


How Does Minnesota Compare?



Fiscal Year 2000 Comparisons

State by State Rankings of Revenues and Spending

*Includes
Fiscal Years 2001 and 2002
Rankings for State Taxes Only*

June 2003

**MINNESOTA
TAXPAYERS
ASSOCIATION**



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TABLE OF CONTENTS

Introduction.....	4
Sources of State Revenue.....	8
Sources of Local Revenue.....	9
Population.....	10
Personal Income.....	11
Total Tax Collections.....	12
Property Tax.....	13
Individual Income Tax.....	14
Corporate Income Tax.....	15
General Sales Tax, State only.....	16
General Sales Tax, State and Local.....	17
Excise Taxes.....	18
State and Local Expenditures.....	19
Direct General Expenditures.....	20
Elementary and Secondary Education.....	21
Higher Education.....	22
Total Education.....	23
Public Welfare.....	24
Health and Hospitals.....	25
Highways.....	26
Police.....	27
Fire.....	28
Corrections.....	29
Interest on General Debt.....	30
Comparison of Minnesota and U. S. Average Per Capita Expenditures.....	31



How Does Minnesota Compare?

This FY2000 edition of “How Does Minnesota Compare” is being released six months later than is typical because of the departure of our executive director, Dan Salomone, to serve as Commissioner of Revenue for the Pawlenty administration. We hope to return to a more typical release date for these comparisons for FY2001 data. 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. During the 1990s this schedule was seriously delayed by cutbacks in staffing at the Census Bureau. This year, it was our own staffing gaps that delayed the publication.

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 (rankings start on page 12)

MINNESOTA STATE & LOCAL TAX COLLECTIONS						
per \$1,000 of Personal Income						
Tax Category	1999		2000		Rank	
	Amount	% of US	Amount	% of US	1999	2000
Property Tax (S & L)	\$31.98	98.3%	\$31.04	97.0%	24	27
Ind. Income Tax (State)	38.05	136.4%	37.72	126.5%	3	5
Ind. Income Tax (S & L)	38.05	124.9%	37.72	116.7%	6	8
Corp. Income Tax (State)	5.59	120.4%	5.46	117.3%	11	11
Sales Tax (State)	24.41	106.7%	25.32	109.9%	22	19
Sales Tax (S & L)	24.63	88.7%	25.55	90.4%	32	33
Excise Tax (State)	13.56	133.1%	13.95	132.3%	14	13
Total Taxes (S & L)	123.26	111.6%	123.58	110.3%	5	8

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

Spending (rankings start on page 20)

MINNESOTA STATE AND LOCAL EXPENDITURES						
per \$1,000 of Personal Income						
Spending Category	1999		2000		Rank	
	Amount	% of US	Amount	% of US	1999	2000
K-12 Education	\$49.02	106.5%	\$48.72	103.8%	18	21
Higher Education	17.53	105.5%	17.77	103.0%	31	32
Total Education	69.96	106.9%	69.93	104.3%	25	26
Public Welfare	39.45	135.4%	40.60	135.4%	8	8
Health and Hospitals	12.37	76.5%	12.42	63.6%	37	43
Highways	15.94	126.5%	16.24	124.7%	20	23
Interest on Gen. Deb	10.54	115.6%	9.22	102.8%	15	23
Police	5.89	81.4%	5.94	81.5%	37	38
Fire	1.73	60.0%	1.74	58.7%	46	45
Corrections	3.94	63.7%	4.02	64.1%	47	47
Total	201.95	106.6%	211.94	109.8%	23	19

Caveats (Accounting Shifts Change Rankings)

In the early 1980s, the Legislature began requiring school districts to recognize more of the second-half property tax payments in May as part of the current school year budget in order to reduce the amount of state aid payments that were necessary for that fiscal year as a budget balancing measure. Beginning in Fiscal Year 1994, the state began to reverse that shift to ease cash flow problems for the districts. Below is a table showing our estimates of how the property tax and total tax rankings would have changed if these shifts had not taken place:

	Fiscal Year		
	94	95	96
Prop. Tax per capita:	94	95	96
As published	18	14	15
Adj. for shift	14	14	14
Prop. Tax per \$1,000 Inc			
As published	23	15	19
Adj. for shift	17	17	18
	Fiscal Year		
	94	95	96
Total Tax per capita:	94	95	96
As published	8	7	8
Adj. for shift	8	7	7
Total Tax per \$1,000 Inc.			
As published	7	5	5
Adj. for shift	5	5	5

For years before 1992 and after 1996, the amounts shifted were not significant. The 1992 and 1993 adjusted rankings are published in the FY1998 version of this publication.

Special States

Several states have unusually high tax and/or spending numbers which 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. All Alaska data and primarily spending data for Wyoming and Montana should be considered with this in mind.

Sources and State Only Data

All tax and spending data used in this report were obtained from the Census Bureau's Internet web site (www.census.gov), including population and income data. Calculations are by MTA.

Fiscal Years 2001 and 2002 Rankings (State Taxes Only)

The tables in this publication are for fiscal year 2000, the latest year for which both state and local tax and spending information is available from the U.S. Department of Commerce.

As of this writing, Commerce Department data for fiscal years 2001 and 2002 were available for state tax collections only. Local data for these years are not yet available.

Since state and local revenue systems are intertwined, we are reluctant to publish full rankings tables for state taxes alone. Instead, the table below provides Minnesota's state tax rankings for FY2001 and 2002. Local data for FY2001 are expected to become available sometime in the fall of 2003, with local data for FY2002 not available for another year after that.

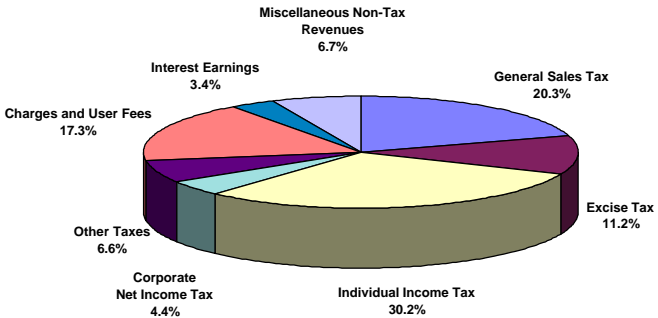
State Tax Collections

Amount and Rank, Fiscal Years 2001 and 2002 (see text above)

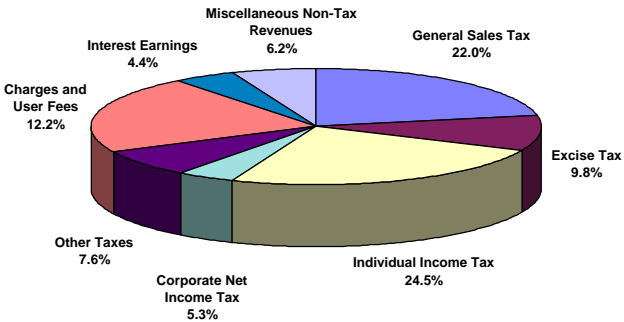
Tax	Per Capita				Per \$1,000			
	Amount		Rank		Amount		Rank	
	2001	2002	'01	'02	2001	2002	'01	'02
Individual Income	\$1,187.89	\$1,084.60	6	3	\$37.52	\$33.08	5	3
General Sales	758.43	745.15	11	11	23.95	22.73	19	23
Excise	420.76	403.60	8	11	13.29	12.31	14	17
Corporate Income	147.23	108.12	10	12	4.65	3.30	13	11

