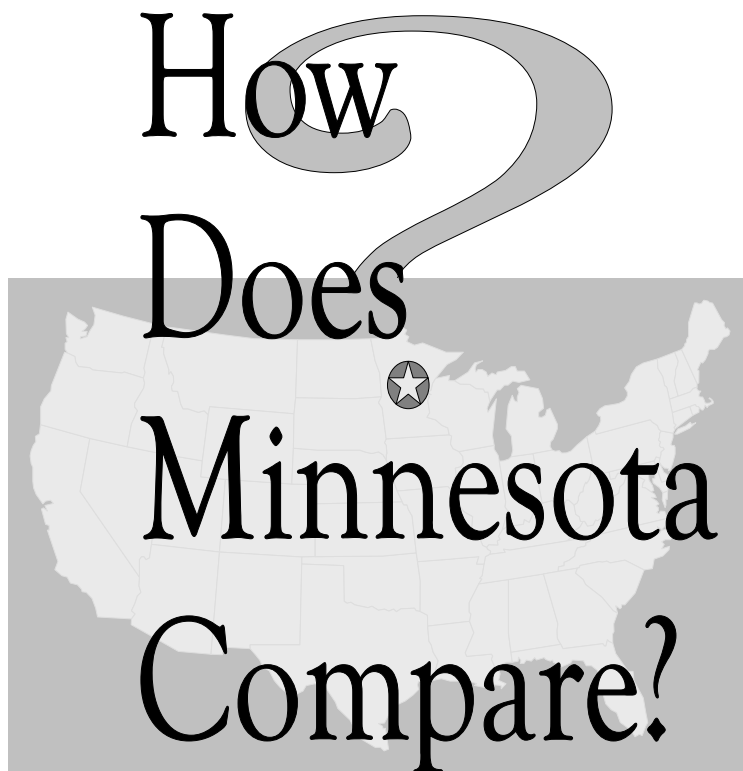


How Does Minnesota Compare?



Fiscal Year 2009 Comparisons

State by State Rankings of Revenues and Spending

*Includes Fiscal Year 2010
Rankings for State Taxes Only*

November 2011

**MINNESOTA
TAXPAYERS
ASSOCIATION**

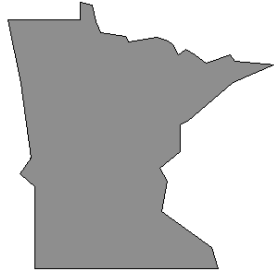


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How Does Minnesota Compare?

Starting in 1969, MTA released comparisons of state and local taxes and spending under the name “How Does Minnesota Compare?” These releases were historically in the fall of the year, two years after the year of comparison. The data for FY2009 is based on surveys, whereas the more complete Census of Governments occurs every five years (those years ending in a 2 or a 7).

Readers will note that our historical data has gaps for FY2001 and FY2003. The Census Bureau made the decision not to publish state and local tax data by state for these years, partly to return to a more timely release for this series.

Why This Booklet?

This booklet is designed to provide just one snap shot of the fiscal picture of Minnesota.

If you want to find out how Minnesota’s overall tax collections or spending compare to the other states, this is the place to look. If you want to know what tax Minnesota relies on more than others, this is also a good publication to check out. But if you want to know your particular tax burden, you will have to consult one of our other studies (50-state property and income tax burden studies based on specific property value and income level examples). You will not find your tax burden in this booklet, only averages based on statewide collections.

But the statewide averages still give you a lot of information. On the next page are two summary tables to provide you an overview of the Minnesota numbers in this publication.

Revenues

MINNESOTA STATE & LOCAL TAX COLLECTIONS						
per \$1,000 of Personal Income						
Tax Category	2008		2009		Rank	
	Amount	% of US	Amount	% of US	2008	2009
Property Tax (S & L)	\$30.56	87.6%	\$31.74	91.8%	30	27
Ind. Income Tax (State)	36.11	122.8%	31.13	127.3%	6	4
Ind. Income Tax (S & L)	36.11	113.2%	31.13	116.2%	9	6
Corp. Income Tax (State)	5.91	109.2%	3.49	96.4%	14	17
Sales Tax (State)	22.33	100.0%	19.60	102.2%	26	23
Sales Tax (S & L)	22.70	81.5%	20.11	82.9%	36	36
Excise Tax (State)	14.14	136.1%	13.39	141.2%	12	7
Total Taxes (S & L)	118.18	101.7%	107.65	103.8%	19	14

Percent of U.S. calculated using only states that levy the tax in question.

MINNESOTA STATE & LOCAL TAX COLLECTIONS, FY2009						
Tax Category	Per Capita			Per \$1,000 of Income		
	Amount	Rank	% of US	Amount	Rank	% of US
Property Tax (S & L)	\$1,345.23	21	97.4%	\$31.74	27	91.8%
Ind. Income Tax (State)	1,319.38	5	135.1%	31.13	4	127.3%
Ind. Income Tax (S & L)	1,319.38	7	123.1%	31.13	6	116.2%
Corp. Income Tax (State)	147.93	11	102.4%	3.49	17	96.4%
Sales Tax (State)	830.81	18	108.5%	19.60	23	102.2%
Sales Tax (S & L)	852.41	28	87.9%	20.11	36	82.9%
Excise Tax (State)	567.23	6	150.0%	13.39	7	141.2%
Total Taxes (S & L)	\$4,561.90	13	110.2%	107.65	14	103.8%

Percent of U.S. calculated using only states that levy the tax in question.

Expenditures

MINNESOTA STATE AND LOCAL EXPENDITURES						
per \$1,000 of Personal Income						
Spending Category	2008		2009		Rank	
	Amount	% of US	Amount	% of US	2008	2009
K-12 Education	\$46.24	94.9%	\$47.14	100.1%	34	26
Higher Education	18.31	98.4%	19.99	104.6%	35	28
Total Education	69.32	98.0%	71.53	103.1%	33	29
Public Welfare	46.28	134.6%	49.14	139.8%	10	7
Health and Hospitals	13.06	75.9%	13.52	75.9%	37	34
Highways	16.01	121.3%	15.47	124.7%	19	22
Interest on Gen. Debt	7.87	92.8%	7.86	93.1%	32	30
Police	7.05	92.0%	7.38	97.3%	26	17
Fire	1.77	52.6%	1.73	52.7%	47	47
Corrections	4.19	67.6%	4.06	66.9%	46	46
Total	202.69	99.2%	207.92	103.0%	32	24

MINNESOTA STATE AND LOCAL EXPENDITURES, FY2009						
Spending Category	Per Capita			Per \$1,000 of Income		
	Amount	Rank	% of US	Amount	Rank	% of US
K-12 Education	\$1,997.74	11	106.2%	\$47.14	26	100.1%
Higher Education	847.01	23	110.9%	19.99	28	104.6%
Total Education	3,031.36	13	109.4%	71.53	29	103.1%
Public Welfare	2,082.63	6	148.3%	49.14	7	139.8%
Health and Hospitals	573.09	31	80.6%	13.52	34	75.9%
Highways	655.43	17	132.3%	15.47	22	124.7%
Interest on Gen. Debt	333.05	23	98.8%	7.86	30	93.1%
Police	312.69	14	103.2%	7.38	17	97.3%
Fire	73.40	44	55.9%	1.73	47	52.7%
Corrections	172.18	37	70.9%	4.06	46	66.9%
Total	\$8,811.02	13	109.3%	207.92	24	103.0%

Source: Bureau of the Census, State and Local Finances 2008-09. Calculations by MTA.

Special States

Several states have unusually high tax and/or spending numbers that affect their rankings, but do not accurately reflect the tax load on their residents. Alaska is the most prominent one, which because of its oil reserves fund, annually makes payments to its residents of about \$1,000 per person. Wyoming and Montana tax their coal industries very heavily, thus shielding the average taxpayer from the cost of higher than average spending. Consider all Alaska data and primarily spending data for Wyoming and Montana with this in mind.

Sources

All tax and spending data used in this report were obtained from the Census Bureau's Internet web site (www.census.gov), plus population data. Income data were obtained from the *Survey of Current Business* October 2010 issue published by the Bureau of Economic Analysis. Spending categories are defined by the Bureau of the Census; we provide those definitions beginning on page 38.

Differences

The Minnesota Department of Revenue and other groups publish rankings similar to those found in this publication. Our results for tax collections and expenditures per \$1,000 of personal income differ at times from these other sources. There are generally two reasons for this: first is that MTA has tried to use the same revisions of personal income for our calculations. This publication uses the August 2010 revision of personal income for consistency with other years in our time series. Other organizations may use slightly different measures; for example, the Minnesota Department of Revenue's Tax Research Division updates their tax rankings to account for revisions to tax collection, personal income, and population data.

Secondly, there is a difference based on the allocation of the motor vehicle sales tax. Minnesota, New Mexico, North Dakota, Taxes, Vermont, Virginia, and the District of Columbia report motor vehicle sales tax separately from the general sales and use tax. Historically, this publication has not adjusted for this difference, because of the time-sensitive nature of the report. The Minnesota Department of Revenue's rankings adjust for this difference, while reports issued by most other groups do not.

Fiscal Year 2010 Rankings (State Taxes Only)

The tables in the publication are for fiscal year 2009, the latest year for which both state and local tax and spending information is available from the U.S. Department of Commerce, Census Bureau.

Data for fiscal year 2010 was available for state tax collections only at the time of this writing. Since state and local revenue systems are intertwined, we do not publish full rankings tables for state taxes alone. Instead, the table below provides Minnesota's state tax rankings for fiscal year 2010 for the major taxes collected by the state.

MINNESOTA STATE TAX COLLECTIONS						
Per Capita and per \$1,000 of Personal Income, FY2010						
(State Taxes Only--see text above)						
Tax Category	Per Capita			Per \$1,000 of Income		
	Amount	% of US	Rank	Amount	% of US	Rank
Individual Income Tax	\$1,310.00	134.6%	5	\$31.16	127.8%	5
Corporate Income Tax	146.88	94.3%	12	3.49	94.3%	18
Sales Tax	824.39	102.9%	19	19.62	102.9%	21
Excise Tax	563.19	151.8%	6	13.40	143.6%	7

Key Issues in Interpreting the Data and State Rankings

In comparing tax and spending levels across states, it's important to recognize several issues which can influence both the interpretation of the data and the conclusions drawn from it.

Separate vs. Combined State and Local Data

Combining state and local data provides the best measure for making comparisons between states for two reasons. First, state and local taxes together best reflect the total burden imposed by governments on its citizens. Second, states differ significantly in allocating responsibility between state and local governments in providing and paying for government services. For example, Minnesota has one of the most state reliant public education finance systems in the nation with over 70% of K-12 funding coming from state revenues. Many other states remain highly dependent on local property taxes for K-12 education and receive less than 50% of their revenue from state sources. Focusing on state or local tax burdens independently leads to inappropriate and misleading “apples to oranges” comparisons. States with substantial transfers of revenue from state to local governments will inflate state government-only tax rankings and depress local government-only rankings.

Per Capita vs. Per \$1,000 of Personal Income

This publication, like those produced by other sources, includes rankings based on taxes and expenditures both per capita and per \$1,000 of personal income. Each analysis provides a lens through which to view a state's overall financing and expenditures. Using them together provides the best and broadest possible perspective. Each analytical approach has its merits and limitations.

Per Capita Analysis

A per capita analysis is useful in that it provides a per-person view of taxes collected and the cost of services provided. Since taxes are paid by people and services are provided to people, the analysis provides a sort of “real feel” measure. However, a per capita analysis does not reflect the citizenry's ability-to-pay. It also does not take into consideration wealth differences between states. According to the Department of Revenue's Tax Research Division, in FY 2008 differences in per capita income could explain 79% of the difference in tax revenue per capita (excluding Alaska).¹ Minnesota's per capita income is higher than the national average, and Minnesota's per capita rankings reflect this differential.

