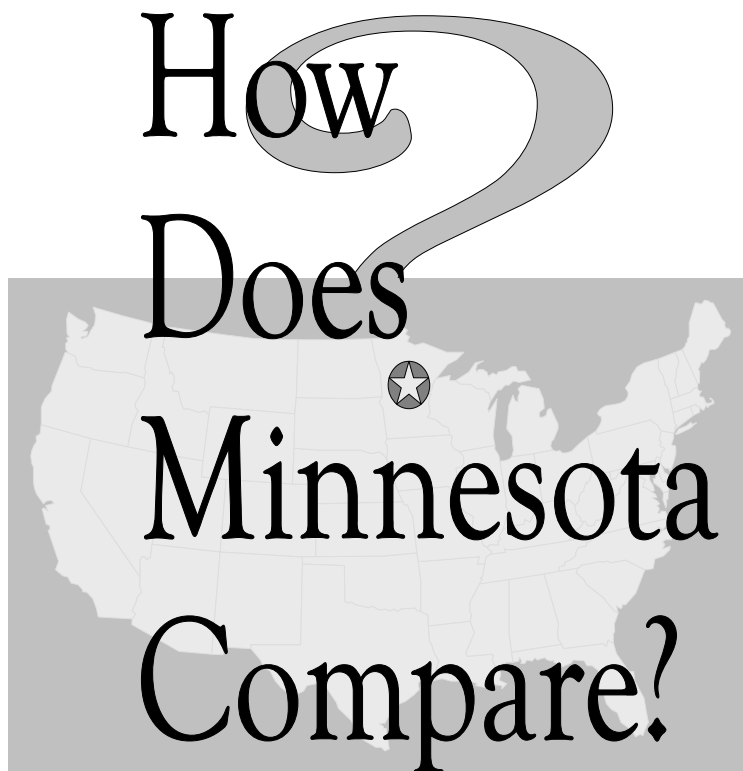


How Does Minnesota Compare?



Fiscal Year 2010 Comparisons

State by State Rankings of Revenues and Spending

*Includes Fiscal Year 2011
Rankings for State Taxes Only*

September 2012

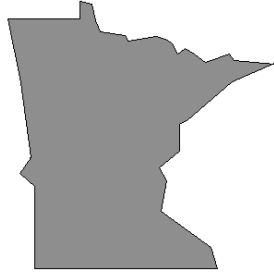


Published annually since 1969
(except FY2001 and FY2003) by:

The Minnesota Taxpayers Association
85 East 7th Place, Suite 250
St. Paul, MN 55101
(651) 224-7477 or (800) 322-8297
FAX: (651) 224-1209
www.mntax.org
E-mail: question@mntax.org

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
Census Definitions of Spending Categories	38



How Does Minnesota Compare?

Starting in 1969, MTA released comparisons of state and local taxes and spending under the name “How Does Minnesota Compare?” These releases were historically in the fall of the year, two years after the year of comparison. The data for FY2010 is based on surveys, whereas the more complete Census of Governments occurs every five years (those years ending in a 2 or a 7).

Our historical data has gaps for FY2001 and FY2003. The Census Bureau did not publish state and local tax data by state for these years.

Why This Booklet?

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

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 whether Minnesota relies on a certain tax more than other states, 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 report, only averages based on statewide collections.

But the statewide averages still give you a lot of information. The two summary tables on the next page 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	2009		2010		Rank	
	Amount	% of US	Amount	% of US	2009	2010
Property Tax (S & L)	\$31.74	91.8%	\$33.87	92.4%	27	26
Ind. Income Tax (State)	31.13	127.3%	29.25	123.0%	4	6
Ind. Income Tax (S & L)	31.13	116.2%	29.25	112.0%	6	9
Corp. Income Tax (State)	3.49	96.4%	3.27	95.1%	17	16
Sales Tax (State)	19.60	102.2%	20.05	105.6%	23	20
Sales Tax (S & L)	20.11	82.9%	20.54	85.0%	36	33
Excise Tax (State)	13.39	141.2%	15.66	157.3%	7	5
Total Taxes (S & L)	107.65	103.8%	110.36	104.8%	14	15

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

MINNESOTA STATE & LOCAL TAX COLLECTIONS, FY2010						
Tax Category	Per Capita			Per \$1,000 of Income		
	Amount	Rank	% of US	Amount	Rank	% of US
Property Tax (S & L)	\$1,407.83	21	98.6%	\$33.87	26	92.4%
Ind. Income Tax (State)	1,216.07	6	130.4%	29.25	6	123.0%
Ind. Income Tax (S & L)	1,216.07	8	118.5%	29.25	9	112.0%
Corp. Income Tax (State)	135.90	13	101.2%	3.27	16	95.1%
Sales Tax (State)	833.53	16	112.7%	20.05	20	105.6%
Sales Tax (S & L)	853.90	28	90.6%	20.54	33	85.0%
Excise Tax (State)	650.82	2	168.1%	15.66	5	157.3%
Total Taxes (S & L)	\$4,587.44	13	111.8%	110.36	15	104.8%

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

Expenditures

MINNESOTA STATE AND LOCAL EXPENDITURES						
per \$1,000 of Personal Income						
Spending Category	2009		2010		Rank	
	Amount	% of US	Amount	% of US	2009	2010
K-12 Education	\$47.14	100.1%	\$44.93	94.3%	26	33
Higher Education	19.99	104.6%	19.82	98.4%	28	32
Total Education	71.53	103.1%	69.44	97.3%	29	33
Public Welfare	49.14	139.8%	53.28	140.6%	7	7
Health and Hospitals	13.52	75.9%	13.42	72.1%	34	37
Highways	15.47	124.7%	16.73	129.4%	22	20
Interest on Gen. Debt	7.86	93.1%	8.50	96.9%	30	24
Police	7.38	97.3%	7.65	96.5%	17	19
Fire	1.73	52.7%	1.69	47.8%	47	48
Corrections	4.06	66.9%	3.90	64.4%	46	44
Total	207.92	103.0%	212.85	101.1%	24	25

MINNESOTA STATE AND LOCAL EXPENDITURES, FY2010						
Spending Category	Per Capita			Per \$1,000 of Income		
	Amount	Rank	% of US	Amount	Rank	% of US
K-12 Education	\$1,867.86	20	100.7%	\$44.93	33	94.3%
Higher Education	823.77	27	105.0%	19.82	32	98.4%
Total Education	2,886.59	19	103.8%	69.44	33	97.3%
Public Welfare	2,214.78	5	150.0%	53.28	7	140.6%
Health and Hospitals	557.93	31	76.9%	13.42	37	72.1%
Highways	695.64	10	138.1%	16.73	20	129.4%
Interest on Gen. Debt	353.20	17	103.3%	8.50	24	96.9%
Police	317.93	13	103.0%	7.65	19	96.5%
Fire	70.28	45	51.0%	1.69	48	47.8%
Corrections	162.07	39	68.7%	3.90	44	64.4%
Total	\$8,848.04	15	107.8%	212.85	25	101.1%

Source: Bureau of the Census, State and Local Finances 2009-10. Calculations by MTA.

Special States

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

Sources

We obtained all tax, spending, and population data used in this report from the Census Bureau's web site (<http://www.census.gov/govs/estimate/>). Income data comes from the *Survey of Current Business* October 2011 issue published by the Bureau of Economic Analysis. We use Census-defined spending categories; see page 38 for those definitions.

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 2011 revision of personal income for consistency with other years in our time series. Other organizations may use slightly different measures; for example, the Minnesota Department of Revenue's Tax Research Division updates their tax rankings to account for revisions to tax collection, personal income, and population data.

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

Fiscal Year 2011 Rankings (State Taxes Only)

The tables in the publication are for fiscal year 2010, 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 2011 was available for state tax collections only at the time of this writing. Since state and local revenue systems are intertwined, we do not publish full rankings tables for state taxes alone. Instead, the table below provides Minnesota's state tax rankings for fiscal year 2011 for the major taxes collected by the state.

MINNESOTA STATE TAX COLLECTIONS						
Per Capita and per \$1,000 of Personal Income, FY2011						
(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	\$1,299.96	134.6%	5	\$29.57	125.6%	5
Corporate Income Tax	145.76	99.6%	12	3.32	92.6%	18
Sales Tax	818.58	108.8%	18	18.62	100.8%	23
Excise Tax	558.88	152.0%	6	12.71	140.7%	8

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 some 65% of K-12 funding coming from state revenues according to Census data. 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 that transfer substantial sums of the revenue they collect to local governments will inflate state government-only tax rankings and depress local government-only tax rankings.

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

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

Per Capita Analysis

A per capita analysis is useful in that it provides a per-person view of taxes collected and the cost of services provided. Since taxes are paid by people and services are provided to people, the analysis provides a sort of "real feel" measure. However, a per capita analysis does not reflect the citizenry's ability-to-pay. It also does not take into consideration wealth differences between states. According to the Department of Revenue's Tax Research Division, in FY 2009 differences in per capita income could explain 79% of the difference in tax revenue per capita (excluding Alaska).¹ Minnesota's per capita income is higher than the national average, and Minnesota's per capita rankings reflect this differential.

Per \$1,000 of Personal Income Analysis

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

¹ Minnesota Department of Revenue. Tax Research Division. [Tax Ranking FAQ](http://taxes.state.mn.us/legal_policy/Documents/research_reports_content_rankings_faq.pdf). Accessed April 10, 2012. http://taxes.state.mn.us/legal_policy/Documents/research_reports_content_rankings_faq.pdf

income” does not include capital gains, which comprised between 2% and 8% of federal adjusted gross income in Minnesota between tax years 1997 and 2009 (2.1% for 2009).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 included in the Census tax data, but the people paying them are not included in either the population or personal income totals. This inflates collection totals per capita and per \$1,000 of income. The error is somewhat mitigated by Minnesota residents paying out-of-state taxes, but measuring the aggregate effect is very difficult. Moreover, many state and local taxes (income and property taxes, for example) are deductible from federal taxes. This effectively exports part of the state-local tax burden to the federal level. Neither type of analysis measures the effect of this exporting.