FY 2000 Sources of State Revenue

MINNESOTA



ALL STATES

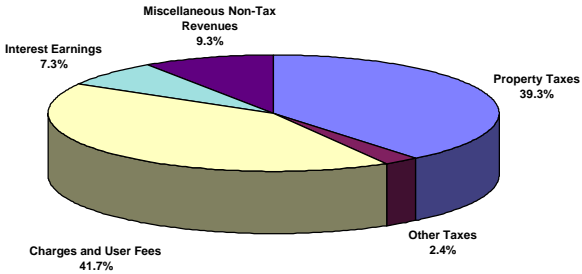


FY2000 Sources of State Revenue

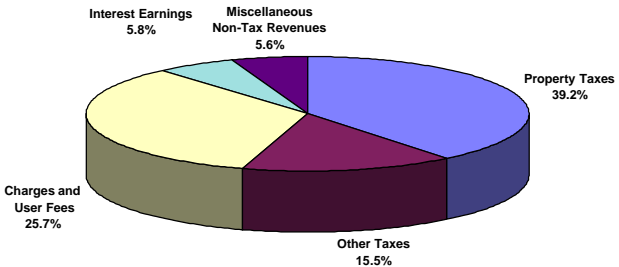
	(in thousands)
MINNESOTA	
General Sales Tax	\$3,723,638
Excise Tax	\$2,051,589
Individual Income Tax	\$5,547,326
Corporate Net Income Tax	\$803,357
Other Taxes	\$1,212,622
Charges and User Fees	\$3,182,146
Interest Earnings	\$625,255
Miscellaneous Non-Tax Revenues	\$1,225,384
Minnesota Total	\$18,371,317
ALL STATES	
General Sales Tax	\$174,461,160
Excise Tax	\$77,685,342
Individual Income Tax	\$194,573,057
Corporate Net Income Tax	\$32,522,017
Other Taxes	\$60,413,761
Charges and User Fees	\$170,746,508
Interest Earnings	\$35,008,175
Miscellaneous Non-Tax Revenues	\$49,271,216
All States Total	\$794,681,236

FY 2000 Sources of Local Revenue

MINNESOTA



ALL STATES



FY2000 Sources of Local Revenue

(in thousands)

MINNESOTA	
Property Taxes	\$4,555,662
Other Taxes	\$278,691
Charges and User Fees	\$4,832,789
Interest Earnings	\$844,685
Miscellaneous Non-Tax Revenues	\$1,078,771
Minnesota Total	\$11,590,598
ALL STATES	
Property Taxes	\$238,181,583
Other Taxes	\$94,514,194
Charges and User Fees	\$206,275,109
Interest Earnings	\$35,481,790
Miscellaneous Non-Tax Revenues	\$33,780,617
All States Total	\$608,233,293

2000 Population

State	(000's)	Rank
Alabama	4,447	23
Alaska	627	48
Arizona	5,131	20
Arkansas	2,673	33
California	33,872	1
Colorado	4,301	24
Connecticut	3,406	29
Delaware	784	45
D.C.	572	50
Florida	15,982	4
Georgia	8,186	10
Hawaii	1,212	42
Idaho	1,294	39
Illinois	12,419	5
Indiana	6,080	14
Iowa	2,926	30
Kansas	2,688	32
Kentucky	4,042	25
Louisiana	4,469	22
Maine	1,275	40
Maryland	5,296	19
Massachusetts	6,349	13
Michigan	9,938	8
MINNESOTA	4,919	21
Mississippi	2,845	31
Missouri	5,595	17
Montana	902	44
Nebraska	1,711	38
Nevada	1,998	35
New Hampshire	1,236	41
New Jersey	8,414	9
New Mexico	1,819	36
New York	18,976	3
North Carolina	8,049	11
North Dakota	642	47
Ohio	11,353	7
Oklahoma	3,451	27
Oregon	3,421	28
Pennsylvania	12,281	6
Rhode Island	1,048	43
South Carolina	4,012	26
South Dakota	755	46
Tennessee	5,689	16
Texas	20,852	2
Utah	2,233	34
Vermont	609	49
Virginia	7,079	12
Washington	5,894	15
West Virginia	1,808	37
Wisconsin	5,364	18
Wyoming	494	51
U.S. Total	281,418	-
Minnesota History		
1995	4,610	20
1996	4,658	20
1997	4,648	20
1998	4,725	20
1999	4,776	21

Personal Income							
Per Capita				2000 Income Remaining after State & Local Taxes			
State	'99 Amt.*	'00 Amt.	'00 Rank	Amt.	Rank	Percent	Rank
Alabama	\$22,987	\$23,514	44	\$21,397	42	91.00%	5
Alaska	28,555	29,684	16	25,997	17	87.58%	48
Arizona	25,190	25,167	38	22,569	37	89.67%	24
Arkansas	22,247	22,014	48	19,784	48	89.87%	18
California	29,910	32,321	9	28,776	9	89.03%	36
Colorado	31,547	32,633	8	29,560	8	90.58%	8
Connecticut	39,300	40,900	1	36,305	1	88.76%	42
Delaware	30,759	31,175	13	27,835	14	89.29%	33
D.C.	39,857	38,320	2	32,698	4	85.33%	51
Florida	27,781	27,970	21	25,346	21	90.62%	6
Georgia	27,341	27,937	23	25,096	22	89.83%	21
Hawaii	27,555	27,868	24	24,484	29	87.86%	46
Idaho	22,829	23,770	42	21,225	44	89.29%	32
Illinois	31,146	31,906	11	28,664	10	89.84%	19
Indiana	26,143	26,900	33	24,208	32	89.99%	14
Iowa	25,618	26,413	34	23,647	36	89.53%	27
Kansas	26,825	27,466	29	24,633	28	89.68%	23
Kentucky	23,236	24,108	40	21,591	41	89.56%	25
Louisiana	22,847	23,073	46	20,637	46	89.44%	30
Maine	24,603	25,421	37	22,078	38	86.85%	49
Maryland	32,462	33,706	6	30,252	6	89.75%	22
Massachusetts	35,552	37,760	3	33,973	2	89.97%	15
Michigan	28,112	29,120	19	25,952	18	89.12%	35
MINNESOTA	30,789	32,004	10	28,310	11	88.46%	44
Mississippi	20,685	20,902	51	18,688	51	89.41%	31
Missouri	26,378	27,245	30	24,687	26	90.61%	7
Montana	22,014	22,611	47	20,247	47	89.55%	26
Nebraska	27,050	27,717	27	24,810	25	89.51%	28
Nevada	31,027	29,850	15	26,935	15	90.23%	10
New Hampshire	31,117	33,121	7	30,469	5	91.99%	1
New Jersey	35,552	37,187	4	33,284	3	89.50%	29
New Mexico	21,851	21,975	49	19,336	50	87.99%	45
New York	33,889	34,548	5	29,970	7	86.75%	50
North Carolina	26,002	26,961	31	24,298	31	90.12%	11
North Dakota	23,301	24,791	39	22,037	39	88.89%	39
Ohio	27,151	27,946	22	24,930	24	89.21%	34
Oklahoma	22,953	23,632	43	21,241	43	89.88%	17
Oregon	27,025	27,769	26	25,018	23	90.09%	13
Pennsylvania	28,605	29,557	17	26,578	16	89.92%	16
Rhode Island	29,371	29,198	18	25,941	19	88.85%	40
South Carolina	23,543	24,031	41	21,652	40	90.10%	12
South Dakota	25,049	26,038	35	23,740	35	91.17%	3
Tennessee	25,571	25,972	36	23,786	34	91.59%	2
Texas	26,858	27,850	25	25,346	20	91.01%	4
Utah	23,286	23,499	45	20,869	45	88.81%	41
Vermont	25,877	26,947	32	23,868	33	88.57%	43
Virginia	29,788	31,160	14	28,182	12	90.44%	9
Washington	30,394	31,266	12	28,087	13	89.83%	20
West Virginia	20,965	21,775	50	19,363	49	88.92%	37
Wisconsin	27,393	28,126	20	24,668	27	87.71%	47
Wyoming	26,375	27,480	28	24,434	30	88.92%	38
U.S. Average	\$28,542	\$29,537	-	\$26,437	-	89.51%	-
Minnesota History							
1995	23,968		17	20,972	-	87.5%	47
1996	25,661		12	22,533	14	87.8%	45
1997	26,265		10	22,881	13	87.1%	47
1998	29,271		11	25,782	12	88.1%	44
1999	30,713		11	27,114	13	88.3%	45