Per \$1,000 of Personal Income Analysis

A per \$1,000 of income analysis is useful in that it provides a viewpoint based on the ability of the state's citizens to shoulder the tax and spending burden. It also provides some adjustment for the relative wealth of individual states. However, this analysis assumes that government tax collections and spending should grow at the same rate as the economy. In many cases, government spending is counter-cyclical; government spending increases as personal income declines. This is most common with health and human service programs. Moreover, the U.S. Commerce Department's definition of “personal

¹ Minnesota Department of Revenue. Tax Research Division. [Tax Ranking FAQ](http://taxes.state.mn.us/legal_policy/Documents/research_reports_content_08_faq.pdf). Accessed March 16, 2011. http://taxes.state.mn.us/legal_policy/Documents/research_reports_content_08_faq.pdf

income” does not include capital gains, which comprised between 3% and 8% of federal adjusted gross income in Minnesota between tax years 1997 and 2008.²

Limitations of Both Types of Analysis

Certain limitations apply to both types of analysis. Neither analysis accounts for taxes paid by nonresident workers (a significant issue in the seven-county metropolitan area) and consumers (think Mall of America). In both cases, these tax dollars are counted in the Census tax data, but the people paying them are not included in either the population or personal income totals. This inflates collection totals per capita and per \$1,000 of income. The error is somewhat mitigated by Minnesota residents paying out-of-state taxes, but measuring the aggregate effect is very difficult. Moreover, many state and local taxes (income and property taxes, for example) are deductible from federal taxes. This effectively exports part of the state-local tax burden to the federal level. Neither type of analysis measures the effect of this exporting.

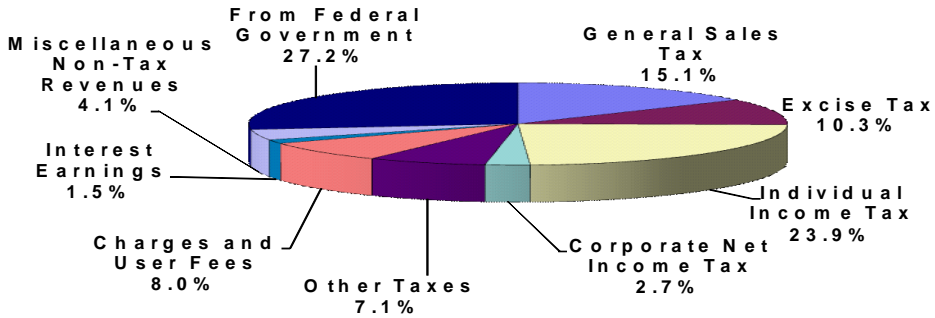
Federal and Non-Tax Revenues

Taxes are only one source of state and local revenues. The other two major sources of revenues are non-tax revenues (user charges, licenses, et cetera) and payments from the federal government. Minnesota is relatively less reliant on these types of revenues than other states. When looking at both tax and non-tax revenues (known as “all state and local own-source revenues”), Minnesota ranks 12th per capita and 23rd per \$1,000 of income for FY2009. When looking at all general revenues (both own-source and federal revenues), Minnesota ranks 17th per capita and 32rd per \$1,000 of income. The table on the next page provides detailed results.

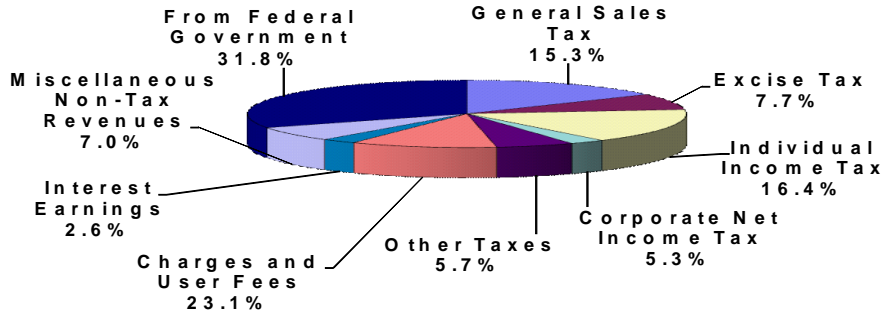
² United States Internal Revenue Service. Statistics of Income. Various years.

Alternative Measures of Revenue								
State	State and Local Own-Source				Total General Revenue			
	Per Capita	Rank	Per \$1,000	Rank	Per Capita	Rank	Per \$1,000	Rank
Alabama	\$4,977	43	\$148.78	32	\$6,684	45	\$199.80	26
Alaska	16,347	1	375.85	1	20,148	1	463.24	1
Arizona	4,578	51	136.26	43	6,281	48	186.96	35
Arkansas	4,751	49	146.63	35	6,533	46	201.62	24
California	6,788	11	157.62	21	8,592	14	199.50	27
Colorado	6,041	21	142.80	39	7,343	31	173.58	46
Connecticut	7,357	7	131.50	48	9,036	10	161.52	49
Delaware	7,296	8	181.43	5	9,079	8	225.78	13
D.C.	10,477	3	154.52	25	16,264	2	239.87	7
Florida	5,906	26	150.16	30	7,231	33	183.82	36
Georgia	4,765	48	138.85	42	6,168	50	179.75	41
Hawaii	7,119	9	168.87	8	9,017	11	213.90	16
Idaho	4,778	47	149.22	31	6,240	49	194.89	30
Illinois	5,966	24	140.85	40	7,516	28	177.43	44
Indiana	5,670	31	165.45	10	7,183	34	209.61	21
Iowa	6,241	18	165.18	12	8,220	18	217.57	15
Kansas	6,246	17	157.92	20	7,672	25	193.99	33
Kentucky	4,909	45	152.59	27	6,752	42	209.90	20
Louisiana	5,925	25	156.46	22	8,944	12	236.16	9
Maine	5,971	23	163.84	14	8,427	16	231.24	12
Maryland	6,324	15	131.30	49	7,996	20	166.03	48
Massachusetts	6,993	10	139.72	41	9,050	9	180.79	40
Michigan	5,575	33	160.21	18	7,356	30	211.38	18
MINNESOTA	6,597	12	155.68	23	8,245	17	194.55	32
Mississippi	4,995	42	164.01	13	7,870	22	258.39	3
Missouri	4,818	46	132.42	47	6,483	47	178.20	43
Montana	5,683	30	163.06	16	8,069	19	231.51	11
Nebraska	6,078	20	154.05	26	7,734	24	196.03	29
Nevada	5,743	29	148.68	33	6,893	40	178.47	42
New Hampshire	5,453	36	127.22	51	6,862	41	160.09	51
New Jersey	7,693	6	152.22	28	9,149	7	181.01	39
New Mexico	5,859	28	176.62	6	8,504	15	256.37	4
New York	9,284	4	197.88	3	11,737	4	250.16	5
North Carolina	5,158	40	148.31	34	6,911	39	198.71	28
North Dakota	7,728	5	189.23	4	9,985	5	244.50	6
Ohio	5,668	32	158.39	19	7,466	29	208.65	22
Oklahoma	5,229	38	144.15	38	7,069	37	194.88	31
Oregon	5,501	35	151.68	29	7,299	32	201.25	25
Pennsylvania	5,865	27	145.90	36	7,531	27	187.35	34
Rhode Island	6,431	14	155.22	24	8,768	13	211.64	17
South Carolina	5,355	37	165.39	11	7,134	35	220.34	14
South Dakota	4,933	44	128.69	50	7,011	38	182.90	38
Tennessee	4,599	50	133.57	45	6,046	51	175.57	45
Texas	5,196	39	133.41	46	6,743	43	173.13	47
Utah	5,157	41	162.18	17	6,711	44	211.08	19
Vermont	6,547	13	167.82	9	9,183	6	235.40	10
Virginia	6,004	22	135.87	44	7,094	36	160.53	50
Washington	6,261	16	145.39	37	7,910	21	183.70	37
West Virginia	5,505	34	172.68	7	7,646	26	239.86	8
Wisconsin	6,126	19	163.29	15	7,752	23	206.61	23
Wyoming	11,557	2	233.69	2	15,649	3	316.42	2
U.S. Average	6,113		153.01		7,861		196.78	

**FY 2009 Sources of State General Revenue
Minnesota**



United States



FY2009 Sources of State General Revenue

(in thousands)

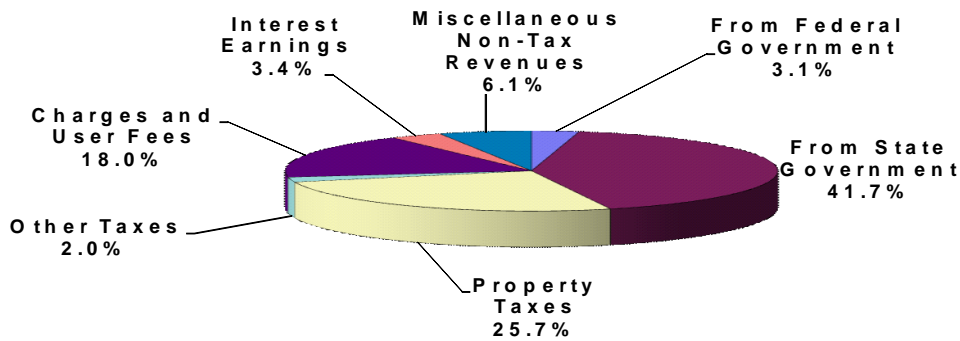
MINNESOTA

General Sales Tax	\$4,375,200	15.1%
Excise Tax	\$2,987,140	10.3%
Individual Income Tax	\$6,948,119	23.9%
Corporate Net Income Tax	\$779,055	2.7%
Other Taxes	\$2,071,785	7.1%
Charges and User Fees	\$2,331,796	8.0%
Interest Earnings	\$445,058	1.5%
Miscellaneous Non-Tax Revenues	\$1,201,473	4.1%
From Federal Government	\$7,903,210	27.2%
Minnesota Total	\$29,042,836	100.0%

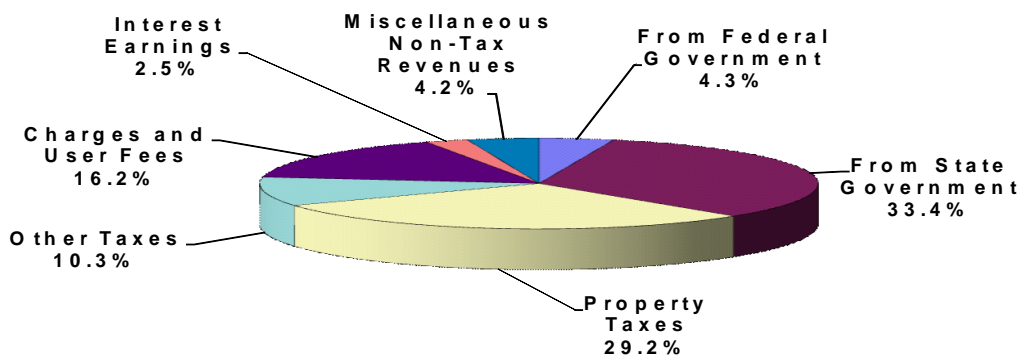
ALL STATES

General Sales Tax	\$228,728,864	15.3%
Excise Tax	\$115,839,127	7.7%
Individual Income Tax	\$245,880,786	16.4%
Corporate Net Income Tax	\$39,277,558	2.6%
Other Taxes	\$85,769,884	5.7%
Charges and User Fees	\$161,238,746	10.8%
Interest Earnings	\$38,310,811	2.6%
Miscellaneous Non-Tax Revenues	\$104,732,011	7.0%
From Federal Government	\$475,952,532	31.8%
All States Total	\$1,495,730,319	100.0%

**FY 2009 Sources of Local General Revenue
Minnesota**



United States



FY2009 Sources of Local General Revenue

(in thousands)

MINNESOTA

From Federal Government	\$772,565	3.1%
From State Government	\$10,358,567	41.7%
Property Taxes	\$6,371,232	25.7%
Other Taxes	\$491,405	2.0%
Charges and User Fees	\$4,479,567	18.0%
Interest Earnings	\$850,637	3.4%
Miscellaneous Non-Tax Revenues	\$1,513,802	6.1%
Minnesota Total	\$24,837,775	100.0%