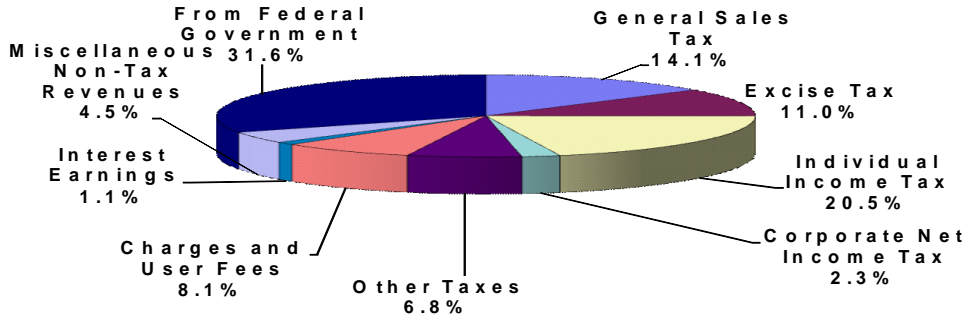
Federal and Non-Tax Revenues

Taxes are only one source of state and local revenues. The other two major sources of revenues are non-tax revenues (user charges, licenses, et cetera) and payments from the federal government. Minnesota is relatively less reliant on these types of revenues than other states. When looking at both tax and non-tax revenues (known as “all state and local own-source revenues”), Minnesota ranks 12th per capita and 15th per \$1,000 of income for FY2010. When looking at all general revenues (both own-source and federal revenues), Minnesota ranks 19th per capita and 29th per \$1,000 of income. The table on the next page provides detailed results.

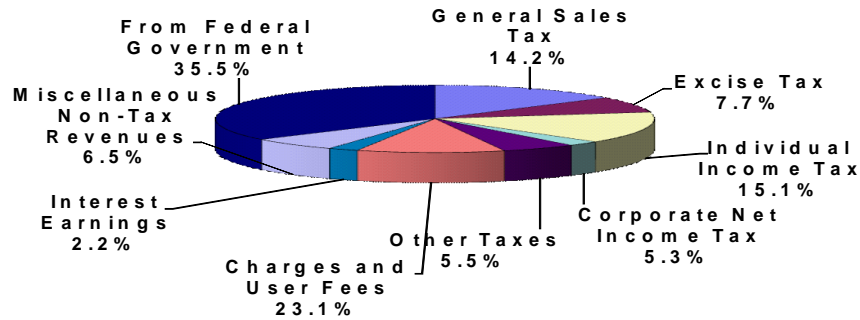
² United States Internal Revenue Service. Statistics of Income. Various years.

Alternative Measures of Revenue								
State	State and Local Own-Source				Total General Revenue			
	Per Capita	Rank	Per \$1,000	Rank	Per Capita	Rank	Per \$1,000	Rank
Alabama	\$4,998	43	\$152.55	32	\$7,042	42	\$214.95	24
Alaska	15,070	1	348.95	1	19,655	1	455.12	1
Arizona	4,453	50	131.69	48	6,562	48	194.07	36
Arkansas	4,772	47	149.38	34	6,935	43	217.06	23
California	6,752	11	163.04	17	8,741	14	211.06	28
Colorado	6,378	16	155.30	28	7,820	28	190.41	40
Connecticut	7,321	7	136.13	45	9,225	11	171.53	49
Delaware	7,239	8	187.68	4	9,517	7	246.72	11
D.C.	10,587	2	156.57	27	17,078	2	252.56	7
Florida	5,727	27	153.54	29	7,246	37	194.26	35
Georgia	4,718	48	138.59	43	6,501	49	190.94	39
Hawaii	6,897	10	169.46	8	8,971	12	220.40	19
Idaho	4,591	49	147.80	39	6,387	50	205.59	33
Illinois	5,779	25	140.39	42	7,508	32	182.40	47
Indiana	5,476	33	163.89	15	7,139	39	213.66	26
Iowa	6,232	18	167.77	10	8,569	17	230.68	14
Kansas	6,266	17	164.56	14	7,964	25	209.16	30
Kentucky	4,858	45	152.19	33	7,102	40	222.47	18
Louisiana	5,769	26	160.24	20	8,929	13	248.01	10
Maine	5,878	24	161.65	18	8,405	19	231.16	13
Maryland	6,441	15	134.36	46	8,432	18	175.91	48
Massachusetts	7,147	9	142.57	40	9,407	9	187.66	44
Michigan	5,615	29	165.82	12	7,741	30	228.60	15
MINNESOTA	6,684	12	160.78	19	8,726	15	209.92	29
Mississippi	5,050	41	167.01	11	8,137	21	269.10	3
Missouri	4,795	46	132.29	47	6,841	46	188.74	42
Montana	5,391	36	158.27	25	8,141	20	239.01	12
Nebraska	6,136	20	159.16	23	8,038	22	208.51	31
Nevada	5,393	35	148.84	36	6,649	47	183.51	46
New Hampshire	5,574	31	130.04	50	7,339	34	171.21	50
New Jersey	7,669	5	152.88	30	9,461	8	188.61	43
New Mexico	5,344	37	164.58	13	8,595	16	264.71	4
New York	9,369	4	197.57	3	12,240	4	258.12	5
North Carolina	5,231	38	152.84	31	7,065	41	206.41	32
North Dakota	7,509	6	185.83	5	10,313	5	255.21	6
Ohio	5,614	30	158.60	24	7,714	31	217.94	21
Oklahoma	5,033	42	148.19	37	7,252	36	213.50	27
Oregon	5,694	28	159.93	22	7,767	29	218.18	20
Pennsylvania	5,925	23	149.31	35	7,828	27	197.25	34
Rhode Island	6,514	14	157.98	26	9,407	10	228.14	16
South Carolina	5,496	32	173.22	6	7,218	38	227.49	17
South Dakota	4,937	44	129.28	51	7,340	33	192.18	38
Tennessee	4,445	51	130.56	49	6,366	51	186.98	45
Texas	5,116	39	140.81	41	6,910	44	190.20	41
Utah	5,059	40	160.10	21	6,878	45	217.66	22
Vermont	6,628	13	168.57	9	9,789	6	248.97	9
Virginia	5,972	22	138.22	44	7,324	35	169.52	51
Washington	6,165	19	147.95	38	8,027	23	192.64	37
West Virginia	5,394	34	172.63	7	7,875	26	252.04	8
Wisconsin	6,097	21	163.75	16	7,997	24	214.79	25
Wyoming	10,359	3	240.62	2	14,320	3	332.63	2
U.S. Average	6,072		155.85		8,089		207.60	

**FY 2010 Sources of State General Revenue
Minnesota**



United States



FY2010 Sources of State General Revenue

(in thousands)

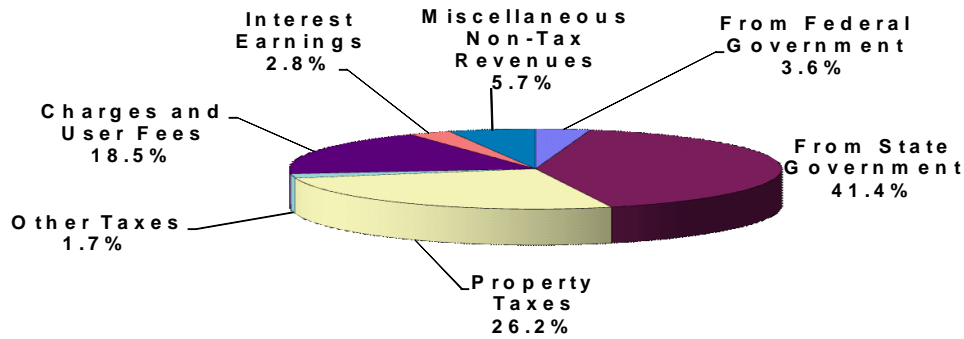
MINNESOTA

General Sales Tax	\$4,426,608	14.1%
Excise Tax	\$3,456,295	11.0%
Individual Income Tax	\$6,458,111	20.5%
Corporate Net Income Tax	\$721,742	2.3%
Other Taxes	\$2,146,121	6.8%
Charges and User Fees	\$2,534,076	8.1%
Interest Earnings	\$360,305	1.1%
Miscellaneous Non-Tax Revenues	\$1,429,066	4.5%
From Federal Government	\$9,930,013	31.6%
Minnesota Total	\$31,462,337	100.0%

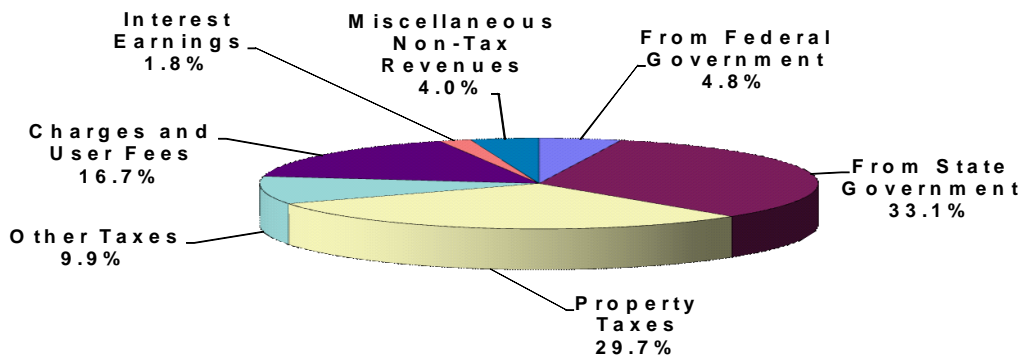
ALL STATES

General Sales Tax	\$222,553,989	14.2%
Excise Tax	\$119,559,493	7.7%
Individual Income Tax	\$235,994,401	15.1%
Corporate Net Income Tax	\$36,739,534	2.4%
Other Taxes	\$86,157,662	5.5%
Charges and User Fees	\$169,795,726	10.9%
Interest Earnings	\$34,581,272	2.2%
Miscellaneous Non-Tax Revenues	\$101,561,563	6.5%
From Federal Government	\$555,296,681	35.5%
All States Total	\$1,562,240,321	100.0%

**FY 2010 Sources of Local General Revenue
Minnesota**



United States



FY2010 Sources of Local General Revenue

(in thousands)

MINNESOTA

From Federal Government	\$916,858	3.6%
From State Government	\$10,594,026	41.4%
Property Taxes	\$6,710,752	26.2%
Other Taxes	\$442,718	1.7%
Charges and User Fees	\$4,727,560	18.5%
Interest Earnings	\$715,666	2.8%
Miscellaneous Non-Tax Revenues	\$1,459,848	5.7%
Minnesota Total	\$25,567,428	100.0%