*Used in calculations per \$1,000 of income

Total Tax Collections- State and Local FY00				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$2,117.18	51	\$93.73	49
Alaska	3,687.08	7	130.58	4
Arizona	2,598.64	37	110.78	22
Arkansas	2,230.20	48	105.04	39
California	3,544.74	8	121.11	11
Colorado	3,072.82	19	103.29	43
Connecticut	4,595.15	2	121.34	10
Delaware	3,340.09	13	112.91	20
D.C.	5,621.97	1	155.46	1
Florida	2,623.99	36	99.90	45
Georgia	2,840.65	26	109.21	29
Hawaii	3,384.17	11	125.61	7
Idaho	2,545.78	39	115.26	16
Illinois	3,241.49	15	106.57	37
Indiana	2,691.35	31	105.32	38
Iowa	2,765.05	28	110.08	25
Kansas	2,833.46	27	106.98	35
Kentucky	2,516.68	40	110.53	23
Louisiana	2,436.21	42	109.00	30
Maine	3,342.86	12	138.26	3
Maryland	3,453.53	10	108.94	31
Massachusetts	3,786.75	5	109.51	28
Michigan	3,167.05	17	113.50	18
MINNESOTA	3,694.43	6	123.58	8
Mississippi	2,214.20	49	109.98	26
Missouri	2,558.33	38	99.24	46
Montana	2,363.46	46	109.67	27
Nebraska	2,906.47	25	110.35	24
Nevada	2,915.33	24	103.78	42
New Hampshire	2,652.41	33	87.72	51
New Jersey	3,902.77	4	113.43	19
New Mexico	2,639.13	34	126.26	6
New York	4,577.79	3	140.86	2
North Carolina	2,663.69	32	107.77	32
North Dakota	2,754.07	29	119.69	12
Ohio	3,015.83	21	112.02	21
Oklahoma	2,391.02	44	107.05	34
Oregon	2,751.18	30	105.03	40
Pennsylvania	2,978.67	22	106.62	36
Rhode Island	3,256.06	14	117.23	15
South Carolina	2,378.59	45	104.31	41
South Dakota	2,298.85	47	94.53	48
Tennessee	2,185.13	50	88.65	50
Texas	2,504.63	41	97.01	47
Utah	2,630.15	35	118.41	14
Vermont	3,079.71	18	122.02	9
Virginia	2,978.24	23	102.98	44
Washington	3,178.46	16	107.08	33
West Virginia	2,412.78	43	115.15	17
Wisconsin	3,457.60	9	128.96	5
Wyoming	3,045.87	20	118.85	13
U.S. Average	\$3,099.84		\$112.08	
Minnesota History				
1995	2,996.16	7	135.88	5
1996	3,127.79	8	131.86	5
1997	3,384.43	6	128.86	5
1998	3,489.74	6	127.69	6
1999	3,598.80	6	123.26	5

Property Tax Collections- State and Local*				
FY00				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$301.36	51	\$13.34	51
Alaska	1,214.11	8	43.00	7
Arizona	761.18	33	32.45	23
Arkansas	361.27	49	17.02	47
California	774.54	32	26.46	36
Colorado	855.57	24	28.76	33
Connecticut	1,587.63	3	41.92	8
Delaware	487.87	44	16.49	49
D.C.	1,211.16	9	33.49	22
Florida	882.15	23	33.58	21
Georgia	724.61	34	27.86	35
Hawaii	497.22	43	18.46	45
Idaho	670.07	36	30.34	29
Illinois	1,168.46	11	38.42	12
Indiana	913.09	19	35.73	14
Iowa	888.35	22	35.37	16
Kansas	808.52	31	30.53	28
Kentucky	425.93	46	18.71	44
Louisiana	389.86	47	17.44	46
Maine	1,253.72	7	51.85	2
Maryland	908.10	20	28.64	34
Massachusetts	1,203.74	10	34.81	17
Michigan	955.79	15	34.25	20
MINNESOTA	928.05	18	31.04	27
Mississippi	513.89	41	25.52	39
Missouri	608.56	38	23.61	40
Montana	1,006.65	14	46.71	5
Nebraska	905.27	21	34.37	19
Nevada	719.36	35	25.61	38
New Hampshire	1,640.63	2	54.26	1
New Jersey	1,717.24	1	49.91	4
New Mexico	341.10	50	16.32	50
New York	1,328.09	4	40.87	9
North Carolina	572.43	40	23.16	41
North Dakota	820.97	28	35.68	15
Ohio	840.67	26	31.23	25
Oklahoma	377.46	48	16.90	48
Oregon	815.14	30	31.12	26
Pennsylvania	819.68	29	29.34	30
Rhode Island	1,297.25	5	46.71	6
South Carolina	668.03	37	29.29	31
South Dakota	837.58	27	34.44	18
Tennessee	507.49	42	20.59	43
Texas	950.37	16	36.81	13
Utah	583.61	39	26.27	37
Vermont	1,284.40	6	50.89	3
Virginia	845.58	25	29.24	32
Washington	931.89	17	31.40	24
West Virginia	472.96	45	22.57	42
Wisconsin	1,060.66	12	39.56	11
Wyoming	1,038.04	13	40.50	10
U.S. Average	\$885.44		\$32.02	
	Minnesota History			
1995*	930.60	14*	42.20	15*
1996*	883.59	15*	37.25	19*
1997	920.49	17	37.25	19
1998	1,002.54	15	36.68	16
1999	933.60	18	31.98	24

*Note: see page 6 for explanation of changes in rank for Minnesota. 13

Individual Income Tax Collections- State FY00				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$465.80	37	\$20.62	35
Alaska	-	-	-	-
Arizona	446.67	38	19.04	38
Arkansas	549.95	34	25.90	28
California	1,168.36	4	39.92	4
Colorado	845.60	14	28.42	18
Connecticut	1,166.65	5	30.81	14
Delaware	935.46	9	31.62	13
D.C.	-	-	-	-
Florida	-	-	-	-
Georgia	777.50	17	29.89	15
Hawaii	878.15	11	32.59	12
Idaho	746.08	18	33.78	9
Illinois	614.95	30	20.22	36
Indiana	617.33	29	24.16	33
Iowa	646.08	26	25.72	29
Kansas	692.56	23	26.15	25
Kentucky	668.39	25	29.35	16
Louisiana	354.05	39	15.84	40
Maine	844.64	15	34.93	8
Maryland	871.07	12	27.48	21
Massachusetts	1,424.15	1	41.19	3
Michigan	723.53	21	25.93	27
MINNESOTA	1,127.73	6	37.72	5
Mississippi	353.84	40	17.58	39
Missouri	634.55	27	24.61	32
Montana	572.35	32	26.56	24
Nebraska	686.10	24	26.05	26
Nevada	-	-	-	-
New Hampshire	53.38	42	1.77	42
New Jersey	856.34	13	24.89	31
New Mexico	484.25	36	23.17	34
New York	1,222.30	2	37.61	6
North Carolina	895.72	10	36.24	7
North Dakota	309.38	41	13.44	41
Ohio	725.91	20	26.96	22
Oklahoma	618.52	28	27.69	20
Oregon	1,197.73	3	45.72	1
Pennsylvania	551.30	33	19.73	37
Rhode Island	791.01	16	28.48	17
South Carolina	609.56	31	26.73	23
South Dakota	-	-	-	-
Tennessee	31.69	43	1.29	43
Texas	-	-	-	-
Utah	739.56	19	33.30	11
Vermont	709.36	22	28.11	19
Virginia	964.67	8	33.35	10
Washington	-	-	-	-
West Virginia	534.14	35	25.49	30
Wisconsin	1,109.68	7	41.39	2
Wyoming	-	-	-	-
U.S. Average	\$691.40		\$25.00	
43-State Avg.	\$830.64		\$29.82	
Minnesota History				
1995	794.69	4	36.04	5
1996	887.84	3	37.43	3
1997	1,028.18	2	39.15	3
1998	1,005.25	6	36.78	5
1999	1,111.02	4	38.05	3