ALL STATES

From Federal Government	\$60,807,788	4.3%
From State Government	\$470,706,999	33.4%
Property Taxes	\$411,049,982	29.2%
Other Taxes	\$144,809,791	10.3%
Charges and User Fees	\$227,527,344	16.2%
Interest Earnings	\$34,626,954	2.5%
Miscellaneous Non-Tax Revenues	\$58,503,154	4.2%
All States Total	\$1,408,032,012	100.0%

2009 Population		
State	(000's)	Rank
Alabama	4,709	23
Alaska	698	47
Arizona	6,596	14
Arkansas	2,889	32
California	36,962	1
Colorado	5,025	22
Connecticut	3,518	29
Delaware	885	45
D.C.	600	50
Florida	18,538	4
Georgia	9,829	9
Hawaii	1,295	42
Idaho	1,546	39
Illinois	12,910	5
Indiana	6,423	16
Iowa	3,008	30
Kansas	2,819	33
Kentucky	4,314	26
Louisiana	4,492	25
Maine	1,318	41
Maryland	5,699	19
Massachusetts	6,594	15
Michigan	9,970	8
MINNESOTA	5,266	21
Mississippi	2,952	31
Missouri	5,988	18
Montana	975	44
Nebraska	1,797	38
Nevada	2,643	35
New Hampshire	1,325	40
New Jersey	8,708	11
New Mexico	2,010	36
New York	19,541	3
North Carolina	9,381	10
North Dakota	647	48
Ohio	11,543	7
Oklahoma	3,687	28
Oregon	3,826	27
Pennsylvania	12,605	6
Rhode Island	1,053	43
South Carolina	4,561	24
South Dakota	812	46
Tennessee	6,296	17
Texas	24,782	2
Utah	2,785	34
Vermont	622	49
Virginia	7,883	12
Washington	6,664	13
West Virginia	1,820	37
Wisconsin	5,655	20
Wyoming	544	51
U.S. Total	307,007	
	Minnesota History	
2004	5,097	21
2005	5,127	21
2006	5,155	21
2007	5,182	21
2008	5,231	21

Personal Income							
Per Capita				FY 2009 Income Remaining after State & Local Taxes			
State	FY08 Amt.	FY09 Amt.	FY09 Rank	Amt.	Rank	Percent	Rank
Alabama	\$32,905	\$33,455	43	\$30,620	41	91.5%	3
Alaska	41,361	43,493	9	34,389	26	79.1%	51
Arizona	32,696	33,594	42	30,464	43	90.7%	13
Arkansas	30,703	32,403	45	29,141	46	89.9%	24
California	42,376	43,068	10	38,480	12	89.3%	36
Colorado	41,602	42,303	15	38,572	11	91.2%	5
Connecticut	55,679	55,942	2	49,947	2	89.3%	37
Delaware	40,087	40,213	19	36,153	17	89.9%	25
D.C.	64,054	67,803	1	59,443	1	87.7%	47
Florida	38,587	39,334	23	35,633	20	90.6%	16
Georgia	33,520	34,316	40	31,110	40	90.7%	14
Hawaii	39,926	42,155	16	37,221	15	88.3%	44
Idaho	31,758	32,019	48	29,094	47	90.9%	11
Illinois	41,930	42,360	14	37,963	13	89.6%	32
Indiana	33,647	34,267	41	30,550	42	89.2%	39
Iowa	35,956	37,780	29	33,826	29	89.5%	33
Kansas	37,283	39,550	21	35,480	21	89.7%	29
Kentucky	31,142	32,170	47	28,957	48	90.0%	22
Louisiana	35,475	37,872	28	33,981	28	89.7%	28
Maine	34,641	36,442	31	32,155	34	88.2%	45
Maryland	47,107	48,162	6	43,429	5	90.2%	19
Massachusetts	49,658	50,055	4	45,161	3	90.2%	18
Michigan	35,055	34,800	37	31,198	39	89.6%	30
MINNESOTA	41,728	42,378	13	37,816	14	89.2%	38
Mississippi	29,168	30,456	51	27,407	51	90.0%	23
Missouri	34,408	36,381	32	33,171	31	91.2%	6
Montana	33,644	34,852	36	31,274	38	89.7%	27
Nebraska	37,146	39,453	22	35,360	23	89.6%	31
Nevada	39,777	38,623	26	34,789	25	90.1%	21
New Hampshire	42,125	42,867	12	39,101	9	91.2%	4
New Jersey	50,400	50,541	3	44,693	4	88.4%	43
New Mexico	31,351	33,170	44	29,687	44	89.5%	34
New York	47,334	46,920	7	39,986	8	85.2%	49
North Carolina	33,761	34,780	38	31,405	37	90.3%	17
North Dakota	37,715	40,838	18	35,715	19	87.5%	48
Ohio	34,869	35,783	35	31,976	35	89.4%	35
Oklahoma	35,893	36,274	33	32,955	33	90.9%	12
Oregon	35,514	36,270	34	33,009	32	91.0%	9
Pennsylvania	39,206	40,196	20	36,077	18	89.8%	26
Rhode Island	40,499	41,431	17	36,906	16	89.1%	40
South Carolina	31,208	32,379	46	29,510	45	91.1%	7
South Dakota	36,607	38,331	27	35,187	24	91.8%	1
Tennessee	33,673	34,434	39	31,593	36	91.7%	2
Texas	37,665	38,945	25	35,466	22	91.1%	8
Utah	29,883	31,796	50	28,661	49	90.1%	20
Vermont	38,349	39,009	24	34,338	27	88.0%	46
Virginia	42,102	44,190	8	40,198	7	91.0%	10
Washington	41,567	43,060	11	39,011	10	90.6%	15
West Virginia	30,068	31,877	49	28,357	50	89.0%	41
Wisconsin	36,810	37,518	30	33,251	30	88.6%	42
Wyoming	48,192	49,455	5	42,024	6	85.0%	50
U.S. Average	39,106	39,949		35,807		89.6%	
Minnesota History							
2004	35,889		9	32,078	10	89.4%	36
2005	37,290		11	33,202	10	89.0%	34
2006	38,845		14	34,482	14	88.8%	33
2007	38,637		12	34,071	12	88.2%	32
2008	41,728		12	37,001	14	88.7%	31

Total Tax Collections- State and Local FY2009				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$2,835.01	51	\$84.74	49
Alaska	9,103.85	1	209.32	1
Arizona	3,130.09	46	93.17	39
Arkansas	3,262.01	39	100.67	28
California	4,588.38	12	106.54	16
Colorado	3,731.22	29	88.20	47
Connecticut	5,995.06	5	107.16	15
Delaware	4,060.54	21	100.98	27
D.C.	8,359.90	2	123.30	5
Florida	3,700.80	31	94.09	36
Georgia	3,205.71	43	93.42	38
Hawaii	4,933.26	8	117.03	8
Idaho	2,924.53	48	91.34	41
Illinois	4,397.29	15	103.81	20
Indiana	3,717.23	30	108.48	13
Iowa	3,953.76	24	104.65	19
Kansas	4,069.56	20	102.90	23
Kentucky	3,212.60	41	99.86	30
Louisiana	3,890.79	25	102.73	24
Maine	4,286.91	16	117.64	7
Maryland	4,733.30	10	98.28	33
Massachusetts	4,894.26	9	97.78	34
Michigan	3,602.29	32	103.51	22
MINNESOTA	4,561.90	13	107.65	14
Mississippi	3,049.09	47	100.11	29
Missouri	3,209.88	42	88.23	46
Montana	3,577.32	33	102.64	25
Nebraska	4,092.13	19	103.72	21
Nevada	3,833.70	26	99.26	31
New Hampshire	3,765.47	28	87.84	48
New Jersey	5,847.66	6	115.70	9
New Mexico	3,482.46	35	104.99	18
New York	6,933.72	4	147.78	3
North Carolina	3,374.72	37	97.03	35
North Dakota	5,123.41	7	125.46	4
Ohio	3,807.53	27	106.41	17
Oklahoma	3,318.86	38	91.50	40
Oregon	3,260.52	40	89.90	43
Pennsylvania	4,118.94	18	102.47	26
Rhode Island	4,524.98	14	109.22	12
South Carolina	2,869.20	49	88.61	45
South Dakota	3,144.83	44	82.04	51
Tennessee	2,840.87	50	82.50	50
Texas	3,479.60	36	89.35	44
Utah	3,134.76	45	98.59	32
Vermont	4,671.13	11	119.74	6
Virginia	3,991.62	23	90.33	42
Washington	4,048.61	22	94.02	37
West Virginia	3,520.49	34	110.44	11
Wisconsin	4,266.30	17	113.71	10
Wyoming	7,431.54	3	150.27	2
U.S. Average	\$4,141.14		\$103.66	
Minnesota History				
FY 2004	3,810.80	10	112.71	16
FY 2005	4,087.71	12	113.54	23
FY 2006	4,363.22	14	118.04	20
FY 2007	4,566.45	12	118.18	19
FY 2008	4,726.81	13	113.28	21

Property Tax Collections- State and Local FY2009				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$506.33	51	\$15.13	51
Alaska	1,714.47	11	39.42	14
Arizona	1,070.54	34	31.87	26
Arkansas	548.06	50	16.91	49
California	1,457.70	16	33.85	22
Colorado	1,253.47	25	29.63	32
Connecticut	2,498.17	3	44.66	8
Delaware	714.02	45	17.76	48
D.C.	2,985.00	1	44.02	9
Florida	1,593.34	14	40.51	13
Georgia	1,062.03	35	30.95	29
Hawaii	1,016.22	36	24.11	42
Idaho	812.05	41	25.36	38
Illinois	1,763.25	10	41.63	11
Indiana	1,126.91	32	32.89	23
Iowa	1,312.00	23	34.73	19
Kansas	1,353.86	20	34.23	21
Kentucky	661.51	47	20.56	45
Louisiana	697.95	46	18.43	46
Maine	1,654.91	12	45.41	6
Maryland	1,206.38	28	25.05	40
Massachusetts	1,845.24	9	36.86	17
Michigan	1,445.43	17	41.53	12
MINNESOTA	1,345.23	21	31.74	27
Mississippi	793.80	42	26.06	37
Missouri	921.93	38	25.34	39
Montana	1,307.94	24	37.53	15
Nebraska	1,443.21	18	36.58	18
Nevada	1,331.45	22	34.47	20
New Hampshire	2,424.37	4	56.56	1
New Jersey	2,671.20	2	52.85	3
New Mexico	610.51	48	18.41	47
New York	2,105.28	6	44.87	7
North Carolina	867.37	39	24.94	41
North Dakota	1,190.99	29	29.16	33
Ohio	1,133.18	31	31.67	28
Oklahoma	598.26	49	16.49	50
Oregon	1,160.86	30	32.01	25
Pennsylvania	1,230.10	26	30.60	30
Rhode Island	2,020.30	8	48.76	4
South Carolina	969.70	37	29.95	31
South Dakota	1,097.90	33	28.64	34
Tennessee	746.15	43	21.67	44
Texas	1,461.47	15	37.53	16
Utah	834.26	40	26.24	36
Vermont	2,065.42	7	52.95	2
Virginia	1,430.21	19	32.37	24
Washington	1,216.53	27	28.25	35
West Virginia	718.10	44	22.53	43
Wisconsin	1,632.72	13	43.52	10
Wyoming	2,321.23	5	46.94	5
U.S. Average	\$1,381.12		\$34.57	
Minnesota History				
FY 2004	959.71	28	26.66	37
FY 2005	1,024.21	27	28.45	35
FY 2006	1,036.08	28	28.03	35
FY 2007	1,180.78	22	30.56	30
FY 2008	1,268.45	21	30.40	32

