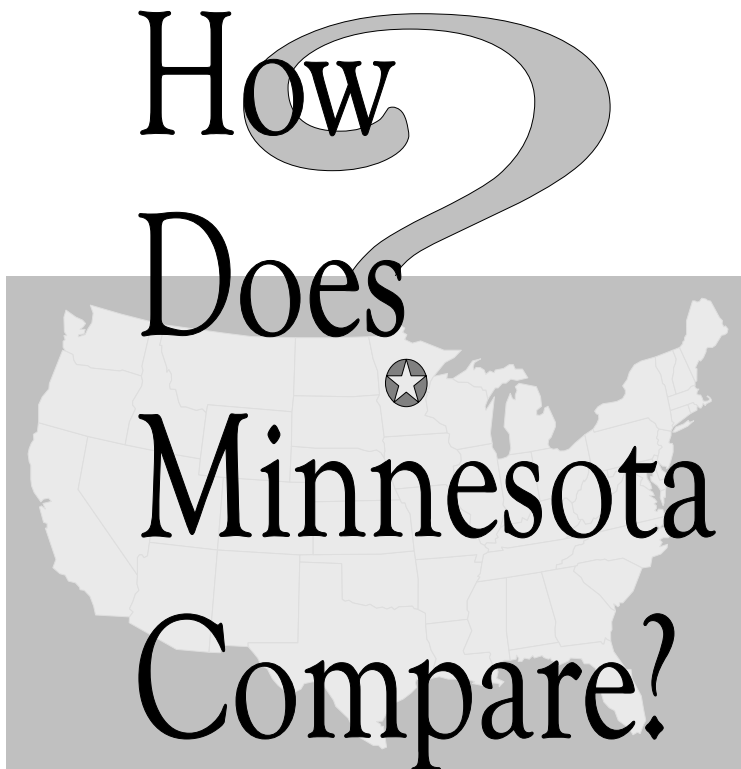


How Does Minnesota Compare?



Fiscal Year 2006 Comparisons

State by State Rankings of Revenues and Spending

*Includes Fiscal Year 2007
Rankings for State Taxes Only*

June 2008

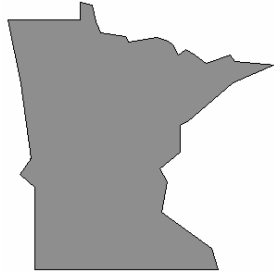


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Table of Contents

Introduction.....	4
Questions of Interpretation	8
Alternative Measures of Revenue.....	10
Sources of State Revenue.....	11
Sources of Local Revenue	12
Population	13
Personal Income.....	14
Total Tax Collections.....	15
Property Tax.....	16
Individual Income Tax, State.....	17
Individual Income Tax, State and Local.....	18
Corporate Income Tax	19
General Sales Tax, State	20
General Sales Tax, State and Local	21
Excise Tax Collections, State	22
Motor Vehicle License Tax Collections	23
State and Local Expenditures.....	24
Direct General Expenditures, State and Local.....	25
Elementary and Secondary Education	26
Higher Education	27
Total Education.....	28
Public Welfare	29
Health and Hospitals.....	30
Highways	31
Police.....	32
Fire	33
Corrections.....	34
Interest on General Debt.....	35
Comparison of Minnesota and U.S. Average Expenditures Per \$1,000 of Personal Income	36
Comparison of Minnesota and U.S. Average Expenditures Per Capita.....	37



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. During the 1990s this schedule was seriously delayed by cutbacks in staffing at the Census Bureau. The data for FY2006 is based on surveys, whereas the more complete Census of Governments occurs every five years for years ending in 7 or 2.

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	2005		2006		Rank	
	Amount	% of US	Amount	% of US	2005	2006
Property Tax (S & L)	\$28.45	82.4%	\$28.03	80.3%	35	35
Ind. Income Tax (State)	34.36	125.9%	36.02	124.4%	4	5
Ind. Income Tax (S & L)	34.36	115.5%	36.02	114.3%	7	8
Corp. Income Tax (State)	5.06	113.6%	5.63	108.6%	8	13
Sales Tax (State)	22.78	101.1%	23.29	102.8%	28	24
Sales Tax (S & L)	23.13	83.6%	23.65	84.3%	37	35
Excise Tax (State)	13.21	129.8%	14.64	141.2%	16	11
Total Taxes (S & L)	113.54	100.6%	118.04	101.6%	23	20

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

MINNESOTA STATE & LOCAL TAX COLLECTIONS, FY2006						
Tax Category	Per Capita			Per \$1,000 of Income		
	Amount	Rank	% of US	Amount	Rank	% of US
Property Tax (S & L)	\$1,036.08	28	86.2%	\$28.03	35	80.3%
Ind. Income Tax (State)	1,331.43	6	133.1%	36.02	5	124.4%
Ind. Income Tax (S & L)	1,331.43	8	122.2%	36.02	8	114.3%
Corp. Income Tax (State)	207.95	10	116.3%	5.63	13	108.6%
Sales Tax (State)	860.87	14	110.4%	23.29	24	102.8%
Sales Tax (S & L)	874.15	23	90.4%	23.65	35	84.3%
Excise Tax (State)	540.99	6	151.8%	14.64	11	141.2%
Total Taxes (S & L)	\$4,363.22	14	109.1%	118.04	20	101.6%

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	2005		2006		Rank	
	Amount	% of US	Amount	% of US	2005	2006
K-12 Education	\$45.41	93.2%	\$46.71	96.0%	31	29
Higher Education	16.89	90.1%	17.86	95.8%	38	34
Total Education	66.08	93.1%	68.52	96.8%	37	35
Public Welfare	52.64	141.3%	48.16	133.7%	9	10
Health and Hospitals	12.39	70.7%	12.00	72.5%	40	38
Highways	15.36	120.5%	16.03	121.8%	19	19
Interest on Gen. Debt	8.28	99.4%	8.48	101.8%	25	21
Police	6.43	83.6%	6.79	88.3%	36	30
Fire	1.60	50.6%	1.66	49.9%	49	48
Corrections	3.89	63.8%	3.88	63.6%	45	46
Total	205.93	99.6%	203.44	98.6%	31	30

MINNESOTA STATE AND LOCAL EXPENDITURES, FY2006						
Spending Category	Per Capita			Per \$1,000 of Income		
	Amount	Rank	% of US	Amount	Rank	% of US
K-12 Education	\$1,726.36	16	103.0%	\$46.71	29	96.0%
Higher Education	660.07	29	102.8%	17.86	34	95.8%
Total Education	2,532.78	18	103.9%	68.52	35	96.8%
Public Welfare	1,779.96	7	143.6%	48.16	10	133.7%
Health and Hospitals	443.62	29	77.8%	12.00	38	72.5%
Highways	592.67	15	130.8%	16.03	19	121.8%
Interest on Gen. Debt	313.51	14	109.3%	8.48	21	101.8%
Police	250.99	21	94.8%	6.79	30	88.3%
Fire	61.27	45	53.6%	1.66	48	49.9%
Corrections	143.33	39	68.3%	3.88	46	63.6%
Total	\$7,519.87	15	105.9%	203.44	30	98.6%

Source: Bureau of the Census, State and Local Finances 2005-06. Calculations by MTA.

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

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 2007 issue published by the Bureau of Economic Analysis.

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 2007 revision of 2005 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 2007 Rankings (State Taxes Only)

The tables in the publication are for fiscal year 2006, 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 2007 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 FY2007 for the major taxes collected by the state.

STATE TAX COLLECTIONS						
Per Capita and per \$1,000 of Personal Income, FY2007						
(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	\$1,391.19	129.7%	6	\$36.11	122.7%	6
Corporate Income Tax	227.76	114.2%	12	5.91	108.0%	14
Sales Tax	860.12	106.8%	15	22.33	100.8%	25
Excise Tax	544.77	149.8%	7	14.14	141.2%	10

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, differences in per capita income explain 73% of the difference in tax revenue per capita.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://www.taxes.state.mn.us/taxes/legal_policy/research_reports/content/04_FAQ.pdf)
http://www.taxes.state.mn.us/taxes/legal_policy/research_reports/content/04_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 2005.²

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.

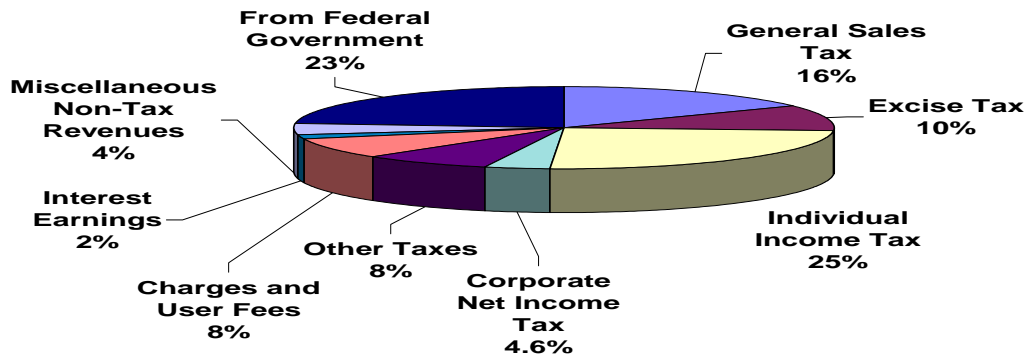
Federal and Non-Tax Revenues

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 11th per capita and 26th per \$1,000 of income. When looking at all general revenues (both own-source and federal revenues), Minnesota ranks 17th per capita and 31st per \$1,000 of income. The table on the next page provides detailed results.

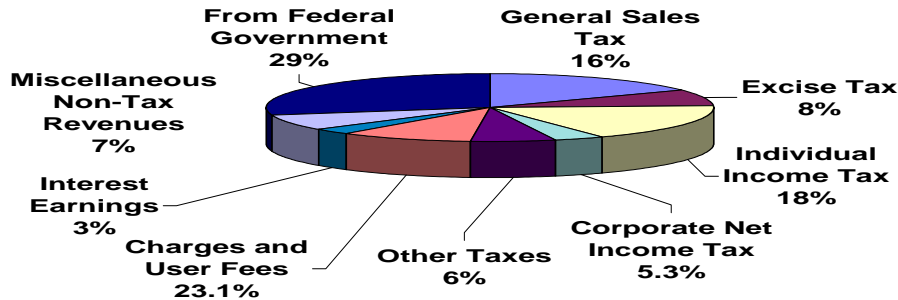
² United States Internal Revenue Service. Statistics of Income. Various years.