Corporate Net Income Tax Collections- State FY00				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$54.67	44	\$2.42	42
Alaska	699.26	1	24.76	1
Arizona	101.96	22	4.35	21
Arkansas	88.65	25	4.18	23
California	196.00	6	6.70	5
Colorado	77.88	32	2.62	36
Connecticut	125.25	14	3.31	30
Delaware	306.53	2	10.36	2
D.C.	-	-	-	-
Florida	74.01	35	2.82	34
Georgia	87.03	27	3.35	28
Hawaii	62.10	39	2.31	43
Idaho	97.26	24	4.40	19
Illinois	182.08	7	5.99	7
Indiana	152.08	10	5.95	8
Iowa	73.34	36	2.92	32
Kansas	101.35	23	3.83	26
Kentucky	75.82	34	3.33	29
Louisiana	49.68	45	2.22	44
Maine	117.68	18	4.87	15
Maryland	81.40	29	2.57	38
Massachusetts	205.76	5	5.95	9
Michigan	239.74	4	8.59	3
MINNESOTA	163.32	8	5.46	11
Mississippi	80.04	30	3.98	25
Missouri	47.45	46	1.84	46
Montana	110.61	19	5.13	13
Nebraska	81.84	28	3.11	31
Nevada	-	-	-	-
New Hampshire	252.57	3	8.35	4
New Jersey	160.13	9	4.65	16
New Mexico	87.60	26	4.19	22
New York	146.06	12	4.49	18
North Carolina	148.73	11	6.02	6
North Dakota	121.84	15	5.29	12
Ohio	55.55	43	2.06	45
Oklahoma	56.26	42	2.52	39
Oregon	119.00	17	4.54	17
Pennsylvania	138.17	13	4.95	14
Rhode Island	71.40	38	2.57	37
South Carolina	56.62	41	2.48	40
South Dakota	59.77	40	2.46	41
Tennessee	107.91	20	4.38	20
Texas	-	-	-	-
Utah	77.83	33	3.50	27
Vermont	72.96	37	2.89	33
Virginia	79.94	31	2.76	35
Washington	-	-	-	-
West Virginia	120.46	16	5.75	10
Wisconsin	107.78	21	4.02	24
Wyoming	-	-	-	-
U.S. Average	\$115.56		\$4.18	
46-State Avg.	\$129.26		\$4.66	
	Minnesota History			
1995	144.42	11	6.55	10
1996	150.94	9	6.36	9
1997	150.44	12	5.73	12
1998	159.40	10	5.83	10
1999	163.14	10	5.59	11

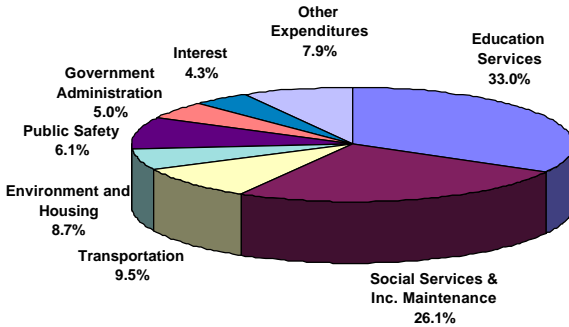
General Sales Tax Collections- State FY00				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$382.70	43	\$16.94	38
Alaska	-	-	-	-
Arizona	707.99	12	30.18	8
Arkansas	638.48	20	30.07	9
California	692.53	13	23.66	23
Colorado	429.97	40	14.45	42
Connecticut	1,004.09	3	26.51	16
Delaware	-	-	-	-
D.C.	-	-	-	-
Florida	939.24	5	35.76	5
Georgia	565.62	29	21.75	29
Hawaii	1,267.55	2	47.05	1
Idaho	577.38	27	26.14	17
Illinois	514.78	33	16.92	39
Indiana	588.72	26	23.04	26
Iowa	588.80	25	23.44	25
Kansas	647.77	18	24.46	20
Kentucky	537.26	32	23.60	24
Louisiana	461.14	38	20.63	31
Maine	664.59	15	27.49	13
Maryland	471.71	37	14.88	41
Massachusetts	561.55	30	16.24	40
Michigan	771.42	9	27.65	12
MINNESOTA	756.99	10	25.32	19
Mississippi	820.17	7	40.74	3
Missouri	498.22	36	19.33	34
Montana	-	-	-	-
Nebraska	600.78	23	22.81	27
Nevada	971.81	4	34.59	6
New Hampshire	-	-	-	-
New Jersey	654.63	16	19.03	35
New Mexico	825.90	6	39.51	4
New York	451.27	39	13.89	44
North Carolina	419.25	41	16.96	37
North Dakota	514.44	34	22.36	28
Ohio	551.68	31	20.49	33
Oklahoma	417.75	42	18.70	36
Oregon	-	-	-	-
Pennsylvania	574.65	28	20.57	32
Rhode Island	592.62	24	21.34	30
South Carolina	612.74	22	26.87	14
South Dakota	646.22	19	26.57	15
Tennessee	781.54	8	31.71	7
Texas	671.98	14	26.03	18
Utah	637.36	21	28.69	11
Vermont	353.73	44	14.01	43
Virginia	349.19	45	12.07	45
Washington	1,313.03	1	44.24	2
West Virginia	507.22	35	24.21	22
Wisconsin	653.75	17	24.38	21
Wyoming	746.52	11	29.13	10
U.S. Average	\$619.94		\$22.42	
45-State Avg.	\$637.01		\$23.03	
Minnesota History				
1995	594.71	11	26.97	15
1996	622.61	10	26.25	18
1997	670.09	10	25.51	19
1998	686.48	11	25.12	20
1999	712.82	11	24.41	22

General Sales Tax Collections- State and Local FY00				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$645.01	32	\$28.55	21
Alaska	170.44	47	6.04	47
Arizona	945.88	10	40.32	7
Arkansas	822.74	19	38.75	8
California	898.67	13	30.70	19
Colorado	877.75	14	29.50	20
Connecticut	1,004.09	6	26.51	28
Delaware	-	-	-	-
D.C.	1,119.25	3	30.95	18
Florida	973.39	8	37.06	10
Georgia	920.02	12	35.37	13
Hawaii	1,267.55	2	47.05	3
Idaho	577.38	39	26.14	29
Illinois	585.84	38	19.26	41
Indiana	588.72	36	23.04	37
Iowa	646.98	31	25.76	31
Kansas	822.63	20	31.06	17
Kentucky	537.29	42	23.60	36
Louisiana	967.64	9	43.29	4
Maine	664.59	28	27.49	25
Maryland	471.71	44	14.88	45
Massachusetts	561.55	41	16.24	43
Michigan	771.42	22	27.65	24
MINNESOTA	763.85	23	25.55	33
Mississippi	820.17	21	40.74	5
Missouri	734.18	24	28.48	22
Montana	-	-	-	-
Nebraska	711.26	25	27.00	26
Nevada	1,031.78	4	36.73	11
New Hampshire	-	-	-	-
New Jersey	654.63	29	19.03	42
New Mexico	1,026.77	5	49.12	2
New York	868.12	15	26.71	27
North Carolina	561.56	40	22.72	38
North Dakota	594.08	34	25.82	30
Ohio	654.59	30	24.31	34
Oklahoma	696.56	26	31.19	16
Oregon	-	-	-	-
Pennsylvania	587.95	37	21.05	40
Rhode Island	592.62	35	21.34	39
South Carolina	637.52	33	27.96	23
South Dakota	830.76	17	34.16	14
Tennessee	1,002.12	7	40.65	6
Texas	832.00	16	32.23	15
Utah	824.60	18	37.12	9
Vermont	353.73	46	14.01	46
Virginia	454.04	45	15.70	44
Washington	1,513.20	1	50.98	1
West Virginia	507.22	43	24.21	35
Wisconsin	688.89	27	25.69	32
Wyoming	939.22	11	36.65	12
U.S. Average	\$764.39		\$27.64	
46-State Avg. (+DC)	\$782.01		\$28.25	
	Minnesota History			
1995	598.07	23	27.12	28
1996	628.03	24	26.48	26
1997	675.84	24	25.73	29
1998	692.89	23	25.35	31
1999	719.22	23	24.63	32