ALL STATES

From Federal Government	\$68,435,323	4.8%
From State Government	\$475,796,443	33.1%
Property Taxes	\$427,115,829	29.7%
Other Taxes	\$141,528,635	9.9%
Charges and User Fees	\$239,784,345	16.7%
Interest Earnings	\$26,152,777	1.8%
Miscellaneous Non-Tax Revenues	\$57,065,241	4.0%
All States Total	\$1,435,878,593	100.0%

2010 Population		
State	(000's)	Rank
Alabama	4,785	23
Alaska	714	47
Arizona	6,413	16
Arkansas	2,922	32
California	37,338	1
Colorado	5,048	22
Connecticut	3,575	29
Delaware	900	45
D.C.	605	50
Florida	18,839	4
Georgia	9,712	9
Hawaii	1,363	40
Idaho	1,571	39
Illinois	12,842	5
Indiana	6,491	15
Iowa	3,050	30
Kansas	2,859	33
Kentucky	4,347	26
Louisiana	4,545	25
Maine	1,327	41
Maryland	5,786	19
Massachusetts	6,555	14
Michigan	9,877	8
MINNESOTA	5,311	21
Mississippi	2,970	31
Missouri	5,996	18
Montana	991	44
Nebraska	1,830	38
Nevada	2,704	35
New Hampshire	1,317	42
New Jersey	8,800	11
New Mexico	2,066	36
New York	19,395	3
North Carolina	9,560	10
North Dakota	675	48
Ohio	11,538	7
Oklahoma	3,760	28
Oregon	3,838	27
Pennsylvania	12,718	6
Rhode Island	1,053	43
South Carolina	4,637	24
South Dakota	817	46
Tennessee	6,357	17
Texas	25,253	2
Utah	2,775	34
Vermont	626	49
Virginia	8,024	12
Washington	6,743	13
West Virginia	1,854	37
Wisconsin	5,692	20
Wyoming	565	51
U.S. Total	309,330	
	Minnesota History	
2005	5,127	21
2006	5,155	21
2007	5,182	21
2008	5,231	21
2009	5,266	21

Personal Income							
Per Capita				FY 2010 Income Remaining after State & Local Taxes			
State	FY09 Amt.	FY10 Amt.	FY10 Rank	Amt.	Rank	Percent	Rank
Alabama	\$33,455	\$32,762	43	\$29,986	42	91.5%	3
Alaska	43,493	43,186	8	34,550	22	80.0%	51
Arizona	33,594	33,811	41	30,750	40	90.9%	10
Arkansas	32,403	31,948	45	28,698	47	89.8%	26
California	43,068	41,415	13	36,792	14	88.8%	40
Colorado	42,303	41,068	16	37,007	10	90.1%	20
Connecticut	55,942	53,781	2	47,792	2	88.9%	39
Delaware	40,213	38,574	21	34,595	21	89.7%	28
D.C.	67,803	67,618	1	59,303	1	87.7%	47
Florida	39,334	37,301	25	33,806	25	90.6%	12
Georgia	34,316	34,045	38	30,945	36	90.9%	11
Hawaii	42,155	40,702	17	35,862	16	88.1%	44
Idaho	32,019	31,065	50	28,303	49	91.1%	5
Illinois	42,360	41,163	15	36,982	12	89.8%	25
Indiana	34,267	33,410	42	29,815	43	89.2%	36
Iowa	37,780	37,146	27	33,228	26	89.5%	33
Kansas	39,550	38,075	24	34,083	24	89.5%	32
Kentucky	32,170	31,923	46	28,755	46	90.1%	21
Louisiana	37,872	36,003	32	32,450	31	90.1%	19
Maine	36,442	36,359	28	31,960	33	87.9%	46
Maryland	48,162	47,936	5	43,085	5	89.9%	24
Massachusetts	50,055	50,131	4	45,024	3	89.8%	27
Michigan	34,800	33,862	40	30,247	41	89.3%	35
MINNESOTA	42,378	41,569	12	36,982	11	89.0%	37
Mississippi	30,456	30,238	51	27,218	51	90.0%	22
Missouri	36,381	36,248	30	33,084	27	91.3%	4
Montana	34,852	34,062	36	30,814	38	90.5%	16
Nebraska	39,453	38,552	22	34,525	23	89.6%	31
Nevada	38,623	36,235	31	32,487	30	89.7%	29
New Hampshire	42,867	42,865	10	39,053	8	91.1%	6
New Jersey	50,541	50,162	3	44,355	4	88.4%	43
New Mexico	33,170	32,471	44	29,301	44	90.2%	18
New York	46,920	47,419	6	40,394	6	85.2%	50
North Carolina	34,780	34,229	35	30,808	39	90.0%	23
North Dakota	40,838	40,411	18	35,255	18	87.2%	48
Ohio	35,783	35,395	34	31,633	34	89.4%	34
Oklahoma	36,274	33,967	39	30,935	37	91.1%	7
Oregon	36,270	35,600	33	32,181	32	90.4%	17
Pennsylvania	40,196	39,685	19	35,541	17	89.6%	30
Rhode Island	41,431	41,231	14	36,660	15	88.9%	38
South Carolina	32,379	31,727	47	28,889	45	91.1%	8
South Dakota	38,331	38,192	23	35,028	19	91.7%	1
Tennessee	34,434	34,047	37	31,177	35	91.6%	2
Texas	38,945	36,332	29	32,906	29	90.6%	13
Utah	31,796	31,598	48	28,600	48	90.5%	14
Vermont	39,009	39,318	20	34,599	20	88.0%	45
Virginia	44,190	43,203	7	39,317	7	91.0%	9
Washington	43,060	41,670	11	37,699	9	90.5%	15
West Virginia	31,877	31,243	49	27,753	50	88.8%	41
Wisconsin	37,518	37,232	26	32,946	28	88.5%	42
Wyoming	49,455	43,052	9	36,888	13	85.7%	49
U.S. Average	39,949	38,963		34,858		89.5%	
Minnesota History							
2005	37,290		11	33,202	10	89.0%	34
2006	38,845		14	34,482	14	88.8%	33
2007	38,637		12	34,071	12	88.2%	32
2008	41,728		12	37,001	14	88.7%	31
2009	42,378		13	37,816	14	89.2%	38

Total Tax Collections- State and Local FY2010				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$2,776.13	50	\$84.74	49
Alaska	8,636.23	1	199.98	1
Arizona	3,061.46	44	90.55	42
Arkansas	3,249.48	37	101.71	26
California	4,623.41	12	111.64	12
Colorado	4,060.67	19	98.88	32
Connecticut	5,989.01	5	111.36	13
Delaware	3,979.00	22	103.15	24
D.C.	8,314.92	2	122.97	5
Florida	3,494.86	32	93.69	40
Georgia	3,100.59	43	91.07	41
Hawaii	4,840.56	10	118.93	8
Idaho	2,762.62	51	88.93	47
Illinois	4,181.72	17	101.59	27
Indiana	3,595.06	30	107.60	16
Iowa	3,917.42	24	105.46	19
Kansas	3,992.33	21	104.85	20
Kentucky	3,167.27	40	99.22	31
Louisiana	3,553.54	31	98.70	33
Maine	4,398.39	15	120.97	6
Maryland	4,850.97	9	101.20	28
Massachusetts	5,106.48	8	101.86	25
Michigan	3,614.98	29	106.76	17
MINNESOTA	4,587.44	13	110.36	15
Mississippi	3,020.57	46	99.89	30
Missouri	3,163.88	42	87.28	48
Montana	3,248.23	38	95.36	36
Nebraska	4,026.51	20	104.44	21
Nevada	3,747.78	28	103.43	23
New Hampshire	3,812.01	26	88.93	46
New Jersey	5,806.94	6	115.76	9
New Mexico	3,169.60	39	97.61	34
New York	7,024.28	3	148.13	2
North Carolina	3,421.29	35	99.95	29
North Dakota	5,156.12	7	127.59	4
Ohio	3,762.10	27	106.29	18
Oklahoma	3,031.59	45	89.25	45
Oregon	3,419.46	36	96.05	35
Pennsylvania	4,144.30	18	104.43	22
Rhode Island	4,570.98	14	110.86	14
South Carolina	2,837.99	49	89.45	44
South Dakota	3,164.15	41	82.85	51
Tennessee	2,869.68	48	84.29	50
Texas	3,425.37	34	94.28	39
Utah	2,998.21	47	94.89	38
Vermont	4,719.37	11	120.03	7
Virginia	3,885.37	25	89.93	43
Washington	3,970.55	23	95.29	37
West Virginia	3,489.67	33	111.69	11
Wisconsin	4,285.37	16	115.10	10
Wyoming	6,163.65	4	143.17	3
U.S. Average	\$4,104.51		\$105.34	
Minnesota History				
FY 2005	4,087.71	12	113.54	23
FY 2006	4,363.22	14	118.04	20
FY 2007	4,566.45	12	118.18	19
FY 2008	4,726.81	13	113.28	21
FY 2009	4,561.90	13	107.65	14