Alternative Measures of Revenue								
State and Local Own-Source				Total General Revenue				
State	Per Capita	Rank	Per \$1,000	Rank	Per Capita	Rank	Per \$1,000	Rank
Alabama	\$4,770	41	\$164.54	32	\$6,445	40	\$222.35	23
Alaska	12,720	1	354.63	1	16,272	1	453.66	1
Arizona	4,487	49	152.95	43	5,917	51	201.70	36
Arkansas	4,512	47	169.36	25	6,124	46	229.88	18
California	6,528	10	175.56	18	8,084	11	217.40	27
Colorado	5,727	21	155.27	40	6,846	31	185.60	46
Connecticut	6,965	7	145.81	49	8,280	7	173.33	50
Delaware	7,008	6	191.46	10	8,463	6	231.23	17
D.C.	10,437	2	195.89	7	15,664	2	293.98	4
Florida	5,536	28	162.07	35	6,847	30	200.46	37
Georgia	4,753	43	156.39	39	5,974	49	196.56	38
Hawaii	6,614	8	190.77	11	8,186	9	236.11	16
Idaho	4,709	44	170.58	24	6,050	48	219.14	26
Illinois	5,598	25	154.09	41	6,846	32	188.45	44
Indiana	6,084	12	198.15	6	7,273	20	236.87	15
Iowa	5,426	31	172.81	20	6,944	27	221.14	25
Kansas	5,389	32	165.41	30	6,653	36	204.22	34
Kentucky	4,654	45	165.42	29	6,259	42	222.44	21
Louisiana	5,539	27	210.44	3	7,905	15	300.30	3
Maine	5,968	16	193.12	9	8,015	13	259.38	9
Maryland	6,060	13	146.05	48	7,467	18	179.96	48
Massachusetts	6,606	9	151.54	44	8,120	10	186.27	45
Michigan	5,373	33	164.23	33	6,755	33	206.49	32
MINNESOTA	6,241	11	168.85	26	7,640	17	206.69	31
Mississippi	4,428	50	173.41	19	6,974	26	273.08	6
Missouri	4,607	46	147.81	47	6,083	47	195.19	41
Montana	4,962	37	172.01	22	7,108	22	246.38	11
Nebraska	5,840	18	178.44	16	7,325	19	223.79	19
Nevada	5,691	23	157.15	38	6,651	37	183.65	47
New Hampshire	4,909	39	131.48	51	6,168	44	165.21	51
New Jersey	7,113	5	163.50	34	8,468	5	194.66	42
New Mexico	5,809	19	208.89	5	7,914	14	284.62	5
New York	8,595	4	209.69	4	10,872	4	265.26	7
North Carolina	4,956	38	164.65	31	6,449	39	214.24	28
North Dakota	5,716	22	179.14	15	7,754	16	243.00	12
Ohio	5,492	29	172.32	21	7,066	23	221.73	24
Oklahoma	4,763	42	160.01	37	6,275	41	210.80	30
Oregon	5,462	30	175.85	17	6,930	28	223.11	20
Pennsylvania	5,593	26	160.65	36	7,054	24	202.60	35
Rhode Island	5,990	15	165.65	27	8,042	12	222.40	22
South Carolina	5,106	36	183.12	14	6,669	35	239.19	14
South Dakota	4,379	51	140.08	50	6,133	45	196.17	39
Tennessee	4,508	48	148.31	46	5,934	50	195.23	40
Texas	4,862	40	149.68	45	6,189	43	190.55	43
Utah	5,146	34	189.19	12	6,510	38	239.33	13
Vermont	6,052	14	184.85	13	8,235	8	251.53	10
Virginia	5,778	20	153.68	42	6,712	34	178.52	49
Washington	5,841	17	165.65	28	7,219	21	204.72	33
West Virginia	5,132	35	193.57	8	7,006	25	264.26	8
Wisconsin	5,607	24	171.69	23	6,885	29	210.85	29
Wyoming	9,717	3	263.51	2	13,704	3	371.64	2
U.S. Average	5,803		168.58		7,317		212.56	

FY 2006 Sources of State General Revenue Minnesota



United States



FY2006 Sources of State General Revenue

(in thousands)

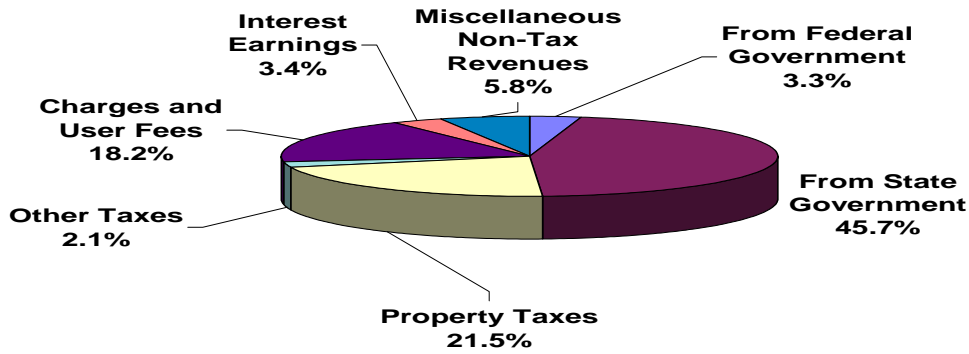
MINNESOTA

General Sales Tax	\$4,437,407	16.0%
Excise Tax	\$2,788,592	10.1%
Individual Income Tax	\$6,862,953	24.8%
Corporate Net Income Tax	\$1,071,884	3.9%
Other Taxes	\$2,170,577	7.8%
Charges and User Fees	\$2,213,701	8.0%
Interest Earnings	\$451,953	1.6%
Miscellaneous Non-Tax Revenues	\$1,214,386	4.4%
From Federal Government	\$6,479,317	23.4%
Minnesota Total	\$27,690,770	100.0%

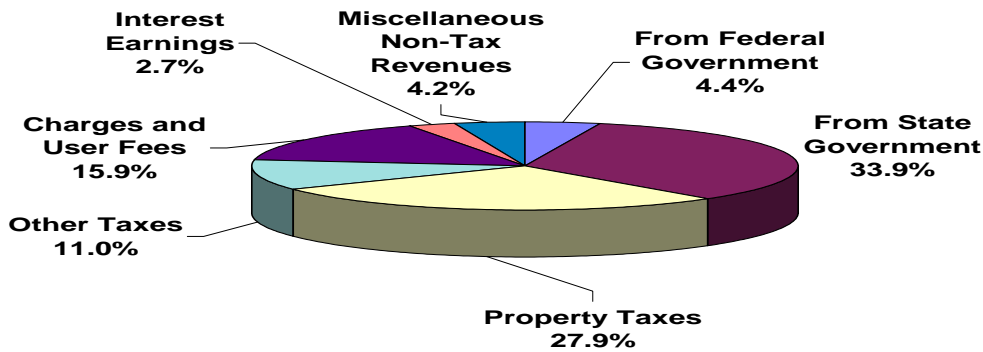
ALL STATES

General Sales Tax	\$226,711,657	16.4%
Excise Tax	\$106,260,472	7.7%
Individual Income Tax	\$245,882,826	17.7%
Corporate Net Income Tax	\$47,465,522	3.4%
Other Taxes	\$84,543,670	6.1%
Charges and User Fees	\$137,400,590	9.9%
Interest Earnings	\$38,207,404	2.8%
Miscellaneous Non-Tax Revenues	\$101,306,797	7.3%
From Federal Government	\$397,597,199	28.7%
All States Total	\$1,385,376,137	100.0%

**FY 2006 Sources of Local General Revenue
Minnesota**



United States



FY2006 Sources of Local General Revenue

(in thousands)

MINNESOTA

From Federal Government	\$729,645	3.3%
From State Government	\$10,005,033	45.7%
Property Taxes	\$4,705,865	21.5%
Other Taxes	\$453,305	2.1%
Charges and User Fees	\$3,981,894	18.2%
Interest Earnings	\$734,692	3.4%
Miscellaneous Non-Tax Revenues	\$1,265,375	5.8%
Minnesota Total	\$21,875,809	100.0%

ALL STATES

From Federal Government	\$54,636,121	4.4%
From State Government	\$421,559,633	33.9%
Property Taxes	\$347,315,253	27.9%
Other Taxes	\$137,074,578	11.0%
Charges and User Fees	\$197,440,271	15.9%
Interest Earnings	\$33,287,663	2.7%
Miscellaneous Non-Tax Revenues	\$52,434,344	4.2%
All States Total	\$1,243,747,863	100.0%

2006 Population		
State	(000's)	Rank
Alabama	4,590	23
Alaska	677	47
Arizona	6,166	16
Arkansas	2,809	32
California	36,250	1
Colorado	4,766	22
Connecticut	3,496	29
Delaware	853	45
D.C.	585	50
Florida	18,058	4
Georgia	9,342	9
Hawaii	1,279	42
Idaho	1,464	39
Illinois	12,777	5
Indiana	6,303	15
Iowa	2,973	30
Kansas	2,756	33
Kentucky	4,204	26
Louisiana	4,243	25
Maine	1,315	40
Maryland	5,602	19
Massachusetts	6,434	13
Michigan	10,102	8
MINNESOTA	5,155	21
Mississippi	2,899	31
Missouri	5,838	18
Montana	947	44
Nebraska	1,764	38
Nevada	2,492	35
New Hampshire	1,312	41
New Jersey	8,666	11
New Mexico	1,942	36
New York	19,282	3
North Carolina	8,869	10
North Dakota	637	48
Ohio	11,464	7
Oklahoma	3,578	28
Oregon	3,691	27
Pennsylvania	12,403	6
Rhode Island	1,062	43
South Carolina	4,330	24
South Dakota	788	46
Tennessee	6,075	17
Texas	23,408	2
Utah	2,580	34
Vermont	621	49
Virginia	7,640	12
Washington	6,375	14
West Virginia	1,809	37
Wisconsin	5,573	20
Wyoming	513	51
U.S. Total	298,755	
	Minnesota History	
2001	4,989	21
2002	5,025	21
2003	5,062	21
2004	5,097	21
2005	5,127	21