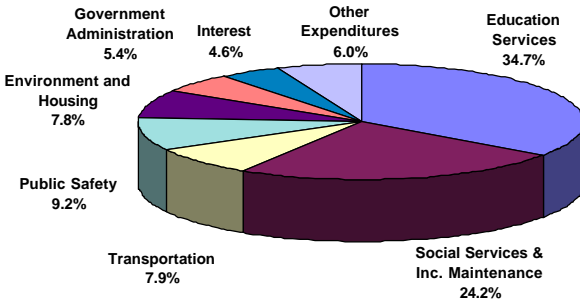
Excise Tax Collections- State FY00				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$343.28	16	\$15.20	9
Alaska	219.67	40	7.78	44
Arizona	197.01	47	8.40	41
Arkansas	245.51	32	11.56	21
California	181.94	49	6.22	49
Colorado	199.88	46	6.72	48
Connecticut	479.77	4	12.67	18
Delaware	369.05	12	12.48	19
D.C.	-	-	-	-
Florida	257.81	29	9.82	30
Georgia	136.32	50	5.24	50
Hawaii	425.44	7	15.79	7
Idaho	237.89	36	10.77	26
Illinois	359.63	14	11.82	20
Indiana	239.68	34	9.38	33
Iowa	258.29	28	10.28	27
Kansas	209.32	45	7.90	43
Kentucky	331.67	17	14.57	11
Louisiana	370.98	11	16.60	6
Maine	269.52	26	11.15	22
Maryland	351.85	15	11.10	25
Massachusetts	235.40	37	6.81	47
Michigan	213.15	43	7.64	46
MINNESOTA	417.07	8	13.95	13
Mississippi	285.96	23	14.20	12
Missouri	222.35	39	8.63	38
Montana	381.28	10	17.69	4
Nebraska	243.85	33	9.26	35
Nevada	606.75	1	21.60	3
New Hampshire	449.43	5	14.86	10
New Jersey	319.89	20	9.30	34
New Mexico	277.41	24	13.27	15
New York	249.99	30	7.69	45
North Carolina	318.87	21	12.90	17
North Dakota	505.89	2	21.98	2
Ohio	246.23	31	9.15	37
Oklahoma	214.09	42	9.59	32
Oregon	212.71	44	8.12	42
Pennsylvania	277.10	25	9.92	29
Rhode Island	364.39	13	13.12	16
South Carolina	195.05	48	8.55	39
South Dakota	323.83	19	13.32	14
Tennessee	238.91	35	9.69	31
Texas	393.31	9	15.23	8
Utah	224.30	38	10.10	28
Vermont	440.40	6	17.45	5
Virginia	265.60	27	9.18	36
Washington	330.04	18	11.12	23
West Virginia	488.42	3	23.31	1
Wisconsin	298.07	22	11.12	24
Wyoming	218.25	41	8.52	40
U.S. Average	\$276.05		\$9.98	
50-State Avg.	\$285.43		\$10.55	
Minnesota History				
1995	309.78	13	14.05	18
1996	341.84	10	14.41	13
1997	357.39	10	13.61	15
1998	336.99	10	12.33	14
1999	395.80	7	13.56	14

FY 2000 State and Local Expenditures

MINNESOTA



ALL STATES



FY2000 State and Local Direct General Expenditures

(in thousands)

MINNESOTA

Education Services	\$10,283,052
Social Services & Income Maintenance	\$7,916,099
Transportation	\$2,947,428
Public Safety	\$1,899,565
Environment and Housing	\$2,724,364
Government Administration	\$1,572,071
Interest	\$1,355,660
Other Expenditures	\$2,468,093
Minnesota Total	\$31,166,332

ALL STATES

Education Services	\$521,612,107
Social Services & Income Maintenance	\$365,226,096
Transportation	\$118,974,107
Public Safety	\$137,809,198
Environment and Housing	\$117,122,929
Government Administration	\$81,659,299
Interest	\$69,813,738
Other Expenditures	\$90,550,147
All States Total	\$1,502,767,621

Direct General Expenditures- State and Local FY00				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$4,961.20	31	\$219.63	17
Alaska	12,121.46	1	429.29	1
Arizona	4,533.64	46	193.27	28
Arkansas	4,136.61	50	194.83	27
California	5,779.62	11	197.47	25
Colorado	5,237.68	23	176.06	42
Connecticut	6,288.77	6	166.06	48
Delaware	5,982.97	8	202.25	24
D.C.	9,006.94	2	249.06	4
Florida	4,710.95	40	179.35	38
Georgia	4,651.57	42	178.83	39
Hawaii	6,015.89	7	223.30	13
Idaho	4,503.74	47	203.90	22
Illinois	5,185.86	24	170.49	46
Indiana	4,726.94	39	184.98	35
Iowa	5,318.78	21	211.74	20
Kansas	4,793.24	38	180.97	36
Kentucky	4,705.67	41	206.66	21
Louisiana	4,984.79	30	223.02	14
Maine	5,454.65	19	225.60	10
Maryland	5,182.49	25	163.47	49
Massachusetts	5,948.94	9	172.05	45
Michigan	5,509.18	18	197.44	26
MINNESOTA	6,335.91	5	211.94	19
Mississippi	4,897.14	35	243.24	6
Missouri	4,435.78	49	172.07	44
Montana	5,014.38	29	232.69	7
Nebraska	4,912.87	33	186.53	34
Nevada	4,882.57	36	173.81	43
New Hampshire	4,582.38	44	151.55	51
New Jersey	5,613.32	16	163.14	50
New Mexico	5,551.81	17	265.62	2
New York	7,378.82	3	227.06	9
North Carolina	5,023.54	28	203.25	23
North Dakota	5,722.25	13	248.68	5
Ohio	5,077.84	26	188.61	32
Oklahoma	3,989.37	51	178.62	40
Oregon	5,893.35	10	224.98	11
Pennsylvania	5,363.67	20	192.00	29
Rhode Island	5,305.43	22	191.02	31
South Carolina	5,049.79	27	221.44	16
South Dakota	4,560.97	45	187.55	33
Tennessee	4,442.32	48	180.22	37
Texas	4,592.46	43	177.88	41
Utah	4,931.72	32	222.03	15
Vermont	5,658.95	15	224.21	12
Virginia	4,905.65	34	169.62	47
Washington	5,679.53	14	191.34	30
West Virginia	4,818.24	37	229.95	8
Wisconsin	5,734.91	12	213.91	18
Wyoming	6,740.26	4	263.01	3
U.S. Average	\$5,339.98		\$193.08	
	Minnesota History			
1995	\$5,161.96	8	\$234.09	8
1996	5,306.00	7	223.68	11
1997	5,403.58	8	205.73	19
1998	5,718.36	5	209.23	17
1999	5,896.17	7	201.95	23

