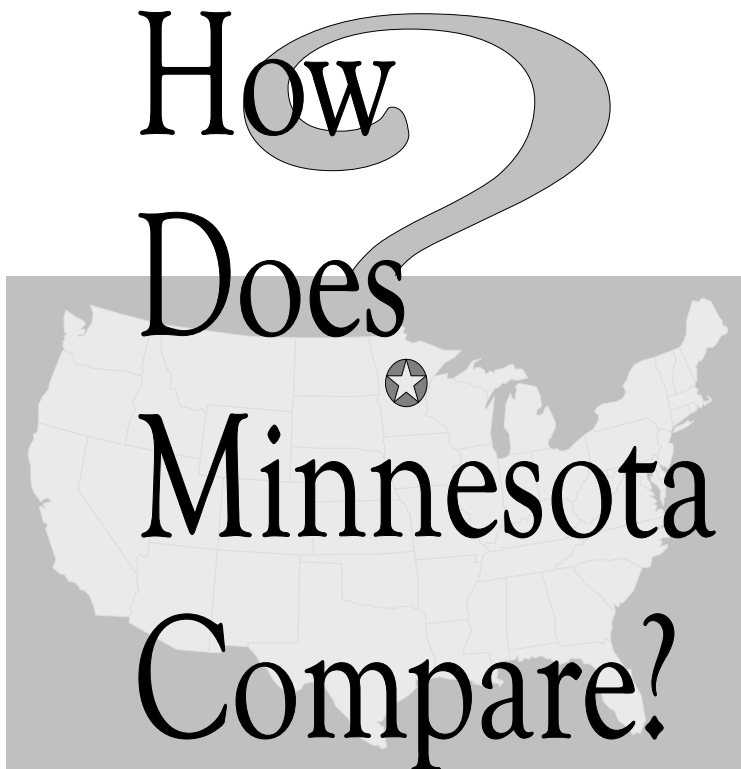


How Does Minnesota Compare?



Fiscal Year 2007 Comparisons

State by State Rankings of Revenues and Spending

*Includes Fiscal Year 2008
Rankings for State Taxes Only*

October 2009

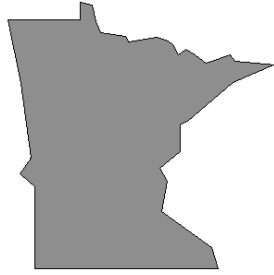


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How Does Minnesota Compare?

Starting in 1969, MTA released comparisons of state and local taxes and spending under the name “How Does Minnesota Compare?” These releases were historically in the fall of the year, two years after the year of comparison. During the 1990s this schedule was seriously delayed by cutbacks in staffing at the Census Bureau. The data for FY2007 is based on the Census of Governments which occurs every five years (those years ending in a 2 or a 7); data from other years is taken from somewhat less complete surveys.

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	2006		2007		Rank	
	Amount	% of US	Amount	% of US	2006	2007
Property Tax (S & L)	\$28.03	80.3%	\$30.56	87.6%	35	30
Ind. Income Tax (State)	36.02	124.4%	36.11	122.8%	5	6
Ind. Income Tax (S & L)	36.02	114.3%	36.11	113.2%	8	9
Corp. Income Tax (State)	5.63	108.6%	5.91	109.2%	13	14
Sales Tax (State)	23.29	102.8%	22.33	100.0%	24	26
Sales Tax (S & L)	23.65	84.3%	22.70	81.5%	35	36
Excise Tax (State)	14.64	141.2%	14.14	136.1%	11	12
Total Taxes (S & L)	118.04	101.6%	118.18	101.7%	20	19

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

MINNESOTA STATE & LOCAL TAX COLLECTIONS, FY2007						
Tax Category	Per Capita			Per \$1,000 of Income		
	Amount	Rank	% of US	Amount	Rank	% of US
Property Tax (S & L)	\$1,172.17	22	93.0%	\$30.56	30	87.6%
Ind. Income Tax (State)	1,385.12	6	130.1%	36.11	6	122.8%
Ind. Income Tax (S & L)	1,385.12	8	119.8%	36.11	9	113.2%
Corp. Income Tax (State)	226.77	13	115.6%	5.91	14	109.2%
Sales Tax (State)	856.37	15	106.3%	22.33	26	100.0%
Sales Tax (S & L)	870.73	25	86.5%	22.70	36	81.5%
Excise Tax (State)	542.39	8	144.7%	14.14	12	136.1%
Total Taxes (S & L)	\$4,533.18	13	108.1%	118.18	19	101.7%

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	2006		2007		Rank	
	Amount	% of US	Amount	% of US	2006	2007
K-12 Education	\$46.71	96.0%	\$46.24	94.9%	29	34
Higher Education	17.86	95.8%	18.31	98.4%	34	35
Total Education	68.52	96.8%	69.32	98.0%	35	33
Public Welfare	48.16	133.7%	46.28	134.6%	10	10
Health and Hospitals	13.12	74.3%	13.06	75.9%	38	37
Highways	16.03	121.8%	16.01	121.3%	19	19
Interest on Gen. Debt	8.48	101.8%	7.87	92.8%	21	32
Police	6.79	88.3%	7.05	92.0%	30	26
Fire	1.66	49.9%	1.77	52.6%	48	47
Corrections	3.88	63.6%	4.19	67.6%	46	46
Total	203.44	98.6%	202.69	99.2%	30	32

MINNESOTA STATE AND LOCAL EXPENDITURES, FY2007						
Spending Category	Per Capita			Per \$1,000 of Income		
	Amount	Rank	% of US	Amount	Rank	% of US
K-12 Education	\$1,773.89	18	100.8%	\$46.24	34	94.9%
Higher Education	702.40	28	104.5%	18.31	35	98.4%
Total Education	2,659.24	16	104.1%	69.32	33	98.0%
Public Welfare	1,775.39	8	143.0%	46.28	10	134.6%
Health and Hospitals	500.89	29	80.6%	13.06	37	75.9%
Highways	614.00	12	128.9%	16.01	19	121.3%
Interest on Gen. Debt	301.75	22	98.6%	7.87	32	92.8%
Police	270.48	18	97.8%	7.05	26	92.0%
Fire	67.75	45	55.9%	1.77	47	52.6%
Corrections	160.81	35	71.8%	4.19	46	67.6%
Total	\$7,774.92	14	105.4%	202.69	32	99.2%

Source: Bureau of the Census, State and Local Finances 2006-07. 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 2008 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 2008 revision of 2006 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 2008 Rankings (State Taxes Only)

The tables in the publication are for fiscal year 2007, 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 2008 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 FY2008 for the major taxes collected by the state.

STATE TAX COLLECTIONS						
Per Capita and per \$1,000 of Personal Income, FY2008						
(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	\$1,489.78	133.2%	5	\$38.84	125.7%	5
Corporate Income Tax	199.31	105.9%	12	5.20	99.9%	16
Sales Tax	871.74	107.3%	17	22.73	100.9%	24
Excise Tax	552.11	143.4%	9	14.39	134.8%	14

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 68% 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/06_faq.pdf). October 22, 2008. http://www.taxes.state.mn.us/taxes/legal_policy/research_reports/content/06_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 2007.²

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.

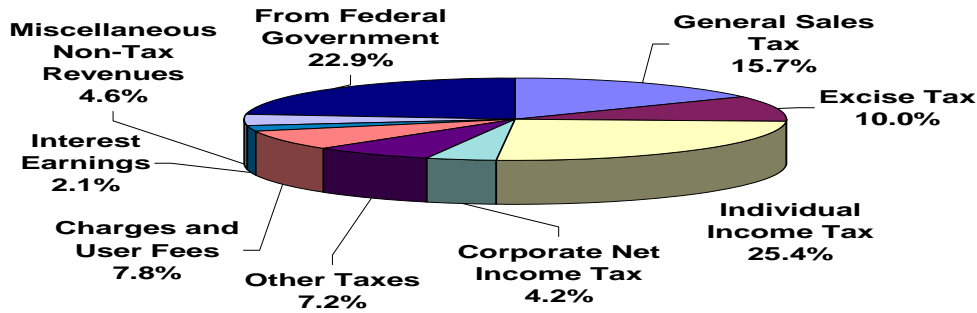
Federal and Non-Tax Revenues

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 24th per \$1,000 of income. When looking at all general revenues (both own-source and federal revenues), Minnesota ranks 17th per capita and 33rd per \$1,000 of income. The table on the next page provides detailed results.

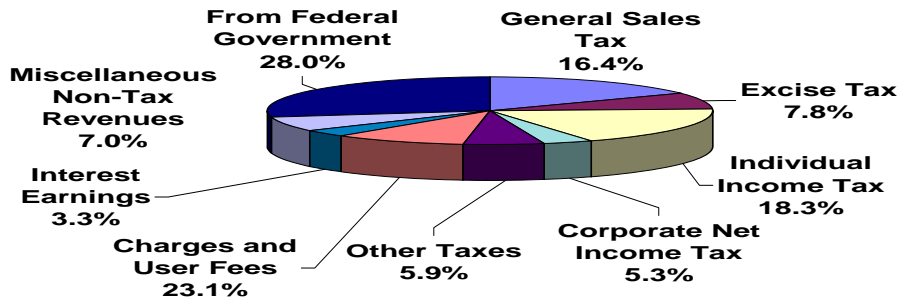
² United States Internal Revenue Service. Statistics of Income. Various years.