Individual Income Tax Collections- State FY2009				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$565.50	38	\$16.90	35
Alaska	-	-	-	-
Arizona	390.52	41	11.62	41
Arkansas	774.87	26	23.91	18
California	1,200.05	7	27.86	9
Colorado	876.35	19	20.72	28
Connecticut	1,594.32	3	28.50	7
Delaware	1,028.89	13	25.59	13
D.C.	-	-	-	-
Florida	-	-	-	-
Georgia	793.67	25	23.13	23
Hawaii	1,033.60	12	24.52	14
Idaho	760.51	28	23.75	21
Illinois	714.35	31	16.86	37
Indiana	671.60	33	19.60	30
Iowa	898.71	17	23.79	20
Kansas	969.07	15	24.50	15
Kentucky	768.49	27	23.89	19
Louisiana	654.63	34	17.29	34
Maine	1,039.75	11	28.53	6
Maryland	1,136.64	9	23.60	22
Massachusetts	1,607.48	2	32.11	3
Michigan	587.45	36	16.88	36
MINNESOTA	1,319.38	5	31.13	4
Mississippi	503.25	39	16.52	38
Missouri	796.91	24	21.90	27
Montana	848.42	22	24.34	16
Nebraska	891.73	18	22.60	24
Nevada	-	-	-	-
New Hampshire	74.13	42	1.73	42
New Jersey	1,224.64	6	24.23	17
New Mexico	476.94	40	14.38	39
New York	1,885.22	1	40.18	1
North Carolina	1,019.13	14	29.30	5
North Dakota	572.26	37	14.01	40
Ohio	721.10	30	20.15	29
Oklahoma	690.14	32	19.03	32
Oregon	1,349.41	4	37.20	2
Pennsylvania	757.67	29	18.85	33
Rhode Island	912.34	16	22.02	25
South Carolina	616.56	35	19.04	31
South Dakota	-	-	-	-
Tennessee	35.21	43	1.02	43
Texas	-	-	-	-
Utah	833.03	23	26.20	12
Vermont	857.10	20	21.97	26
Virginia	1,166.41	8	26.40	11
Washington	-	-	-	-
West Virginia	855.82	21	26.85	10
Wisconsin	1,055.95	10	28.15	8
Wyoming	-	-	-	-
U.S. Average	\$800.90		\$20.05	
43-State Avg.	\$976.79		\$24.46	
Minnesota History				
FY 2004	1,061.76	3	29.49	3
FY 2005	1,236.88	5	34.36	4
FY 2006	1,331.43	6	36.02	5
FY 2007	1,395.28	6	36.11	6
FY 2008	1,486.89	5	35.63	6

Individual Income Tax Collections - State & Local FY2009				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	593.52	38	17.74	36
Alaska	-	-	-	-
Arizona	390.52	42	11.62	42
Arkansas	774.87	31	23.91	25
California	1,200.05	9	27.86	12
Colorado	876.35	24	20.72	32
Connecticut	1,594.32	5	28.50	10
Delaware	1,092.05	11	27.16	14
D.C.	1,877.51	3	27.69	13
Florida	-	-	-	-
Georgia	793.67	30	23.13	28
Hawaii	1,033.60	16	24.52	22
Idaho	760.51	32	23.75	26
Illinois	714.35	33	16.86	38
Indiana	887.62	23	25.90	19
Iowa	930.21	20	24.62	20
Kansas	969.78	19	24.52	21
Kentucky	1,005.72	18	31.26	5
Louisiana	654.63	35	17.29	37
Maine	1,039.75	15	28.53	9
Maryland	1,887.36	2	39.19	2
Massachusetts	1,607.48	4	32.11	4
Michigan	629.35	36	18.08	35
MINNESOTA	1,319.38	7	31.13	6
Mississippi	503.25	40	16.52	39
Missouri	847.48	28	23.29	27
Montana	848.42	27	24.34	23
Nebraska	891.73	22	22.60	29
Nevada	-	-	-	-
New Hampshire	74.13	43	1.73	43
New Jersey	1,224.64	8	24.23	24
New Mexico	476.94	41	14.38	40
New York	2,277.39	1	48.54	1
North Carolina	1,019.13	17	29.30	8
North Dakota	572.26	39	14.01	41
Ohio	1,091.89	12	30.51	7
Oklahoma	690.14	34	19.03	34
Oregon	1,349.97	6	37.22	3
Pennsylvania	1,064.75	13	26.49	16
Rhode Island	912.34	21	22.02	30
South Carolina	616.56	37	19.04	33
South Dakota	-	-	-	-
Tennessee	35.21	44	1.02	44
Texas	-	-	-	-
Utah	833.03	29	26.20	18
Vermont	857.10	25	21.97	31
Virginia	1,166.41	10	26.40	17
Washington	-	-	-	-
West Virginia	855.82	26	26.85	15
Wisconsin	1,055.95	14	28.15	11
Wyoming	-	-	-	-
U.S. Average	\$881.15		\$22.06	
44-State Avg.	\$1,072.11		\$26.80	
Minnesota History				
FY 2004	1,061.76	5	29.49	7
FY 2005	1,236.88	7	34.36	7
FY 2006	1,331.43	8	36.02	8
FY 2007	1,395.28	8	36.11	9
FY 2008	1,486.89	7	35.63	8

Corporate Net Income Tax Collections- State				
FY2009				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$104.91	26	\$3.14	20
Alaska	905.01	1	20.81	1
Arizona	89.78	33	2.67	30
Arkansas	119.82	21	3.70	13
California	257.99	5	5.99	4
Colorado	65.58	40	1.55	43
Connecticut	126.22	20	2.26	36
Delaware	235.76	6	5.86	5
D.C.	-	-	-	-
Florida	99.08	28	2.52	32
Georgia	70.68	38	2.06	37
Hawaii	60.68	42	1.44	44
Idaho	92.02	31	2.87	24
Illinois	132.45	15	3.13	21
Indiana	130.62	18	3.81	11
Iowa	87.89	35	2.33	35
Kansas	131.58	16	3.33	19
Kentucky	90.32	32	2.81	25
Louisiana	136.36	14	3.60	15
Maine	108.54	25	2.98	23
Maryland	131.42	17	2.73	29
Massachusetts	271.41	4	5.42	7
Michigan	70.54	39	2.03	38
MINNESOTA	147.93	11	3.49	17
Mississippi	109.86	24	3.61	14
Missouri	46.54	45	1.28	45
Montana	168.47	10	4.83	9
Nebraska	110.45	23	2.80	26
Nevada	-	-	-	-
New Hampshire	372.52	2	8.69	2
New Jersey	275.33	3	5.45	6
New Mexico	80.86	36	2.44	34
New York	226.58	8	4.83	10
North Carolina	96.09	29	2.76	28
North Dakota	200.27	9	4.90	8
Ohio	45.17	46	1.26	46
Oklahoma	92.96	30	2.56	31
Oregon	63.72	41	1.76	40
Pennsylvania	138.09	13	3.44	18
Rhode Island	103.02	27	2.49	33
South Carolina	54.63	44	1.69	41
South Dakota	60.04	43	1.57	42
Tennessee	129.64	19	3.76	12
Texas	-	-	-	-
Utah	88.30	34	2.78	27
Vermont	139.54	12	3.58	16
Virginia	80.37	37	1.82	39
Washington	-	-	-	-
West Virginia	231.09	7	7.25	3
Wisconsin	116.16	22	3.10	22
Wyoming	-	-	-	-
U.S. Average	\$127.94		\$3.20	
46-State Avg.	\$144.52		\$3.62	
Minnesota History				
FY 2004	104.14	12	2.89	13
FY 2005	182.16	9	5.06	8
FY 2006	207.95	10	5.63	13
FY 2007	228.43	13	5.91	14
FY 2008	198.92	11	4.77	17

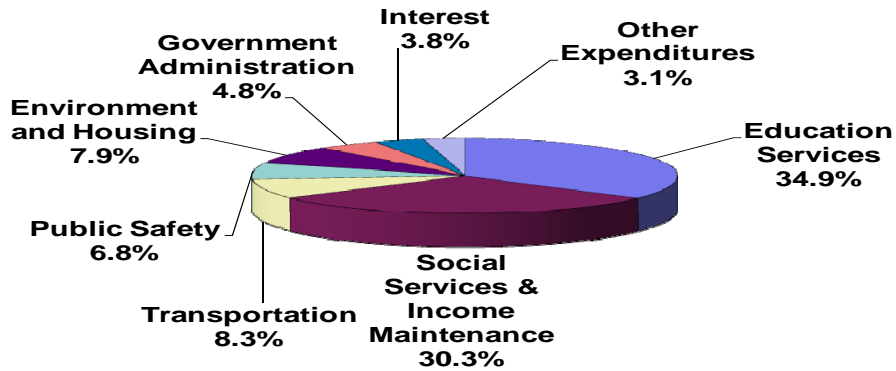
General Sales Tax Collections- State FY2009				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$439.51	43	\$13.14	41
Alaska	-	-	-	-
Arizona	739.70	24	22.02	15
Arkansas	957.27	9	29.54	5
California	783.85	20	18.20	29
Colorado	422.64	45	9.99	44
Connecticut	935.13	13	16.72	34
Delaware	-	-	-	-
D.C.	-	-	-	-
Florida	1,037.22	4	26.37	9
Georgia	539.87	39	15.73	36
Hawaii	1,900.60	1	45.09	1
Idaho	780.27	21	24.37	12
Illinois	724.64	26	17.11	32
Indiana	966.14	8	28.19	8
Iowa	731.88	25	19.37	24
Kansas	790.13	19	19.98	20
Kentucky	662.40	30	20.59	19
Louisiana	659.77	31	17.42	31
Maine	767.93	23	21.07	18
Maryland	675.74	28	14.03	38
Massachusetts	588.46	36	11.76	43
Michigan	902.63	15	25.94	11
MINNESOTA	830.81	18	19.60	23
Mississippi	1,025.24	5	33.66	4
Missouri	506.13	42	13.91	39
Montana	-	-	-	-
Nebraska	837.22	17	21.22	17
Nevada	1,015.49	6	26.29	10
New Hampshire	-	-	-	-
New Jersey	940.43	10	18.61	28
New Mexico	936.30	12	28.23	7
New York	566.69	38	12.08	42
North Carolina	529.10	40	15.21	37
North Dakota	938.67	11	22.98	14
Ohio	634.90	33	17.74	30
Oklahoma	586.56	37	16.17	35
Oregon	-	-	-	-
Pennsylvania	674.05	29	16.77	33
Rhode Island	773.36	22	18.67	27
South Carolina	638.02	32	19.70	21
South Dakota	931.33	14	24.30	13
Tennessee	1,009.64	7	29.32	6
Texas	849.55	16	21.81	16
Utah	626.32	34	19.70	22
Vermont	516.54	41	13.24	40
Virginia	427.90	44	9.68	45
Washington	1,505.86	3	34.97	3
West Virginia	609.97	35	19.14	26
Wisconsin	722.25	27	19.25	25
Wyoming	1,818.47	2	36.77	2
U.S. Average	\$745.03		\$18.65	
45-State Avg.	\$765.75		\$19.18	
Minnesota History				
FY 2004	729.78	11	20.27	23
FY 2005	819.96	13	22.78	28
FY 2006	860.87	14	23.29	24
FY 2007	862.66	15	22.33	26
FY 2008	870.05	18	20.85	24