Elementary and Secondary Education - State and Local FY00				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$1,115.55	40	\$49.39	18
Alaska	2,129.00	1	75.40	1
Arizona	996.68	48	42.49	42
Arkansas	974.71	50	45.91	30
California	1,273.49	22	43.51	37
Colorado	1,205.16	29	40.51	46
Connecticut	1,532.03	5	40.46	47
Delaware	1,282.01	20	43.34	38
D.C.	1,554.10	4	42.97	40
Florida	1,051.71	45	40.04	48
Georgia	1,294.27	17	49.76	16
Hawaii	944.69	51	35.06	51
Idaho	1,086.45	42	49.19	20
Illinois	1,325.85	14	43.59	36
Indiana	1,209.11	27	47.32	25
Iowa	1,237.54	24	49.27	19
Kansas	1,146.45	37	43.29	39
Kentucky	976.81	49	42.90	41
Louisiana	1,056.98	44	47.29	26
Maine	1,310.47	15	54.20	7
Maryland	1,268.71	23	40.02	49
Massachusetts	1,371.90	11	39.68	50
Michigan	1,518.91	7	54.44	6
MINNESOTA	1,456.33	8	48.72	21
Mississippi	1,033.28	46	51.32	14
Missouri	1,157.27	33	44.89	33
Montana	1,149.58	36	53.35	10
Nebraska	1,208.82	28	45.90	31
Nevada	1,155.50	35	41.13	43
New Hampshire	1,236.27	25	40.89	44
New Jersey	1,766.31	2	51.34	13
New Mexico	1,172.86	32	56.11	5
New York	1,751.56	3	53.90	9
North Carolina	1,130.48	39	45.74	32
North Dakota	1,156.40	34	50.25	15
Ohio	1,276.74	21	47.42	24
Oklahoma	1,104.51	41	49.45	17
Oregon	1,234.63	26	47.13	27
Pennsylvania	1,331.60	13	47.67	23
Rhode Island	1,284.73	19	46.26	29
South Carolina	1,203.94	30	52.79	11
South Dakota	1,141.95	38	46.96	28
Tennessee	1,001.77	47	40.64	45
Texas	1,362.20	12	52.76	12
Utah	1,081.19	43	48.68	22
Vermont	1,447.52	10	57.35	3
Virginia	1,287.42	18	44.51	34
Washington	1,300.84	16	43.83	35
West Virginia	1,187.99	31	56.70	4
Wisconsin	1,452.76	9	54.19	8
Wyoming	1,529.83	6	59.69	2
U.S. Average	\$1,297.65		\$46.92	
	Minnesota History			
1995	\$1,282.75	5	58.17	5
1996	1,295.02	5	54.59	5
1997	1,339.47	5	51.00	14
1998	1,337.06	7	48.92	18
1999	1,431.25	8	49.02	18

**Higher Education - State and Local
FY00**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$533.77	21	\$23.63	12
Alaska	597.84	12	21.17	24
Arizona	481.14	30	20.51	26
Arkansas	464.23	32	21.87	22
California	531.70	22	18.17	31
Colorado	584.41	15	19.64	27
Connecticut	351.06	46	9.27	50
Delaware	706.91	4	23.90	11
D.C.	140.57	51	3.89	51
Florida	317.06	50	12.07	45
Georgia	410.86	39	15.80	39
Hawaii	568.54	16	21.10	25
Idaho	486.60	28	22.03	21
Illinois	406.65	41	13.37	43
Indiana	595.02	14	23.29	14
Iowa	694.44	5	27.65	4
Kansas	619.99	9	23.41	13
Kentucky	502.99	26	22.09	20
Louisiana	438.67	35	19.63	28
Maine	362.95	45	15.01	40
Maryland	546.03	20	17.22	33
Massachusetts	331.39	47	9.58	49
Michigan	689.26	6	24.70	6
MINNESOTA	531.28	23	17.77	32
Mississippi	549.03	19	27.27	5
Missouri	407.85	40	15.82	38
Montana	531.28	24	24.65	7
Nebraska	632.11	7	24.00	10
Nevada	328.61	48	11.70	47
New Hampshire	375.64	44	12.42	44
New Jersey	414.11	38	12.04	46
New Mexico	774.48	1	37.05	1
New York	321.21	49	9.88	48
North Carolina	558.03	18	22.58	17
North Dakota	718.15	3	31.21	3
Ohio	447.16	34	16.61	37
Oklahoma	516.48	25	23.12	15
Oregon	595.88	13	22.75	16
Pennsylvania	415.81	37	14.88	41
Rhode Island	382.51	43	13.77	42
South Carolina	484.49	29	21.25	23
South Dakota	404.02	42	16.61	36
Tennessee	418.25	36	16.97	35
Texas	469.76	31	18.20	30
Utah	730.57	2	32.89	2
Vermont	609.57	10	24.15	9
Virginia	494.71	27	17.11	34
Washington	565.65	17	19.06	29
West Virginia	462.93	33	22.09	19
Wisconsin	601.73	11	22.44	18
Wyoming	628.20	8	24.51	8
U.S. Average	\$477.41		\$17.26	
	Minnesota History			
1995	\$410.36	21	\$18.61	31
1996	403.84	26	17.02	32
1997	435.10	23	16.57	34
1998	488.41	20	17.87	29
1999	511.90	20	17.53	31

**Total Education - State and Local
FY00**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$1,746.86	36	\$77.33	14
Alaska	2,808.46	1	99.46	1
Arizona	1,533.95	47	65.39	35
Arkansas	1,570.41	46	73.97	17
California	1,876.45	22	64.11	38
Colorado	1,837.61	24	61.77	41
Connecticut	1,973.65	12	52.12	50
Delaware	2,187.51	5	73.95	18
D.C.	1,694.67	37	46.86	51
Florida	1,428.23	51	54.37	47
Georgia	1,804.01	29	69.35	27
Hawaii	1,529.61	48	56.78	45
Idaho	1,647.61	42	74.59	16
Illinois	1,830.11	25	60.17	42
Indiana	1,883.15	20	73.69	19
Iowa	2,038.39	10	81.15	10
Kansas	1,817.10	27	68.61	29
Kentucky	1,577.03	45	69.26	28
Louisiana	1,607.83	44	71.94	24
Maine	1,747.44	35	72.27	22
Maryland	1,898.62	16	59.89	43
Massachusetts	1,802.63	30	52.13	49
Michigan	2,262.40	3	81.08	11
MINNESOTA	2,090.48	9	69.93	26
Mississippi	1,693.56	38	84.12	8
Missouri	1,648.66	41	63.95	39
Montana	1,818.81	26	84.40	7
Nebraska	1,909.23	15	72.49	21
Nevada	1,511.58	49	53.81	48
New Hampshire	1,666.15	40	55.10	46
New Jersey	2,232.89	4	64.90	36
New Mexico	2,031.84	11	97.21	2
New York	2,141.14	7	65.89	34
North Carolina	1,759.67	33	71.19	25
North Dakota	1,954.23	14	84.93	6
Ohio	1,815.57	28	67.44	31
Oklahoma	1,691.19	39	75.72	15
Oregon	1,884.89	19	71.96	23
Pennsylvania	1,893.63	18	67.78	30
Rhode Island	1,771.58	32	63.79	40
South Carolina	1,776.18	31	77.89	13
South Dakota	1,613.48	43	66.35	32
Tennessee	1,471.13	50	59.68	44
Texas	1,880.75	21	72.85	20
Utah	1,895.83	17	85.35	5
Vermont	2,184.62	6	86.55	4
Virginia	1,855.07	23	64.14	37
Washington	1,962.09	13	66.10	33
West Virginia	1,754.14	34	83.72	9
Wisconsin	2,130.34	8	79.46	12
Wyoming	2,277.09	2	88.85	3
U.S. Average	\$1,853.51		\$67.02	
	Minnesota History			
1995	\$1,766.30	6	\$80.19	11
1996	1,771.52	8	74.68	18
1997	1,854.05	9	10.59	24
1998	1,914.09	9	70.04	23
1999	2,042.50	9	69.96	25