Alternative Measures of Revenue								
State	State and Local Own-Source				Total General Revenue			
	Per Capita	Rank	Per \$1,000	Rank	Per Capita	Rank	Per \$1,000	Rank
Alabama	\$5,033	42	\$165.64	31	\$6,698	38	\$220.46	21
Alaska	15,214	1	388.31	1	18,889	1	482.11	1
Arizona	5,015	43	163.42	35	6,348	47	206.86	31
Arkansas	4,613	51	165.01	34	6,173	50	220.80	20
California	6,918	9	175.93	20	8,419	12	214.11	27
Colorado	6,009	20	157.69	41	7,160	29	187.90	44
Connecticut	7,385	6	143.72	50	8,681	9	168.94	50
Delaware	7,295	7	191.92	9	8,726	8	229.55	16
D.C.	11,401	2	199.07	5	16,468	2	287.54	4
Florida	6,041	19	165.63	32	7,291	27	199.88	39
Georgia	5,010	44	161.28	38	6,430	43	206.98	30
Hawaii	6,953	8	189.21	10	8,665	10	235.81	15
Idaho	4,897	45	168.12	26	6,167	51	211.72	28
Illinois	5,746	30	151.15	46	7,053	33	185.53	45
Indiana	5,262	37	166.46	30	6,537	41	206.80	32
Iowa	5,755	29	177.85	17	7,261	28	224.42	19
Kansas	5,709	31	167.97	27	6,887	35	202.62	37
Kentucky	4,739	49	163.08	37	6,307	48	217.02	25
Louisiana	5,918	23	187.16	11	8,926	6	282.31	6
Maine	5,869	25	182.18	14	7,772	18	241.25	12
Maryland	6,332	14	144.69	49	7,762	19	177.37	49
Massachusetts	6,815	10	148.44	47	8,452	11	184.10	47
Michigan	5,861	26	176.25	19	7,292	26	219.28	23
MINNESOTA	6,537	11	170.41	24	7,932	17	206.77	33
Mississippi	4,762	48	178.39	16	8,051	16	301.59	3
Missouri	4,890	46	152.47	43	6,351	46	198.05	40
Montana	5,328	36	175.60	21	7,383	24	243.34	11
Nebraska	6,113	17	182.09	15	7,613	21	226.78	17
Nevada	5,910	24	159.29	39	6,856	36	184.79	46
New Hampshire	5,216	38	131.72	51	6,494	42	163.99	51
New Jersey	7,697	5	165.13	33	9,050	5	194.15	42
New Mexico	5,979	21	208.66	4	8,219	15	286.82	5
New York	9,105	4	209.65	3	11,420	4	262.95	7
North Carolina	5,205	39	168.16	25	6,743	37	217.83	24
North Dakota	6,280	16	196.23	6	8,315	14	259.83	9
Ohio	5,817	28	176.73	18	7,399	23	224.79	18
Oklahoma	5,060	41	157.72	40	6,613	39	206.13	34
Oregon	5,594	32	171.39	22	7,066	32	216.50	26
Pennsylvania	5,978	22	163.37	36	7,499	22	204.93	35
Rhode Island	6,367	13	167.64	29	8,360	13	220.11	22
South Carolina	5,411	34	186.66	12	6,979	34	240.74	13
South Dakota	4,622	50	146.20	48	6,356	45	201.07	38
Tennessee	4,773	47	151.96	45	6,204	49	197.52	41
Texas	5,137	40	152.10	44	6,405	44	189.64	43
Utah	5,347	35	193.59	8	6,603	40	239.06	14
Vermont	6,490	12	184.82	13	8,779	7	250.00	10
Virginia	6,110	18	154.84	42	7,069	31	179.16	48
Washington	6,301	15	167.79	28	7,656	20	203.89	36
West Virginia	5,437	33	195.55	7	7,310	25	262.91	8
Wisconsin	5,832	27	170.93	23	7,103	30	208.17	29
Wyoming	9,821	3	235.28	2	13,265	3	317.81	2
U.S. Average	6,120		169.50		7,651		211.90	

**FY 2007 Sources of State General Revenue
Minnesota**



United States



FY2007 Sources of State General Revenue

(in thousands)

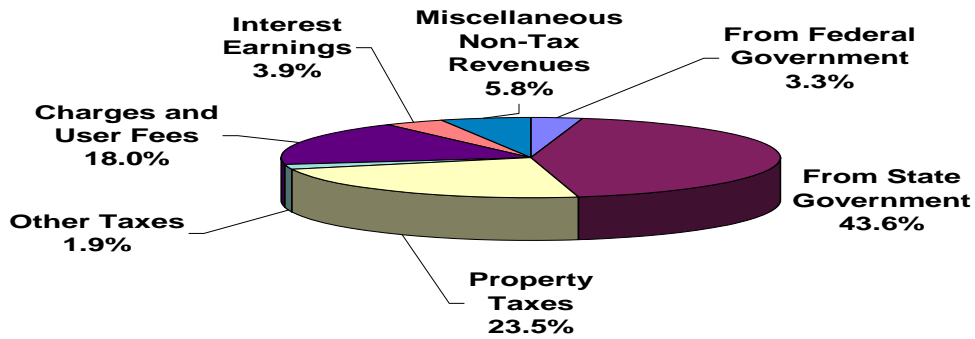
MINNESOTA

General Sales Tax	\$4,470,596	15.7%
Excise Tax	\$2,831,494	10.0%
Individual Income Tax	\$7,230,854	25.4%
Corporate Net Income Tax	\$1,183,816	4.2%
Other Taxes	\$2,051,674	7.2%
Charges and User Fees	\$2,228,273	7.8%
Interest Earnings	\$600,718	2.1%
Miscellaneous Non-Tax Revenues	\$1,296,261	4.6%
From Federal Government	\$6,519,565	22.9%
Minnesota Total	\$28,413,251	100.0%

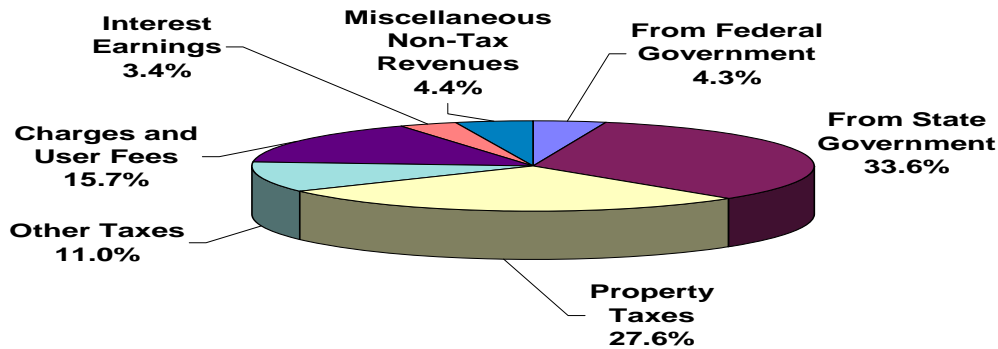
ALL STATES

General Sales Tax	\$238,303,540	16.4%
Excise Tax	\$113,737,767	7.8%
Individual Income Tax	\$265,752,148	18.3%
Corporate Net Income Tax	\$52,846,053	3.6%
Other Taxes	\$86,239,398	5.9%
Charges and User Fees	\$140,073,161	9.6%
Interest Earnings	\$47,909,204	3.3%
Miscellaneous Non-Tax Revenues	\$102,396,037	7.0%
From Federal Government	\$407,819,810	28.0%
All States Total	\$1,455,077,118	100.0%

FY 2007 Sources of Local General Revenue Minnesota



United States



FY2007 Sources of Local General Revenue

(in thousands)

MINNESOTA

From Federal Government	\$762,164	3.3%
From State Government	\$10,108,918	43.6%
Property Taxes	\$5,444,655	23.5%
Other Taxes	\$451,899	1.9%
Charges and User Fees	\$4,189,150	18.0%
Interest Earnings	\$906,427	3.9%
Miscellaneous Non-Tax Revenues	\$1,348,199	5.8%
Minnesota Total	\$23,211,412	100.0%

ALL STATES

From Federal Government	\$57,664,144	4.3%
From State Government	\$450,430,190	33.6%
Property Taxes	\$370,489,474	27.6%
Other Taxes	\$148,182,263	11.0%
Charges and User Fees	\$210,373,226	15.7%
Interest Earnings	\$45,332,664	3.4%
Miscellaneous Non-Tax Revenues	\$59,642,522	4.4%
All States Total	\$1,342,114,483	100.0%

2007 Population		
State	(000's)	Rank
Alabama	4,662	23
Alaska	686	47
Arizona	6,500	14
Arkansas	2,855	32
California	36,757	1
Colorado	4,939	22
Connecticut	3,501	29
Delaware	873	45
D.C.	592	50
Florida	18,328	4
Georgia	9,686	9
Hawaii	1,288	42
Idaho	1,524	39
Illinois	12,902	5
Indiana	6,377	16
Iowa	3,003	30
Kansas	2,802	33
Kentucky	4,269	26
Louisiana	4,411	25
Maine	1,316	40
Maryland	5,634	19
Massachusetts	6,498	15
Michigan	10,003	8
MINNESOTA	5,220	21
Mississippi	2,939	31
Missouri	5,912	18
Montana	967	44
Nebraska	1,783	38
Nevada	2,600	35
New Hampshire	1,316	41
New Jersey	8,683	11
New Mexico	1,984	36
New York	19,490	3
North Carolina	9,222	10
North Dakota	641	48
Ohio	11,486	7
Oklahoma	3,642	28
Oregon	3,790	27
Pennsylvania	12,448	6
Rhode Island	1,051	43
South Carolina	4,480	24
South Dakota	804	46
Tennessee	6,215	17
Texas	24,327	2
Utah	2,736	34
Vermont	621	49
Virginia	7,769	12
Washington	6,549	13
West Virginia	1,814	37
Wisconsin	5,628	20
Wyoming	533	51
U.S. Total	304,060	
	Minnesota History	
2002	5,025	21
2003	5,062	21
2004	5,097	21
2005	5,127	21
2006	5,155	21