Personal Income							
State	Per Capita			2006 Income Remaining after State & Local Taxes			
	'05 Amt.	'06 Amt.	'06 Rank	Amt.	Rank	Percent	Rank
Alabama	\$29,623	\$30,900	42	\$28,118	40	91.0%	4
Alaska	35,564	38,201	16	32,791	20	85.8%	49
Arizona	30,019	31,952	40	28,718	38	89.9%	14
Arkansas	26,681	28,461	49	25,348	49	89.1%	31
California	36,936	39,584	9	35,067	11	88.6%	38
Colorado	37,510	39,480	11	35,867	8	90.8%	5
Connecticut	47,388	50,918	2	45,233	2	88.8%	32
Delaware	37,088	39,017	13	34,774	12	89.1%	28
D.C.	52,811	56,974	1	49,211	1	86.4%	47
Florida	34,001	36,730	21	33,037	18	89.9%	12
Georgia	30,914	32,100	38	28,779	37	89.7%	18
Hawaii	34,489	37,023	19	32,175	21	86.9%	46
Idaho	28,478	30,000	44	26,925	44	89.7%	15
Illinois	36,264	38,461	15	34,380	15	89.4%	25
Indiana	31,173	32,281	35	28,640	39	88.7%	35
Iowa	31,670	33,123	30	29,672	30	89.6%	20
Kansas	32,866	34,848	23	31,055	23	89.1%	29
Kentucky	28,272	29,731	46	26,506	46	89.2%	27
Louisiana	24,664	31,698	41	27,993	41	88.3%	41
Maine	30,808	32,093	39	27,678	42	86.2%	48
Maryland	41,972	43,881	6	39,277	5	89.5%	23
Massachusetts	43,501	46,276	4	41,514	3	89.7%	16
Michigan	32,804	33,762	27	30,197	27	89.4%	24
MINNESOTA	37,290	38,845	14	34,482	14	88.8%	33
Mississippi	25,051	27,014	51	24,192	51	89.6%	21
Missouri	31,231	32,822	32	29,685	29	90.4%	7
Montana	29,015	30,816	43	27,626	43	89.7%	19
Nebraska	32,923	34,472	25	30,575	24	88.7%	36
Nevada	35,744	39,064	12	35,146	10	90.0%	11
New Hampshire	37,768	39,748	8	36,304	7	91.3%	1
New Jersey	43,831	46,641	3	41,182	4	88.3%	42
New Mexico	27,889	29,913	45	26,323	47	88.0%	44
New York	39,967	44,017	5	37,604	6	85.4%	50
North Carolina	31,041	32,291	34	28,907	36	89.5%	22
North Dakota	31,357	32,951	31	29,237	35	88.7%	34
Ohio	31,860	33,259	29	29,486	31	88.7%	37
Oklahoma	29,948	32,413	33	29,267	34	90.3%	9
Oregon	32,289	33,340	28	29,979	28	89.9%	13
Pennsylvania	34,937	36,800	20	32,845	19	89.3%	26
Rhode Island	35,324	37,470	18	33,062	17	88.2%	43
South Carolina	28,285	29,628	47	26,754	45	90.3%	8
South Dakota	32,523	32,136	36	29,294	32	91.2%	3
Tennessee	30,969	32,113	37	29,275	33	91.2%	2
Texas	32,460	35,208	22	31,973	22	90.8%	6
Utah	27,321	29,429	48	26,218	48	89.1%	30
Vermont	32,717	34,797	24	30,362	26	87.3%	45
Virginia	37,503	39,578	10	35,643	9	90.1%	10
Washington	35,479	38,192	17	34,244	16	89.7%	17
West Virginia	26,419	28,219	50	24,966	50	88.5%	39
Wisconsin	33,278	34,376	26	30,375	25	88.4%	40
Wyoming	37,305	40,746	7	34,630	13	85.0%	51
U.S. Average	34,471	36,708		32,708		89.1%	
Minnesota History							
1999	30,713		11	27,114	13	88.3%	45
2000	32,004		10	28,406	13	88.8%	45
2002 ('01 not done)	33,320		9	29,647	11	89.0%	45
2004 ('03 not done)	35,889		9	32,078	10	89.4%	36
2005	37,290		11	33,202	10	89.0%	34

Total Tax Collections- State and Local FY2006				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$2,781.63	51	\$95.96	48
Alaska	5,409.59	6	150.82	3
Arizona	3,234.08	39	110.24	34
Arkansas	3,113.80	45	116.88	21
California	4,517.23	10	121.48	14
Colorado	3,613.65	29	97.96	47
Connecticut	5,684.60	4	119.00	16
Delaware	4,243.27	15	115.93	24
D.C.	7,763.53	1	145.71	4
Florida	3,693.49	27	108.14	41
Georgia	3,321.04	36	109.28	36
Hawaii	4,848.45	7	139.84	7
Idaho	3,075.81	46	111.41	30
Illinois	4,081.10	16	112.34	28
Indiana	3,641.39	28	118.60	17
Iowa	3,450.37	32	109.89	35
Kansas	3,792.66	23	116.43	22
Kentucky	3,224.79	40	114.61	25
Louisiana	3,705.61	26	140.78	6
Maine	4,415.18	12	142.87	5
Maryland	4,603.49	9	110.94	31
Massachusetts	4,761.24	8	109.22	37
Michigan	3,565.21	31	108.98	38
MINNESOTA	4,363.22	14	118.04	20
Mississippi	2,821.71	50	110.50	33
Missouri	3,136.84	44	100.65	45
Montana	3,189.37	42	110.56	32
Nebraska	3,897.67	22	119.09	15
Nevada	3,917.41	21	108.17	40
New Hampshire	3,443.32	33	92.22	50
New Jersey	5,458.95	5	125.48	10
New Mexico	3,590.82	30	129.14	9
New York	6,413.29	2	156.47	2
North Carolina	3,383.84	34	112.41	27
North Dakota	3,714.20	25	116.40	23
Ohio	3,772.57	24	118.38	18
Oklahoma	3,146.65	43	105.71	42
Oregon	3,360.26	35	108.18	39
Pennsylvania	3,955.77	18	113.61	26
Rhode Island	4,408.25	13	121.91	13
South Carolina	2,873.87	47	103.08	44
South Dakota	2,841.94	48	90.90	51
Tennessee	2,837.95	49	93.37	49
Texas	3,235.36	38	99.61	46
Utah	3,211.10	41	118.05	19
Vermont	4,434.75	11	135.46	8
Virginia	3,934.27	20	104.64	43
Washington	3,948.10	19	111.96	29
West Virginia	3,252.31	37	122.67	11
Wisconsin	4,001.60	17	122.54	12
Wyoming	6,116.19	3	165.87	1
U.S. Average	\$4,000.79		\$116.22	
Minnesota History				
1999	3,598.80	6	123.26	5
2000	3,694.43	6	123.58	8
2002 (2001 not avail)	3,672.92	6	112.00	10
2004 (2003 not avail)	3,810.80	10	112.71	16
2005	4,087.71	12	113.54	23

Property Tax Collections- State and Local*				
FY2006				
Per Capita			Per \$1,000 of Income	
State	Amount	Rank	Amount	Rank
Alabama	\$419.77	51	\$14.48	51
Alaska	1,430.64	13	39.89	14
Arizona	895.93	36	30.54	32
Arkansas	469.95	50	17.64	48
California	1,026.91	29	27.62	37
Colorado	1,105.50	24	29.97	33
Connecticut	2,164.42	2	45.31	8
Delaware	622.42	44	17.01	49
D.C.	2,072.91	4	38.90	15
Florida	1,276.20	17	37.36	19
Georgia	957.61	34	31.51	27
Hawaii	768.52	40	22.17	43
Idaho	846.19	38	30.65	31
Illinois	1,530.49	11	42.13	12
Indiana	1,333.97	16	43.45	10
Iowa	1,141.08	22	36.34	21
Kansas	1,188.01	20	36.47	20
Kentucky	575.75	47	20.46	46
Louisiana	582.03	46	22.11	44
Maine	1,681.11	10	54.40	4
Maryland	1,064.21	27	25.65	41
Massachusetts	1,682.98	9	38.61	18
Michigan	1,338.81	15	40.92	13
MINNESOTA	1,036.08	28	28.03	35
Mississippi	716.09	42	28.04	34
Missouri	853.86	37	27.40	38
Montana	1,118.30	23	38.77	16
Nebraska	1,266.63	18	38.70	17
Nevada	1,006.71	30	27.80	36
New Hampshire	2,119.54	3	56.77	1
New Jersey	2,371.25	1	54.51	3
New Mexico	491.21	49	17.67	47
New York	1,889.75	6	46.11	7
North Carolina	787.58	39	26.16	40
North Dakota	995.16	32	31.19	28
Ohio	1,098.83	25	34.48	22
Oklahoma	503.83	48	16.93	50
Oregon	998.34	31	32.14	26
Pennsylvania	1,146.03	21	32.92	23
Rhode Island	1,778.24	8	49.18	6
South Carolina	914.54	35	32.80	24
South Dakota	973.00	33	31.12	29
Tennessee	679.14	43	22.35	42
Texas	1,387.84	14	42.73	11
Utah	727.55	41	26.75	39
Vermont	1,849.82	7	56.50	2
Virginia	1,208.48	19	32.14	25
Washington	1,084.06	26	30.74	30
West Virginia	585.54	45	22.08	45
Wisconsin	1,439.81	12	44.09	9
Wyoming	1,920.97	5	52.10	5
U.S. Average	\$1,202.02		\$34.92	
	Minnesota History			
1999	933.60	18	31.98	24
2000	928.05	18	31.04	27
2002 (2001 not avail.)	1,037.76	15	31.65	26
2004 (2003 not avail.)	959.71	28	26.66	37
2005	1,024.21	27	28.45	35