**Public Welfare - State and Local
FY00**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$792.75	27	\$35.09	16
Alaska	1,291.84	3	45.75	5
Arizona	574.06	47	24.47	38
Arkansas	748.02	31	35.23	15
California	862.49	17	29.47	29
Colorado	635.03	41	21.35	46
Connecticut	914.86	12	24.16	39
Delaware	698.91	35	23.63	41
D.C.	2,192.94	1	60.64	1
Florida	594.81	45	22.65	44
Georgia	680.15	38	26.15	37
Hawaii	857.96	19	31.85	19
Idaho	610.60	44	27.64	34
Illinois	712.84	33	23.44	42
Indiana	701.37	34	27.45	35
Iowa	771.91	29	30.73	25
Kansas	503.54	49	19.01	49
Kentucky	1,013.48	9	44.51	7
Louisiana	687.23	37	30.75	24
Maine	1,243.60	4	51.43	2
Maryland	757.04	30	23.88	40
Massachusetts	993.72	10	28.74	31
Michigan	829.33	25	29.72	27
MINNESOTA	1,213.69	5	40.60	8
Mississippi	815.61	26	40.51	9
Missouri	722.29	32	28.02	33
Montana	615.56	43	28.56	32
Nebraska	832.99	23	31.63	21
Nevada	443.42	50	15.78	50
New Hampshire	900.36	14	29.78	26
New Jersey	692.01	36	20.11	48
New Mexico	832.94	24	39.85	10
New York	1,538.00	2	47.33	3
North Carolina	782.61	28	31.66	20
North Dakota	903.18	13	39.25	12
Ohio	842.68	21	31.30	22
Oklahoma	256.56	51	11.49	51
Oregon	897.50	15	34.26	18
Pennsylvania	1,084.44	8	38.82	13
Rhode Island	1,091.55	7	39.30	11
South Carolina	861.84	18	37.79	14
South Dakota	646.04	40	26.57	36
Tennessee	856.36	20	34.74	17
Texas	549.56	48	21.29	47
Utah	659.46	39	29.69	28
Vermont	1,151.23	6	45.61	6
Virginia	633.90	42	21.92	45
Washington	865.26	16	29.15	30
West Virginia	974.99	11	46.53	4
Wisconsin	833.32	22	31.08	23
Wyoming	589.92	46	23.02	43
U.S. Average	\$829.19		\$29.98	
	Minnesota History			
1995	\$956.56	9	\$43.38	6
1996	1,002.60	5	42.27	6
1997	1,013.27	5	38.58	9
1998	1,087.74	4	39.80	8
1999	1,151.87	3	39.45	8

**Health and Hospitals - State and Local
FY00**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$817.39	5	\$36.19	5
Alaska	375.91	40	13.31	40
Arizona	267.84	50	11.42	48
Arkansas	363.00	42	17.10	32
California	533.03	27	18.21	29
Colorado	311.76	47	10.48	49
Connecticut	468.59	33	12.37	44
Delaware	355.30	43	12.01	45
D.C.	1,107.63	1	30.63	10
Florida	457.22	34	17.41	31
Georgia	434.17	35	16.69	34
Hawaii	495.48	31	18.39	28
Idaho	395.96	39	17.93	30
Illinois	352.80	45	11.60	47
Indiana	428.24	36	16.76	33
Iowa	573.53	23	22.83	21
Kansas	347.58	46	13.12	41
Kentucky	271.47	49	11.92	46
Louisiana	755.19	12	33.79	7
Maine	311.71	48	12.89	42
Maryland	244.43	51	7.71	51
Massachusetts	353.63	44	10.23	50
Michigan	420.51	37	15.07	38
MINNESOTA	371.24	41	12.42	43
Mississippi	742.92	13	36.90	4
Missouri	549.11	25	21.30	25
Montana	804.17	7	37.32	3
Nebraska	703.31	15	26.70	18
Nevada	414.73	38	14.76	39
New Hampshire	477.95	32	15.81	35
New Jersey	535.08	26	15.55	36
New Mexico	955.19	2	45.70	1
New York	505.23	30	15.55	37
North Carolina	770.86	11	31.19	9
North Dakota	793.21	9	34.47	6
Ohio	689.56	17	25.61	19
Oklahoma	636.28	18	28.49	16
Oregon	799.99	8	30.54	11
Pennsylvania	610.62	20	21.86	23
Rhode Island	531.44	28	19.13	27
South Carolina	691.83	16	30.34	12
South Dakota	507.90	29	20.88	26
Tennessee	566.18	24	22.97	20
Texas	580.91	21	22.50	22
Utah	862.70	3	38.84	2
Vermont	735.15	14	29.13	14
Virginia	626.86	19	21.67	24
Washington	854.57	4	28.79	15
West Virginia	578.67	22	27.62	17
Wisconsin	793.09	10	29.58	13
Wyoming	810.53	6	31.63	8
U.S. Average	\$540.26		\$19.53	
	Minnesota History			
1995	\$483.38	10	\$21.92	13
1996	483.72	10	20.39	13
1997	404.40	24	15.40	27
1998	377.65	28	13.82	31
1999	361.23	30	12.37	37

Highways - State and Local FY00

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$335.53	36	\$14.85	26
Alaska	1,319.13	1	46.72	1
Arizona	381.72	25	16.27	22
Arkansas	325.40	40	15.33	24
California	254.00	50	8.68	49
Colorado	405.25	23	13.62	30
Connecticut	348.62	32	9.21	47
Delaware	544.14	10	18.39	19
D.C.	66.52	51	1.84	51
Florida	323.81	41	12.33	39
Georgia	304.90	45	11.72	41
Hawaii	291.39	46	10.82	44
Idaho	433.20	20	19.61	14
Illinois	328.28	38	10.79	45
Indiana	323.25	42	12.65	36
Iowa	627.45	6	24.98	7
Kansas	637.75	5	24.08	8
Kentucky	433.99	19	19.06	16
Louisiana	369.72	29	16.54	21
Maine	448.69	18	18.56	18
Maryland	280.77	47	8.86	48
Massachusetts	509.52	13	14.74	27
Michigan	310.40	44	11.12	42
MINNESOTA	485.52	16	16.24	23
Mississippi	432.58	21	21.49	10
Missouri	383.82	24	14.89	25
Montana	574.74	8	26.67	6
Nebraska	514.09	12	19.52	15
Nevada	563.84	9	20.07	13
New Hampshire	379.24	26	12.54	38
New Jersey	278.22	48	8.09	50
New Mexico	585.01	7	27.99	5
New York	360.17	31	11.08	43
North Carolina	327.63	39	13.26	32
North Dakota	701.15	4	30.47	3
Ohio	347.99	33	12.93	34
Oklahoma	406.74	22	18.21	20
Oregon	364.21	30	13.90	29
Pennsylvania	335.72	35	12.02	40
Rhode Island	272.60	49	9.82	46
South Carolina	330.91	37	14.51	28
South Dakota	715.11	3	29.41	4
Tennessee	323.17	43	13.11	33
Texas	345.35	34	13.38	31
Utah	462.48	17	20.82	12
Vermont	537.72	11	21.30	11
Virginia	371.16	28	12.83	35
Washington	375.27	27	12.64	37
West Virginia	491.23	15	23.44	9
Wisconsin	505.35	14	18.85	17
Wyoming	862.12	2	33.64	2
U.S. Average	\$360.09		\$13.02	
	Minnesota History			
1995	\$418.40	11	\$18.97	15
1996	418.37	13	\$17.64	18
1997	439.57	13	16.74	19
1998	412.44	12	15.09	17
1999	465.35	13	15.94	20

**Police - State and Local
FY00**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$147.50	40	\$6.53	29
Alaska	282.25	3	10.00	3
Arizona	213.63	10	9.11	6
Arkansas	131.61	45	6.20	33
California	256.96	6	8.78	8
Colorado	192.99	19	6.49	30
Connecticut	200.21	18	5.29	45
Delaware	212.12	11	7.17	18
D.C.	576.05	1	15.93	1
Florida	233.91	8	8.91	7
Georgia	156.27	35	6.01	36
Hawaii	183.08	22	6.80	24
Idaho	160.26	32	7.26	17
Illinois	245.86	7	8.08	10
Indiana	138.62	43	5.42	42
Iowa	145.89	41	5.81	39
Kansas	159.89	33	6.04	35
Kentucky	120.77	48	5.30	44
Louisiana	185.57	21	8.30	9
Maine	128.49	46	5.31	43
Maryland	211.52	12	6.67	28
Massachusetts	232.92	9	6.74	25
Michigan	180.37	24	6.46	32
MINNESOTA	177.63	25	5.94	38
Mississippi	141.96	42	7.05	20
Missouri	158.27	34	6.14	34
Montana	150.56	38	6.99	21
Nebraska	137.49	44	5.22	46
Nevada	269.86	4	9.61	4
New Hampshire	151.35	37	5.01	48
New Jersey	265.19	5	7.71	14
New Mexico	210.11	13	10.05	2
New York	301.27	2	9.27	5
North Carolina	171.61	26	6.94	23
North Dakota	0.00	51	0.00	51
Ohio	187.16	20	6.95	22
Oklahoma	150.20	39	6.72	26
Oregon	203.45	15	7.77	13
Pennsylvania	180.85	23	6.47	31
Rhode Island	201.52	16	7.26	16
South Carolina	162.83	31	7.14	19
South Dakota	116.58	49	4.79	49
Tennessee	165.27	30	6.70	27
Texas	153.66	36	5.95	37
Utah	170.61	28	7.68	15
Vermont	127.91	47	5.07	47
Virginia	166.06	29	5.74	41
Washington	170.89	27	5.76	40
West Virginia	94.66	50	4.52	50
Wisconsin	209.60	14	7.82	11
Wyoming	200.30	17	7.82	12
U.S. Average	\$201.59		\$7.29	
	Minnesota History			
1995	\$132.55	26	\$6.01	36
1996	140.02	27	5.90	38
1997	151.06	26	5.75	40
1998	167.47	23	6.13	35
1999	171.84	25	5.89	37