General Sales Tax Collections- State and Local FY2009				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$821.96	31	\$24.57	24
Alaska	288.18	47	6.63	47
Arizona	1,122.68	12	33.42	9
Arkansas	1,271.14	9	39.23	5
California	1,009.69	19	23.44	27
Colorado	1,007.75	20	23.82	26
Connecticut	935.13	24	16.72	42
Delaware	-	-	-	-
D.C.	1,416.34	5	20.89	33
Florida	1,110.99	13	28.24	12
Georgia	913.80	26	26.63	17
Hawaii	1,900.60	2	45.09	2
Idaho	780.27	34	24.37	25
Illinois	835.63	30	19.73	37
Indiana	966.14	22	28.19	13
Iowa	933.69	25	24.71	22
Kansas	1,048.32	16	26.51	19
Kentucky	662.40	42	20.59	35
Louisiana	1,480.42	4	39.09	6
Maine	767.93	38	21.07	32
Maryland	675.74	41	14.03	43
Massachusetts	588.46	44	11.76	46
Michigan	902.63	27	25.94	20
MINNESOTA	852.41	28	20.11	36
Mississippi	1,025.24	17	33.66	8
Missouri	801.90	32	22.04	29
Montana	-	-	-	-
Nebraska	999.56	21	25.34	21
Nevada	1,133.50	11	29.35	11
New Hampshire	-	-	-	-
New Jersey	940.43	23	18.61	40
New Mexico	1,347.66	6	40.63	4
New York	1,153.19	10	24.58	23
North Carolina	785.29	33	22.58	28
North Dakota	1,090.36	14	26.70	16
Ohio	778.51	35	21.76	30
Oklahoma	1,018.49	18	28.08	14
Oregon	-	-	-	-
Pennsylvania	698.54	39	17.38	41
Rhode Island	773.36	37	18.67	39
South Carolina	686.14	40	21.19	31
South Dakota	1,273.86	8	33.23	10
Tennessee	1,318.12	7	38.28	7
Texas	1,071.13	15	27.50	15
Utah	843.53	29	26.53	18
Vermont	529.19	46	13.57	44
Virginia	558.86	45	12.65	45
Washington	1,850.06	3	42.96	3
West Virginia	609.97	43	19.14	38
Wisconsin	777.50	36	20.72	34
Wyoming	2,238.39	1	45.26	1
U.S. Average	\$948.01		\$23.73	
46-State Avg. (+DC)	\$970.16		\$24.26	
Minnesota History				
FY 2004	810.28	22	23.96	34
FY 2005	832.78	25	23.13	37
FY 2006	874.15	23	23.65	35
FY 2007	877.12	25	22.70	36
FY 2008	892.55	27	21.39	36

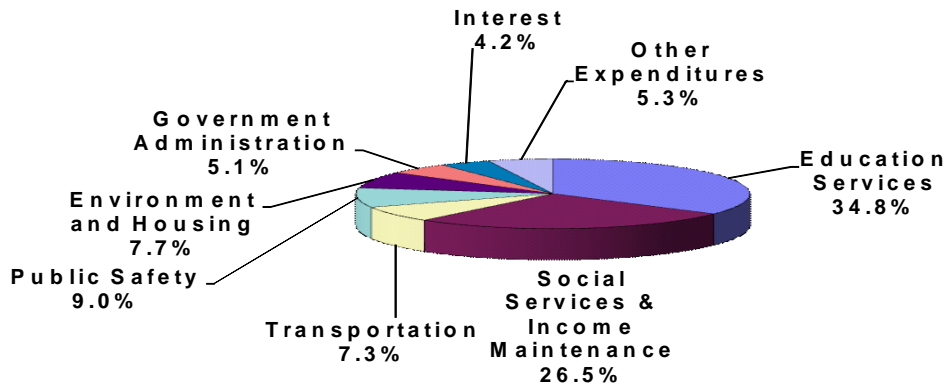
Excise Tax Collections- State FY2009				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$453.15	20	\$13.55	6
Alaska	358.31	30	8.24	34
Arizona	277.70	39	8.27	33
Arkansas	340.88	33	10.52	26
California	200.45	49	4.65	50
Colorado	233.96	47	5.53	47
Connecticut	607.08	5	10.85	22
Delaware	535.83	9	13.32	8
D.C.	-	-	-	-
Florida	418.05	22	10.63	25
Georgia	172.41	50	5.02	48
Hawaii	512.22	12	12.15	16
Idaho	238.20	45	7.44	39
Illinois	497.65	14	11.75	20
Indiana	412.72	25	12.04	18
Iowa	355.99	31	9.42	30
Kansas	290.10	36	7.34	41
Kentucky	418.66	21	13.01	13
Louisiana	498.47	13	13.16	9
Maine	476.61	15	13.08	10
Maryland	416.10	24	8.64	32
Massachusetts	338.65	34	6.77	44
Michigan	351.59	32	10.10	28
MINNESOTA	567.23	6	13.39	7
Mississippi	376.54	28	12.36	15
Missouri	261.95	41	7.20	43
Montana	542.97	7	15.58	4
Nebraska	284.48	38	7.21	42
Nevada	632.47	2	16.38	3
New Hampshire	626.35	3	14.61	5
New Jersey	406.19	26	8.04	35
New Mexico	300.03	35	9.05	31
New York	468.98	16	10.00	29
North Carolina	370.09	29	10.64	24
North Dakota	521.60	11	12.77	14
Ohio	417.68	23	11.67	21
Oklahoma	270.04	40	7.44	38
Oregon	231.47	48	6.38	46
Pennsylvania	523.63	10	13.03	12
Rhode Island	540.49	8	13.05	11
South Carolina	256.11	43	7.91	36
South Dakota	402.54	27	10.50	27
Tennessee	261.03	42	7.58	37
Texas	467.31	17	12.00	19
Utah	234.91	46	7.39	40
Vermont	805.53	1	20.65	1
Virginia	287.39	37	6.50	45
Washington	461.48	18	10.72	23
West Virginia	613.43	4	19.24	2
Wisconsin	453.29	19	12.08	17
Wyoming	239.89	44	4.85	49
U.S. Average	\$377.32		\$9.45	
50-State Avg.	\$378.06		\$9.48	
Minnesota History				
FY 2004	395.16	11	10.98	17
FY 2005	475.41	10	13.21	16
FY 2006	540.99	6	14.64	11
FY 2007	546.37	8	14.14	12
FY 2008	551.03	9	13.21	13

Motor Vehicle License Tax Collections- State FY2009				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$41.51	43	\$1.24	35
Alaska	79.13	14	1.82	19
Arizona	29.72	48	0.88	47
Arkansas	48.98	35	1.51	31
California	80.58	13	1.87	17
Colorado	42.06	41	0.99	43
Connecticut	54.97	31	0.98	44
Delaware	54.50	32	1.36	34
D.C.	-	-	-	-
Florida	60.38	28	1.54	30
Georgia	28.83	49	0.84	48
Hawaii	77.53	16	1.84	18
Idaho	79.07	15	2.47	11
Illinois	106.38	7	2.51	10
Indiana	32.34	47	0.94	45
Iowa	141.74	4	3.75	3
Kansas	60.87	26	1.54	29
Kentucky	47.93	36	1.49	32
Louisiana	17.40	50	0.46	50
Maine	69.05	21	1.89	16
Maryland	77.00	17	1.60	24
Massachusetts	44.57	38	0.89	46
Michigan	87.75	11	2.52	9
MINNESOTA	99.89	9	2.36	12
Mississippi	42.51	40	1.40	33
Missouri	44.86	37	1.23	36
Montana	142.58	3	4.09	2
Nebraska	41.59	42	1.05	40
Nevada	61.94	24	1.60	23
New Hampshire	74.69	18	1.74	21
New Jersey	55.91	30	1.11	39
New Mexico	72.63	19	2.19	14
New York	37.00	45	0.79	49
North Carolina	61.08	25	1.76	20
North Dakota	121.51	5	2.98	6
Ohio	69.85	20	1.95	15
Oklahoma	158.04	1	4.36	1
Oregon	114.46	6	3.16	4
Pennsylvania	65.43	23	1.63	22
Rhode Island	49.67	33	1.20	37
South Carolina	33.39	46	1.03	41
South Dakota	59.89	29	1.56	26
Tennessee	39.92	44	1.16	38
Texas	60.38	27	1.55	27
Utah	92.25	10	2.90	7
Vermont	101.15	8	2.59	8
Virginia	44.51	39	1.01	42
Washington	68.41	22	1.59	25
West Virginia	49.37	34	1.55	28
Wisconsin	82.23	12	2.19	13
Wyoming	149.02	2	3.01	5
U.S. Average	\$63.93		\$1.60	
50-State Avg.	\$64.05		\$1.61	
Minnesota History				
FY 2004	96.26	6	2.67	9
FY 2005	101.65	6	2.82	10
FY 2006	101.08	8	2.73	12
FY 2007	98.92	8	2.56	12
FY 2008	97.79	10	2.34	12

FY 2009 State and Local Expenditures Minnesota



United States



FY2009 State and Local Direct General Expenditures

(in thousands)

MINNESOTA

Education Services	\$16,212,004	34.9%
Social Services & Income Maintenance	\$14,077,567	30.3%
Transportation	\$3,852,803	8.3%
Public Safety	\$3,163,284	6.8%
Environment and Housing	\$3,670,633	7.9%
Government Administration	\$2,212,738	4.8%
Interest	\$1,753,913	3.8%
Other Expenditures	\$1,457,764	3.1%
Minnesota Total	\$46,400,706	100.0%

ALL STATES

Education Services	\$862,051,958	34.8%
Social Services & Income Maintenance	\$655,013,999	26.5%
Transportation	\$181,876,260	7.3%
Public Safety	\$222,661,025	9.0%
Environment and Housing	\$190,638,699	7.7%
Government Administration	\$127,424,074	5.1%
Interest	\$103,477,883	4.2%
Other Expenditures	\$131,931,709	5.3%
All States Total	\$2,475,075,607	100.0%

Direct General Expenditures- State and Local FY2009				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$7,213.53	35	\$215.62	19
Alaska	17,802.10	1	409.31	1
Arizona	6,661.72	47	198.30	31
Arkansas	6,234.30	51	192.40	35
California	9,240.70	8	214.56	20
Colorado	7,264.34	34	171.72	48
Connecticut	9,068.37	12	162.10	51
Delaware	9,242.40	7	229.84	11
D.C.	16,905.71	2	249.33	5
Florida	7,438.26	31	189.11	37
Georgia	6,543.82	49	190.70	36
Hawaii	9,758.09	5	231.48	10
Idaho	6,585.32	48	205.67	26
Illinois	7,812.60	24	184.43	40
Indiana	7,074.59	39	206.46	25
Iowa	8,256.89	19	218.55	17
Kansas	7,934.28	23	200.61	29
Kentucky	7,026.53	42	218.42	18
Louisiana	9,178.72	10	242.36	6
Maine	8,201.87	20	225.07	13
Maryland	8,422.61	17	174.88	47
Massachusetts	8,800.43	14	175.82	46
Michigan	7,302.64	33	209.84	23
MINNESOTA	8,811.02	13	207.92	24
Mississippi	7,795.95	25	255.97	4
Missouri	6,795.48	46	186.79	39
Montana	7,637.46	29	219.14	15
Nebraska	7,712.71	27	195.49	33
Nevada	7,114.34	37	184.20	41
New Hampshire	7,060.41	40	164.71	50
New Jersey	9,274.25	6	183.50	43
New Mexico	9,181.55	9	276.80	3
New York	11,303.46	4	240.91	7
North Carolina	6,962.28	43	200.18	30
North Dakota	8,359.14	18	204.69	27
Ohio	7,660.10	28	214.07	21
Oklahoma	6,858.60	45	189.08	38
Oregon	7,945.11	22	219.05	16
Pennsylvania	7,767.33	26	193.23	34
Rhode Island	8,466.99	16	204.36	28
South Carolina	7,520.48	30	232.26	9
South Dakota	7,029.00	41	183.37	44
Tennessee	6,324.93	50	183.68	42
Texas	6,954.85	44	178.58	45
Utah	7,078.30	38	222.62	14
Vermont	9,098.19	11	233.23	8
Virginia	7,332.52	32	165.93	49
Washington	8,478.68	15	196.90	32
West Virginia	7,181.76	36	225.29	12
Wisconsin	7,962.03	21	212.22	22
Wyoming	13,708.56	3	277.19	2
U.S. Average	\$8,061.96		\$201.81	
Minnesota History				
FY 2004	7,188.04	8	212.59	28
FY 2005	7,413.83	12	205.93	31
FY 2006	7,519.87	15	203.44	30
FY 2007	7,831.98	14	202.69	32
FY 2008	8,424.31	15	201.89	31