Property Tax Collections- State and Local FY2010				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$537.77	51	\$16.41	51
Alaska	1,845.36	10	42.73	13
Arizona	1,140.82	31	33.74	27
Arkansas	595.15	50	18.63	50
California	1,442.93	20	34.84	25
Colorado	1,588.75	14	38.69	17
Connecticut	2,517.48	4	46.81	8
Delaware	738.93	46	19.16	48
D.C.	3,073.38	1	45.45	10
Florida	1,499.68	16	40.21	15
Georgia	1,090.87	34	32.04	30
Hawaii	1,021.85	35	25.11	42
Idaho	832.80	41	26.81	37
Illinois	1,824.16	11	44.32	11
Indiana	1,179.15	30	35.29	24
Iowa	1,363.58	24	36.71	20
Kansas	1,374.49	23	36.10	22
Kentucky	681.71	47	21.36	45
Louisiana	743.95	44	20.66	46
Maine	1,787.81	12	49.17	6
Maryland	1,459.76	18	30.45	33
Massachusetts	1,980.47	9	39.51	16
Michigan	1,455.05	19	42.97	12
MINNESOTA	1,407.83	21	33.87	26
Mississippi	851.82	40	28.17	36
Missouri	956.74	38	26.39	38
Montana	1,291.50	26	37.92	19
Nebraska	1,480.24	17	38.40	18
Nevada	1,292.56	25	35.67	23
New Hampshire	2,462.70	5	57.45	2
New Jersey	2,812.09	2	56.06	3
New Mexico	628.59	49	19.36	47
New York	2,274.86	6	47.97	7
North Carolina	896.54	39	26.19	40
North Dakota	1,019.93	36	25.24	41
Ohio	1,129.78	33	31.92	31
Oklahoma	638.15	48	18.79	49
Oregon	1,287.25	27	36.16	21
Pennsylvania	1,258.42	28	31.71	32
Rhode Island	2,083.82	8	50.54	5
South Carolina	1,017.18	37	32.06	29
South Dakota	1,135.18	32	29.72	35
Tennessee	791.36	43	23.24	44
Texas	1,547.98	15	42.61	14
Utah	828.77	42	26.23	39
Vermont	2,163.77	7	55.03	4
Virginia	1,400.95	22	32.43	28
Washington	1,249.50	29	29.99	34
West Virginia	743.69	45	23.80	43
Wisconsin	1,694.34	13	45.51	9
Wyoming	2,621.86	3	60.90	1
U.S. Average	\$1,427.80		\$36.65	
Minnesota History				
FY 2005	1,024.21	27	28.45	35
FY 2006	1,036.08	28	28.03	35
FY 2007	1,180.78	22	30.56	30
FY 2008	1,268.45	21	30.40	32
FY 2009	1,345.23	21	31.74	27

Individual Income Tax Collections- State FY2010				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$541.07	36	\$16.52	34
Alaska	-	-	-	-
Arizona	376.78	41	11.14	40
Arkansas	715.73	28	22.40	19
California	1,222.51	5	29.52	5
Colorado	810.26	20	19.73	28
Connecticut	1,613.44	2	30.00	4
Delaware	948.12	14	24.58	14
D.C.	-	-	-	-
Florida	-	-	-	-
Georgia	722.44	25	21.22	23
Hawaii	1,120.61	8	27.53	8
Idaho	680.26	30	21.90	21
Illinois	662.67	31	16.10	36
Indiana	595.95	32	17.84	32
Iowa	868.81	16	23.39	16
Kansas	939.98	15	24.69	13
Kentucky	725.63	24	22.73	18
Louisiana	503.04	37	13.97	39
Maine	981.91	12	27.01	10
Maryland	1,071.66	10	22.36	20
Massachusetts	1,544.98	3	30.82	3
Michigan	555.72	35	16.41	35
MINNESOTA	1,216.07	6	29.25	6
Mississippi	455.37	39	15.06	37
Missouri	721.60	26	19.91	26
Montana	721.34	27	21.18	24
Nebraska	827.71	18	21.47	22
Nevada	-	-	-	-
New Hampshire	62.55	42	1.46	42
New Jersey	1,173.12	7	23.39	17
New Mexico	463.04	38	14.26	38
New York	1,791.75	1	37.79	1
North Carolina	955.38	13	27.91	7
North Dakota	450.27	40	11.14	41
Ohio	683.55	29	19.31	29
Oklahoma	591.67	33	17.42	33
Oregon	1,288.46	4	36.19	2
Pennsylvania	735.37	23	18.53	30
Rhode Island	864.28	17	20.96	25
South Carolina	576.44	34	18.17	31
South Dakota	-	-	-	-
Tennessee	27.13	43	0.80	43
Texas	-	-	-	-
Utah	758.30	22	24.00	15
Vermont	781.43	21	19.87	27
Virginia	1,079.20	9	24.98	12
Washington	-	-	-	-
West Virginia	820.71	19	26.27	11
Wisconsin	1,017.63	11	27.33	9
Wyoming	-	-	-	-
U.S. Average	\$762.92		\$19.58	
43-State Avg.	\$932.45		\$23.78	
Minnesota History				
FY 2005	1,236.88	5	34.36	4
FY 2006	1,331.43	6	36.02	5
FY 2007	1,395.28	6	36.11	6
FY 2008	1,486.89	5	35.63	6
FY 2009	1,319.38	5	31.13	4

Individual Income Tax Collections - State & Local FY2010				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	563.61	37	17.20	36
Alaska	-	-	-	-
Arizona	376.78	42	11.14	41
Arkansas	715.73	31	22.40	24
California	1,222.51	7	29.52	7
Colorado	810.26	25	19.73	32
Connecticut	1,613.44	4	30.00	6
Delaware	1,008.29	15	26.14	17
D.C.	1,830.25	2	27.07	13
Florida	-	-	-	-
Georgia	722.44	29	21.22	28
Hawaii	1,120.61	10	27.53	11
Idaho	680.26	32	21.90	25
Illinois	662.67	33	16.10	37
Indiana	835.97	22	25.02	18
Iowa	900.45	20	24.24	21
Kansas	941.26	19	24.72	20
Kentucky	963.77	17	30.19	5
Louisiana	503.04	38	13.97	40
Maine	981.91	16	27.01	14
Maryland	1,728.84	3	36.07	3
Massachusetts	1,544.98	5	30.82	4
Michigan	594.37	34	17.55	34
MINNESOTA	1,216.07	8	29.25	9
Mississippi	455.37	40	15.06	38
Missouri	769.51	27	21.23	27
Montana	721.34	30	21.18	29
Nebraska	827.71	23	21.47	26
Nevada	-	-	-	-
New Hampshire	62.55	43	1.46	43
New Jersey	1,173.12	9	23.39	23
New Mexico	463.04	39	14.26	39
New York	2,190.92	1	46.20	1
North Carolina	955.38	18	27.91	10
North Dakota	450.27	41	11.14	42
Ohio	1,043.15	13	29.47	8
Oklahoma	591.67	35	17.42	35
Oregon	1,288.70	6	36.20	2
Pennsylvania	1,051.33	12	26.49	15
Rhode Island	864.28	21	20.96	30
South Carolina	576.44	36	18.17	33
South Dakota	-	-	-	-
Tennessee	27.13	44	0.80	44
Texas	-	-	-	-
Utah	758.30	28	24.00	22
Vermont	781.43	26	19.87	31
Virginia	1,079.20	11	24.98	19
Washington	-	-	-	-
West Virginia	820.71	24	26.27	16
Wisconsin	1,017.63	14	27.33	12
Wyoming	-	-	-	-
U.S. Average	\$841.62		\$21.60	
44-State Avg.	\$1,026.18		\$26.12	
Minnesota History				
FY 2005	1,236.88	7	34.36	7
FY 2006	1,331.43	8	36.02	8
FY 2007	1,395.28	8	36.11	9
FY 2008	1,486.89	7	35.63	8
FY 2009	1,319.38	7	31.13	6

Corporate Net Income Tax Collections- State FY2010				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$89.49	29	\$2.73	26
Alaska	900.47	1	20.85	1
Arizona	64.43	37	1.91	37
Arkansas	131.90	16	4.13	8
California	244.11	4	5.89	3
Colorado	71.32	34	1.74	39
Connecticut	142.01	10	2.64	27
Delaware	158.28	7	4.10	9
D.C.	-	-	-	-
Florida	95.19	25	2.55	30
Georgia	70.50	35	2.07	34
Hawaii	58.57	41	1.44	42
Idaho	62.58	39	2.01	36
Illinois	105.90	23	2.57	29
Indiana	92.03	28	2.75	25
Iowa	62.99	38	1.70	40
Kansas	123.26	20	3.24	19
Kentucky	88.29	31	2.77	23
Louisiana	86.47	32	2.40	31
Maine	132.06	15	3.63	13
Maryland	154.07	8	3.21	20
Massachusetts	279.90	3	5.58	4
Michigan	70.06	36	2.07	35
MINNESOTA	135.90	13	3.27	16
Mississippi	106.51	22	3.52	14
Missouri	34.51	44	0.95	45
Montana	94.08	26	2.76	24
Nebraska	84.33	33	2.19	33
Nevada	-	-	-	-
New Hampshire	379.45	2	8.85	2
New Jersey	232.68	5	4.64	5
New Mexico	60.55	40	1.86	38
New York	200.84	6	4.24	6
North Carolina	135.39	14	3.96	12
North Dakota	130.96	17	3.24	18
Ohio	12.33	46	0.35	46
Oklahoma	57.55	42	1.69	41
Oregon	92.12	27	2.59	28
Pennsylvania	129.66	18	3.27	17
Rhode Island	115.60	21	2.80	22
South Carolina	32.02	45	1.01	43
South Dakota	38.15	43	1.00	44
Tennessee	141.82	11	4.17	7
Texas	-	-	-	-
Utah	88.63	30	2.80	21
Vermont	136.09	12	3.46	15
Virginia	98.41	24	2.28	32
Washington	-	-	-	-
West Virginia	127.89	19	4.09	10
Wisconsin	149.61	9	4.02	11
Wyoming	-	-	-	-
U.S. Average	\$118.77		\$3.05	
46-State Avg.	\$134.35		\$3.44	
Minnesota History				
FY 2005	182.16	9	5.06	8
FY 2006	207.95	10	5.63	13
FY 2007	228.43	13	5.91	14
FY 2008	198.92	11	4.77	17
FY 2009	147.93	11	3.49	17