Individual Income Tax Collections- State FY2006				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$602.63	36	\$20.79	36
Alaska	-	-	-	-
Arizona	527.64	39	17.99	39
Arkansas	716.54	30	26.90	20
California	1,412.97	5	38.00	3
Colorado	893.56	16	24.22	30
Connecticut	1,652.76	1	34.60	8
Delaware	1,194.53	9	32.64	10
D.C.	-	-	-	-
Florida	-	-	-	-
Georgia	860.66	21	28.32	15
Hawaii	1,212.82	7	34.98	7
Idaho	835.16	23	30.25	14
Illinois	675.83	33	18.60	38
Indiana	695.19	31	22.64	31
Iowa	812.02	25	25.86	27
Kansas	871.29	20	26.75	22
Kentucky	694.16	32	24.67	29
Louisiana	589.43	37	22.39	33
Maine	1,041.08	14	33.69	9
Maryland	1,098.06	11	26.46	25
Massachusetts	1,629.28	2	37.37	4
Michigan	616.32	35	18.84	37
MINNESOTA	1,331.43	6	36.02	5
Mississippi	432.80	40	16.95	40
Missouri	769.39	27	24.69	28
Montana	812.12	24	28.15	16
Nebraska	875.98	18	26.76	21
Nevada	-	-	-	-
New Hampshire	61.69	42	1.65	42
New Jersey	1,212.38	8	27.87	17
New Mexico	578.67	38	20.81	35
New York	1,598.02	3	38.99	2
North Carolina	1,067.40	12	35.46	6
North Dakota	432.39	41	13.55	41
Ohio	860.10	22	26.99	19
Oklahoma	770.30	26	25.88	26
Oregon	1,467.45	4	47.24	1
Pennsylvania	727.41	28	20.89	34
Rhode Island	960.29	15	26.56	24
South Carolina	629.83	34	22.59	32
South Dakota	-	-	-	-
Tennessee	31.73	43	1.04	43
Texas	-	-	-	-
Utah	882.90	17	32.46	11
Vermont	873.12	19	26.67	23
Virginia	1,187.54	10	31.59	13
Washington	-	-	-	-
West Virginia	717.49	29	27.06	18
Wisconsin	1,059.91	13	32.46	12
Wyoming	-	-	-	-
U.S. Average	\$823.03		\$23.91	
43-State Avg.	\$1,000.10		\$28.95	
Minnesota History				
1999	1,111.02	4	38.05	3
2000	1,127.73	8	37.72	8
2002 (2001 not avail.)	1,187.89	6	37.52	5
2004 (2003 not avail.)	1,061.76	3	29.49	3
2005	1,236.88	5	34.36	4

Individual Income Tax Collections- State & Local FY2006				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	626.64	37	21.62	36
Alaska	-	-	-	-
Arizona	527.64	40	17.99	40
Arkansas	716.54	33	26.90	24
California	1,412.97	7	38.00	5
Colorado	893.56	20	24.22	33
Connecticut	1,652.76	4	34.60	11
Delaware	1,262.45	9	34.49	12
D.C.	2,104.99	1	39.51	4
Florida	-	-	-	-
Georgia	860.66	25	28.32	20
Hawaii	1,212.82	10	34.98	10
Idaho	835.16	27	30.25	18
Illinois	675.83	34	18.60	39
Indiana	792.49	30	25.81	32
Iowa	835.27	26	26.60	28
Kansas	871.64	24	26.76	26
Kentucky	932.80	19	33.15	14
Louisiana	589.43	38	22.39	35
Maine	1,041.08	16	33.69	13
Maryland	1,757.82	3	42.36	3
Massachusetts	1,629.28	5	37.37	7
Michigan	663.11	35	20.27	38
MINNESOTA	1,331.43	8	36.02	8
Mississippi	432.80	41	16.95	41
Missouri	825.86	28	26.50	30
Montana	812.12	29	28.15	21
Nebraska	875.98	22	26.76	25
Nevada	-	-	-	-
New Hampshire	61.69	43	1.65	43
New Jersey	1,212.38	11	27.87	22
New Mexico	578.67	39	20.81	37
New York	2,002.49	2	48.86	1
North Carolina	1,067.40	14	35.46	9
North Dakota	432.39	42	13.55	42
Ohio	1,200.89	12	37.68	6
Oklahoma	770.30	31	25.88	31
Oregon	1,500.21	6	48.30	2
Pennsylvania	993.84	17	28.54	19
Rhode Island	960.29	18	26.56	29
South Carolina	629.83	36	22.59	34
South Dakota	-	-	-	-
Tennessee	31.73	44	1.04	44
Texas	-	-	-	-
Utah	882.90	21	32.46	15
Vermont	873.12	23	26.67	27
Virginia	1,187.54	13	31.59	17
Washington	-	-	-	-
West Virginia	717.49	32	27.06	23
Wisconsin	1,059.91	15	32.46	16
Wyoming	-	-	-	-
U.S. Average	\$899.06		\$26.12	
44-State Avg.	\$1,089.90		\$31.51	
Minnesota History				
1999	1,005.25	8	36.78	9
2000	1,111.02	6	38.05	6
2002 (2001 not avail.)	1,127.73	6	37.76	5
2004 (2003 not avail.)	1,061.76	5	29.49	7
2005	1,236.88	7	34.36	7

Corporate Net Income Tax Collections- State FY2006				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$121.73	33	\$4.20	32
Alaska	1,212.88	1	33.82	1
Arizona	144.35	25	4.92	20
Arkansas	131.19	32	4.92	19
California	284.59	7	7.65	6
Colorado	96.02	40	2.60	43
Connecticut	181.65	15	3.80	35
Delaware	346.62	3	9.47	4
D.C.	-	-	-	-
Florida	133.23	31	3.90	33
Georgia	95.35	42	3.14	38
Hawaii	115.81	36	3.34	37
Idaho	135.46	29	4.91	21
Illinois	187.86	13	5.17	15
Indiana	165.62	17	5.39	14
Iowa	95.87	41	3.05	39
Kansas	138.35	28	4.25	30
Kentucky	238.23	8	8.47	5
Louisiana	119.29	34	4.53	26
Maine	142.99	26	4.63	24
Maryland	151.17	21	3.64	36
Massachusetts	288.92	6	6.63	9
Michigan	186.71	14	5.71	11
MINNESOTA	207.95	10	5.63	13
Mississippi	109.34	38	4.28	29
Missouri	58.87	46	1.89	46
Montana	162.31	18	5.63	12
Nebraska	148.71	22	4.54	25
Nevada	-	-	-	-
New Hampshire	413.66	2	11.08	3
New Jersey	289.45	5	6.65	8
New Mexico	194.19	11	6.98	7
New York	208.39	9	5.08	16
North Carolina	147.48	23	4.90	23
North Dakota	188.42	12	5.91	10
Ohio	96.16	39	3.02	40
Oklahoma	85.08	43	2.86	42
Oregon	118.73	35	3.82	34
Pennsylvania	170.68	16	4.90	22
Rhode Island	160.00	19	4.42	28
South Carolina	68.53	45	2.46	45
South Dakota	78.46	44	2.51	44
Tennessee	152.82	20	5.03	17
Texas	-	-	-	-
Utah	134.96	30	4.96	18
Vermont	138.67	27	4.24	31
Virginia	113.00	37	3.01	41
Washington	-	-	-	-
West Virginia	294.70	4	11.12	2
Wisconsin	145.03	24	4.44	27
Wyoming	-	-	-	-
U.S. Average	\$158.88		\$4.62	
46-State Avg.	\$178.86		\$5.18	
	Minnesota History			
1999	163.14	10	5.59	11
2000	163.32	8	5.46	11
2002 (2001 not avail.)	147.23	10	4.65	13
2004 (2003 not avail.)	104.14	12	2.89	13
2005	182.16	9	5.06	8

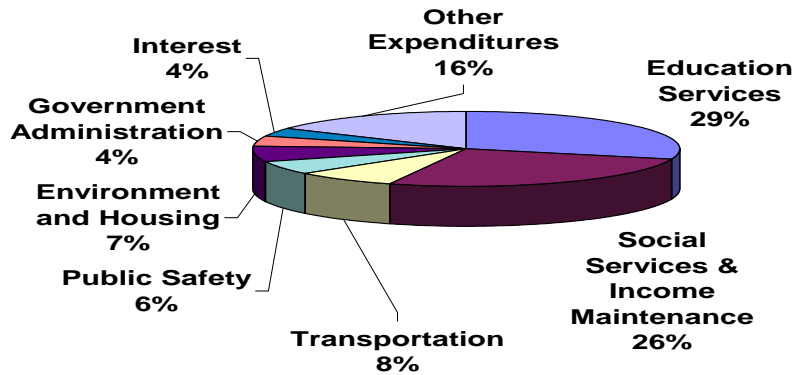
General Sales Tax Collections- State FY2006				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$483.96	43	\$16.70	39
Alaska	-	-	-	-
Arizona	870.35	11	29.67	11
Arkansas	986.84	8	37.04	4
California	888.27	10	23.89	21
Colorado	441.66	44	11.97	44
Connecticut	869.82	12	18.21	34
Delaware	-	-	-	-
D.C.	-	-	-	-
Florida	1,151.24	5	33.71	7
Georgia	621.16	34	20.44	30
Hawaii	1,842.06	1	53.13	1
Idaho	736.77	25	26.69	15
Illinois	607.39	35	16.72	38
Indiana	846.35	15	27.57	12
Iowa	605.82	36	19.29	32
Kansas	772.04	23	23.70	22
Kentucky	653.75	31	23.23	25
Louisiana	807.74	16	30.69	10
Maine	791.85	20	25.62	17
Maryland	603.66	37	14.55	41
Massachusetts	623.12	32	14.29	42
Michigan	799.91	18	24.45	18
MINNESOTA	860.87	14	23.29	24
Mississippi	1,051.30	7	41.17	3
Missouri	531.04	40	17.04	36
Montana	-	-	-	-
Nebraska	798.87	19	24.41	19
Nevada	1,269.38	3	35.05	5
New Hampshire	-	-	-	-
New Jersey	790.83	21	18.18	35
New Mexico	896.71	9	32.25	9
New York	584.15	38	14.25	43
North Carolina	566.17	39	18.81	33
North Dakota	670.61	30	21.02	29
Ohio	674.59	29	21.17	28
Oklahoma	506.39	42	17.01	37
Oregon	-	-	-	-
Pennsylvania	677.53	28	19.46	31
Rhode Island	804.66	17	22.25	27
South Carolina	735.85	26	26.39	16
South Dakota	861.37	13	27.55	13
Tennessee	1,062.05	6	34.94	6
Texas	780.74	22	24.04	20
Utah	733.00	27	26.95	14
Vermont	525.24	41	16.04	40
Virginia	427.17	45	11.36	45
Washington	1,576.23	2	44.70	2
West Virginia	622.42	33	23.48	23
Wisconsin	740.75	24	22.68	26
Wyoming	1,218.75	4	33.05	8
U.S. Average	\$758.86		\$22.04	
45-State Avg.	\$779.91		\$22.66	
Minnesota History				
1999	712.82	11	24.41	22
2000	757.03	10	25.35	19
2002 (2001 not avail.)	758.43	11	23.95	19
2004 (2003 not avail.)	729.78	11	20.27	23
2005	819.96	13	22.78	28