Elementary and Secondary Education - State & Local FY2009				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$1,666.68	33	\$49.82	15
Alaska	3,289.93	2	75.64	1
Arizona	1,378.34	49	41.03	44
Arkansas	1,642.97	36	50.70	12
California	1,876.05	21	43.56	37
Colorado	1,634.93	37	38.65	50
Connecticut	2,384.59	6	42.63	40
Delaware	1,997.86	10	49.68	18
D.C.	3,475.90	1	51.26	11
Florida	1,516.73	46	38.56	51
Georgia	1,894.50	20	55.21	8
Hawaii	1,813.75	25	43.03	38
Idaho	1,303.18	51	40.70	45
Illinois	1,920.37	16	45.33	33
Indiana	1,604.92	40	46.84	28
Iowa	1,804.51	27	47.76	24
Kansas	1,926.89	15	48.72	20
Kentucky	1,461.62	48	45.43	31
Louisiana	1,772.46	29	46.80	29
Maine	1,756.24	31	48.19	23
Maryland	2,055.16	9	42.67	39
Massachusetts	1,941.41	12	38.79	49
Michigan	1,810.83	26	52.03	10
MINNESOTA	1,997.74	11	47.14	26
Mississippi	1,517.51	45	49.83	14
Missouri	1,651.72	35	45.40	32
Montana	1,634.82	38	46.91	27
Nebraska	1,907.29	19	48.34	22
Nevada	1,621.44	39	41.98	41
New Hampshire	1,911.70	17	44.60	34
New Jersey	2,827.68	4	55.95	6
New Mexico	1,936.66	13	58.39	5
New York	2,753.58	5	58.69	4
North Carolina	1,543.49	44	44.38	35
North Dakota	1,655.86	34	40.55	46
Ohio	1,869.07	22	52.23	9
Oklahoma	1,588.23	42	43.78	36
Oregon	1,680.88	32	46.34	30
Pennsylvania	1,910.97	18	47.54	25
Rhode Island	2,058.65	8	49.69	17
South Carolina	1,794.81	28	55.43	7
South Dakota	1,487.55	47	38.81	48
Tennessee	1,336.47	50	38.81	47
Texas	1,936.04	14	49.71	16
Utah	1,547.81	43	48.68	21
Vermont	2,294.38	7	58.82	3
Virginia	1,852.50	23	41.92	42
Washington	1,768.05	30	41.06	43
West Virginia	1,593.27	41	49.98	13
Wisconsin	1,843.42	24	49.13	19
Wyoming	3,026.43	3	61.20	2
U.S. Average	1,881.38		47.10	
Minnesota History				
FY 2004	1,620.32	13	47.92	28
FY 2005	1,634.86	15	45.41	31
FY 2006	1,726.36	16	46.71	29
FY 2007	1,786.91	18	46.24	34
FY 2008	1,857.19	18	44.51	36

Higher Education - State and Local FY2009				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$1,018.65	9	\$30.45	3
Alaska	1,029.56	8	23.67	22
Arizona	643.22	39	19.15	35
Arkansas	788.91	30	24.35	21
California	838.72	24	19.47	32
Colorado	825.56	27	19.52	31
Connecticut	711.04	34	12.71	47
Delaware	1,090.15	6	27.11	9
D.C.	221.06	51	3.26	51
Florida	481.50	50	12.24	50
Georgia	568.38	46	16.56	38
Hawaii	887.63	17	21.06	26
Idaho	726.17	33	22.68	23
Illinois	639.09	40	15.09	42
Indiana	834.68	26	24.36	19
Iowa	1,126.01	4	29.80	4
Kansas	975.11	12	24.66	16
Kentucky	818.59	28	25.45	13
Louisiana	752.99	31	19.88	29
Maine	582.90	45	16.00	40
Maryland	868.08	20	18.02	36
Massachusetts	622.33	43	12.43	49
Michigan	911.61	14	26.20	10
MINNESOTA	847.01	23	19.99	28
Mississippi	875.36	19	28.74	6
Missouri	627.19	42	17.24	37
Montana	848.70	22	24.35	20
Nebraska	1,014.60	10	25.72	11
Nevada	507.79	49	13.15	46
New Hampshire	619.24	44	14.45	43
New Jersey	638.78	41	12.64	48
New Mexico	1,078.04	7	32.50	2
New York	674.15	37	14.37	44
North Carolina	858.34	21	24.68	15
North Dakota	1,193.02	2	29.21	5
Ohio	690.47	36	19.30	33
Oklahoma	888.35	16	24.49	17
Oregon	993.66	11	27.40	8
Pennsylvania	657.47	38	16.36	39
Rhode Island	547.42	47	13.21	45
South Carolina	709.71	35	21.92	24
South Dakota	734.83	32	19.17	34
Tennessee	527.85	48	15.33	41
Texas	836.80	25	21.49	25
Utah	1,157.06	3	36.39	1
Vermont	1,120.86	5	28.73	7
Virginia	876.16	18	19.83	30
Washington	893.14	15	20.74	27
West Virginia	800.32	29	25.11	14
Wisconsin	916.13	13	24.42	18
Wyoming	1,262.90	1	25.54	12
U.S. Average	\$763.46		\$19.11	
Minnesota History				
FY 2004	590.47	30	17.46	37
FY 2005	608.14	30	16.89	38
FY 2006	660.07	29	17.86	34
FY 2007	707.56	29	18.31	35
FY 2008	792.75	25	19.00	33

Total Education - State and Local FY2009				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$2,837.77	20	\$84.82	6
Alaska	4,466.41	2	102.69	1
Arizona	2,122.30	50	63.17	42
Arkansas	2,553.40	39	78.80	13
California	2,816.24	22	65.39	37
Colorado	2,537.79	40	59.99	45
Connecticut	3,274.73	8	58.54	46
Delaware	3,314.28	7	82.42	10
D.C.	3,696.96	3	54.52	49
Florida	2,127.08	49	54.08	51
Georgia	2,628.33	36	76.59	16
Hawaii	2,746.26	26	65.15	38
Idaho	2,137.10	48	66.75	34
Illinois	2,679.98	33	63.27	40
Indiana	2,582.31	38	75.36	22
Iowa	3,068.64	10	81.22	11
Kansas	2,989.29	14	75.58	20
Kentucky	2,484.71	43	77.24	15
Louisiana	2,721.05	30	71.85	27
Maine	2,468.59	44	67.74	31
Maryland	3,046.76	12	63.26	41
Massachusetts	2,725.16	28	54.44	50
Michigan	2,820.39	21	81.04	12
MINNESOTA	3,031.36	13	71.53	29
Mississippi	2,511.71	41	82.47	9
Missouri	2,391.87	45	65.74	36
Montana	2,633.04	34	75.55	21
Nebraska	3,052.11	11	77.36	14
Nevada	2,205.33	47	57.10	48
New Hampshire	2,631.52	35	61.39	44
New Jersey	3,634.07	5	71.90	26
New Mexico	3,184.50	9	96.01	2
New York	3,523.63	6	75.10	23
North Carolina	2,484.85	42	71.45	30
North Dakota	2,951.60	15	72.28	25
Ohio	2,723.84	29	76.12	19
Oklahoma	2,599.52	37	71.66	28
Oregon	2,769.34	25	76.35	17
Pennsylvania	2,708.77	31	67.39	32
Rhode Island	2,782.89	24	67.17	33
South Carolina	2,737.86	27	84.56	7
South Dakota	2,371.31	46	61.86	43
Tennessee	2,009.60	51	58.36	47
Texas	2,850.00	18	73.18	24
Utah	2,813.93	23	88.50	5
Vermont	3,656.05	4	93.72	3
Virginia	2,841.97	19	64.31	39
Washington	2,863.41	16	66.50	35
West Virginia	2,688.74	32	84.35	8
Wisconsin	2,858.78	17	76.20	18
Wyoming	4,508.79	1	91.17	4
U.S. Average	\$2,770.87		\$69.36	
Minnesota History				
FY 2004	2,344.62	15	69.34	36
FY 2005	2,379.07	19	66.08	37
FY 2006	2,532.78	18	68.52	35
FY 2007	2,678.76	15	69.32	33
FY 2008	2,829.98	17	67.82	34

Public Welfare - State and Local FY2009				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$1,153.64	43	\$34.48	28
Alaska	2,176.13	4	50.03	6
Arizona	1,219.00	38	36.29	23
Arkansas	1,330.45	29	41.06	17
California	1,424.30	21	33.07	32
Colorado	829.82	50	19.62	51
Connecticut	1,609.64	13	28.77	43
Delaware	1,703.14	11	42.35	14
D.C.	4,418.26	1	65.16	1
Florida	1,071.63	46	27.24	46
Georgia	984.50	48	28.69	44
Hawaii	1,361.47	24	32.30	35
Idaho	1,158.52	42	36.18	24
Illinois	1,356.58	25	32.02	36
Indiana	1,229.74	36	35.89	26
Iowa	1,405.64	22	37.21	21
Kansas	1,178.60	40	29.80	40
Kentucky	1,571.76	14	48.86	8
Louisiana	1,351.67	26	35.69	27
Maine	2,165.06	5	59.41	3
Maryland	1,474.97	19	30.62	38
Massachusetts	1,964.45	9	39.25	18
Michigan	1,251.76	33	35.97	25
MINNESOTA	2,082.63	6	49.14	7
Mississippi	1,646.82	12	54.07	5
Missouri	1,190.50	39	32.72	33
Montana	1,287.11	32	36.93	22
Nebraska	1,231.35	35	31.21	37
Nevada	805.96	51	20.87	50
New Hampshire	1,449.50	20	33.81	29
New Jersey	1,532.84	17	30.33	39
New Mexico	1,977.79	8	59.63	2
New York	2,276.33	2	48.52	10
North Carolina	1,174.75	41	33.78	30
North Dakota	1,323.94	30	32.42	34
Ohio	1,528.49	18	42.72	12
Oklahoma	1,384.59	23	38.17	20
Oregon	1,221.25	37	33.67	31
Pennsylvania	1,705.84	10	42.44	13
Rhode Island	2,004.77	7	48.39	11
South Carolina	1,350.41	27	41.71	15
South Dakota	1,109.05	44	28.93	42
Tennessee	1,317.13	31	38.25	19
Texas	1,059.61	47	27.21	47
Utah	908.16	49	28.56	45
Vermont	2,188.01	3	56.09	4
Virginia	1,093.25	45	24.74	49
Washington	1,246.23	34	28.94	41
West Virginia	1,555.02	16	48.78	9
Wisconsin	1,564.62	15	41.70	16
Wyoming	1,340.62	28	27.11	48
U.S. Average	\$1,404.20		\$35.15	
Minnesota History				
FY 2004	1,747.49	6	51.68	9
FY 2005	1,895.14	5	52.64	9
FY 2006	1,779.96	7	48.16	10
FY 2007	1,788.42	8	46.28	10
FY 2008	1,915.04	6	45.89	10

Health and Hospitals - State and Local FY2009				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$961.05	10	\$28.73	4
Alaska	728.29	16	16.74	25
Arizona	440.29	41	13.11	39
Arkansas	440.01	42	13.58	33
California	900.83	12	20.92	14
Colorado	661.74	22	15.64	28
Connecticut	645.52	24	11.54	40
Delaware	531.85	36	13.23	38
D.C.	968.18	9	14.28	31
Florida	693.96	19	17.64	22
Georgia	649.50	23	18.93	19
Hawaii	980.62	7	23.26	8
Idaho	687.13	20	21.46	13
Illinois	426.86	43	10.08	43
Indiana	610.77	29	17.82	21
Iowa	1,005.52	5	26.62	6
Kansas	770.15	14	19.47	18
Kentucky	627.65	27	19.51	17
Louisiana	918.05	11	24.24	7
Maine	547.88	34	15.03	30
Maryland	414.58	44	8.61	47
Massachusetts	458.46	40	9.16	45
Michigan	706.38	18	20.30	15
MINNESOTA	573.09	31	13.52	34
Mississippi	1,187.59	3	38.99	2
Missouri	716.02	17	19.68	16
Montana	351.21	46	10.08	42
Nebraska	635.77	26	16.11	26
Nevada	517.48	38	13.40	37
New Hampshire	139.61	51	3.26	51
New Jersey	477.85	39	9.45	44
New Mexico	765.86	15	23.09	9
New York	1,082.22	4	23.07	10
North Carolina	988.01	6	28.41	5
North Dakota	171.41	50	4.20	50
Ohio	676.65	21	18.91	20
Oklahoma	555.12	32	15.30	29
Oregon	636.13	25	17.54	23
Pennsylvania	539.22	35	13.41	36
Rhode Island	238.35	49	5.75	49
South Carolina	1,193.91	2	36.87	3
South Dakota	333.52	47	8.70	46
Tennessee	778.44	13	22.61	11
Texas	616.49	28	15.83	27
Utah	550.29	33	17.31	24
Vermont	307.35	48	7.88	48
Virginia	595.92	30	13.49	35
Washington	970.82	8	22.55	12
West Virginia	364.92	45	11.45	41
Wisconsin	519.41	37	13.84	32
Wyoming	2,300.14	1	46.51	1
U.S. Average	\$711.38		\$17.81	
Minnesota History				
FY 2004	409.74	35	12.12	41
FY 2005	446.03	31	12.39	40
FY 2006	443.62	29	12.00	38
FY 2007	504.57	29	13.06	37
FY 2008	563.11	30	13.49	36

*The Univ. of MN Hospital is private and is not counted as public spending after 1996.