Personal Income							
Per Capita				2007 Income Remaining after State & Local Taxes			
State	'06 Amt.	'07 Amt.	'07 Rank	Amt.	Rank	Percent	Rank
Alabama	\$30,900	\$30,425	41	\$27,538	40	90.5%	4
Alaska	38,201	37,708	16	30,495	22	80.9%	51
Arizona	31,952	30,308	42	26,718	42	88.2%	34
Arkansas	28,461	28,000	49	24,786	48	88.5%	29
California	39,584	39,038	9	34,333	9	87.9%	38
Colorado	39,480	38,096	13	34,324	10	90.1%	5
Connecticut	50,918	50,838	2	44,814	2	88.2%	35
Delaware	39,017	38,108	12	33,918	11	89.0%	18
D.C.	56,974	56,360	1	47,587	1	84.4%	49
Florida	36,730	36,188	21	32,207	19	89.0%	19
Georgia	32,100	30,961	39	27,539	39	88.9%	21
Hawaii	37,023	36,748	19	31,652	20	86.1%	47
Idaho	30,000	28,820	46	25,693	45	89.1%	15
Illinois	38,461	38,090	14	33,825	12	88.8%	24
Indiana	32,281	31,906	34	28,595	33	89.6%	10
Iowa	33,123	32,792	29	29,150	30	88.9%	22
Kansas	34,848	34,272	23	30,220	24	88.2%	33
Kentucky	29,731	29,279	45	26,069	44	89.0%	17
Louisiana	31,698	30,494	40	26,508	43	86.9%	44
Maine	32,093	32,055	33	27,779	37	86.7%	45
Maryland	43,881	43,635	5	38,831	5	89.0%	20
Massachusetts	46,276	45,823	4	40,880	3	89.2%	14
Michigan	33,762	34,096	24	30,388	23	89.1%	16
MINNESOTA	38,845	38,356	11	33,823	13	88.2%	32
Mississippi	27,014	26,651	51	23,680	51	88.9%	23
Missouri	32,822	32,411	32	29,164	29	90.0%	7
Montana	30,816	30,158	43	26,778	41	88.8%	25
Nebraska	34,472	34,092	25	30,090	25	88.3%	31
Nevada	39,064	37,445	17	33,428	14	89.3%	12
New Hampshire	39,748	39,627	7	36,023	7	90.9%	1
New Jersey	46,641	46,552	3	40,628	4	87.3%	42
New Mexico	29,913	29,280	44	25,521	47	87.2%	43
New York	44,017	43,547	6	36,671	6	84.2%	50
North Carolina	32,291	31,055	38	27,540	38	88.7%	27
North Dakota	32,951	32,745	30	28,682	32	87.6%	41
Ohio	33,259	33,194	28	29,185	28	87.9%	39
Oklahoma	32,413	31,836	35	28,556	34	89.7%	8
Oregon	33,340	32,469	31	29,105	31	89.6%	9
Pennsylvania	36,800	36,666	20	32,468	18	88.6%	28
Rhode Island	37,470	37,857	15	33,302	15	88.0%	37
South Carolina	29,628	28,638	47	25,556	46	89.2%	13
South Dakota	32,136	31,507	36	28,531	35	90.6%	2
Tennessee	32,113	31,390	37	28,416	36	90.5%	3
Texas	35,208	33,878	27	30,505	21	90.0%	6
Utah	29,429	27,742	50	24,487	50	88.3%	30
Vermont	34,797	34,769	22	30,060	26	86.5%	46
Virginia	39,578	38,921	10	34,754	8	89.3%	11
Washington	38,192	37,176	18	32,972	17	88.7%	26
West Virginia	28,219	28,129	48	24,767	49	88.0%	36
Wisconsin	34,376	34,038	26	29,891	27	87.8%	40
Wyoming	40,746	39,223	8	33,128	16	84.5%	48
U.S. Average	36,708	36,068		31,873		88.4%	
Minnesota History							
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
2006	38,845		14	34,482	14	88.8%	33

Total Tax Collections- State and Local FY2007				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$2,886.60	51	\$95.01	48
Alaska	7,212.91	2	184.10	1
Arizona	3,589.85	33	116.98	22
Arkansas	3,213.55	44	114.94	23
California	4,704.81	11	119.65	16
Colorado	3,772.33	28	99.00	47
Connecticut	6,023.89	5	117.23	21
Delaware	4,190.62	18	110.24	33
D.C.	8,773.07	1	153.18	3
Florida	3,980.91	27	109.14	36
Georgia	3,422.87	35	110.18	34
Hawaii	5,096.00	7	138.68	5
Idaho	3,127.53	46	107.36	39
Illinois	4,264.77	15	112.19	27
Indiana	3,310.66	40	104.73	42
Iowa	3,641.40	31	112.54	26
Kansas	4,052.08	22	119.23	17
Kentucky	3,210.31	45	110.46	32
Louisiana	3,986.19	26	126.07	11
Maine	4,276.36	14	132.74	7
Maryland	4,804.17	9	109.78	35
Massachusetts	4,943.10	8	107.67	38
Michigan	3,708.21	30	111.51	29
MINNESOTA	4,533.18	13	118.18	19
Mississippi	2,971.35	50	111.31	31
Missouri	3,246.94	43	101.25	45
Montana	3,380.36	36	111.41	30
Nebraska	4,002.20	25	119.21	18
Nevada	4,016.63	23	108.26	37
New Hampshire	3,604.41	32	91.02	51
New Jersey	5,923.54	6	127.08	9
New Mexico	3,758.76	29	131.17	8
New York	6,876.10	3	158.33	2
North Carolina	3,515.62	34	113.58	25
North Dakota	4,062.67	21	126.95	10
Ohio	4,009.16	24	121.81	12
Oklahoma	3,280.68	41	102.26	44
Oregon	3,363.73	38	103.06	43
Pennsylvania	4,198.04	17	114.72	24
Rhode Island	4,555.44	12	119.94	15
South Carolina	3,081.33	47	106.29	40
South Dakota	2,976.75	48	94.17	50
Tennessee	2,973.47	49	94.67	49
Texas	3,372.32	37	99.85	46
Utah	3,254.99	42	117.85	20
Vermont	4,709.55	10	134.12	6
Virginia	4,167.16	19	105.61	41
Washington	4,204.02	16	111.95	28
West Virginia	3,362.03	39	120.91	14
Wisconsin	4,147.14	20	121.54	13
Wyoming	6,095.47	4	146.04	4
U.S. Average	\$4,195.07		\$116.19	
Minnesota History				
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
2006	4,363.22	14	118.04	20

Property Tax Collections- State and Local*				
FY2007				
Per Capita			Per \$1,000 of Income	
State	Amount	Rank	Amount	Rank
Alabama	\$449.50	51	\$14.79	51
Alaska	1,510.76	12	38.56	16
Arizona	957.08	36	31.19	29
Arkansas	472.22	50	16.89	49
California	1,135.04	27	28.87	35
Colorado	1,145.94	25	30.07	32
Connecticut	2,303.75	3	44.83	8
Delaware	651.67	44	17.14	48
D.C.	2,561.61	1	44.73	9
Florida	1,464.06	14	40.14	14
Georgia	982.85	33	31.64	28
Hawaii	882.43	38	24.01	42
Idaho	731.56	42	25.11	41
Illinois	1,581.89	10	41.61	13
Indiana	963.95	34	30.49	31
Iowa	1,204.25	21	37.22	18
Kansas	1,234.32	20	36.32	20
Kentucky	604.34	46	20.79	45
Louisiana	591.32	47	18.70	46
Maine	1,562.70	11	48.51	6
Maryland	1,162.17	24	26.56	39
Massachusetts	1,699.29	9	37.01	19
Michigan	1,453.24	15	43.70	11
MINNESOTA	1,172.17	22	30.56	30
Mississippi	750.83	40	28.13	36
Missouri	889.40	37	27.73	37
Montana	1,143.55	26	37.69	17
Nebraska	1,336.84	17	39.82	15
Nevada	1,105.68	29	29.80	34
New Hampshire	2,212.86	5	55.88	2
New Jersey	2,474.56	2	53.09	4
New Mexico	508.62	49	17.75	47
New York	1,953.64	7	44.98	7
North Carolina	792.25	39	25.59	40
North Dakota	1,090.03	30	34.06	22
Ohio	1,163.01	23	35.33	21
Oklahoma	530.14	48	16.52	50
Oregon	1,044.29	31	32.00	27
Pennsylvania	1,242.25	19	33.95	23
Rhode Island	1,868.71	8	49.20	5
South Carolina	958.67	35	33.07	24
South Dakota	1,019.87	32	32.26	26
Tennessee	720.73	43	22.95	43
Texas	1,405.67	16	41.62	12
Utah	744.91	41	26.97	38
Vermont	1,981.32	6	56.42	1
Virginia	1,289.49	18	32.68	25
Washington	1,125.73	28	29.98	33
West Virginia	626.20	45	22.52	44
Wisconsin	1,493.82	13	43.78	10
Wyoming	2,247.21	4	53.84	3
U.S. Average	\$1,260.09		\$34.90	
	Minnesota History			
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
2006	1,036.08	28	28.03	35