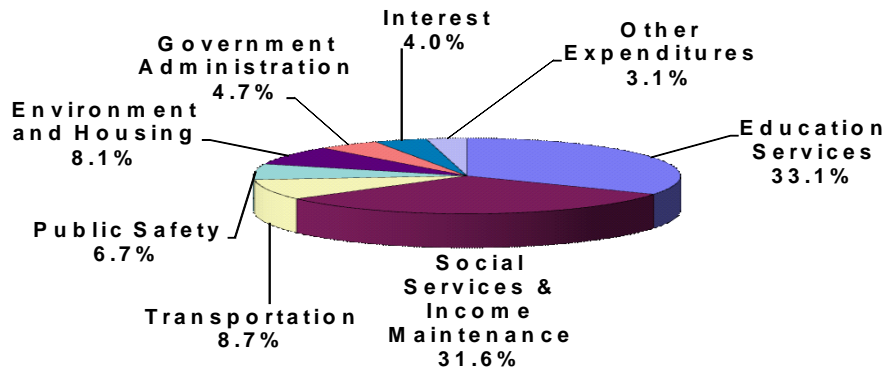
General Sales Tax Collections- State FY2010				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$438.30	44	\$13.38	40
Alaska	-	-	-	-
Arizona	687.59	27	20.34	17
Arkansas	895.16	12	28.02	6
California	835.53	15	20.17	18
Colorado	406.21	45	9.89	45
Connecticut	879.76	14	16.36	32
Delaware	-	-	-	-
D.C.	-	-	-	-
Florida	983.99	4	26.38	9
Georgia	500.89	40	14.71	36
Hawaii	1,699.06	1	41.74	1
Idaho	717.12	22	23.08	13
Illinois	534.18	38	12.98	41
Indiana	915.33	9	27.40	8
Iowa	695.64	25	18.73	24
Kansas	752.07	20	19.75	22
Kentucky	642.72	29	20.13	19
Louisiana	567.60	36	15.77	34
Maine	745.56	21	20.51	16
Maryland	648.80	28	13.53	38
Massachusetts	705.62	24	14.08	37
Michigan	937.42	8	27.68	7
MINNESOTA	833.53	16	20.05	20
Mississippi	959.27	6	31.72	4
Missouri	486.87	42	13.43	39
Montana	-	-	-	-
Nebraska	713.99	23	18.52	27
Nevada	946.46	7	26.12	10
New Hampshire	-	-	-	-
New Jersey	897.56	11	17.89	30
New Mexico	831.98	17	25.62	11
New York	544.90	37	11.49	43
North Carolina	612.64	33	17.90	29
North Dakota	894.92	13	22.15	14
Ohio	628.66	31	17.76	31
Oklahoma	523.46	39	15.41	35
Oregon	-	-	-	-
Pennsylvania	631.39	30	15.91	33
Rhode Island	758.63	19	18.40	28
South Carolina	611.12	34	19.26	23
South Dakota	909.09	10	23.80	12
Tennessee	964.36	5	28.32	5
Texas	778.64	18	21.43	15
Utah	590.49	35	18.69	25
Vermont	497.10	41	12.64	42
Virginia	441.58	43	10.22	44
Washington	1,424.79	2	34.19	2
West Virginia	623.67	32	19.96	21
Wisconsin	692.99	26	18.61	26
Wyoming	1,398.29	3	32.48	3
U.S. Average	\$719.47		\$18.47	
45-State Avg.	\$739.47		\$18.99	
Minnesota History				
FY 2005	819.96	13	22.78	28
FY 2006	860.87	14	23.29	24
FY 2007	862.66	15	22.33	26
FY 2008	870.05	18	20.85	24
FY 2009	830.81	18	19.60	23

General Sales Tax Collections- State and Local FY2010				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$811.33	30	\$24.76	22
Alaska	478.42	47	11.08	47
Arizona	1,031.52	15	30.51	10
Arkansas	1,209.23	9	37.85	5
California	1,067.27	11	25.77	19
Colorado	989.44	18	24.09	26
Connecticut	879.76	25	16.36	41
Delaware	-	-	-	-
D.C.	1,422.46	4	21.04	32
Florida	1,048.99	14	28.12	13
Georgia	858.32	27	25.21	20
Hawaii	1,699.06	3	41.74	2
Idaho	717.12	37	23.08	27
Illinois	664.59	41	16.15	42
Indiana	915.33	22	27.40	15
Iowa	897.97	23	24.17	24
Kansas	1,014.79	16	26.65	17
Kentucky	642.72	43	20.13	35
Louisiana	1,350.32	5	37.51	6
Maine	745.56	35	20.51	34
Maryland	648.80	42	13.53	44
Massachusetts	705.62	38	14.08	43
Michigan	937.42	21	27.68	14
MINNESOTA	853.90	28	20.54	33
Mississippi	959.27	19	31.72	9
Missouri	801.74	31	22.12	29
Montana	-	-	-	-
Nebraska	874.17	26	22.68	28
Nevada	1,050.08	13	28.98	11
New Hampshire	-	-	-	-
New Jersey	897.56	24	17.89	39
New Mexico	1,230.95	8	37.91	4
New York	1,143.67	10	24.12	25
North Carolina	831.85	29	24.30	23
North Dakota	1,059.95	12	26.23	18
Ohio	772.88	33	21.84	30
Oklahoma	957.57	20	28.19	12
Oregon	-	-	-	-
Pennsylvania	677.38	40	17.07	40
Rhode Island	758.63	34	18.40	38
South Carolina	679.49	39	21.42	31
South Dakota	1,254.82	7	32.86	8
Tennessee	1,262.96	6	37.09	7
Texas	993.57	17	27.35	16
Utah	795.74	32	25.18	21
Vermont	512.29	46	13.03	46
Virginia	568.92	45	13.17	45
Washington	1,760.08	1	42.24	1
West Virginia	623.67	44	19.96	37
Wisconsin	744.47	36	20.00	36
Wyoming	1,711.68	2	39.76	3
U.S. Average	\$921.06		\$23.64	
46-State Avg. (+DC)	\$942.52		\$24.16	
Minnesota History				
FY 2005	832.78	25	23.13	37
FY 2006	874.15	23	23.65	35
FY 2007	877.12	25	22.70	36
FY 2008	892.55	27	21.39	36
FY 2009	852.41	28	20.11	36

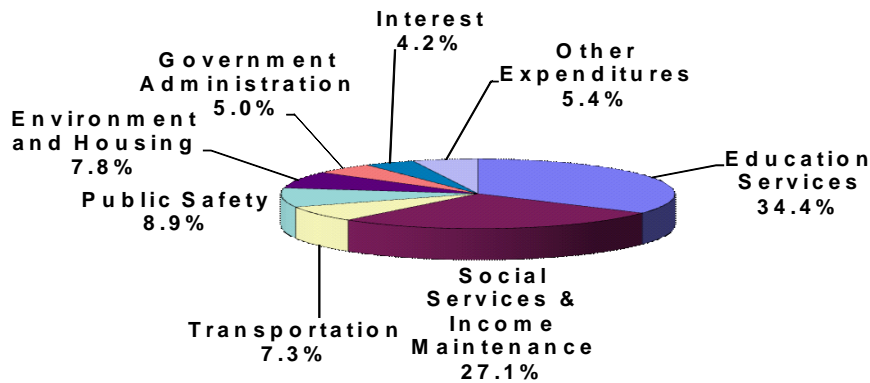
Excise Tax Collections- State FY2010				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$446.53	20	\$13.63	12
Alaska	368.28	31	8.53	34
Arizona	276.16	41	8.17	36
Arkansas	372.86	30	11.67	21
California	197.68	48	4.77	49
Colorado	290.30	38	7.07	44
Connecticut	621.76	4	11.56	22
Delaware	514.47	12	13.34	14
D.C.	-	-	-	-
Florida	408.96	26	10.96	26
Georgia	170.03	49	4.99	48
Hawaii	533.94	10	13.12	15
Idaho	241.97	46	7.79	38
Illinois	471.83	18	11.46	24
Indiana	392.78	27	11.76	20
Iowa	348.74	33	9.39	30
Kansas	284.14	40	7.46	41
Kentucky	433.21	21	13.57	13
Louisiana	497.84	15	13.83	10
Maine	510.23	14	14.03	8
Maryland	432.78	22	9.03	32
Massachusetts	333.79	34	6.66	47
Michigan	356.18	32	10.52	29
MINNESOTA	650.82	2	15.66	5
Mississippi	412.62	25	13.65	11
Missouri	268.55	42	7.41	42
Montana	536.87	9	15.76	4
Nebraska	323.03	35	8.38	35
Nevada	634.37	3	17.51	3
New Hampshire	609.01	6	14.21	7
New Jersey	387.44	28	7.72	39
New Mexico	299.50	36	9.22	31
New York	533.30	11	11.25	25
North Carolina	374.11	29	10.93	27
North Dakota	511.45	13	12.66	17
Ohio	432.65	23	12.22	19
Oklahoma	261.89	43	7.71	40
Oregon	249.39	45	7.01	45
Pennsylvania	584.63	7	14.73	6
Rhode Island	576.23	8	13.98	9
South Carolina	255.23	44	8.04	37
South Dakota	415.03	24	10.87	28
Tennessee	298.38	37	8.76	33
Texas	453.63	19	12.49	18
Utah	224.74	47	7.11	43
Vermont	853.47	1	21.71	1
Virginia	290.19	39	6.72	46
Washington	480.76	17	11.54	23
West Virginia	621.66	5	19.90	2
Wisconsin	481.86	16	12.94	16
Wyoming	150.40	50	3.49	50
U.S. Average	\$386.51		\$9.92	
50-State Avg.	\$387.27		\$9.95	
Minnesota History				
FY 2005	475.41	10	13.21	16
FY 2006	540.99	6	14.64	11
FY 2007	546.37	8	14.14	12
FY 2008	551.03	9	13.21	13
FY 2009	567.23	6	13.39	7

Motor Vehicle License Tax Collections- State FY2010				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$41.85	44	\$1.28	37
Alaska	89.19	12	2.07	15
Arizona	27.46	48	0.81	48
Arkansas	47.78	38	1.50	32
California	83.26	14	2.01	17
Colorado	75.20	17	1.83	19
Connecticut	55.04	34	1.02	44
Delaware	52.65	35	1.36	35
D.C.	-	-	-	-
Florida	68.10	23	1.83	20
Georgia	29.09	47	0.85	47
Hawaii	73.77	19	1.81	23
Idaho	76.55	16	2.46	12
Illinois	112.65	8	2.74	8
Indiana	60.60	29	1.81	22
Iowa	153.10	2	4.12	3
Kansas	61.18	27	1.61	29
Kentucky	45.73	39	1.43	33
Louisiana	24.07	49	0.67	49
Maine	71.29	21	1.96	18
Maryland	74.97	18	1.56	31
Massachusetts	55.23	33	1.10	42
Michigan	87.93	13	2.60	10
MINNESOTA	105.02	10	2.53	11
Mississippi	41.90	43	1.39	34
Missouri	44.30	40	1.22	39
Montana	143.49	3	4.21	2
Nebraska	43.43	41	1.13	41
Nevada	58.79	31	1.62	28
New Hampshire	99.56	11	2.32	13
New Jersey	65.79	24	1.31	36
New Mexico	58.94	30	1.82	21
New York	49.75	37	1.05	43
North Carolina	57.36	32	1.68	26
North Dakota	129.17	5	3.20	6
Ohio	72.16	20	2.04	16
Oklahoma	154.08	1	4.54	1
Oregon	129.25	4	3.63	4
Pennsylvania	62.94	26	1.59	30
Rhode Island	50.72	36	1.23	38
South Carolina	31.79	46	1.00	45
South Dakota	64.69	25	1.69	24
Tennessee	39.26	45	1.15	40
Texas	61.07	28	1.68	25
Utah	105.34	9	3.33	5
Vermont	115.37	7	2.93	7
Virginia	42.32	42	0.98	46
Washington	68.68	22	1.65	27
West Virginia	1.82	50	0.06	50
Wisconsin	82.85	15	2.23	14
Wyoming	116.72	6	2.71	9
U.S. Average	\$67.47		\$1.73	
50-State Avg.	\$67.60		\$1.74	
Minnesota History				
FY 2005	101.65	6	2.82	10
FY 2006	101.08	8	2.73	12
FY 2007	98.92	8	2.56	12
FY 2008	97.79	10	2.34	12
FY 2009	99.89	9	2.36	12