Highways - State and Local FY2009				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$473.52	34	\$14.15	24
Alaska	2,325.97	1	53.48	1
Arizona	471.38	35	14.03	26
Arkansas	417.84	43	12.89	33
California	400.91	45	9.31	46
Colorado	454.06	36	10.73	41
Connecticut	421.92	41	7.54	51
Delaware	703.98	10	17.51	15
D.C.	672.33	13	9.92	43
Florida	521.30	30	13.25	31
Georgia	330.14	49	9.62	45
Hawaii	560.99	25	13.31	30
Idaho	563.06	24	17.59	13
Illinois	582.84	20	13.76	27
Indiana	448.88	37	13.10	32
Iowa	708.06	8	18.74	11
Kansas	657.90	16	16.63	18
Kentucky	497.10	32	15.45	23
Louisiana	777.71	6	20.54	7
Maine	579.52	21	15.90	20
Maryland	546.64	26	11.35	37
Massachusetts	387.12	46	7.73	49
Michigan	378.93	47	10.89	39
MINNESOTA	655.43	17	15.47	22
Mississippi	522.47	28	17.15	16
Missouri	512.67	31	14.09	25
Montana	832.70	5	23.89	4
Nebraska	691.13	11	17.52	14
Nevada	648.64	18	16.79	17
New Hampshire	524.93	27	12.25	34
New Jersey	425.12	40	8.41	48
New Mexico	674.97	12	20.35	8
New York	521.76	29	11.12	38
North Carolina	347.21	48	9.98	42
North Dakota	1,045.81	3	25.61	3
Ohio	431.05	39	12.05	35
Oklahoma	571.95	23	15.77	21
Oregon	486.43	33	13.41	29
Pennsylvania	664.42	15	16.53	19
Rhode Island	313.68	50	7.57	50
South Carolina	293.75	51	9.07	47
South Dakota	874.91	4	22.82	5
Tennessee	405.78	44	11.78	36
Texas	420.46	42	10.80	40
Utah	598.63	19	18.83	10
Vermont	737.49	7	18.91	9
Virginia	432.37	38	9.78	44
Washington	577.53	22	13.41	28
West Virginia	704.29	9	22.09	6
Wisconsin	664.96	14	17.72	12
Wyoming	1,331.34	2	26.92	2
U.S. Average	\$495.32		\$12.40	
Minnesota History				
FY 2004	566.52	10	16.76	20
FY 2005	553.10	13	15.36	19
FY 2006	592.67	15	16.03	19
FY 2007	618.50	12	16.01	19
FY 2008	715.23	6	17.14	16

Police - State and Local FY2009				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$227.31	36	\$6.79	28
Alaska	393.18	6	9.04	8
Arizona	326.86	12	9.73	4
Arkansas	179.45	50	5.54	41
California	438.86	2	10.19	3
Colorado	288.62	18	6.82	26
Connecticut	280.81	22	5.02	48
Delaware	328.10	11	8.16	10
D.C.	955.19	1	14.09	1
Florida	380.88	7	9.68	5
Georgia	235.54	31	6.86	24
Hawaii	284.32	20	6.74	30
Idaho	232.03	33	7.25	18
Illinois	333.18	10	7.87	13
Indiana	185.54	48	5.41	43
Iowa	207.18	42	5.48	42
Kansas	246.53	27	6.23	34
Kentucky	150.04	51	4.66	51
Louisiana	301.21	16	7.95	11
Maine	183.55	49	5.04	47
Maryland	347.33	9	7.21	19
Massachusetts	291.45	17	5.82	39
Michigan	247.70	26	7.12	22
MINNESOTA	312.69	14	7.38	17
Mississippi	206.74	43	6.79	29
Missouri	248.00	25	6.82	27
Montana	237.97	30	6.83	25
Nebraska	204.73	44	5.19	45
Nevada	435.83	3	11.28	2
New Hampshire	230.15	35	5.37	44
New Jersey	359.83	8	7.12	21
New Mexico	305.33	15	9.21	7
New York	433.55	4	9.24	6
North Carolina	232.98	32	6.70	31
North Dakota	203.08	45	4.97	49
Ohio	283.66	21	7.93	12
Oklahoma	212.02	41	5.85	37
Oregon	272.94	23	7.53	16
Pennsylvania	230.72	34	5.74	40
Rhode Island	313.66	13	7.57	15
South Carolina	215.61	40	6.66	32
South Dakota	188.16	47	4.91	50
Tennessee	239.39	29	6.95	23
Texas	246.02	28	6.32	33
Utah	227.17	38	7.14	20
Vermont	227.18	37	5.82	38
Virginia	261.13	24	5.91	36
Washington	220.58	39	5.12	46
West Virginia	192.18	46	6.03	35
Wisconsin	288.43	19	7.69	14
Wyoming	428.74	5	8.67	9
U.S. Average	\$302.92		\$7.58	
Minnesota History				
FY 2004	223.75	20	6.62	31
FY 2005	231.33	21	6.43	36
FY 2006	250.99	21	6.79	30
FY 2007	272.47	18	7.05	26
FY 2008	291.91	18	7.00	25

Fire - State and Local FY2009				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$91.45	38	\$2.73	32
Alaska	198.37	4	4.56	5
Arizona	144.90	16	4.31	7
Arkansas	75.37	43	2.33	41
California	193.18	6	4.49	6
Colorado	156.21	12	3.69	12
Connecticut	145.05	15	2.59	36
Delaware	41.76	51	1.04	51
D.C.	329.49	1	4.86	4
Florida	194.68	5	4.95	3
Georgia	105.61	26	3.08	24
Hawaii	133.82	21	3.17	21
Idaho	94.56	36	2.95	27
Illinois	164.45	7	3.88	11
Indiana	103.68	28	3.03	25
Iowa	68.48	46	1.81	45
Kansas	95.37	33	2.41	40
Kentucky	99.93	29	3.11	23
Louisiana	124.26	22	3.28	16
Maine	95.07	34	2.61	35
Maryland	156.95	10	3.26	18
Massachusetts	156.24	11	3.12	22
Michigan	94.83	35	2.72	33
MINNESOTA	73.40	44	1.73	47
Mississippi	77.98	42	2.56	37
Missouri	107.85	25	2.96	26
Montana	96.33	32	2.76	31
Nebraska	91.29	39	2.31	42
Nevada	206.73	3	5.35	2
New Hampshire	139.28	18	3.25	19
New Jersey	104.22	27	2.06	43
New Mexico	137.87	20	4.16	9
New York	160.52	9	3.42	14
North Carolina	92.72	37	2.67	34
North Dakota	58.45	48	1.43	49
Ohio	139.04	19	3.89	10
Oklahoma	115.20	23	3.18	20
Oregon	152.63	14	4.21	8
Pennsylvania	49.25	50	1.23	50
Rhode Island	232.25	2	5.61	1
South Carolina	82.75	41	2.56	38
South Dakota	58.94	47	1.54	48
Tennessee	96.73	31	2.81	29
Texas	97.80	30	2.51	39
Utah	88.88	40	2.80	30
Vermont	71.63	45	1.84	44
Virginia	144.37	17	3.27	17
Washington	153.01	13	3.55	13
West Virginia	56.39	49	1.77	46
Wisconsin	110.73	24	2.95	28
Wyoming	162.91	8	3.29	15
U.S. Average	\$131.31		\$3.29	
Minnesota History				
FY 2004	55.24	46	1.63	48
FY 2005	57.64	47	1.60	49
FY 2006	61.27	45	1.66	48
FY 2007	68.25	45	1.77	47
FY 2008	68.61	45	1.64	47

Corrections - State and Local FY2009				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$151.81	46	\$4.54	39
Alaska	377.82	4	8.69	2
Arizona	279.57	11	8.32	4
Arkansas	148.63	48	4.59	37
California	388.21	3	9.01	1
Colorado	240.25	20	5.68	24
Connecticut	206.06	25	3.68	48
Delaware	308.16	6	7.66	7
D.C.	437.12	1	6.45	16
Florida	245.19	17	6.23	18
Georgia	230.36	22	6.71	14
Hawaii	178.09	34	4.22	43
Idaho	215.79	24	6.74	13
Illinois	152.46	45	3.60	49
Indiana	164.06	41	4.79	36
Iowa	143.66	49	3.80	47
Kansas	169.71	39	4.29	42
Kentucky	164.70	40	5.12	30
Louisiana	280.88	10	7.42	9
Maine	163.31	42	4.48	41
Maryland	312.24	5	6.48	15
Massachusetts	204.22	26	4.08	45
Michigan	244.32	18	7.02	11
MINNESOTA	172.18	37	4.06	46
Mississippi	172.27	36	5.66	25
Missouri	150.05	47	4.12	44
Montana	235.31	21	6.75	12
Nebraska	190.22	31	4.82	35
Nevada	304.33	7	7.88	6
New Hampshire	135.92	51	3.17	51
New Jersey	246.30	16	4.87	34
New Mexico	284.28	9	8.57	3
New York	297.64	8	6.34	17
North Carolina	195.45	28	5.62	26
North Dakota	142.49	50	3.49	50
Ohio	176.15	35	4.92	32
Oklahoma	193.96	29	5.35	27
Oregon	269.62	13	7.43	8
Pennsylvania	241.94	19	6.02	20
Rhode Island	186.82	32	4.51	40
South Carolina	170.97	38	5.28	28
South Dakota	198.42	27	5.18	29
Tennessee	156.85	44	4.56	38
Texas	223.86	23	5.75	23
Utah	185.80	33	5.84	22
Vermont	191.85	30	4.92	33
Virginia	274.75	12	6.22	19
Washington	257.69	15	5.98	21
West Virginia	158.48	43	4.97	31
Wisconsin	268.58	14	7.16	10
Wyoming	408.60	2	8.26	5
U.S. Average	\$242.68		\$6.07	
Minnesota History				
FY 2004	137.17	41	4.06	45
FY 2005	140.01	38	3.89	45
FY 2006	143.33	39	3.88	46
FY 2007	161.99	35	4.19	46
FY 2008	174.84	34	4.19	46