**Fire - State and Local
FY00**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$56.63	39	\$2.51	35
Alaska	104.52	10	3.70	6
Arizona	132.90	3	5.67	1
Arkansas	45.49	45	2.14	41
California	105.94	8	3.62	7
Colorado	76.05	21	2.56	30
Connecticut	109.58	7	2.89	19
Delaware	24.14	51	0.82	51
D.C.	197.67	1	5.47	2
Florida	101.98	11	3.88	5
Georgia	67.57	27	2.60	29
Hawaii	83.74	17	3.11	17
Idaho	59.70	36	2.70	25
Illinois	104.71	9	3.44	12
Indiana	64.96	30	2.54	34
Iowa	43.51	46	1.73	46
Kansas	65.21	29	2.46	36
Kentucky	63.69	31	2.80	23
Louisiana	63.25	32	2.83	21
Maine	61.48	35	2.54	33
Maryland	89.64	14	2.83	22
Massachusetts	121.92	4	3.53	9
Michigan	61.96	34	2.22	39
MINNESOTA	52.09	41	1.74	45
Mississippi	54.36	40	2.70	26
Missouri	70.41	25	2.73	24
Montana	45.97	44	2.13	42
Nebraska	62.37	33	2.37	38
Nevada	111.41	6	3.97	4
New Hampshire	80.73	18	2.67	28
New Jersey	74.89	22	2.18	40
New Mexico	71.18	23	3.41	13
New York	115.92	5	3.57	8
North Carolina	59.68	37	2.41	37
North Dakota	70.66	24	3.07	18
Ohio	89.28	15	3.32	14
Oklahoma	77.10	20	3.45	11
Oregon	91.48	13	3.49	10
Pennsylvania	35.34	49	1.26	50
Rhode Island	144.63	2	5.21	3
South Carolina	47.38	42	2.08	43
South Dakota	38.52	48	1.58	48
Tennessee	70.31	26	2.85	20
Texas	65.83	28	2.55	32
Utah	56.70	38	2.55	31
Vermont	41.20	47	1.63	47
Virginia	77.59	19	2.68	27
Washington	93.45	12	3.15	16
West Virginia	30.48	50	1.45	49
Wisconsin	85.30	16	3.18	15
Wyoming	46.46	43	1.81	44
U.S. Average	\$82.09		\$2.97	
	Minnesota History			
1995	\$39.25	39	\$1.78	48
1996	44.10	36	1.86	47
1997	48.01	39	1.83	46
1998	51.85	37	1.90	45
1999	50.43	41	1.73	46

**Corrections - State and Local
FY00**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$90.91	50	\$4.02	46
Alaska	279.09	3	9.88	2
Arizona	186.12	14	7.93	7
Arkansas	122.62	38	5.78	30
California	211.69	7	7.23	11
Colorado	190.73	12	6.41	24
Connecticut	162.63	24	4.29	44
Delaware	290.91	2	9.83	3
D.C.	532.35	1	14.72	1
Florida	204.77	9	7.80	9
Georgia	168.03	23	6.46	22
Hawaii	127.58	36	4.74	37
Idaho	147.68	28	6.69	16
Illinois	141.93	30	4.67	39
Indiana	119.56	41	4.68	38
Iowa	101.70	47	4.05	45
Kansas	129.93	35	4.91	34
Kentucky	151.06	26	6.63	18
Louisiana	174.50	20	7.81	8
Maine	96.71	48	4.00	48
Maryland	208.44	8	6.57	20
Massachusetts	125.15	37	3.62	49
Michigan	186.43	13	6.68	17
MINNESOTA	120.16	40	4.02	47
Mississippi	102.58	45	5.10	33
Missouri	120.17	39	4.66	40
Montana	138.28	32	6.42	23
Nebraska	135.28	33	5.14	31
Nevada	235.98	4	8.40	4
New Hampshire	93.19	49	3.08	50
New Jersey	175.93	19	5.11	32
New Mexico	173.40	21	8.30	6
New York	231.46	5	7.12	13
North Carolina	143.94	29	5.82	29
North Dakota	62.98	51	2.74	51
Ohio	170.65	22	6.34	25
Oklahoma	148.17	27	6.63	19
Oregon	218.45	6	8.34	5
Pennsylvania	180.93	15	6.48	21
Rhode Island	132.85	34	4.78	36
South Carolina	139.21	31	6.10	26
South Dakota	107.39	43	4.42	41
Tennessee	106.17	44	4.31	43
Texas	180.11	16	6.98	15
Utah	157.37	25	7.08	14
Vermont	108.87	42	4.31	42
Virginia	176.03	18	6.09	27
Washington	178.72	17	6.02	28
West Virginia	101.84	46	4.86	35
Wisconsin	191.99	11	7.16	12
Wyoming	199.09	10	7.77	10
U.S. Average	\$173.43		\$6.27	
	Minnesota History			
1995	\$85.90	34	\$3.90	39
1996	97.52	33	4.11	38
1997	103.51	36	3.94	43
1998	110.84	35	4.06	44
1999	114.92	37	3.94	47

Comparison of Minnesota and U. S. Average, FY2000 State & Local Expenditures per \$1,000 of Personal Income		
	Minnesota per \$1,000 of Income	U. S. Average per \$1,000 of Income
Total Education	\$69.93	\$67.02
Elementary and Secondary	\$48.72	\$46.92
Higher Education	\$17.77	\$17.26
Libraries	\$1.02	\$0.92
Public Welfare	\$40.60	\$29.98
Health and Hospitals	\$12.42	\$19.53
Highways	\$16.24	\$13.02
Police	\$5.94	\$7.29
Fire	\$1.74	\$2.97
Corrections	\$4.02	\$6.27
Sewer	\$4.23	\$3.60
Housing and Development	\$4.02	\$3.42
Natural Resources/Parks	\$8.52	\$5.82
Financial Administration	\$3.85	\$3.76
Judicial/Legal	\$3.01	\$3.47
Public Buildings	\$1.63	\$1.20
Interest on the General Debt	\$9.22	\$8.97
Air Transportation	\$3.20	\$1.69
Other Expenditures	\$22.35	\$14.15
Total	\$211.94	\$193.08
	Minnesota Rank	MN as Percent of U. S. Avg.
Total Education	26	104.3%
Elementary and Secondary	21	103.8%
Higher Education	32	103.0%
Libraries	18	110.7%
Public Welfare	8	135.4%
Health and Hospitals	43	63.6%
Highways	23	124.7%
Police	38	81.5%
Fire	45	58.7%
Corrections	47	64.1%
Sewer	20	117.3%
Housing and Development	10	117.7%
Natural Resources/Parks	9	146.6%
Financial Administration	27	102.2%
Judicial/Legal	26	86.6%
Public Buildings	15	136.2%
Interest on the General Debt	23	102.8%
Air Transportation	3	189.4%
Other Expenditures	7	158.0%
Minnesota Total	19	109.8%

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MISSION STATEMENT

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.

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