Individual Income Tax Collections- State FY2007				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$647.70	36	\$21.32	35
Alaska	-	-	-	-
Arizona	576.51	39	18.79	39
Arkansas	759.42	29	27.16	22
California	1,450.57	5	36.89	5
Colorado	970.84	17	25.48	28
Connecticut	1,809.38	1	35.21	7
Delaware	1,174.47	11	30.90	14
D.C.	-	-	-	-
Florida	-	-	-	-
Georgia	908.49	22	29.24	15
Hawaii	1,211.23	9	32.96	11
Idaho	922.99	21	31.69	13
Illinois	729.25	31	19.18	38
Indiana	723.81	33	22.90	33
Iowa	888.11	23	27.45	20
Kansas	979.59	16	28.82	17
Kentucky	712.43	35	24.51	30
Louisiana	728.70	32	23.05	32
Maine	1,031.79	15	32.03	12
Maryland	1,185.60	10	27.09	23
Massachusetts	1,754.34	3	38.21	3
Michigan	644.05	37	19.37	37
MINNESOTA	1,385.12	6	36.11	6
Mississippi	477.03	41	17.87	40
Missouri	817.85	26	25.50	27
Montana	860.95	24	28.37	18
Nebraska	925.68	20	27.57	19
Nevada	-	-	-	-
New Hampshire	81.66	42	2.06	42
New Jersey	1,350.64	7	28.97	16
New Mexico	593.60	38	20.72	36
New York	1,774.22	2	40.85	2
North Carolina	1,148.18	12	37.09	4
North Dakota	494.00	40	15.44	41
Ohio	846.51	25	25.72	26
Oklahoma	761.83	28	23.75	31
Oregon	1,476.45	4	45.24	1
Pennsylvania	788.28	27	21.54	34
Rhode Island	1,033.13	14	27.20	21
South Carolina	723.13	34	24.94	29
South Dakota	-	-	-	-
Tennessee	40.09	43	1.28	43
Texas	-	-	-	-
Utah	935.89	18	33.88	8
Vermont	935.49	19	26.64	25
Virginia	1,317.89	8	33.40	9
Washington	-	-	-	-
West Virginia	749.81	30	26.97	24
Wisconsin	1,125.39	13	32.98	10
Wyoming	-	-	-	-
U.S. Average	\$874.01		\$24.21	
43-State Avg.	\$1,064.54		\$29.41	
Minnesota History				
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
2006	1,331.43	6	36.02	5

Individual Income Tax Collections- State & Local FY2007				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	655.16	38	21.56	36
Alaska	-	-	-	-
Arizona	576.51	40	18.79	40
Arkansas	759.42	32	27.16	28
California	1,450.57	7	36.89	7
Colorado	970.84	20	25.48	32
Connecticut	1,809.38	4	35.21	10
Delaware	1,229.26	11	32.34	16
D.C.	2,218.68	1	38.74	4
Florida	-	-	-	-
Georgia	908.49	27	29.24	19
Hawaii	1,211.23	12	32.96	14
Idaho	922.99	25	31.69	18
Illinois	729.25	34	19.18	39
Indiana	818.44	30	25.89	31
Iowa	913.05	26	28.22	24
Kansas	980.18	19	28.84	22
Kentucky	946.67	21	32.57	15
Louisiana	728.70	35	23.05	35
Maine	1,031.79	18	32.03	17
Maryland	1,907.03	3	43.58	3
Massachusetts	1,754.34	5	38.21	5
Michigan	690.88	37	20.78	37
MINNESOTA	1,385.12	8	36.11	9
Mississippi	477.03	42	17.87	41
Missouri	874.26	28	27.26	26
Montana	860.95	29	28.37	23
Nebraska	925.68	24	27.57	25
Nevada	-	-	-	-
New Hampshire	81.66	43	2.06	43
New Jersey	1,350.64	9	28.97	21
New Mexico	593.60	39	20.72	38
New York	2,188.96	2	50.40	1
North Carolina	1,148.18	14	37.09	6
North Dakota	494.00	41	15.44	42
Ohio	1,196.41	13	36.35	8
Oklahoma	761.83	31	23.75	34
Oregon	1,480.68	6	45.37	2
Pennsylvania	1,068.76	16	29.21	20
Rhode Island	1,033.13	17	27.20	27
South Carolina	723.13	36	24.94	33
South Dakota	-	-	-	-
Tennessee	40.77	44	1.30	44
Texas	-	-	-	-
Utah	935.89	22	33.88	11
Vermont	935.49	23	26.64	30
Virginia	1,317.90	10	33.40	12
Washington	-	-	-	-
West Virginia	749.81	33	26.97	29
Wisconsin	1,125.39	15	32.98	13
Wyoming	-	-	-	-
U.S. Average	\$951.49		\$26.35	
44-State Avg.	\$1,156.16		\$31.89	
Minnesota History				
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
2006	1,331.43	8	36.02	8

Corporate Net Income Tax Collections- State FY2007				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$108.51	37	\$3.57	34
Alaska	1,185.74	1	30.26	1
Arizona	151.71	26	4.94	22
Arkansas	127.12	32	4.55	28
California	303.56	6	7.72	7
Colorado	97.06	42	2.55	43
Connecticut	235.61	9	4.58	27
Delaware	346.15	3	9.11	4
D.C.	-	-	-	-
Florida	133.26	31	3.65	33
Georgia	105.02	40	3.38	36
Hawaii	78.29	44	2.13	45
Idaho	123.52	34	4.24	31
Illinois	227.60	12	5.99	13
Indiana	154.80	24	4.90	23
Iowa	108.27	38	3.35	37
Kansas	188.22	15	5.54	16
Kentucky	231.44	11	7.96	6
Louisiana	170.67	20	5.40	18
Maine	139.66	28	4.34	30
Maryland	138.82	29	3.17	39
Massachusetts	324.24	5	7.06	9
Michigan	178.56	19	5.37	19
MINNESOTA	226.77	13	5.91	14
Mississippi	125.64	33	4.71	26
Missouri	66.08	46	2.06	46
Montana	184.72	16	6.09	12
Nebraska	119.45	35	3.56	35
Nevada	-	-	-	-
New Hampshire	452.79	2	11.43	2
New Jersey	332.52	4	7.13	8
New Mexico	231.75	10	8.09	5
New York	277.89	8	6.40	11
North Carolina	169.75	22	5.48	17
North Dakota	212.67	14	6.65	10
Ohio	98.00	41	2.98	41
Oklahoma	154.12	25	4.80	25
Oregon	107.08	39	3.28	38
Pennsylvania	183.68	17	5.02	21
Rhode Island	170.51	21	4.49	29
South Carolina	69.62	45	2.40	44
South Dakota	95.33	43	3.02	40
Tennessee	180.28	18	5.74	15
Texas	-	-	-	-
Utah	145.77	27	5.28	20
Vermont	134.18	30	3.82	32
Virginia	113.21	36	2.87	42
Washington	-	-	-	-
West Virginia	297.13	7	10.69	3
Wisconsin	164.07	23	4.81	24
Wyoming	-	-	-	-
U.S. Average	\$173.80		\$4.81	
46-State Avg.	\$196.12		\$5.42	
Minnesota History				
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
2006	207.95	10	5.63	13

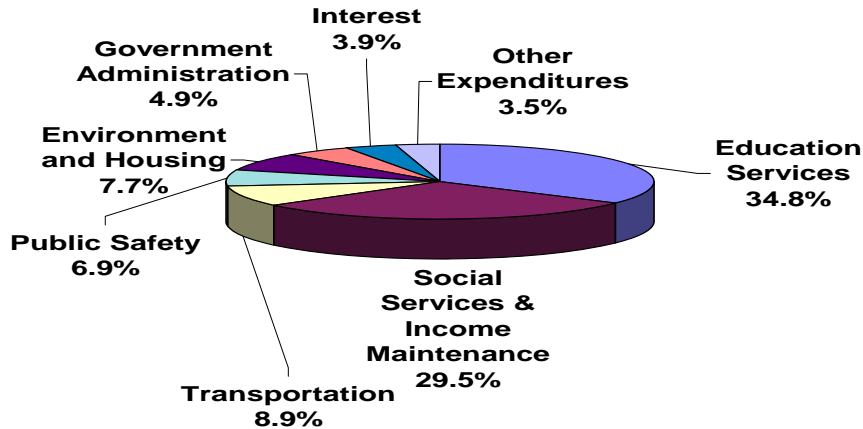
General Sales Tax Collections- State FY2007				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$488.65	43	\$16.08	38
Alaska	-	-	-	-
Arizona	1,017.26	8	33.15	9
Arkansas	1,017.16	9	36.38	4
California	888.80	12	22.60	24
Colorado	444.62	45	11.67	45
Connecticut	865.51	14	16.84	36
Delaware	-	-	-	-
D.C.	-	-	-	-
Florida	1,246.65	4	34.18	6
Georgia	610.75	35	19.66	31
Hawaii	1,985.44	1	54.03	1
Idaho	838.38	18	28.78	11
Illinois	605.92	36	15.94	39
Indiana	850.51	16	26.90	13
Iowa	595.05	37	18.39	33
Kansas	800.11	22	23.54	22
Kentucky	659.98	31	22.71	23
Louisiana	789.25	24	24.96	15
Maine	801.25	21	24.87	17
Maryland	612.01	34	13.98	41
Massachusetts	627.20	32	13.66	42
Michigan	798.04	23	24.00	20
MINNESOTA	856.37	15	22.33	26
Mississippi	1,073.85	7	40.23	3
Missouri	553.64	40	17.26	35
Montana	-	-	-	-
Nebraska	832.20	20	24.79	19
Nevada	1,235.63	5	33.30	8
New Hampshire	-	-	-	-
New Jersey	991.59	10	21.27	29
New Mexico	975.95	11	34.06	7
New York	558.22	39	12.85	43
North Carolina	564.11	38	18.22	34
North Dakota	755.04	25	23.59	21
Ohio	674.79	30	20.50	30
Oklahoma	539.24	41	16.81	37
Oregon	-	-	-	-
Pennsylvania	695.82	29	19.02	32
Rhode Island	833.30	19	21.94	27
South Carolina	721.83	27	24.90	16
South Dakota	884.51	13	27.98	12
Tennessee	1,089.72	6	34.69	5
Texas	840.00	17	24.87	18
Utah	713.94	28	25.85	14
Vermont	538.27	42	15.33	40
Virginia	467.83	44	11.86	44
Washington	1,658.41	2	44.16	2
West Virginia	622.51	33	22.39	25
Wisconsin	738.92	26	21.66	28
Wyoming	1,311.21	3	31.41	10
U.S. Average	\$783.74		\$21.71	
45-State Avg.	\$805.53		\$22.31	
Minnesota History				
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
2006	860.87	14	23.29	24