Interest on General Debt - State and Local FY2009				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$223.08	39	\$6.67	35
Alaska	597.12	3	13.73	1
Arizona	275.65	32	8.21	24
Arkansas	160.95	49	4.97	48
California	384.97	12	8.94	16
Colorado	382.52	13	9.04	14
Connecticut	501.53	6	8.97	15
Delaware	404.61	10	10.06	9
D.C.	687.48	1	10.14	8
Florida	273.79	34	6.96	34
Georgia	149.71	51	4.36	50
Hawaii	479.48	7	11.37	6
Idaho	177.95	47	5.56	43
Illinois	435.14	8	10.27	7
Indiana	278.81	29	8.14	26
Iowa	188.46	43	4.99	47
Kansas	363.90	17	9.20	12
Kentucky	400.99	11	12.46	4
Louisiana	371.96	15	9.82	10
Maine	275.18	33	7.55	32
Maryland	292.96	27	6.08	40
Massachusetts	646.63	2	12.92	2
Michigan	297.40	26	8.55	22
MINNESOTA	333.05	23	7.86	30
Mississippi	159.84	50	5.25	45
Missouri	275.90	31	7.58	31
Montana	228.67	38	6.56	36
Nebraska	182.61	44	4.63	49
Nevada	336.28	22	8.71	19
New Hampshire	375.09	14	8.75	18
New Jersey	412.79	9	8.17	25
New Mexico	241.52	37	7.28	33
New York	547.36	4	11.67	5
North Carolina	212.69	40	6.12	39
North Dakota	350.39	19	8.58	20
Ohio	288.05	28	8.05	27
Oklahoma	182.32	45	5.03	46
Oregon	305.26	25	8.42	23
Pennsylvania	369.84	16	9.20	13
Rhode Island	520.32	5	12.56	3
South Carolina	277.55	30	8.57	21
South Dakota	244.11	36	6.37	38
Tennessee	190.37	42	5.53	44
Texas	343.12	20	8.81	17
Utah	179.67	46	5.65	42
Vermont	312.77	24	8.02	28
Virginia	266.46	35	6.03	41
Washington	338.92	21	7.87	29
West Virginia	209.02	41	6.56	37
Wisconsin	363.32	18	9.68	11
Wyoming	171.03	48	3.46	51
U.S. Average	\$337.05		\$8.44	
Minnesota History				
FY 2004	309.49	13	9.15	19
FY 2005	298.23	12	8.28	25
FY 2006	313.51	14	8.48	21
FY 2007	303.97	22	7.87	32
FY 2008	314.95	24	7.55	34

Comparison of Minnesota and U.S. Average, FY2009 State & Local Expenditure per \$1,000 of Personal Income		
	Minnesota per \$1,000 of Income	U.S. Average per \$1,000 of Income
Total Education	\$71.53	\$69.36
Elementary and Secondary	47.14	47.10
Higher Education	19.99	19.11
Libraries	1.11	0.93
Public Welfare	49.14	35.15
Health and Hospitals	13.52	17.81
Highways	15.47	12.40
Police	7.38	7.58
Fire	1.73	3.29
Corrections	4.06	6.07
Sewer	2.91	3.88
Housing and Development	3.44	3.87
Natural Resources/Parks	8.26	5.80
Financial Administration	3.14	3.29
Judicial/Legal	3.03	3.49
Public Buildings	1.30	1.25
Interest on the General Debt	7.86	8.44
Air Transportation	1.41	1.86
Other Expenditures	17.02	20.49
Total	\$207.92	\$201.81
	Minnesota Rank	MN as Percent of U.S. Avg.
Total Education	29	103.1%
Elementary and Secondary	26	100.1%
Higher Education	28	104.6%
Libraries	15	119.9%
Public Welfare	7	139.8%
Health and Hospitals	34	75.9%
Highways	22	124.7%
Police	17	97.3%
Fire	47	52.7%
Corrections	46	66.9%
Sewer	38	75.0%
Housing and Development	20	88.9%
Natural Resources/Parks	13	142.4%
Financial Administration	30	95.4%
Judicial/Legal	22	86.8%
Public Buildings	26	104.2%
Interest on the General Debt	30	93.1%
Air Transportation	28	75.5%
Other Expenditures	42	83.1%
Total	24	103.0%

**Comparison of Minnesota and U.S. Average, FY2009
State & Local Expenditure per Capita**

	Minnesota per Capita	U.S. Average per Capita
Total Education	\$3,031.36	\$2,770.87
Elementary and Secondary	1,997.74	1,881.38
Higher Education	847.01	763.46
Libraries	47.14	37.06
Public Welfare	2,082.63	1,404.20
Health and Hospitals	573.09	711.38
Highways	655.43	495.32
Police	312.69	302.92
Fire	73.40	131.31
Corrections	172.18	242.68
Sewer	123.34	155.11
Housing and Development	145.90	154.68
Natural Resources/Parks	349.94	231.72
Financial Administration	132.87	131.33
Judicial/Legal	128.53	139.59
Public Buildings	55.11	49.86
Interest on the General Debt	333.05	337.05
Air Transportation	59.65	74.46
Other Expenditures	721.32	818.44
Total	\$8,811.02	\$8,061.96
	Minnesota Rank	MN as Percent of U.S. Avg.
Total Education	13	109.4%
Elementary and Secondary	11	106.2%
Higher Education	23	110.9%
Libraries	12	127.2%
Public Welfare	6	148.3%
Health and Hospitals	31	80.6%
Highways	17	132.3%
Police	14	103.2%
Fire	44	55.9%
Corrections	37	70.9%
Sewer	32	79.5%
Housing and Development	17	94.3%
Natural Resources/Parks	9	151.0%
Financial Administration	31	101.2%
Judicial/Legal	18	92.1%
Public Buildings	22	110.5%
Interest on the General Debt	23	98.8%
Air Transportation	25	80.1%
Other Expenditures	28	88.1%
Total	13	109.3%

Definitions of Spending Categories

The Bureau of the Census collects revenue and spending data from state and local governments on an ongoing basis. The Census Bureau provides definitions for each spending category in order to provide consistency in reporting, and therefore comparability, between different jurisdictions. The category definitions are available from the Census at is: <http://www.census.gov/govs/estimate/definitions.html>, however, we provide those definitions here as a matter of convenience.

Air Transportation: Construction, maintenance, operation, and support of airport facilities.

Corrections: Confinement and correction of adults and minors convicted of offenses against the law, and pardon, probation, and parole activities.

Elementary and Secondary Education: Payments for instructional, support services, and other activities of local public schools for kindergarten through high school programs.

Financial Administration: Activities involving finance and taxation. Includes central agencies for accounting, auditing, and budgeting; the supervision of local government finances; tax administration; collection, custody, and disbursement of funds; administration of employee-retirement systems; debt and investment administration; and the like.

Fire: Fire fighting organization and auxiliary services; fire inspection and investigation; support for volunteer fire forces; and other fire prevention activities. Include cost of fire fighting facilities, such as fire hydrants and water, furnished by other agencies of the government.

Health and Hospitals: Comprised of two spending categories:

Health: Outpatient health services, other than hospital care, including: public health administration; research and education; categorical health programs; treatment and immunization clinics; nursing; environmental health activities such as air and water pollution control; ambulance service if provided separately from fire protection services, and other general public health activities such as mosquito abatement. School health services provided by health agencies (rather than school agencies) are included here. Sewage treatment operations are classified under Sewerage.

Hospitals: Financing, construction, acquisition, maintenance or operation of hospital facilities; provision of health care; and support of public or private hospitals.

Higher Education: Includes local government degree granting institutions which provide academic training above grade 12. Agricultural extension services and experiment stations are classified under Natural Resources and hospitals serving the public are classified under Hospitals.

Highways: Construction, maintenance, and operation of streets, highways, and other related structures, including toll highways, bridges, tunnels, ferries, street lighting, and snow and ice removal. However, highway policing and traffic control are classed under Police Protection.

Housing and Development: Construction and operation of housing and redevelopment projects, and other activities to promote or aid housing and community development.

Interest on the General Debt: Amounts paid for the use of borrowed money. Does not include payments of principal.

Judicial/Legal: Courts and activities associated with courts including law libraries, prosecutorial and defendant programs, probate functions, and juries.

Libraries: Provision and support for public library facilities and services.

Natural Resources/Parks: Comprised of two spending categories:

Natural Resources: Conservation, promotion, and development of natural resources, such as soil, water, forests, minerals, and wildlife. Includes irrigation, drainage, flood control, forestry and fire protection, soil reclamation, soil and water conservation, fish and game programs, and agricultural fairs.

Parks and Recreation: Provision and support of recreational and cultural-scientific facilities and activities including golf courses, play fields, playgrounds, public beaches, swimming pools, tennis courts, parks, auditoriums, stadiums, auto camps, recreation piers, marinas, botanical gardens, galleries, museums, and zoos. Also include building and operation of convention centers and exhibition halls. Public libraries are included under Libraries.

Other Expenditures: Comprised of several spending categories:

General Expenditure, not otherwise classified: General expenditure for purposes and activities not falling within any standard functional category and unallocated amounts relating to two or more functions.

Other Governmental Administration: Activities of governing bodies, offices of chief executives, and central staff services and agencies concerned with personnel administration, recording, planning, zoning, and the like.

Parking Facilities: Construction, purchase, maintenance, and operation of public-use parking lots, garages, parking meters, and other distinctive parking facilities on a commercial basis.

Protective Inspection and Regulation: Regulation of private enterprise for the protection of the public and inspection of hazardous activities except for major functions, such as fire prevention, health, natural resources, etc. Distinctive licensing collection activities are classed under Financial Administration.

Sea and Inland Port Facilities (Water Transport and Terminals): Construction, maintenance, operation, and support of canals and other waterways, harbors, docks, wharves, and related marine terminal facilities.

Social Insurance Administration: For state and local governments consists of Employment Security Administration activities, which compromise only administration of unemployment compensation programs and employment offices.

Solid Waste Management: Street cleaning, solid waste collection and disposal, and provision of sanitary landfills.

Veterans' Services: Cash bonuses to veterans and other financial grants not contingent on need, administration of bonus payments, veterans' information and guidance services, and other veterans' services not classified under Public Welfare, Education, Hospitals, or other functions.

Public Buildings: Provision and maintenance of public buildings not allocated to particular functions.

Public Welfare: Support of and assistance to needy persons contingent upon their need. Excludes pensions to former employees and other benefits not contingent on need. Expenditures under this heading include: Cash assistance paid directly to needy persons under the categorical programs (Old Age Assistance, Temporary Assistance for Needy Families) and under any other welfare programs; vendor payments made directly to private purveyors for medical care, burials, and other commodities and 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, and any payments to other governments for such purposes are classed under those functional headings rather than here.

Sewer: Provision of sanitary and storm sewers and sewage disposal facilities and services, and payments to other governments for such purposes.

Total Education: Includes Elementary and Secondary Education (defined elsewhere), Higher Education (defined elsewhere), and Other Education. State expenditure for Other Education includes state educational administration and services, tuition grants, fellowships, aid to private schools, and special programs.

MISSION STATEMENTS

The Minnesota Taxpayers Association exists to educate and inform Minnesotans about sound fiscal policy; to provide state and local policy makers with objective, non-partisan research about the impacts of tax and spending policies; and to advocate for the adoption of rational public fiscal policy.

The Minnesota Center for Public Finance Research, previously known as the Minnesota Tax Foundation, is the 501(c)(3) supporting research and education organization for the Minnesota Taxpayers Association. The Center's mission is to provide objective research and analysis on state and local tax and spending issues in support of effective, efficient, and accountable government. The Center seeks to equip citizens to be influential voices for good government and sound fiscal policies by increasing public understanding of what government does. For more about the MCPFR and its publications, visit our website at www.mntax.org/cpfr. All contributions are tax deductible.

MEMBERSHIP IN MTA

You can automatically receive newsletters, legislative bulletins, and other publications and support the work of this association by joining the Minnesota Taxpayers Association.

Membership in the Minnesota Taxpayers Association is open to business and individuals, and dues start at \$100.00. Units of governments, including schools and libraries, may subscribe to receive our publications.

To join please complete and return the form below to: Minnesota Taxpayers Association, 85 E. 7th Place, Suite 250, Saint Paul, MN 55101. A member of our staff will contact you. Please call (612) 224-7477 or (800) 322-8297 if you have any questions.

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All members enjoy the same rights and privileges. Your dues are not deductible as a charitable contribution. (They may be deductible as a business expense under other provisions of law.)