FY 2010 State and Local Expenditures Minnesota



United States



FY2010 State and Local Direct General Expenditures

(in thousands)

MINNESOTA		
Education Services	\$15,548,481	33.1%
Social Services & Income Maintenance	\$14,826,005	31.6%
Transportation	\$4,107,390	8.7%
Public Safety	\$3,147,421	6.7%
Environment and Housing	\$3,818,508	8.1%
Government Administration	\$2,221,579	4.7%
Interest	\$1,875,728	4.0%
Other Expenditures	\$1,443,791	3.1%
Minnesota Total	\$46,988,903	100.0%
ALL STATES		
Education Services	\$871,989,009	34.4%
Social Services & Income Maintenance	\$687,010,427	27.1%
Transportation	\$186,007,318	7.3%
Public Safety	\$225,344,427	8.9%
Environment and Housing	\$198,545,121	7.8%
Government Administration	\$126,847,112	5.0%
Interest	\$105,720,608	4.2%
Other Expenditures	\$136,650,052	5.4%
All States Total	\$2,538,114,074	100.0%

Direct General Expenditures- State and Local FY2010				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$7,378.47	37	\$225.21	17
Alaska	17,824.57	1	412.74	1
Arizona	6,729.42	46	199.03	37
Arkansas	6,701.70	47	209.77	29
California	9,112.25	10	220.02	23
Colorado	7,994.01	27	194.65	39
Connecticut	8,898.68	14	165.46	51
Delaware	9,309.29	9	241.34	8
D.C.	17,821.90	2	263.57	4
Florida	7,253.30	39	194.46	40
Georgia	6,608.52	48	194.11	41
Hawaii	8,964.44	12	220.24	21
Idaho	6,578.35	49	211.76	26
Illinois	8,059.35	25	195.79	38
Indiana	6,937.01	44	207.63	32
Iowa	8,389.72	19	225.86	16
Kansas	8,019.77	26	210.63	27
Kentucky	7,324.83	38	229.45	13
Louisiana	9,436.53	5	262.10	6
Maine	8,327.71	20	229.04	14
Maryland	8,596.18	17	179.33	48
Massachusetts	9,077.75	11	181.08	47
Michigan	7,477.40	34	220.82	20
MINNESOTA	8,848.04	15	212.85	25
Mississippi	7,963.82	29	263.37	5
Missouri	6,975.49	43	192.44	43
Montana	8,106.29	23	237.98	10
Nebraska	7,989.05	28	207.23	33
Nevada	6,573.04	50	181.40	46
New Hampshire	7,530.03	32	175.67	49
New Jersey	9,399.66	8	187.39	45
New Mexico	9,420.10	6	290.11	3
New York	11,927.00	4	251.53	7
North Carolina	6,917.08	45	202.08	35
North Dakota	8,899.92	13	220.24	22
Ohio	7,847.75	30	221.72	19
Oklahoma	7,076.70	42	208.34	31
Oregon	8,120.51	22	228.10	15
Pennsylvania	8,316.33	21	209.56	30
Rhode Island	8,672.92	16	210.35	28
South Carolina	7,549.93	31	237.97	11
South Dakota	7,380.68	36	193.25	42
Tennessee	6,426.80	51	188.76	44
Texas	7,247.68	40	199.49	36
Utah	7,082.96	41	224.16	18
Vermont	9,403.37	7	239.16	9
Virginia	7,498.88	33	173.57	50
Washington	8,422.63	18	202.13	34
West Virginia	7,397.92	35	236.79	12
Wisconsin	8,090.63	24	217.30	24
Wyoming	13,465.50	3	312.78	2
U.S. Average	\$8,205.19		\$210.59	
Minnesota History				
FY 2005	7,413.83	12	205.93	31
FY 2006	7,519.87	15	203.44	30
FY 2007	7,831.98	14	202.69	32
FY 2008	8,424.31	15	201.89	31
FY 2009	8,811.02	13	207.92	24

Elementary and Secondary Education - State & Local FY2010				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$1,608.51	37	\$49.10	23
Alaska	3,323.07	2	76.95	1
Arizona	1,299.39	50	38.43	49
Arkansas	1,787.19	27	55.94	6
California	1,749.27	30	42.24	41
Colorado	1,664.23	34	40.52	44
Connecticut	2,325.90	7	43.25	39
Delaware	1,926.81	17	49.95	20
D.C.	3,676.63	1	54.37	9
Florida	1,408.85	48	37.77	50
Georgia	1,802.41	26	52.94	14
Hawaii	1,536.43	41	37.75	51
Idaho	1,293.46	51	41.64	42
Illinois	1,907.76	18	46.35	31
Indiana	1,558.36	40	46.64	29
Iowa	1,845.87	23	49.69	21
Kansas	1,942.65	13	51.02	16
Kentucky	1,518.41	42	47.57	27
Louisiana	1,766.92	29	49.08	24
Maine	1,851.83	22	50.93	17
Maryland	2,097.67	8	43.76	38
Massachusetts	1,970.82	12	39.31	48
Michigan	1,814.64	24	53.59	11
MINNESOTA	1,867.86	20	44.93	33
Mississippi	1,492.60	44	49.36	22
Missouri	1,627.33	35	44.89	34
Montana	1,626.04	36	47.74	26
Nebraska	1,982.94	11	51.44	15
Nevada	1,479.22	45	40.82	43
New Hampshire	1,990.91	10	46.45	30
New Jersey	2,809.37	5	56.01	5
New Mexico	1,814.39	25	55.88	7
New York	2,877.37	4	60.68	3
North Carolina	1,456.08	46	42.54	40
North Dakota	1,768.55	28	43.76	37
Ohio	1,892.02	19	53.45	12
Oklahoma	1,592.03	38	46.87	28
Oregon	1,587.58	39	44.59	36
Pennsylvania	1,936.26	14	48.79	25
Rhode Island	2,076.01	9	50.35	18
South Carolina	1,709.61	32	53.89	10
South Dakota	1,516.06	43	39.70	47
Tennessee	1,357.76	49	39.88	46
Texas	1,927.17	16	53.04	13
Utah	1,437.86	47	45.50	32
Vermont	2,353.31	6	59.85	4
Virginia	1,933.47	15	44.75	35
Washington	1,685.04	33	40.44	45
West Virginia	1,732.47	31	55.45	8
Wisconsin	1,860.80	21	49.98	19
Wyoming	2,980.16	3	69.22	2
U.S. Average	1,855.72		47.63	
Minnesota History				
FY 2005	1,634.86	15	45.41	31
FY 2006	1,726.36	16	46.71	29
FY 2007	1,786.91	18	46.24	34
FY 2008	1,857.19	18	44.51	36
FY 2009	1,997.74	11	47.14	26

Higher Education - State and Local FY2010				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$992.90	12	\$30.31	4
Alaska	1,017.98	10	23.57	23
Arizona	687.31	36	20.33	29
Arkansas	789.07	31	24.70	21
California	866.21	20	20.92	27
Colorado	857.07	22	20.87	28
Connecticut	676.26	37	12.57	49
Delaware	1,141.18	4	29.58	7
D.C.	257.82	51	3.81	51
Florida	484.46	50	12.99	47
Georgia	563.88	46	16.56	39
Hawaii	799.99	30	19.65	33
Idaho	701.74	33	22.59	24
Illinois	673.62	38	16.36	40
Indiana	839.05	24	25.11	19
Iowa	1,062.87	7	28.61	11
Kansas	951.55	15	24.99	20
Kentucky	858.87	21	26.90	14
Louisiana	697.26	34	19.37	35
Maine	563.32	47	15.49	41
Maryland	925.78	18	19.31	36
Massachusetts	635.48	41	12.68	48
Michigan	1,022.30	8	30.19	5
MINNESOTA	823.77	27	19.82	32
Mississippi	903.46	19	29.88	6
Missouri	615.64	43	16.98	37
Montana	820.08	28	24.08	22
Nebraska	1,009.46	11	26.18	16
Nevada	485.11	49	13.39	46
New Hampshire	613.33	44	14.31	43
New Jersey	629.44	42	12.55	50
New Mexico	1,179.60	3	36.33	1
New York	668.96	40	14.11	44
North Carolina	926.59	17	27.07	13
North Dakota	1,285.46	1	31.81	3
Ohio	712.00	32	20.12	30
Oklahoma	987.97	14	29.09	8
Oregon	1,021.89	9	28.70	10
Pennsylvania	669.30	39	16.87	38
Rhode Island	574.13	45	13.92	45
South Carolina	693.51	35	21.86	25
South Dakota	834.03	25	21.84	26
Tennessee	525.64	48	15.44	42
Texas	940.49	16	25.89	18
Utah	1,106.37	6	35.01	2
Vermont	1,139.15	5	28.97	9
Virginia	845.05	23	19.56	34
Washington	829.31	26	19.90	31
West Virginia	816.42	29	26.13	17
Wisconsin	991.10	13	26.62	15
Wyoming	1,184.56	2	27.51	12
U.S. Average	\$784.69		\$20.14	
Minnesota History				
FY 2005	608.14	30	16.89	38
FY 2006	660.07	29	17.86	34
FY 2007	707.56	29	18.31	35
FY 2008	792.75	25	19.00	33
FY 2009	847.01	23	19.99	28