General Sales Tax Collections- State and Local FY2006				
Per Capita			Per \$1,000 of Income	
State	Amount	Rank	Amount	Rank
Alabama	\$837.37	27	\$28.89	19
Alaska	252.97	47	7.05	47
Arizona	1,210.47	11	41.26	8
Arkansas	1,281.01	8	48.09	4
California	1,113.04	14	29.93	16
Colorado	1,007.23	18	27.31	23
Connecticut	869.82	24	18.21	41
Delaware	-	-	-	-
D.C.	1,395.60	5	26.19	27
Florida	1,216.99	10	35.63	12
Georgia	1,016.04	17	33.43	14
Hawaii	1,842.06	2	53.13	2
Idaho	736.77	38	26.69	26
Illinois	709.43	39	19.53	40
Indiana	846.35	25	27.57	22
Iowa	764.43	36	24.35	33
Kansas	1,026.54	16	31.51	15
Kentucky	656.05	41	23.32	37
Louisiana	1,554.82	4	59.07	1
Maine	791.85	32	25.62	28
Maryland	603.66	44	14.55	45
Massachusetts	623.12	42	14.29	46
Michigan	799.91	31	24.45	32
MINNESOTA	874.15	23	23.65	35
Mississippi	1,051.63	15	41.18	9
Missouri	844.98	26	27.11	25
Montana	-	-	-	-
Nebraska	934.39	21	28.55	20
Nevada	1,332.30	7	36.79	11
New Hampshire	-	-	-	-
New Jersey	790.83	33	18.18	42
New Mexico	1,271.39	9	45.72	5
New York	1,130.69	13	27.59	21
North Carolina	764.99	35	25.41	29
North Dakota	800.56	30	25.09	31
Ohio	802.66	29	25.19	30
Oklahoma	890.62	22	29.92	17
Oregon	-	-	-	-
Pennsylvania	693.81	40	19.93	39
Rhode Island	804.66	28	22.25	38
South Carolina	758.00	37	27.19	24
South Dakota	1,159.02	12	37.07	10
Tennessee	1,350.75	6	44.44	6
Texas	962.47	19	29.63	18
Utah	938.36	20	34.50	13
Vermont	531.63	46	16.24	43
Virginia	560.68	45	14.91	44
Washington	1,853.05	1	52.55	3
West Virginia	622.42	43	23.48	36
Wisconsin	788.66	34	24.15	34
Wyoming	1,566.55	3	42.48	7
U.S. Average	\$944.52		\$27.44	
46-State Avg. (+DC)	\$966.52		\$28.04	
Minnesota History				
1999	719.22	23	24.63	32
2000	763.85	23	25.58	33
2002 (2001 not avail.)	752.69	23	22.95	34
2004 (2003 not avail.)	810.28	22	23.96	34
2005	832.78	25	23.13	37

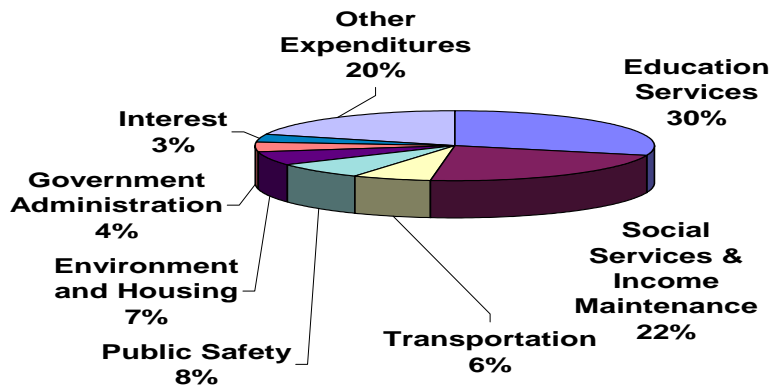
Excise Tax Collections- State FY2006				
Per Capita			Per \$1,000 of Income	
State	Amount	Rank	Amount	Rank
Alabama	\$438.41	17	\$15.12	9
Alaska	308.36	34	8.60	39
Arizona	255.08	42	8.69	37
Arkansas	326.89	30	12.27	20
California	213.60	48	5.74	50
Colorado	240.87	45	6.53	47
Connecticut	552.03	4	11.56	25
Delaware	506.03	10	13.83	14
D.C.	-	-	-	-
Florida	376.36	24	11.02	26
Georgia	175.75	50	5.78	49
Hawaii	513.27	8	14.80	10
Idaho	262.55	39	9.51	34
Illinois	502.04	11	13.82	15
Indiana	355.35	26	11.57	24
Iowa	313.34	33	9.98	31
Kansas	292.77	37	8.99	36
Kentucky	453.76	14	16.13	6
Louisiana	445.71	16	16.93	5
Maine	477.04	13	15.44	7
Maryland	417.92	21	10.07	28
Massachusetts	299.73	36	6.88	45
Michigan	349.00	27	10.67	27
MINNESOTA	540.99	6	14.64	11
Mississippi	301.53	35	11.81	22
Missouri	268.82	38	8.63	38
Montana	542.81	5	18.82	4
Nebraska	255.20	41	7.80	44
Nevada	733.70	2	20.26	3
New Hampshire	539.65	7	14.45	12
New Jersey	420.01	20	9.65	33
New Mexico	332.62	28	11.96	21
New York	412.23	22	10.06	29
North Carolina	377.16	23	12.53	18
North Dakota	488.82	12	15.32	8
Ohio	315.08	32	9.89	32
Oklahoma	252.23	43	8.47	42
Oregon	209.43	49	6.74	46
Pennsylvania	433.44	18	12.45	19
Rhode Island	512.88	9	14.18	13
South Carolina	234.13	47	8.40	43
South Dakota	365.74	25	11.70	23
Tennessee	257.94	40	8.49	41
Texas	429.37	19	13.22	16
Utah	249.45	44	9.17	35
Vermont	765.41	1	23.38	1
Virginia	322.39	31	8.57	40
Washington	448.37	15	12.71	17
West Virginia	587.01	3	22.14	2
Wisconsin	327.87	29	10.04	30
Wyoming	239.27	46	6.49	48
U.S. Average	\$355.68		\$10.33	
50-State Avg.	\$356.38		\$10.36	
Minnesota History				
1999	395.80	7	13.56	14
2000	417.07	8	13.95	13
2002 (2001 not avail.)	420.76	8	13.29	14
2004 (2003 not avail.)	395.16	11	10.98	17
2005	475.41	10	13.21	16

Motor Vehicle License Tax Collections- State FY2006				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$48.59	33	\$1.68	32
Alaska	77.49	15	2.16	16
Arizona	30.70	48	1.05	47
Arkansas	46.35	38	1.74	30
California	71.37	16	1.92	21
Colorado	42.41	41	1.15	44
Connecticut	64.63	23	1.35	39
Delaware	39.74	45	1.09	45
D.C.	-	-	-	-
Florida	65.96	20	1.93	18
Georgia	30.09	49	0.99	48
Hawaii	84.49	12	2.44	13
Idaho	80.44	13	2.91	10
Illinois	114.60	5	3.15	7
Indiana	28.07	50	0.91	50
Iowa	132.74	3	4.23	3
Kansas	60.98	26	1.87	22
Kentucky	47.94	36	1.70	31
Louisiana	30.78	47	1.17	42
Maine	63.29	25	2.05	17
Maryland	79.71	14	1.92	19
Massachusetts	46.06	39	1.06	46
Michigan	89.61	11	2.74	11
MINNESOTA	101.08	8	2.73	12
Mississippi	42.14	42	1.65	33
Missouri	48.11	35	1.54	35
Montana	153.27	2	5.31	1
Nebraska	51.65	31	1.58	34
Nevada	65.17	22	1.80	28
New Hampshire	67.47	18	1.81	27
New Jersey	50.84	32	1.17	43
New Mexico	92.52	10	3.33	6
New York	39.87	44	0.97	49
North Carolina	65.27	21	2.17	14
North Dakota	108.96	7	3.41	5
Ohio	69.05	17	2.17	15
Oklahoma	156.85	1	5.27	2
Oregon	129.47	4	4.17	4
Pennsylvania	66.85	19	1.92	20
Rhode Island	53.52	30	1.48	37
South Carolina	36.04	46	1.29	40
South Dakota	56.65	29	1.81	26
Tennessee	43.81	40	1.44	38
Texas	58.40	28	1.80	29
Utah	40.28	43	1.48	36
Vermont	95.73	9	2.92	9
Virginia	46.56	37	1.24	41
Washington	63.92	24	1.81	25
West Virginia	48.48	34	1.83	24
Wisconsin	60.26	27	1.85	23
Wyoming	110.63	6	3.00	8
U.S. Average	\$63.65		\$1.85	
50-State Avg.	\$63.77		\$1.85	
Minnesota History				
1999	123.91	2	4.24	3
2000	130.61	2	4.37	3
2002 (2001 not avail.)	99.69	5	3.15	6
2004 (2003 not avail.)	96.26	6	2.67	9
2005	101.65	6	2.82	10

FY 2006 State and Local Expenditures Minnesota



United States



FY2006 State and Local Direct General Expenditures

(in thousands)

MINNESOTA

Education Services	\$13,241,606	29.6%
Social Services & Income Maintenance	\$11,816,780	26.4%
Transportation	\$3,454,325	7.7%
Public Safety	\$2,579,250	5.8%
Environment and Housing	\$3,050,543	6.8%
Government Administration	\$1,971,134	4.4%
Interest	\$1,616,004	3.6%
Other Expenditures	\$7,054,436	15.8%
Minnesota Total	\$44,784,078	100.0%

ALL STATES

Education Services	\$738,464,127	29.5%
Social Services & Income Maintenance	\$557,495,803	22.3%
Transportation	\$159,461,769	6.4%
Public Safety	\$189,554,701	7.6%
Environment and Housing	\$164,129,980	6.6%
Government Administration	\$111,334,663	4.5%
Interest	\$85,660,280	3.4%
Other Expenditures	\$494,773,782	19.8%
All States Total	\$2,500,875,105	100.0%