General Sales Tax Collections- State and Local FY2007				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$863.29	27	\$28.41	21
Alaska	261.44	47	6.67	47
Arizona	1,440.83	5	46.95	6
Arkansas	1,326.00	10	47.43	4
California	1,139.94	13	28.99	18
Colorado	1,025.87	18	26.92	23
Connecticut	865.51	26	16.84	42
Delaware	-	-	-	-
D.C.	1,416.63	6	24.73	31
Florida	1,320.11	11	36.19	12
Georgia	1,020.68	19	32.86	14
Hawaii	1,985.44	2	54.03	1
Idaho	840.24	30	28.84	20
Illinois	708.68	40	18.64	41
Indiana	850.51	28	26.90	24
Iowa	772.90	36	23.89	33
Kansas	1,076.37	15	31.67	15
Kentucky	659.98	41	22.71	35
Louisiana	1,595.63	4	50.46	3
Maine	801.25	33	24.87	30
Maryland	612.01	44	13.98	45
Massachusetts	627.20	42	13.66	46
Michigan	798.04	34	24.00	32
MINNESOTA	870.73	25	22.70	36
Mississippi	1,073.85	16	40.23	9
Missouri	849.34	29	26.49	25
Montana	-	-	-	-
Nebraska	973.27	21	28.99	19
Nevada	1,358.72	8	36.62	11
New Hampshire	-	-	-	-
New Jersey	991.59	20	21.27	39
New Mexico	1,355.28	9	47.30	5
New York	1,128.28	14	25.98	26
North Carolina	771.66	37	24.93	28
North Dakota	889.43	24	27.79	22
Ohio	818.77	32	24.88	29
Oklahoma	934.76	23	29.14	17
Oregon	-	-	-	-
Pennsylvania	712.79	39	19.48	40
Rhode Island	833.30	31	21.94	38
South Carolina	748.55	38	25.82	27
South Dakota	1,205.20	12	38.13	10
Tennessee	1,359.07	7	43.27	7
Texas	1,040.64	17	30.81	16
Utah	935.68	22	33.88	13
Vermont	547.11	46	15.58	43
Virginia	604.38	45	15.32	44
Washington	1,998.18	1	53.21	2
West Virginia	622.51	43	22.39	37
Wisconsin	789.90	35	23.15	34
Wyoming	1,725.46	3	41.34	8
U.S. Average	\$984.08		\$27.26	
46-State Avg. (+DC)	\$1,007.09		\$27.86	
Minnesota History				
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
2006	874.15	23	23.65	35

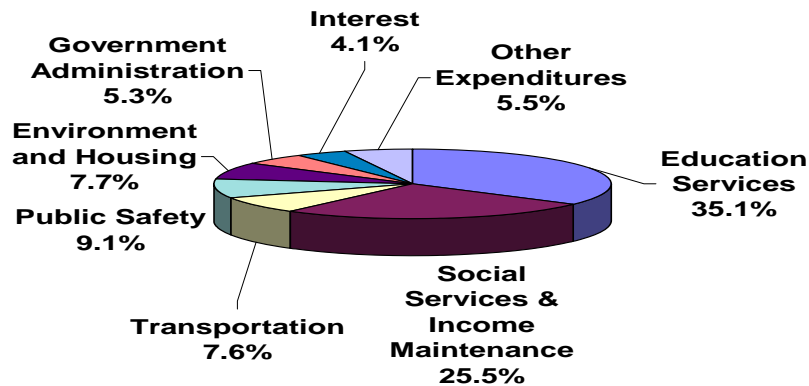
Excise Tax Collections- State FY2007				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$453.11	18	\$14.91	7
Alaska	343.58	30	8.77	37
Arizona	258.04	42	8.41	39
Arkansas	332.81	32	11.90	24
California	213.59	48	5.43	50
Colorado	253.88	45	6.66	45
Connecticut	552.18	5	10.75	28
Delaware	525.96	9	13.84	15
D.C.	-	-	-	-
Florida	423.76	20	11.62	25
Georgia	200.21	50	6.44	47
Hawaii	520.36	10	14.16	11
Idaho	256.77	43	8.81	36
Illinois	550.13	6	14.47	8
Indiana	365.19	27	11.55	26
Iowa	326.71	33	10.10	31
Kansas	290.85	38	8.56	38
Kentucky	415.22	22	14.29	10
Louisiana	453.53	17	14.34	9
Maine	483.03	12	14.99	6
Maryland	419.64	21	9.59	33
Massachusetts	297.08	37	6.47	46
Michigan	361.78	28	10.88	27
MINNESOTA	542.39	8	14.14	12
Mississippi	318.25	34	11.92	23
Missouri	260.77	41	8.13	42
Montana	548.00	7	18.06	4
Nebraska	262.46	40	7.82	44
Nevada	735.81	2	19.83	3
New Hampshire	558.51	4	14.10	13
New Jersey	411.30	23	8.82	35
New Mexico	357.93	29	12.49	18
New York	442.57	19	10.19	30
North Carolina	397.25	25	12.83	16
North Dakota	505.65	11	15.80	5
Ohio	408.98	24	12.43	19
Oklahoma	267.93	39	8.35	40
Oregon	206.56	49	6.33	48
Pennsylvania	467.60	14	12.78	17
Rhode Island	457.72	15	12.05	22
South Carolina	299.94	36	10.35	29
South Dakota	383.94	26	12.15	21
Tennessee	256.08	44	8.15	41
Texas	467.66	13	13.85	14
Utah	245.35	46	8.88	34
Vermont	821.81	1	23.40	1
Virginia	316.81	35	8.03	43
Washington	456.63	16	12.16	20
West Virginia	597.32	3	21.48	2
Wisconsin	333.77	31	9.78	32
Wyoming	239.41	47	5.74	49
U.S. Average	\$374.06		\$10.36	
50-State Avg.	\$374.79		\$10.39	
	Minnesota History			
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
2006	540.99	6	14.64	11

Motor Vehicle License Tax Collections- State FY2007				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$43.94	38	\$1.45	34
Alaska	79.66	15	2.03	17
Arizona	32.77	47	1.07	44
Arkansas	45.98	37	1.64	31
California	71.33	16	1.81	21
Colorado	41.50	43	1.09	43
Connecticut	58.09	28	1.13	41
Delaware	39.84	44	1.05	45
D.C.	-	-	-	-
Florida	64.18	25	1.76	26
Georgia	29.93	48	0.96	48
Hawaii	84.08	12	2.29	13
Idaho	82.23	13	2.82	8
Illinois	105.03	7	2.76	10
Indiana	28.69	49	0.91	49
Iowa	133.64	3	4.13	3
Kansas	60.54	26	1.78	24
Kentucky	49.16	33	1.69	29
Louisiana	25.16	50	0.80	50
Maine	66.92	19	2.08	16
Maryland	81.64	14	1.87	20
Massachusetts	46.23	36	1.01	46
Michigan	90.90	10	2.73	11
MINNESOTA	98.20	8	2.56	12
Mississippi	42.48	41	1.59	32
Missouri	42.88	40	1.34	37
Montana	155.13	2	5.11	2
Nebraska	51.11	31	1.52	33
Nevada	65.44	22	1.76	25
New Hampshire	65.21	23	1.65	30
New Jersey	51.72	30	1.11	42
New Mexico	95.96	9	3.35	6
New York	41.93	42	0.97	47
North Carolina	66.58	20	2.15	14
North Dakota	89.85	11	2.81	9
Ohio	70.74	17	2.15	15
Oklahoma	167.01	1	5.21	1
Oregon	121.42	6	3.72	4
Pennsylvania	65.76	21	1.80	22
Rhode Island	50.00	32	1.32	39
South Carolina	38.35	46	1.32	38
South Dakota	56.48	29	1.79	23
Tennessee	43.62	39	1.39	36
Texas	58.94	27	1.75	27
Utah	38.63	45	1.40	35
Vermont	122.06	5	3.48	5
Virginia	47.35	35	1.20	40
Washington	70.11	18	1.87	19
West Virginia	48.34	34	1.74	28
Wisconsin	65.03	24	1.91	18
Wyoming	122.11	4	2.93	7
U.S. Average	\$63.39		\$1.76	
50-State Avg.	\$63.51		\$1.76	
Minnesota History				
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
2006	101.08	8	2.73	12

FY 2007 State and Local Expenditures Minnesota



United States



FY2007 State and Local Direct General Expenditures

(in thousands)

MINNESOTA

Education Services	\$14,134,664	34.8%
Social Services & Income Maintenance	\$11,957,770	29.5%
Transportation	\$3,613,989	8.9%
Public Safety	\$2,801,072	6.9%
Environment and Housing	\$3,115,681	7.7%
Government Administration	\$1,989,279	4.9%
Interest	\$1,575,263	3.9%
Other Expenditures	\$1,400,441	3.5%
Minnesota Total	\$40,588,159	100.0%

ALL STATES

Education Services	\$787,402,079	35.1%
Social Services & Income Maintenance	\$571,054,022	25.5%
Transportation	\$171,075,543	7.6%
Public Safety	\$203,209,025	9.1%
Environment and Housing	\$172,875,870	7.7%
Government Administration	\$119,704,679	5.3%
Interest	\$93,062,608	4.1%
Other Expenditures	\$124,370,548	5.5%
All States Total	\$2,242,754,374	100.0%