Total Education - State and Local FY2010				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$2,762.21	25	\$84.31	9
Alaska	4,501.22	1	104.23	1
Arizona	2,094.84	48	61.96	44
Arkansas	2,716.24	30	85.02	8
California	2,745.17	26	66.28	36
Colorado	2,611.38	37	63.59	42
Connecticut	3,161.02	10	58.78	46
Delaware	3,329.77	7	86.32	7
D.C.	3,934.45	3	58.19	48
Florida	2,033.81	50	54.52	51
Georgia	2,570.35	40	75.50	26
Hawaii	2,387.33	45	58.65	47
Idaho	2,099.81	47	67.59	34
Illinois	2,706.46	32	65.75	37
Indiana	2,550.09	41	76.33	24
Iowa	3,042.04	13	81.89	13
Kansas	2,988.52	14	78.49	21
Kentucky	2,586.76	38	81.03	16
Louisiana	2,650.77	35	73.63	27
Maine	2,581.03	39	70.99	30
Maryland	3,140.20	11	65.51	38
Massachusetts	2,764.15	23	55.14	50
Michigan	2,943.56	17	86.93	6
MINNESOTA	2,886.59	19	69.44	33
Mississippi	2,524.21	42	83.48	12
Missouri	2,365.33	46	65.25	40
Montana	2,611.70	36	76.67	23
Nebraska	3,128.41	12	81.15	15
Nevada	2,053.70	49	56.68	49
New Hampshire	2,715.78	31	63.36	43
New Jersey	3,610.08	6	71.97	29
New Mexico	3,162.28	9	97.39	3
New York	3,654.02	5	77.06	22
North Carolina	2,479.94	44	72.45	28
North Dakota	3,203.21	8	79.27	20
Ohio	2,843.90	21	80.35	17
Oklahoma	2,719.79	28	80.07	18
Oregon	2,716.36	29	76.30	25
Pennsylvania	2,762.86	24	69.62	32
Rhode Island	2,875.51	20	69.74	31
South Carolina	2,653.01	34	83.62	11
South Dakota	2,480.69	43	64.95	41
Tennessee	2,009.82	51	59.03	45
Texas	2,954.15	15	81.31	14
Utah	2,656.92	33	84.09	10
Vermont	3,747.75	4	95.32	4
Virginia	2,906.62	18	67.28	35
Washington	2,721.70	27	65.32	39
West Virginia	2,837.71	22	90.83	5
Wisconsin	2,952.32	16	79.30	19
Wyoming	4,369.18	2	101.49	2
U.S. Average	\$2,780.09		\$71.35	
Minnesota History				
FY 2005	2,379.07	19	66.08	37
FY 2006	2,532.78	18	68.52	35
FY 2007	2,678.76	15	69.32	33
FY 2008	2,829.98	17	67.82	34
FY 2009	3,031.36	13	71.53	29

Public Welfare - State and Local FY2010				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$1,259.17	39	\$38.43	26
Alaska	2,478.80	3	57.40	4
Arizona	1,326.06	32	39.22	22
Arkansas	1,470.65	24	46.03	14
California	1,398.50	27	33.77	34
Colorado	841.96	50	20.50	51
Connecticut	1,567.57	18	29.15	48
Delaware	1,832.04	11	47.49	13
D.C.	4,429.32	1	65.50	2
Florida	1,177.27	44	31.56	40
Georgia	999.37	48	29.35	47
Hawaii	1,491.59	22	36.65	30
Idaho	1,155.80	46	37.21	28
Illinois	1,382.36	28	33.58	35
Indiana	1,260.51	38	37.73	27
Iowa	1,509.14	21	40.63	21
Kansas	1,181.02	43	31.02	45
Kentucky	1,631.59	14	51.11	11
Louisiana	1,406.32	26	39.06	24
Maine	2,206.22	6	60.68	3
Maryland	1,559.06	19	32.52	37
Massachusetts	2,067.59	9	41.24	20
Michigan	1,310.20	34	38.69	25
MINNESOTA	2,214.78	5	53.28	7
Mississippi	1,659.16	13	54.87	6
Missouri	1,235.06	40	34.07	33
Montana	1,331.53	31	39.09	23
Nebraska	1,264.89	37	32.81	36
Nevada	811.29	51	22.39	50
New Hampshire	1,556.11	20	36.30	31
New Jersey	1,590.32	17	31.70	39
New Mexico	2,174.82	7	66.98	1
New York	2,525.65	2	53.26	8
North Carolina	1,170.11	45	34.18	32
North Dakota	1,295.64	35	32.06	38
Ohio	1,593.69	16	45.03	15
Oklahoma	1,435.89	25	42.27	18
Oregon	1,319.99	33	37.08	29
Pennsylvania	1,931.41	10	48.67	12
Rhode Island	2,145.32	8	52.03	9
South Carolina	1,338.37	30	42.18	19
South Dakota	1,205.10	41	31.55	41
Tennessee	1,475.29	23	43.33	17
Texas	1,136.01	47	31.27	43
Utah	990.65	49	31.35	42
Vermont	2,246.54	4	57.14	5
Virginia	1,191.48	42	27.58	49
Washington	1,291.96	36	31.00	46
West Virginia	1,621.06	15	51.89	10
Wisconsin	1,670.31	12	44.86	16
Wyoming	1,340.42	29	31.14	44
U.S. Average	\$1,476.44		\$37.89	
Minnesota History				
FY 2005	1,895.14	5	52.64	9
FY 2006	1,779.96	7	48.16	10
FY 2007	1,788.42	8	46.28	10
FY 2008	1,915.04	6	45.89	10
FY 2009	2,082.63	6	49.14	7

Health and Hospitals - State and Local FY2010				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$1,121.98	5	\$34.25	4
Alaska	840.51	14	19.46	20
Arizona	489.65	38	14.48	31
Arkansas	433.39	43	13.57	34
California	853.05	13	20.60	17
Colorado	721.94	20	17.58	27
Connecticut	604.27	29	11.24	42
Delaware	521.10	35	13.51	35
D.C.	1,024.48	8	15.15	29
Florida	705.37	21	18.91	23
Georgia	730.89	18	21.47	14
Hawaii	908.07	11	22.31	12
Idaho	647.08	25	20.83	16
Illinois	442.33	42	10.75	43
Indiana	593.98	30	17.78	25
Iowa	1,028.92	7	27.70	7
Kansas	856.00	12	22.48	11
Kentucky	620.32	28	19.43	21
Louisiana	1,196.07	4	33.22	5
Maine	484.44	39	13.32	38
Maryland	372.30	45	7.77	47
Massachusetts	458.47	41	9.15	45
Michigan	743.98	17	21.97	13
MINNESOTA	557.93	31	13.42	37
Mississippi	1,224.91	3	40.51	2
Missouri	762.24	16	21.03	15
Montana	386.07	44	11.33	41
Nebraska	689.93	22	17.90	24
Nevada	482.63	40	13.32	39
New Hampshire	132.11	51	3.08	51
New Jersey	492.60	36	9.82	44
New Mexico	815.30	15	25.11	8
New York	1,101.87	6	23.24	10
North Carolina	1,016.75	9	29.70	6
North Dakota	306.31	48	7.58	48
Ohio	682.63	24	19.29	22
Oklahoma	492.58	37	14.50	30
Oregon	728.43	19	20.46	18
Pennsylvania	534.31	33	13.46	36
Rhode Island	247.87	50	6.01	50
South Carolina	1,276.79	2	40.24	3
South Dakota	334.62	47	8.76	46
Tennessee	684.54	23	20.11	19
Texas	642.22	26	17.68	26
Utah	552.58	32	17.49	28
Vermont	297.12	49	7.56	49
Virginia	623.65	27	14.44	32
Washington	980.90	10	23.54	9
West Virginia	355.91	46	11.39	40
Wisconsin	532.78	34	14.31	33
Wyoming	2,120.53	1	49.26	1
U.S. Average	\$725.28		\$18.61	
Minnesota History				
FY 2005	446.03	31	12.39	40
FY 2006	443.62	29	12.00	38
FY 2007	504.57	29	13.06	37
FY 2008	563.11	30	13.49	36
FY 2009	573.09	31	13.52	34

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

Highways - State and Local FY2010				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$443.43	37	\$13.53	30
Alaska	2,434.79	1	56.38	1
Arizona	411.91	42	12.18	35
Arkansas	435.43	39	13.63	29
California	443.21	38	10.70	43
Colorado	495.97	33	12.08	36
Connecticut	447.32	36	8.32	50
Delaware	703.41	9	18.24	14
D.C.	929.94	5	13.75	28
Florida	462.53	34	12.40	34
Georgia	354.98	48	10.43	44
Hawaii	549.47	28	13.50	31
Idaho	618.69	21	19.92	10
Illinois	640.29	16	15.55	23
Indiana	420.71	40	12.59	33
Iowa	756.79	8	20.37	9
Kansas	599.14	22	15.74	22
Kentucky	520.83	32	16.32	21
Louisiana	636.25	18	17.67	15
Maine	631.56	20	17.37	17
Maryland	538.12	29	11.23	40
Massachusetts	387.02	45	7.72	51
Michigan	374.67	47	11.06	42
MINNESOTA	695.64	10	16.73	20
Mississippi	572.14	24	18.92	12
Missouri	533.35	31	14.71	27
Montana	927.14	6	27.22	4
Nebraska	676.82	12	17.56	16
Nevada	536.23	30	14.80	26
New Hampshire	561.95	25	13.11	32
New Jersey	456.27	35	9.10	49
New Mexico	595.64	23	18.34	13
New York	549.93	27	11.60	38
North Carolina	354.54	49	10.36	46
North Dakota	1,205.00	3	29.82	3
Ohio	413.75	41	11.69	37
Oklahoma	670.99	14	19.75	11
Oregon	552.83	26	15.53	24
Pennsylvania	672.93	13	16.96	19
Rhode Island	375.45	46	9.11	48
South Carolina	352.36	51	11.11	41
South Dakota	956.48	4	25.04	5
Tennessee	354.11	50	10.40	45
Texas	410.86	43	11.31	39
Utah	685.36	11	21.69	6
Vermont	838.52	7	21.33	8
Virginia	404.81	44	9.37	47
Washington	638.30	17	15.32	25
West Virginia	667.29	15	21.36	7
Wisconsin	632.65	19	16.99	18
Wyoming	1,348.78	2	31.33	2
U.S. Average	\$503.90		\$12.93	
Minnesota History				
FY 2005	553.10	13	15.36	19
FY 2006	592.67	15	16.03	19
FY 2007	618.50	12	16.01	19
FY 2008	715.23	6	17.14	16
FY 2009	655.43	17	15.47	22