Direct General Expenditures- State and Local FY2006				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$6,692.70	27	\$230.88	13
Alaska	13,815.44	1	385.17	1
Arizona	5,797.78	49	197.63	36
Arkansas	5,904.01	46	221.62	19
California	8,095.85	8	217.72	22
Colorado	6,457.94	36	175.07	48
Connecticut	7,862.13	10	164.59	51
Delaware	8,747.43	5	238.99	11
D.C.	13,670.76	2	256.58	6
Florida	6,790.77	25	198.82	35
Georgia	5,802.77	48	190.94	38
Hawaii	7,700.13	12	222.09	17
Idaho	5,756.13	50	208.50	27
Illinois	6,589.52	31	181.39	45
Indiana	6,329.77	37	206.16	29
Iowa	6,931.78	23	220.77	21
Kansas	6,547.66	34	201.00	33
Kentucky	6,021.96	42	214.02	25
Louisiana	7,182.02	17	272.84	4
Maine	7,579.22	14	245.26	8
Maryland	7,029.91	22	169.41	49
Massachusetts	8,146.57	7	186.87	42
Michigan	6,586.01	32	201.32	32
MINNESOTA	7,519.87	15	203.44	30
Mississippi	6,639.98	28	260.02	5
Missouri	5,916.62	44	189.85	39
Montana	6,575.56	33	227.94	14
Nebraska	6,626.64	29	202.47	31
Nevada	6,459.01	35	178.34	46
New Hampshire	6,210.16	40	166.33	50
New Jersey	8,213.66	6	188.80	41
New Mexico	7,654.04	13	275.26	3
New York	10,098.94	4	246.39	7
North Carolina	6,303.06	39	209.39	26
North Dakota	7,082.75	20	221.97	18
Ohio	7,157.02	18	224.58	15
Oklahoma	5,822.93	47	195.62	37
Oregon	6,860.98	24	220.89	20
Pennsylvania	7,205.84	16	206.96	28
Rhode Island	7,768.53	11	214.84	24
South Carolina	6,710.48	26	240.68	10
South Dakota	5,917.17	43	189.27	40
Tennessee	5,660.32	51	186.24	43
Texas	5,906.38	45	181.84	44
Utah	6,052.05	41	222.49	16
Vermont	7,914.03	9	241.73	9
Virginia	6,595.32	30	175.42	47
Washington	7,086.45	19	200.95	34
West Virginia	6,322.03	38	238.45	12
Wisconsin	7,072.58	21	216.58	23
Wyoming	10,470.38	3	283.95	2
U.S. Average	\$7,102.63		\$206.33	
Minnesota History				
1999	5,896.17	7	201.95	23
2000	6,335.91	5	211.94	19
2002 (2001 not avail.)	6,951.85	6	211.99	22
2004 (2003 not avail.)	7,188.04	8	212.59	28
2005	7,413.83	12	205.93	31

Elementary and Secondary Education - State and Local FY2006				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$1,427.42	38	\$49.24	24
Alaska	2,653.00	1	73.97	1
Arizona	1,254.97	49	42.78	43
Arkansas	1,470.50	35	55.20	8
California	1,768.85	11	47.57	25
Colorado	1,556.39	27	42.19	46
Connecticut	2,090.56	6	43.76	40
Delaware	1,895.26	8	51.78	16
D.C.	2,331.92	4	43.77	39
Florida	1,441.06	36	42.19	47
Georgia	1,649.02	20	54.26	11
Hawaii	1,515.08	31	43.70	41
Idaho	1,268.48	48	45.95	32
Illinois	1,619.20	23	44.57	37
Indiana	1,550.74	28	50.51	20
Iowa	1,568.28	26	49.95	22
Kansas	1,494.06	33	45.86	33
Kentucky	1,232.82	50	43.81	38
Louisiana	1,405.20	41	53.38	13
Maine	1,619.71	22	52.41	14
Maryland	1,735.55	14	41.83	48
Massachusetts	1,804.06	10	41.38	49
Michigan	1,705.84	18	52.14	15
MINNESOTA	1,726.36	16	46.71	29
Mississippi	1,378.56	44	53.98	12
Missouri	1,427.02	40	45.79	34
Montana	1,427.30	39	49.48	23
Nebraska	1,544.55	29	47.19	26
Nevada	1,528.21	30	42.20	45
New Hampshire	1,743.21	13	46.69	30
New Jersey	2,529.01	2	58.13	4
New Mexico	1,573.48	25	56.59	7
New York	2,357.15	3	57.51	5
North Carolina	1,296.81	45	43.08	42
North Dakota	1,488.76	34	46.66	31
Ohio	1,733.82	15	54.41	9
Oklahoma	1,402.69	42	47.12	27
Oregon	1,394.37	43	44.89	36
Pennsylvania	1,748.98	12	50.23	21
Rhode Island	1,843.12	9	50.97	18
South Carolina	1,602.41	24	57.47	6
South Dakota	1,282.40	46	41.02	50
Tennessee	1,216.92	51	40.04	51
Texas	1,647.60	21	50.72	19
Utah	1,275.69	47	46.90	28
Vermont	2,005.14	7	61.25	2
Virginia	1,721.38	17	45.79	35
Washington	1,497.24	32	42.46	44
West Virginia	1,439.55	37	54.29	10
Wisconsin	1,675.45	19	51.31	17
Wyoming	2,216.79	5	60.12	3
U.S. Average	1,675.38		48.67	
1999	1,431.25	8	49.02	18
2000	1,456.33	8	48.72	21
2002 (2001 not avail.)	1,546.29	10	47.15	27
2004 (2003 not avail.)	1,620.32	13	47.92	28
2005	1,634.86	15	45.41	31

Higher Education - State and Local FY2006				
Per Capita			Per \$1,000 of Income	
State	Amount	Rank	Amount	Rank
Alabama	\$815.37	13	\$28.13	8
Alaska	854.32	10	23.82	20
Arizona	579.81	37	19.76	29
Arkansas	678.36	25	25.46	14
California	671.35	26	18.05	33
Colorado	666.41	28	18.07	32
Connecticut	607.54	34	12.72	47
Delaware	1,011.40	3	27.63	9
D.C.	191.99	51	3.60	51
Florida	412.39	50	12.07	50
Georgia	485.02	47	15.96	40
Hawaii	731.79	19	21.11	27
Idaho	608.26	33	22.03	24
Illinois	580.72	35	15.99	39
Indiana	686.04	24	22.34	23
Iowa	930.05	6	29.62	5
Kansas	877.31	9	26.93	10
Kentucky	653.91	30	23.24	21
Louisiana	578.43	38	21.97	25
Maine	543.89	43	17.60	36
Maryland	723.13	20	17.43	37
Massachusetts	550.95	41	12.64	48
Michigan	821.39	12	25.11	16
MINNESOTA	660.07	29	17.86	34
Mississippi	735.22	18	28.79	7
Missouri	529.45	45	16.99	38
Montana	706.72	21	24.50	19
Nebraska	822.71	11	25.14	15
Nevada	470.14	48	12.98	46
New Hampshire	580.68	36	15.55	41
New Jersey	566.21	39	13.02	45
New Mexico	964.00	4	34.67	1
New York	506.70	46	12.36	49
North Carolina	886.82	8	29.46	6
North Dakota	1,038.17	2	32.54	4
Ohio	621.33	32	19.50	30
Oklahoma	735.22	17	24.70	18
Oregon	798.16	15	25.70	13
Pennsylvania	535.49	44	15.38	44
Rhode Island	561.77	40	15.54	42
South Carolina	647.84	31	23.24	22
South Dakota	550.37	42	17.60	35
Tennessee	468.71	49	15.42	43
Texas	667.93	27	20.56	28
Utah	924.47	7	33.99	2
Vermont	1,071.73	1	32.74	3
Virginia	697.22	22	18.54	31
Washington	744.42	16	21.11	26
West Virginia	695.86	23	26.25	11
Wisconsin	810.32	14	24.81	17
Wyoming	959.73	5	26.03	12
U.S. Average	\$641.86		\$18.65	
	Minnesota History			
1999	511.90	20	17.53	31
2000	531.28	23	17.77	32
2002 (2001 not avail.)	586.41	24	17.88	35
2004 (2003 not avail.)	590.47	30	17.46	37
2005	608.14	30	16.89	38

Total Education - State and Local FY2006				
Per Capita			Per \$1,000 of Income	
State	Amount	Rank	Amount	Rank
Alabama	\$2,376.76	28	\$81.99	12
Alaska	3,626.07	1	101.09	1
Arizona	1,913.90	50	65.24	40
Arkansas	2,272.25	38	85.29	8
California	2,548.18	16	68.53	34
Colorado	2,294.99	33	62.22	44
Connecticut	2,840.24	7	59.46	47
Delaware	3,102.85	5	84.77	9
D.C.	2,523.91	19	47.37	51
Florida	1,957.37	48	57.31	49
Georgia	2,279.16	36	74.99	23
Hawaii	2,277.91	37	65.70	38
Idaho	1,964.17	47	71.15	32
Illinois	2,304.55	31	63.44	42
Indiana	2,361.15	30	76.90	19
Iowa	2,617.08	10	83.35	11
Kansas	2,444.60	23	75.04	22
Kentucky	2,069.40	44	73.55	28
Louisiana	2,151.77	43	81.75	14
Maine	2,280.75	35	73.80	25
Maryland	2,569.10	14	61.91	45
Massachusetts	2,646.60	9	60.71	46
Michigan	2,606.92	12	79.69	15
MINNESOTA	2,532.78	18	68.52	35
Mississippi	2,217.96	42	86.85	7
Missouri	2,044.31	46	65.60	39
Montana	2,282.06	34	79.11	16
Nebraska	2,465.44	22	75.33	21
Nevada	2,057.97	45	56.82	50
New Hampshire	2,391.35	27	64.05	41
New Jersey	3,206.42	4	73.70	27
New Mexico	2,685.53	8	96.58	3
New York	2,965.98	6	72.36	31
North Carolina	2,250.89	40	74.78	24
North Dakota	2,612.49	11	81.87	13
Ohio	2,508.62	21	78.72	18
Oklahoma	2,244.18	41	75.39	20
Oregon	2,259.02	39	72.73	30
Pennsylvania	2,534.51	17	72.79	29
Rhode Island	2,552.38	15	70.59	33
South Carolina	2,439.78	24	87.51	6
South Dakota	1,951.63	49	62.43	43
Tennessee	1,794.22	51	59.03	48
Texas	2,394.06	26	73.71	26
Utah	2,301.74	32	84.62	10
Vermont	3,268.63	3	99.84	2
Virginia	2,518.58	20	66.99	37
Washington	2,407.93	25	68.28	36
West Virginia	2,366.60	29	89.26	5
Wisconsin	2,572.77	13	78.78	17
Wyoming	3,301.72	2	89.54	4
U.S. Average	\$2,436.67		\$70.78	
Minnesota History				
1999	2,042.50	9	69.96	25
2000	2,090.48	9	69.93	26
2002 (2001 not avail.)	2,242.06	11	68.37	29
2004 (2003 not avail.)	2,344.62	15	69.34	36
2005	2,379.07	19	66.08	37