Direct General Expenditures- State and Local FY2007				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$6,521.08	38	\$214.63	21
Alaska	14,947.77	1	381.51	1
Arizona	6,024.36	47	196.31	35
Arkansas	5,897.49	49	210.94	23
California	8,521.72	7	216.72	19
Colorado	6,768.01	33	177.62	46
Connecticut	8,209.47	11	159.76	51
Delaware	8,791.57	5	231.28	12
D.C.	14,329.10	2	250.19	5
Florida	7,062.92	25	193.64	37
Georgia	6,530.36	37	210.21	25
Hawaii	8,393.98	8	228.42	13
Idaho	5,802.63	50	199.20	34
Illinois	6,974.99	26	183.48	42
Indiana	6,539.70	36	206.88	28
Iowa	7,118.84	24	220.01	18
Kansas	6,599.01	34	194.16	36
Kentucky	6,282.54	42	216.18	20
Louisiana	7,746.91	15	245.01	6
Maine	7,539.65	17	234.04	10
Maryland	7,512.43	18	171.66	49
Massachusetts	8,257.25	10	179.86	44
Michigan	6,951.02	27	209.03	26
MINNESOTA	7,774.92	14	202.69	32
Mississippi	7,492.27	19	280.66	3
Missouri	6,151.02	44	191.81	40
Montana	6,771.25	32	223.16	15
Nebraska	6,912.98	28	205.91	29
Nevada	6,585.70	35	177.50	47
New Hampshire	6,355.91	41	160.51	50
New Jersey	8,559.41	6	183.62	41
New Mexico	8,072.34	13	281.71	2
New York	10,403.63	4	239.55	7
North Carolina	6,369.37	40	205.77	30
North Dakota	7,229.87	22	225.92	14
Ohio	7,335.34	21	222.86	16
Oklahoma	6,177.92	43	192.56	39
Oregon	6,873.50	30	210.59	24
Pennsylvania	7,471.47	20	204.18	31
Rhode Island	8,104.29	12	213.37	22
South Carolina	6,897.12	29	237.92	9
South Dakota	6,098.95	45	192.94	38
Tennessee	5,734.50	51	182.57	43
Texas	6,023.37	48	178.34	45
Utah	6,088.10	46	220.42	17
Vermont	8,384.77	9	238.78	8
Virginia	6,801.70	31	172.38	48
Washington	7,558.05	16	201.27	33
West Virginia	6,483.03	39	233.15	11
Wisconsin	7,128.08	23	208.91	27
Wyoming	11,228.27	3	269.01	4
U.S. Average	\$7,376.03		\$204.29	
Minnesota History				
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
2006	7,519.87	15	203.44	30

Elementary and Secondary Education - State and Local FY2007				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$1,528.48	36	\$50.31	18
Alaska	2,766.57	1	70.61	1
Arizona	1,309.05	48	42.66	45
Arkansas	1,534.98	35	54.90	10
California	1,861.85	12	47.35	26
Colorado	1,548.99	34	40.65	49
Connecticut	2,272.65	6	44.23	37
Delaware	1,911.99	9	50.30	20
D.C.	2,404.81	5	41.99	46
Florida	1,593.00	30	43.67	40
Georgia	1,752.15	19	56.40	9
Hawaii	1,676.46	23	45.62	36
Idaho	1,252.77	50	43.01	43
Illinois	1,666.44	25	43.84	39
Indiana	1,568.97	32	49.63	23
Iowa	1,634.10	27	50.50	17
Kansas	1,598.64	29	47.04	29
Kentucky	1,387.24	45	47.73	25
Louisiana	1,486.57	41	47.02	30
Maine	1,662.13	26	51.59	15
Maryland	1,891.99	11	43.23	42
Massachusetts	1,858.00	13	40.47	50
Michigan	1,893.21	10	56.93	6
MINNESOTA	1,773.89	18	46.24	34
Mississippi	1,391.21	44	52.11	13
Missouri	1,510.68	38	47.11	28
Montana	1,477.54	42	48.70	24
Nebraska	1,699.02	20	50.61	16
Nevada	1,590.02	31	42.86	44
New Hampshire	1,820.63	16	45.98	35
New Jersey	2,724.92	2	58.46	4
New Mexico	1,627.71	28	56.80	7
New York	2,460.35	4	56.65	8
North Carolina	1,365.35	46	44.11	38
North Dakota	1,514.91	37	47.34	27
Ohio	1,795.43	17	54.55	11
Oklahoma	1,489.33	40	46.42	32
Oregon	1,425.01	43	43.66	41
Pennsylvania	1,840.85	14	50.31	19
Rhode Island	1,972.76	8	51.94	14
South Carolina	1,674.13	24	57.75	5
South Dakota	1,322.97	47	41.85	47
Tennessee	1,231.87	51	39.22	51
Texas	1,688.31	22	49.99	21
Utah	1,291.37	49	46.75	31
Vermont	2,115.19	7	60.24	3
Virginia	1,831.36	15	46.41	33
Washington	1,567.72	33	41.75	48
West Virginia	1,504.07	39	54.09	12
Wisconsin	1,696.28	21	49.71	22
Wyoming	2,589.74	3	62.05	2
U.S. Average	1,759.25		48.73	
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
2006	1,726.36	16	46.71	29

Higher Education - State and Local FY2007				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$859.05	10	\$28.27	8
Alaska	911.35	8	23.26	21
Arizona	603.90	35	19.68	29
Arkansas	722.96	25	25.86	11
California	729.24	24	18.55	33
Colorado	719.57	27	18.88	32
Connecticut	602.61	36	11.73	50
Delaware	987.00	5	25.97	10
D.C.	207.89	51	3.63	51
Florida	444.18	50	12.18	48
Georgia	494.50	48	15.92	39
Hawaii	800.16	15	21.77	24
Idaho	607.81	34	20.87	25
Illinois	594.35	37	15.63	40
Indiana	721.24	26	22.82	23
Iowa	942.01	7	29.11	7
Kansas	854.94	12	25.16	14
Kentucky	702.35	29	24.17	19
Louisiana	610.19	33	19.30	31
Maine	571.31	40	17.73	36
Maryland	768.06	21	17.55	37
Massachusetts	569.31	41	12.40	47
Michigan	843.43	13	25.36	13
MINNESOTA	702.40	28	18.31	35
Mississippi	784.46	17	29.39	5
Missouri	562.07	42	17.53	38
Montana	779.42	19	25.69	12
Nebraska	837.46	14	24.94	16
Nevada	533.17	47	14.37	44
New Hampshire	581.35	38	14.68	43
New Jersey	548.44	45	11.77	49
New Mexico	987.75	4	34.47	2
New York	560.38	43	12.90	46
North Carolina	905.54	9	29.25	6
North Dakota	1,113.02	2	34.78	1
Ohio	651.53	32	19.79	28
Oklahoma	777.28	20	24.23	17
Oregon	785.88	16	24.08	20
Pennsylvania	549.10	44	15.01	42
Rhode Island	537.11	46	14.14	45
South Carolina	664.55	31	22.92	22
South Dakota	579.05	39	18.32	34
Tennessee	485.34	49	15.45	41
Texas	671.82	30	19.89	27
Utah	945.41	6	34.23	3
Vermont	1,144.87	1	32.60	4
Virginia	767.98	22	19.46	30
Washington	782.25	18	20.83	26
West Virginia	756.64	23	27.21	9
Wisconsin	857.21	11	25.12	15
Wyoming	1,009.61	3	24.19	18
U.S. Average	\$672.17		\$18.62	
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 FY2007				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$2,517.04	26	\$82.84	13
Alaska	3,797.39	1	96.92	3
Arizona	1,995.71	49	65.03	40
Arkansas	2,373.62	36	84.90	9
California	2,709.72	12	68.91	34
Colorado	2,337.15	39	61.34	45
Connecticut	3,048.56	7	59.33	46
Delaware	3,104.01	6	81.66	14
D.C.	2,612.70	20	45.62	51
Florida	2,155.98	47	59.11	47
Georgia	2,401.21	33	77.30	20
Hawaii	2,514.83	27	68.44	35
Idaho	1,949.07	50	66.91	39
Illinois	2,374.19	35	62.45	44
Indiana	2,425.19	31	76.72	21
Iowa	2,697.40	14	83.36	12
Kansas	2,522.75	25	74.23	24
Kentucky	2,281.46	43	78.50	18
Louisiana	2,276.23	44	71.99	28
Maine	2,348.16	37	72.89	26
Maryland	2,778.83	10	63.50	42
Massachusetts	2,584.35	22	56.29	50
Michigan	2,819.88	8	84.80	10
MINNESOTA	2,659.24	16	69.32	33
Mississippi	2,285.76	41	85.62	7
Missouri	2,164.31	46	67.49	37
Montana	2,412.03	32	79.49	15
Nebraska	2,645.03	18	78.78	17
Nevada	2,184.27	45	58.87	48
New Hampshire	2,474.59	29	62.49	43
New Jersey	3,410.30	4	73.16	25
New Mexico	2,797.85	9	97.64	2
New York	3,121.78	5	71.88	29
North Carolina	2,339.84	38	75.59	22
North Dakota	2,718.36	11	84.95	8
Ohio	2,608.69	21	79.26	16
Oklahoma	2,382.31	34	74.25	23
Oregon	2,283.02	42	69.95	32
Pennsylvania	2,649.06	17	72.39	27
Rhode Island	2,661.94	15	70.08	31
South Carolina	2,543.79	23	87.75	6
South Dakota	2,008.89	48	63.55	41
Tennessee	1,839.17	51	58.55	49
Texas	2,425.36	30	71.81	30
Utah	2,329.32	40	84.33	11
Vermont	3,467.74	3	98.76	1
Virginia	2,699.18	13	68.41	36
Washington	2,524.98	24	67.24	38
West Virginia	2,503.98	28	90.05	5
Wisconsin	2,643.77	19	77.48	19
Wyoming	3,773.52	2	90.41	4
U.S. Average	\$2,554.19		\$70.74	
Minnesota History				
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
2006	2,532.78	18	68.52	35