Public Welfare - State and Local FY2006				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$1,122.01	29	\$38.71	21
Alaska	2,062.03	3	57.49	3
Arizona	982.79	42	33.50	30
Arkansas	1,225.83	21	46.01	13
California	1,232.20	20	33.14	32
Colorado	735.86	50	19.95	50
Connecticut	1,326.25	15	27.76	47
Delaware	1,456.06	11	39.78	18
D.C.	3,144.29	1	59.01	2
Florida	994.09	41	29.10	44
Georgia	909.11	47	29.91	42
Hawaii	1,129.66	28	32.58	35
Idaho	1,001.11	40	36.26	25
Illinois	1,052.19	34	28.96	45
Indiana	1,025.03	39	33.38	31
Iowa	1,187.49	22	37.82	23
Kansas	1,033.02	37	31.71	36
Kentucky	1,351.23	14	48.02	11
Louisiana	1,074.99	33	40.84	16
Maine	1,898.67	5	61.44	1
Maryland	1,162.03	23	28.00	46
Massachusetts	1,779.41	8	40.82	17
Michigan	979.12	43	29.93	41
MINNESOTA	1,779.96	7	48.16	10
Mississippi	1,294.09	17	50.68	8
Missouri	1,027.43	38	32.97	34
Montana	908.62	48	31.50	37
Nebraska	1,135.36	27	34.69	27
Nevada	719.05	51	19.85	51
New Hampshire	1,121.84	30	30.05	40
New Jersey	1,435.33	13	32.99	33
New Mexico	1,475.41	10	53.06	7
New York	2,239.19	2	54.63	6
North Carolina	1,109.18	31	36.85	24
North Dakota	1,143.52	24	35.84	26
Ohio	1,452.12	12	45.57	14
Oklahoma	1,137.59	26	38.22	22
Oregon	1,050.36	36	33.82	28
Pennsylvania	1,632.84	9	46.90	12
Rhode Island	2,025.20	4	56.01	4
South Carolina	1,102.82	32	39.55	20
South Dakota	949.31	45	30.37	39
Tennessee	1,249.88	19	41.12	15
Texas	869.68	49	26.77	48
Utah	913.15	46	33.57	29
Vermont	1,808.25	6	55.23	5
Virginia	951.58	44	25.31	49
Washington	1,051.91	35	29.83	43
West Virginia	1,298.04	16	48.96	9
Wisconsin	1,292.51	18	39.58	19
Wyoming	1,142.15	25	30.97	38
U.S. Average	\$1,239.56		\$36.01	
Minnesota History				
1999	1,151.87	3	39.45	8
2000	1,213.69	5	40.60	8
2002 (2001 not avail.)	1,487.24	5	45.35	10
2004 (2003 not avail.)	1,747.49	6	51.68	9
2005	1,895.14	5	52.64	9

Health and Hospitals - State and Local FY2006				
	Per Capita		Per \$1,000 of Income	
State	Amount	Rank	Amount	Rank
Alabama	\$1,111.22	3	\$38.33	2
Alaska	440.33	30	12.28	36
Arizona	365.00	41	12.44	34
Arkansas	404.87	38	15.20	24
California	715.53	11	19.24	13
Colorado	500.12	23	13.56	30
Connecticut	496.66	25	10.40	43
Delaware	432.69	32	11.82	40
D.C.	1,225.17	2	22.99	8
Florida	497.36	24	14.56	26
Georgia	532.97	20	17.54	20
Hawaii	653.01	12	18.83	16
Idaho	535.88	18	19.41	11
Illinois	417.05	37	11.48	41
Indiana	577.98	16	18.82	17
Iowa	750.48	10	23.90	7
Kansas	369.74	40	11.35	42
Kentucky	391.58	39	13.92	29
Louisiana	907.09	5	34.46	4
Maine	475.11	26	15.37	23
Maryland	332.07	43	8.00	46
Massachusetts	318.85	46	7.31	49
Michigan	624.81	14	19.10	15
MINNESOTA	443.62	29	12.00	38
Mississippi	856.14	6	33.53	5
Missouri	550.49	17	17.66	19
Montana	430.12	33	14.91	25
Nebraska	429.53	35	13.12	31
Nevada	429.82	34	11.87	39
New Hampshire	137.14	51	3.67	51
New Jersey	323.63	45	7.44	48
New Mexico	519.51	21	18.68	18
New York	783.13	8	19.11	14
North Carolina	789.22	7	26.22	6
North Dakota	154.56	50	4.84	50
Ohio	613.40	15	19.25	12
Oklahoma	362.50	42	12.18	37
Oregon	511.71	22	16.47	21
Pennsylvania	456.35	28	13.11	32
Rhode Island	282.30	47	7.81	47
South Carolina	1,013.17	4	36.34	3
South Dakota	265.74	48	8.50	44
Tennessee	639.48	13	21.04	10
Texas	469.00	27	14.44	27
Utah	436.13	31	16.03	22
Vermont	262.44	49	8.02	45
Virginia	534.64	19	14.22	28
Washington	774.73	9	21.97	9
West Virginia	329.76	44	12.44	35
Wisconsin	427.15	36	13.08	33
Wyoming	1,621.67	1	43.98	1
U.S. Average	\$569.84		\$16.55	
Minnesota History*				
1999	361.23	30	12.37	37
2000	371.24	41	12.42	43
2002 (2001 not avail.)	391.06	35	11.93	43
2004 (2003 not avail.)	409.74	35	12.12	41
2005	446.03	31	12.39	40

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

Highways - State and Local FY2006				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$420.22	35	\$14.50	26
Alaska	1,924.57	1	53.66	1
Arizona	400.03	39	13.64	31
Arkansas	403.05	38	15.13	25
California	426.08	31	11.46	40
Colorado	434.09	29	11.77	38
Connecticut	365.25	45	7.65	50
Delaware	726.72	6	19.86	11
D.C.	163.51	51	3.07	51
Florida	493.47	21	14.45	28
Georgia	291.04	50	9.58	47
Hawaii	348.16	49	10.04	46
Idaho	505.52	19	18.31	16
Illinois	420.26	34	11.57	39
Indiana	379.82	42	12.37	36
Iowa	626.55	8	19.95	9
Kansas	648.80	7	19.92	10
Kentucky	446.24	28	15.86	20
Louisiana	496.48	20	18.86	14
Maine	607.02	13	19.64	12
Maryland	433.93	30	10.46	43
Massachusetts	350.00	48	8.03	49
Michigan	358.46	47	10.96	42
MINNESOTA	592.67	15	16.03	19
Mississippi	594.29	14	23.27	6
Missouri	472.23	24	15.15	24
Montana	735.73	5	25.50	5
Nebraska	622.36	9	19.02	13
Nevada	587.74	16	16.23	18
New Hampshire	472.75	23	12.66	34
New Jersey	411.45	36	9.46	48
New Mexico	614.54	10	22.10	8
New York	451.56	27	11.02	41
North Carolina	376.87	43	12.52	35
North Dakota	899.35	3	28.18	3
Ohio	404.70	37	12.70	33
Oklahoma	421.38	33	14.16	29
Oregon	486.99	22	15.68	21
Pennsylvania	543.59	18	15.61	23
Rhode Island	372.34	44	10.30	44
South Carolina	391.85	40	14.05	30
South Dakota	847.79	4	27.12	4
Tennessee	359.88	46	11.84	37
Texas	470.81	25	14.49	27
Utah	425.76	32	15.65	22
Vermont	611.83	11	18.69	15
Virginia	385.15	41	10.24	45
Washington	461.91	26	13.10	32
West Virginia	609.36	12	22.98	7
Wisconsin	585.73	17	17.94	17
Wyoming	1,127.55	2	30.58	2
U.S. Average	\$453.25		\$13.17	
Minnesota History				
1999	465.35	13	15.94	20
2000	485.52	16	16.24	23
2002 (2001 not avail.)	533.44	16	16.27	23
2004 (2003 not avail.)	566.52	10	16.76	20
2005	553.10	13	15.36	19

Police - State and Local FY2006				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$201.28	37	\$6.94	25
Alaska	317.57	9	8.85	10
Arizona	274.50	13	9.36	8
Arkansas	179.87	45	6.75	31
California	361.24	3	9.71	4
Colorado	252.44	20	6.84	28
Connecticut	258.91	17	5.42	47
Delaware	335.25	6	9.16	9
D.C.	842.47	1	15.81	1
Florida	328.27	7	9.61	5
Georgia	210.00	30	6.91	26
Hawaii	217.95	27	6.29	37
Idaho	188.67	43	6.83	29
Illinois	294.32	10	8.10	13
Indiana	164.81	49	5.37	48
Iowa	191.59	41	6.10	38
Kansas	230.36	24	7.07	22
Kentucky	157.42	50	5.59	45
Louisiana	275.03	12	10.45	2
Maine	168.29	46	5.45	46
Maryland	286.43	11	6.90	27
Massachusetts	260.07	16	5.97	40
Michigan	230.93	23	7.06	23
MINNESOTA	250.99	21	6.79	30
Mississippi	193.55	40	7.58	17
Missouri	201.96	35	6.48	34
Montana	201.40	36	6.98	24
Nebraska	189.50	42	5.79	43
Nevada	356.74	4	9.85	3
New Hampshire	209.10	31	5.60	44
New Jersey	347.36	5	7.98	14
New Mexico	261.81	15	9.42	7
New York	393.38	2	9.60	6
North Carolina	216.06	28	7.18	20
North Dakota	166.29	48	5.21	50
Ohio	234.60	22	7.36	19
Oklahoma	187.89	44	6.31	36
Oregon	254.20	19	8.18	12
Pennsylvania	204.42	34	5.87	42
Rhode Island	269.77	14	7.46	18
South Carolina	197.27	39	7.08	21
South Dakota	167.50	47	5.36	49
Tennessee	199.23	38	6.56	33
Texas	208.31	33	6.41	35
Utah	215.91	29	7.94	15
Vermont	219.02	26	6.69	32
Virginia	227.36	25	6.05	39
Washington	208.39	32	5.91	41
West Virginia	130.98	51	4.94	51
Wisconsin	257.37	18	7.88	16
Wyoming	322.69	8	8.75	9
U.S. Average	\$264.65		\$7.69	
Minnesota History				
1999	171.84	25	5.89	37
2000	177.63	25	5.94	38
2002 (2001 not avail.)	202.71	22	6.18	36
2004 (2003 not avail.)	223.75	20	6.62	31
2005	231.33	21	6.43	36