Public Welfare - State and Local FY2007				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$1,006.55	38	\$33.13	28
Alaska	2,056.14	3	52.48	5
Arizona	1,003.58	39	32.70	29
Arkansas	1,262.51	19	45.16	12
California	1,243.22	20	31.62	32
Colorado	758.65	50	19.91	50
Connecticut	1,331.36	16	25.91	47
Delaware	1,492.13	11	39.25	16
D.C.	3,651.88	1	63.76	1
Florida	991.72	40	27.19	46
Georgia	956.21	45	30.78	34
Hawaii	1,166.54	26	31.75	31
Idaho	981.18	42	33.68	26
Illinois	1,100.21	32	28.94	39
Indiana	1,101.11	31	34.83	23
Iowa	1,181.62	25	36.52	21
Kansas	1,053.01	36	30.98	33
Kentucky	1,331.50	15	45.82	11
Louisiana	1,084.34	33	34.29	24
Maine	1,831.45	6	56.85	2
Maryland	1,229.03	21	28.08	44
Massachusetts	1,789.79	7	38.98	17
Michigan	1,084.33	34	32.61	30
MINNESOTA	1,775.39	8	46.28	10
Mississippi	1,361.63	13	51.01	7
Missouri	968.53	43	30.20	36
Montana	869.34	47	28.65	40
Nebraska	1,142.75	28	34.04	25
Nevada	710.59	51	19.15	51
New Hampshire	1,114.85	30	28.15	43
New Jersey	1,352.88	14	29.02	38
New Mexico	1,614.01	10	56.33	3
New York	2,248.61	2	51.78	6
North Carolina	1,038.32	37	33.54	27
North Dakota	1,135.79	29	35.49	22
Ohio	1,478.66	12	44.92	13
Oklahoma	1,198.84	22	37.37	20
Oregon	987.86	41	30.27	35
Pennsylvania	1,620.90	9	44.30	14
Rhode Island	1,920.07	4	50.55	8
South Carolina	1,183.07	24	40.81	15
South Dakota	943.21	46	29.84	37
Tennessee	1,190.80	23	37.91	19
Texas	825.09	48	24.43	49
Utah	788.76	49	28.56	41
Vermont	1,906.55	5	54.30	4
Virginia	967.98	44	24.53	48
Washington	1,063.26	35	28.32	42
West Virginia	1,301.23	17	46.80	9
Wisconsin	1,296.75	18	38.00	18
Wyoming	1,154.37	27	27.66	45
U.S. Average	\$1,241.27		\$34.38	
Minnesota History				
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
2006	1,779.96	7	48.16	10

Health and Hospitals - State and Local FY2007				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$956.17	4	\$31.47	4
Alaska	533.36	27	13.61	34
Arizona	414.12	40	13.49	35
Arkansas	409.31	42	14.64	28
California	790.88	11	20.11	13
Colorado	568.28	23	14.91	27
Connecticut	549.46	25	10.69	42
Delaware	479.67	31	12.62	40
D.C.	898.27	5	15.68	25
Florida	580.81	20	15.92	24
Georgia	690.06	14	22.21	11
Hawaii	823.24	9	22.40	9
Idaho	578.28	21	19.85	17
Illinois	389.79	43	10.25	43
Indiana	576.04	22	18.22	20
Iowa	864.21	8	26.71	5
Kansas	454.12	38	13.36	36
Kentucky	484.42	30	16.67	23
Louisiana	779.92	12	24.67	7
Maine	463.57	36	14.39	30
Maryland	359.19	45	8.21	46
Massachusetts	365.79	44	7.97	47
Michigan	623.99	18	18.76	18
MINNESOTA	500.89	29	13.06	37
Mississippi	1,016.78	3	38.09	2
Missouri	644.88	16	20.11	14
Montana	437.45	39	14.42	29
Nebraska	669.18	15	19.93	16
Nevada	477.53	32	12.87	39
New Hampshire	139.42	51	3.52	51
New Jersey	410.35	41	8.80	44
New Mexico	630.29	17	22.00	12
New York	870.36	7	20.04	15
North Carolina	821.66	10	26.54	6
North Dakota	156.01	50	4.88	50
Ohio	612.04	19	18.60	19
Oklahoma	454.87	37	14.18	31
Oregon	568.28	24	17.41	21
Pennsylvania	474.62	34	12.97	38
Rhode Island	224.18	49	5.90	49
South Carolina	1,097.10	2	37.85	3
South Dakota	278.16	47	8.80	45
Tennessee	699.09	13	22.26	10
Texas	529.43	28	15.68	26
Utah	470.85	35	17.05	22
Vermont	265.21	48	7.55	48
Virginia	544.81	26	13.81	33
Washington	878.82	6	23.40	8
West Virginia	346.79	46	12.47	41
Wisconsin	475.96	33	13.95	32
Wyoming	1,703.46	1	40.81	1
U.S. Average	\$621.43		\$17.21	
Minnesota History*				
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
2006	443.62	29	12.00	38

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

Highways - State and Local FY2007				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$420.34	35	\$13.83	31
Alaska	2,040.78	1	52.09	1
Arizona	416.34	36	13.57	33
Arkansas	404.93	38	14.48	28
California	387.25	41	9.85	45
Colorado	428.72	33	11.25	40
Connecticut	348.40	48	6.78	50
Delaware	550.79	20	14.49	27
D.C.	176.68	51	3.08	51
Florida	535.21	21	14.67	26
Georgia	664.79	9	21.40	8
Hawaii	392.83	40	10.69	43
Idaho	527.17	23	18.10	14
Illinois	516.28	24	13.58	32
Indiana	380.44	43	12.03	35
Iowa	620.58	11	19.18	11
Kansas	594.00	13	17.48	15
Kentucky	551.66	19	18.98	12
Louisiana	501.72	27	15.87	20
Maine	551.93	18	17.13	16
Maryland	489.84	28	11.19	41
Massachusetts	349.66	47	7.62	49
Michigan	378.48	44	11.38	39
MINNESOTA	614.00	12	16.01	19
Mississippi	639.05	10	23.94	6
Missouri	502.22	26	15.66	22
Montana	754.28	5	24.86	5
Nebraska	567.27	16	16.90	17
Nevada	688.31	7	18.55	13
New Hampshire	474.91	32	11.99	36
New Jersey	404.48	39	8.68	48
New Mexico	666.76	8	23.27	7
New York	483.85	29	11.14	42
North Carolina	361.11	46	11.67	38
North Dakota	940.10	3	29.38	2
Ohio	409.27	37	12.43	34
Oklahoma	480.70	30	14.98	25
Oregon	513.43	25	15.73	21
Pennsylvania	560.16	17	15.31	24
Rhode Island	345.60	49	9.10	47
South Carolina	304.22	50	10.49	44
South Dakota	916.88	4	29.01	3
Tennessee	367.30	45	11.69	37
Texas	479.78	31	14.21	30
Utah	427.31	34	15.47	23
Vermont	704.32	6	20.06	10
Virginia	386.46	42	9.79	46
Washington	533.50	22	14.21	29
West Virginia	580.89	14	20.89	9
Wisconsin	569.79	15	16.70	18
Wyoming	1,116.35	2	26.75	4
U.S. Average	\$476.28		\$13.19	
Minnesota History				
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
2006	592.67	15	16.03	19

Police - State and Local FY2007				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$209.55	38	\$6.90	31
Alaska	344.40	7	8.79	9
Arizona	314.80	11	10.26	3
Arkansas	167.89	48	6.01	40
California	377.50	4	9.60	5
Colorado	272.37	17	7.15	22
Connecticut	260.37	20	5.07	50
Delaware	354.25	5	9.32	7
D.C.	845.50	1	14.76	1
Florida	343.06	8	9.41	6
Georgia	220.62	30	7.10	25
Hawaii	236.99	25	6.45	34
Idaho	196.69	42	6.75	32
Illinois	314.78	12	8.28	11
Indiana	173.99	46	5.50	45
Iowa	195.32	43	6.04	39
Kansas	241.94	24	7.12	24
Kentucky	147.24	51	5.07	51
Louisiana	274.70	16	8.69	10
Maine	175.96	45	5.46	46
Maryland	316.29	10	7.23	21
Massachusetts	280.81	15	6.12	38
Michigan	233.89	27	7.03	27
MINNESOTA	270.48	18	7.05	26
Mississippi	194.89	44	7.30	20
Missouri	236.92	26	7.39	19
Montana	212.98	37	7.02	28
Nebraska	200.43	40	5.97	41
Nevada	378.70	3	10.21	4
New Hampshire	224.75	29	5.68	44
New Jersey	352.19	6	7.56	18
New Mexico	301.17	14	10.51	2
New York	392.10	2	9.03	8
North Carolina	220.41	31	7.12	23
North Dakota	164.82	49	5.15	49
Ohio	257.43	21	7.82	14
Oklahoma	197.69	41	6.16	37
Oregon	255.17	22	7.82	15
Pennsylvania	214.42	35	5.86	42
Rhode Island	311.36	13	8.20	12
South Carolina	201.13	39	6.94	30
South Dakota	170.32	47	5.39	47
Tennessee	218.78	32	6.97	29
Texas	215.65	34	6.38	35
Utah	213.23	36	7.72	17
Vermont	227.38	28	6.48	33
Virginia	245.89	23	6.23	36
Washington	215.75	33	5.75	43
West Virginia	147.62	50	5.31	48
Wisconsin	265.46	19	7.78	16
Wyoming	329.14	9	7.89	9
U.S. Average	\$276.59		\$7.66	
Minnesota History				
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
2006	250.99	21	6.79	30

Fire - State and Local FY2007				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$105.24	24	\$3.46	15
Alaska	177.51	4	4.53	4
Arizona	132.27	17	4.31	7
Arkansas	71.84	43	2.57	41
California	177.22	5	4.51	6
Colorado	132.60	16	3.48	14
Connecticut	135.30	13	2.63	39
Delaware	41.10	51	1.08	51
D.C.	304.06	1	5.31	2
Florida	165.11	6	4.53	5
Georgia	95.35	31	3.07	29
Hawaii	111.39	21	3.03	30
Idaho	89.68	36	3.08	28
Illinois	149.98	8	3.95	12
Indiana	102.98	27	3.26	23
Iowa	65.37	47	2.02	45
Kansas	87.39	37	2.57	40
Kentucky	91.27	35	3.14	27
Louisiana	108.00	22	3.42	17
Maine	95.15	32	2.95	34
Maryland	141.71	12	3.24	24
Massachusetts	150.41	7	3.28	20
Michigan	92.75	34	2.79	36
MINNESOTA	67.75	45	1.77	47
Mississippi	72.94	42	2.73	37
Missouri	104.82	25	3.27	21
Montana	95.81	30	3.16	26
Nebraska	99.59	29	2.97	33
Nevada	180.12	3	4.85	3
New Hampshire	129.39	19	3.27	22
New Jersey	99.77	28	2.14	44
New Mexico	120.12	20	4.19	8
New York	149.13	10	3.43	16
North Carolina	86.46	39	2.79	35
North Dakota	55.70	48	1.74	48
Ohio	133.44	14	4.05	10
Oklahoma	107.65	23	3.36	18
Oregon	132.99	15	4.07	9
Pennsylvania	49.90	49	1.36	50
Rhode Island	235.88	2	6.21	1
South Carolina	76.89	41	2.65	38
South Dakota	67.96	44	2.15	43
Tennessee	93.81	33	2.99	32
Texas	86.43	40	2.56	42
Utah	87.26	38	3.16	25
Vermont	66.84	46	1.90	46
Virginia	129.78	18	3.29	19
Washington	148.78	11	3.96	11
West Virginia	48.07	50	1.73	49
Wisconsin	103.24	26	3.03	31
Wyoming	149.35	9	3.58	13
U.S. Average	\$121.12		\$3.35	
Minnesota History				
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
2006	61.27	45	1.66	48

Corrections - State and Local FY2007				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$164.98	34	\$5.43	32
Alaska	350.57	2	8.95	1
Arizona	237.71	16	7.75	6
Arkansas	156.96	36	5.61	27
California	343.48	3	8.74	2
Colorado	238.12	15	6.25	21
Connecticut	188.50	26	3.67	50
Delaware	304.59	5	8.01	4
D.C.	381.37	1	6.66	16
Florida	230.77	20	6.33	19
Georgia	228.14	21	7.34	9
Hawaii	153.14	38	4.17	47
Idaho	176.97	31	6.08	24
Illinois	144.67	46	3.81	49
Indiana	152.84	39	4.83	39
Iowa	145.33	45	4.49	41
Kansas	136.68	49	4.02	48
Kentucky	153.91	37	5.30	34
Louisiana	241.37	14	7.63	8
Maine	150.77	41	4.68	40
Maryland	294.87	6	6.74	13
Massachusetts	197.78	23	4.31	43
Michigan	236.99	17	7.13	10
MINNESOTA	160.81	35	4.19	46
Mississippi	146.70	44	5.50	30
Missouri	135.49	50	4.23	45
Montana	187.37	27	6.18	22
Nebraska	182.75	30	5.44	31
Nevada	254.50	9	6.86	12
New Hampshire	124.32	51	3.14	51
New Jersey	233.73	19	5.01	37
New Mexico	236.13	18	8.24	3
New York	290.44	7	6.69	15
North Carolina	189.04	25	6.11	23
North Dakota	139.09	48	4.35	42
Ohio	141.76	47	4.31	44
Oklahoma	183.14	28	5.71	26
Oregon	261.29	8	8.01	5
Pennsylvania	244.91	11	6.69	14
Rhode Island	209.73	22	5.52	28
South Carolina	147.69	43	5.09	36
South Dakota	173.85	33	5.50	29
Tennessee	152.81	40	4.87	38
Texas	193.69	24	5.73	25
Utah	174.11	32	6.30	20
Vermont	182.77	29	5.20	35
Virginia	250.03	10	6.34	18
Washington	241.39	13	6.43	17
West Virginia	150.26	42	5.40	33
Wisconsin	242.68	12	7.11	11
Wyoming	321.95	4	7.71	7
U.S. Average	\$223.96		\$6.20	
Minnesota History				
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
2006	143.33	39	3.88	46

Interest on General Debt - State and Local FY2007				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$204.11	41	\$6.72	37
Alaska	643.13	1	16.41	1
Arizona	208.36	39	6.79	36
Arkansas	158.00	47	5.65	44
California	349.40	13	8.89	19
Colorado	343.54	14	9.02	18
Connecticut	416.76	7	8.11	29
Delaware	361.55	11	9.51	12
D.C.	634.31	2	11.08	6
Florida	248.27	34	6.81	35
Georgia	133.97	51	4.31	51
Hawaii	471.45	5	12.83	3
Idaho	140.44	50	4.82	49
Illinois	367.40	9	9.66	11
Indiana	266.55	30	8.43	26
Iowa	214.29	38	6.62	38
Kansas	290.03	27	8.53	25
Kentucky	307.85	19	10.59	7
Louisiana	320.74	16	10.14	8
Maine	260.58	32	8.09	30
Maryland	272.82	29	6.23	41
Massachusetts	609.57	3	13.28	2
Michigan	292.46	25	8.79	22
MINNESOTA	301.75	22	7.87	32
Mississippi	156.27	48	5.85	42
Missouri	292.83	24	9.13	13
Montana	243.43	35	8.02	31
Nebraska	154.65	49	4.61	50
Nevada	275.10	28	7.41	33
New Hampshire	351.24	12	8.87	20
New Jersey	382.37	8	8.20	28
New Mexico	249.71	33	8.71	24
New York	488.39	4	11.25	5
North Carolina	166.77	45	5.39	46
North Dakota	321.22	15	10.04	9
Ohio	290.68	26	8.83	21
Oklahoma	177.21	44	5.52	45
Oregon	296.17	23	9.07	16
Pennsylvania	366.07	10	10.00	10
Rhode Island	430.83	6	11.34	4
South Carolina	264.64	31	9.13	14
South Dakota	216.46	37	6.85	34
Tennessee	161.65	46	5.15	47
Texas	306.25	21	9.07	17
Utah	182.10	42	6.59	39
Vermont	306.80	20	8.74	23
Virginia	225.73	36	5.72	43
Washington	308.80	18	8.22	27
West Virginia	179.97	43	6.47	40
Wisconsin	310.77	17	9.11	15
Wyoming	205.39	40	4.92	48
U.S. Average	\$306.07		\$8.48	
Minnesota History				
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
2006	313.51	14	8.48	21

**Comparison of Minnesota and U.S. Average, FY2007
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	\$69.32	\$70.74
Elementary and Secondary	46.24	48.73
Higher Education	18.31	18.62
Libraries	1.26	0.98
Public Welfare	46.28	34.38
Health and Hospitals	13.06	17.21
Highways	16.01	13.19
Police	7.05	7.66
Fire	1.77	3.35
Corrections	4.19	6.20
Sewer	3.10	4.01
Housing and Development	4.22	4.18
Natural Resources/Parks	6.48	5.46
Financial Administration	3.03	3.61
Judicial/Legal	3.12	3.53
Public Buildings	1.11	1.27
Interest on the General Debt	7.87	8.48
Air Transportation	1.61	1.83
Other Expenditures	13.20	18.19
Total	\$202.69	\$204.29
	Minnesota Rank	MN as Percent of U.S. Avg.
Total Education	33	98.0%
Elementary and Secondary	34	94.9%
Higher Education	35	98.4%
Libraries	8	128.4%
Public Welfare	10	134.6%
Health and Hospitals	37	75.9%
Highways	19	121.3%
Police	26	92.0%
Fire	47	52.6%
Corrections	46	67.6%
Sewer	39	77.2%
Housing and Development	13	100.8%
Natural Resources/Parks	21	118.6%
Financial Administration	37	83.8%
Judicial/Legal	25	88.5%
Public Buildings	33	87.7%
Interest on the General Debt	32	92.8%
Air Transportation	22	88.4%
Other Expenditures	43	72.6%
Total	32	99.2%

**Comparison of Minnesota and U.S. Average, FY2007
State & Local Expenditure per Capita**

	Minnesota per Capita	U.S. Average per Capita
Total Education	\$2,659.24	\$2,554.19
Elementary and Secondary	1,773.89	1,759.25
Higher Education	702.40	672.17
Libraries	48.34	35.44
Public Welfare	1,775.39	1,241.27
Health and Hospitals	500.89	621.43
Highways	614.00	476.28
Police	270.48	276.59
Fire	67.75	121.12
Corrections	160.81	223.96
Sewer	118.78	144.77
Housing and Development	161.84	151.05
Natural Resources/Parks	248.54	197.26
Financial Administration	116.11	130.41
Judicial/Legal	119.86	127.50
Public Buildings	42.75	45.86
Interest on the General Debt	301.75	306.07
Air Transportation	61.89	65.92
Other Expenditures	506.49	656.90
Total	\$7,774.92	\$7,376.03
	Minnesota Rank	MN as Percent of U.S. Avg.
Total Education	16	104.1%
Elementary and Secondary	18	100.8%
Higher Education	28	104.5%
Libraries	6	136.4%
Public Welfare	8	143.0%
Health and Hospitals	29	80.6%
Highways	12	128.9%
Police	18	97.8%
Fire	45	55.9%
Corrections	35	71.8%
Sewer	30	82.0%
Housing and Development	15	107.1%
Natural Resources/Parks	16	126.0%
Financial Administration	32	89.0%
Judicial/Legal	19	94.0%
Public Buildings	28	93.2%
Interest on the General Debt	22	98.6%
Air Transportation	21	93.9%
Other Expenditures	28	77.1%
Total	14	105.4%

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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