Fire - State and Local FY2006				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$81.47	36	\$2.81	31
Alaska	161.96	4	4.52	4
Arizona	131.33	11	4.48	6
Arkansas	64.66	43	2.43	39
California	170.84	3	4.59	3
Colorado	111.71	18	3.03	25
Connecticut	130.24	12	2.73	34
Delaware	34.72	51	0.95	51
D.C.	301.45	1	5.66	2
Florida	149.57	7	4.38	7
Georgia	93.57	26	3.08	22
Hawaii	107.09	19	3.09	21
Idaho	73.86	40	2.68	37
Illinois	136.81	10	3.77	11
Indiana	103.47	21	3.37	17
Iowa	60.01	47	1.91	46
Kansas	89.87	30	2.76	33
Kentucky	83.73	34	2.98	26
Louisiana	118.12	17	4.49	5
Maine	91.07	28	2.95	28
Maryland	126.96	13	3.06	23
Massachusetts	152.10	6	3.49	14
Michigan	90.68	29	2.77	32
MINNESOTA	61.27	45	1.66	48
Mississippi	75.97	39	2.98	27
Missouri	99.64	25	3.20	20
Montana	67.98	41	2.36	40
Nebraska	81.81	35	2.50	38
Nevada	153.04	5	4.23	8
New Hampshire	124.30	15	3.33	18
New Jersey	93.07	27	2.14	43
New Mexico	101.54	23	3.65	12
New York	145.89	8	3.56	13
North Carolina	80.90	37	2.69	35
North Dakota	47.46	48	1.49	49
Ohio	126.78	14	3.98	9
Oklahoma	102.55	22	3.45	15
Oregon	105.61	20	3.40	16
Pennsylvania	45.55	50	1.31	50
Rhode Island	229.53	2	6.35	1
South Carolina	64.57	44	2.32	42
South Dakota	61.05	46	1.95	45
Tennessee	85.85	33	2.82	30
Texas	86.91	31	2.68	36
Utah	78.18	38	2.87	29
Vermont	66.66	42	2.04	44
Virginia	121.66	16	3.24	19
Washington	138.80	9	3.94	10
West Virginia	46.43	49	1.75	47
Wisconsin	99.83	24	3.06	24
Wyoming	86.23	32	2.34	41
U.S. Average	\$114.36		\$3.32	
Minnesota History				
1999	50.43	41	1.73	46
2000	52.09	41	1.74	45
2002 (2001 not avail.)	52.81	45	1.61	47
2004 (2003 not avail.)	55.24	46	1.63	48
2005	57.64	47	1.60	49

Corrections - State and Local FY2006				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$140.84	41	\$4.86	38
Alaska	313.00	3	8.73	4
Arizona	231.65	11	7.90	7
Arkansas	185.64	23	6.97	11
California	301.08	4	8.10	5
Colorado	209.97	21	5.69	28
Connecticut	176.90	29	3.70	49
Delaware	287.00	5	7.84	8
D.C.	351.11	2	6.59	13
Florida	224.18	16	6.56	14
Georgia	214.14	20	7.05	9
Hawaii	140.24	43	4.04	45
Idaho	178.35	26	6.46	16
Illinois	135.53	47	3.73	48
Indiana	148.21	37	4.83	40
Iowa	120.89	50	3.85	47
Kansas	136.58	46	4.19	43
Kentucky	149.61	36	5.32	30
Louisiana	235.39	10	8.94	2
Maine	138.90	44	4.49	41
Maryland	260.83	7	6.29	21
Massachusetts	177.34	28	4.07	44
Michigan	226.57	14	6.93	12
MINNESOTA	143.33	39	3.88	46
Mississippi	130.00	48	5.09	33
Missouri	137.91	45	4.43	42
Montana	185.47	24	6.43	18
Nebraska	166.19	34	5.08	35
Nevada	222.90	17	6.15	22
New Hampshire	125.87	49	3.37	51
New Jersey	221.42	19	5.09	34
New Mexico	245.07	9	8.81	3
New York	264.71	6	6.46	17
North Carolina	174.40	31	5.79	26
North Dakota	116.02	51	3.64	50
Ohio	173.98	32	5.46	29
Oklahoma	176.76	30	5.94	24
Oregon	249.71	8	8.04	6
Pennsylvania	225.41	15	6.47	15
Rhode Island	183.49	25	5.07	36
South Carolina	143.24	40	5.14	32
South Dakota	178.29	27	5.70	27
Tennessee	147.49	38	4.85	39
Texas	189.24	22	5.83	25
Utah	173.03	33	6.36	19
Vermont	163.20	35	4.98	37
Virginia	229.85	12	6.11	23
Washington	221.71	18	6.29	20
West Virginia	140.52	42	5.30	31
Wisconsin	229.03	13	7.01	10
Wyoming	351.36	1	9.53	1
U.S. Average	\$209.76		\$6.09	
Minnesota History				
1999	114.92	37	3.94	47
2000	120.16	40	4.02	47
2001 (2001 not avail.)	129.09	41	3.94	49
2004 (2003 not avail.)	137.17	41	4.06	45
2005	140.01	38	3.89	45

Interest on General Debt - State and Local FY2006				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$175.71	42	\$6.06	43
Alaska	573.20	2	15.98	1
Arizona	212.17	38	7.23	35
Arkansas	154.29	47	5.79	44
California	321.02	12	8.63	16
Colorado	364.33	8	9.88	10
Connecticut	392.54	6	8.22	24
Delaware	282.38	21	7.72	30
D.C.	545.79	3	10.24	7
Florida	236.29	34	6.92	36
Georgia	121.38	51	3.99	51
Hawaii	434.05	5	12.52	3
Idaho	132.33	50	4.79	48
Illinois	371.64	7	10.23	8
Indiana	228.70	35	7.45	33
Iowa	179.80	41	5.73	45
Kansas	301.80	16	9.26	12
Kentucky	299.79	17	10.65	6
Louisiana	290.83	18	11.05	5
Maine	249.64	30	8.08	26
Maryland	256.49	29	6.18	42
Massachusetts	576.69	1	13.23	2
Michigan	257.08	28	7.86	28
MINNESOTA	313.51	14	8.48	21
Mississippi	160.03	46	6.27	41
Missouri	264.93	26	8.50	19
Montana	217.27	36	7.53	31
Nebraska	138.25	49	4.22	49
Nevada	282.37	22	7.80	29
New Hampshire	344.08	10	9.22	13
New Jersey	317.42	13	7.30	34
New Mexico	238.92	33	8.59	18
New York	462.77	4	11.29	4
North Carolina	161.06	45	5.35	47
North Dakota	265.64	25	8.33	23
Ohio	268.05	24	8.41	22
Oklahoma	196.60	40	6.60	38
Oregon	285.39	20	9.19	14
Pennsylvania	347.39	9	9.98	9
Rhode Island	323.51	11	8.95	15
South Carolina	240.05	32	8.61	17
South Dakota	215.59	37	6.90	37
Tennessee	165.82	44	5.46	46
Texas	258.05	27	7.94	27
Utah	173.04	43	6.36	40
Vermont	277.86	23	8.49	20
Virginia	242.64	31	6.45	39
Washington	288.30	19	8.18	25
West Virginia	197.94	39	7.47	32
Wisconsin	303.77	15	9.30	11
Wyoming	152.02	48	4.12	50
U.S. Average	\$286.72		\$8.33	
Minnesota History				
1999	307.67	13	10.54	15
2000	275.60	13	9.22	23
2002 (2001 not avail.)	289.49	14	8.83	23
2004 (2003 not avail.)	309.49	13	9.15	19
2005	298.23	12	8.28	25

**Comparison of Minnesota and U.S. Average, FY2006
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	\$68.52	\$70.78
Elementary and Secondary	46.71	48.67
Higher Education	17.86	18.65
Libraries	0.98	1.02
Public Welfare	48.16	36.01
Health and Hospitals	12.00	16.55
Highways	16.03	13.17
Police	6.79	7.69
Fire	1.66	3.32
Corrections	3.88	6.09
Sewer	2.84	3.81
Housing and Development	4.19	4.08
Natural Resources/Parks	7.29	5.86
Financial Administration	3.08	3.64
Judicial/Legal	3.21	3.58
Public Buildings	0.94	1.18
Interest on the General Debt	8.48	8.33
Air Transportation	1.64	1.79
Other Expenditures	13.76	19.42
Total	\$203.44	\$206.33
	Minnesota Rank	MN as Percent of U.S. Avg.
Total Education	35	96.8%
Elementary and Secondary	29	96.0%
Higher Education	34	95.8%
Libraries	23	95.7%
Public Welfare	10	133.7%
Health and Hospitals	38	72.5%
Highways	19	121.8%
Police	30	88.3%
Fire	48	49.9%
Corrections	46	63.6%
Sewer	40	74.4%
Housing and Development	15	102.6%
Natural Resources/Parks	19	124.5%
Financial Administration	37	84.5%
Judicial/Legal	25	89.5%
Public Buildings	37	80.0%
Interest on the General Debt	21	101.8%
Air Transportation	22	91.8%
Other Expenditures	45	70.9%
Total	30	98.6%

**Comparison of Minnesota and U.S. Average, FY2006
State & Local Expenditure per Capita**

	Minnesota per Capita	U.S. Average per Capita
Total Education	\$2,532.78	\$2,436.67
Elementary and Secondary	1,726.36	1,675.38
Higher Education	660.07	641.86
Libraries	36.12	35.14
Public Welfare	1,779.96	1,239.56
Health and Hospitals	484.80	607.74
Highways	592.67	453.25
Police	250.99	264.65
Fire	61.27	114.36
Corrections	143.33	209.76
Sewer	104.85	131.28
Housing and Development	154.86	140.52
Natural Resources/Parks	269.53	201.67
Financial Administration	113.76	125.32
Judicial/Legal	118.49	123.26
Public Buildings	34.81	40.51
Interest on the General Debt	313.51	286.72
Air Transportation	60.69	61.57
Other Expenditures	467.44	630.65
Total	\$7,519.87	\$7,102.63
	Minnesota Rank	MN as Percent of U.S. Avg.
Total Education	18	103.9%
Elementary and Secondary	16	103.0%
Higher Education	29	102.8%
Libraries	22	102.8%
Public Welfare	7	143.6%
Health and Hospitals	29	79.8%
Highways	15	130.8%
Police	21	94.8%
Fire	45	53.6%
Corrections	39	68.3%
Sewer	32	79.9%
Housing and Development	13	110.2%
Natural Resources/Parks	15	133.6%
Financial Administration	30	90.8%
Judicial/Legal	19	96.1%
Public Buildings	33	85.9%
Interest on the General Debt	14	109.3%
Air Transportation	21	98.6%
Other Expenditures	32	74.1%
Total	15	105.9%

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.

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