Police - State and Local FY2010				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$235.96	34	\$7.20	26
Alaska	459.77	2	10.65	3
Arizona	334.89	12	9.90	6
Arkansas	182.34	49	5.71	42
California	419.03	5	10.12	5
Colorado	314.61	17	7.66	18
Connecticut	292.42	20	5.44	46
Delaware	316.36	15	8.20	13
D.C.	940.49	1	13.91	1
Florida	394.07	6	10.56	4
Georgia	227.94	37	6.70	35
Hawaii	282.50	23	6.94	32
Idaho	234.83	35	7.56	20
Illinois	359.95	9	8.74	11
Indiana	194.19	47	5.81	40
Iowa	205.80	44	5.54	45
Kansas	256.38	27	6.73	33
Kentucky	157.98	51	4.95	50
Louisiana	316.62	14	8.79	10
Maine	188.54	48	5.19	49
Maryland	352.92	10	7.36	22
Massachusetts	297.43	18	5.93	38
Michigan	241.81	33	7.14	28
MINNESOTA	317.93	13	7.65	19
Mississippi	212.01	43	7.01	30
Missouri	266.59	24	7.35	23
Montana	247.42	30	7.26	25
Nebraska	219.01	42	5.68	44
Nevada	421.56	4	11.63	2
New Hampshire	263.26	26	6.14	37
New Jersey	374.69	8	7.47	21
New Mexico	314.63	16	9.69	7
New York	449.86	3	9.49	8
North Carolina	249.61	29	7.29	24
North Dakota	198.27	46	4.91	51
Ohio	287.38	21	8.12	14
Oklahoma	227.46	38	6.70	34
Oregon	285.12	22	8.01	15
Pennsylvania	246.07	31	6.20	36
Rhode Island	349.15	11	8.47	12
South Carolina	224.45	41	7.07	29
South Dakota	200.68	45	5.25	48
Tennessee	263.88	25	7.75	17
Texas	254.59	28	7.01	31
Utah	226.59	39	7.17	27
Vermont	230.53	36	5.86	39
Virginia	246.00	32	5.69	43
Washington	226.46	40	5.43	47
West Virginia	179.48	50	5.74	41
Wisconsin	295.45	19	7.94	16
Wyoming	393.20	7	9.13	9
U.S. Average	\$308.69		\$7.92	
Minnesota History				
FY 2005	231.33	21	6.43	36
FY 2006	250.99	21	6.79	30
FY 2007	272.47	18	7.05	26
FY 2008	291.91	18	7.00	25
FY 2009	312.69	14	7.38	17

Fire - State and Local FY2010				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$99.04	34	\$3.02	29
Alaska	222.39	4	5.15	5
Arizona	174.03	9	5.15	6
Arkansas	79.47	43	2.49	41
California	185.56	6	4.48	8
Colorado	432.20	1	10.52	1
Connecticut	151.41	16	2.82	33
Delaware	35.52	51	0.92	51
D.C.	365.06	2	5.40	3
Florida	175.60	7	4.71	7
Georgia	106.44	29	3.13	28
Hawaii	132.08	22	3.25	23
Idaho	101.31	32	3.26	22
Illinois	175.47	8	4.26	12
Indiana	121.54	25	3.64	16
Iowa	67.74	46	1.82	45
Kansas	107.68	28	2.83	32
Kentucky	100.27	33	3.14	26
Louisiana	127.03	23	3.53	18
Maine	95.89	36	2.64	39
Maryland	150.11	17	3.13	27
Massachusetts	157.85	12	3.15	25
Michigan	92.62	38	2.74	36
MINNESOTA	70.28	45	1.69	48
Mississippi	77.60	44	2.57	40
Missouri	135.83	21	3.75	13
Montana	97.72	35	2.87	30
Nebraska	88.93	40	2.31	42
Nevada	193.04	5	5.33	4
New Hampshire	140.49	20	3.28	21
New Jersey	109.75	26	2.19	44
New Mexico	141.22	19	4.35	10
New York	162.78	10	3.43	19
North Carolina	92.73	37	2.71	37
North Dakota	66.70	48	1.65	49
Ohio	154.17	14	4.36	9
Oklahoma	125.51	24	3.70	15
Oregon	154.60	13	4.34	11
Pennsylvania	52.39	50	1.32	50
Rhode Island	284.15	3	6.89	2
South Carolina	90.32	39	2.85	31
South Dakota	86.57	41	2.27	43
Tennessee	109.42	27	3.21	24
Texas	102.21	30	2.81	34
Utah	84.52	42	2.68	38
Vermont	66.91	47	1.70	47
Virginia	146.26	18	3.39	20
Washington	151.42	15	3.63	17
West Virginia	56.69	49	1.81	46
Wisconsin	101.84	31	2.74	35
Wyoming	159.94	11	3.72	14
U.S. Average	\$137.83		\$3.54	
Minnesota History				
FY 2005	57.64	47	1.60	49
FY 2006	61.27	45	1.66	48
FY 2007	68.25	45	1.77	47
FY 2008	68.61	45	1.64	47
FY 2009	73.40	44	1.73	47

Corrections - State and Local FY2010				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$154.68	45	\$4.72	36
Alaska	384.06	2	8.89	2
Arizona	259.38	14	7.67	7
Arkansas	169.41	36	5.30	29
California	346.11	4	8.36	3
Colorado	259.81	13	6.33	17
Connecticut	187.77	29	3.49	51
Delaware	291.12	8	7.55	8
D.C.	426.32	1	6.30	18
Florida	239.04	20	6.41	15
Georgia	232.92	21	6.84	11
Hawaii	151.61	48	3.72	46
Idaho	191.89	28	6.18	22
Illinois	152.91	47	3.71	47
Indiana	154.79	44	4.63	38
Iowa	139.64	51	3.76	45
Kansas	173.91	35	4.57	39
Kentucky	164.61	38	5.16	31
Louisiana	286.07	9	7.95	5
Maine	157.92	41	4.34	42
Maryland	300.32	7	6.27	21
Massachusetts	181.73	31	3.63	48
Michigan	230.44	22	6.81	12
MINNESOTA	162.07	39	3.90	44
Mississippi	181.59	32	6.01	23
Missouri	150.17	49	4.14	43
Montana	249.95	16	7.34	9
Nebraska	196.22	27	5.09	32
Nevada	246.30	17	6.80	13
New Hampshire	154.88	43	3.61	49
New Jersey	245.27	19	4.89	34
New Mexico	304.85	6	9.39	1
New York	311.75	5	6.57	14
North Carolina	204.00	24	5.96	24
North Dakota	145.26	50	3.59	50
Ohio	156.71	42	4.43	40
Oklahoma	182.73	30	5.38	27
Oregon	278.66	10	7.83	6
Pennsylvania	251.20	15	6.33	16
Rhode Island	180.64	33	4.38	41
South Carolina	154.54	46	4.87	35
South Dakota	198.84	25	5.21	30
Tennessee	159.64	40	4.69	37
Texas	228.17	23	6.28	19
Utah	177.51	34	5.62	26
Vermont	198.59	26	5.05	33
Virginia	271.17	11	6.28	20
Washington	246.09	18	5.91	25
West Virginia	166.16	37	5.32	28
Wisconsin	266.60	12	7.16	10
Wyoming	357.23	3	8.30	4
U.S. Average	\$235.80		\$6.05	
Minnesota History				
FY 2005	140.01	38	3.89	45
FY 2006	143.33	39	3.88	46
FY 2007	161.99	35	4.19	46
FY 2008	174.84	34	4.19	46
FY 2009	172.18	37	4.06	46

Interest on General Debt - State and Local FY2010				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$236.77	38	\$7.23	33
Alaska	559.67	3	12.96	1
Arizona	323.19	22	9.56	13
Arkansas	162.56	49	5.09	48
California	413.08	10	9.97	12
Colorado	456.69	7	11.12	7
Connecticut	513.18	6	9.54	14
Delaware	394.24	14	10.22	11
D.C.	699.18	1	10.34	10
Florida	256.07	35	6.86	35
Georgia	153.83	50	4.52	50
Hawaii	356.03	16	8.75	21
Idaho	169.46	47	5.46	45
Illinois	452.85	8	11.00	9
Indiana	299.90	27	8.98	18
Iowa	193.24	43	5.20	47
Kansas	435.99	9	11.45	5
Kentucky	411.68	11	12.90	2
Louisiana	397.80	12	11.05	8
Maine	276.13	31	7.59	30
Maryland	305.41	24	6.37	40
Massachusetts	607.46	2	12.12	4
Michigan	303.12	25	8.95	19
MINNESOTA	353.20	17	8.50	24
Mississippi	165.40	48	5.47	44
Missouri	271.86	33	7.50	32
Montana	229.96	39	6.75	37
Nebraska	177.36	46	4.60	49
Nevada	333.94	21	9.22	16
New Hampshire	386.00	15	9.01	17
New Jersey	395.35	13	7.88	27
New Mexico	252.33	36	7.77	28
New York	542.42	4	11.44	6
North Carolina	225.90	40	6.60	38
North Dakota	286.93	30	7.10	34
Ohio	273.11	32	7.72	29
Oklahoma	182.94	45	5.39	46
Oregon	302.98	26	8.51	23
Pennsylvania	349.99	18	8.82	20
Rhode Island	515.52	5	12.50	3
South Carolina	270.04	34	8.51	22
South Dakota	238.09	37	6.23	41
Tennessee	200.32	41	5.88	42
Texas	346.31	19	9.53	15
Utah	182.98	44	5.79	43
Vermont	298.08	28	7.58	31
Virginia	295.92	29	6.85	36
Washington	345.53	20	8.29	26
West Virginia	200.28	42	6.41	39
Wisconsin	311.16	23	8.36	25
Wyoming	153.64	51	3.57	51
U.S. Average	\$341.77		\$8.77	
Minnesota History				
FY 2005	298.23	12	8.28	25
FY 2006	313.51	14	8.48	21
FY 2007	303.97	22	7.87	32
FY 2008	314.95	24	7.55	34
FY 2009	333.05	23	7.86	30

Comparison of Minnesota and U.S. Average, FY2010 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	\$69.44	\$71.35
Elementary and Secondary	44.93	47.63
Higher Education	19.82	20.14
Libraries	0.99	1.00
Public Welfare	53.28	37.89
Health and Hospitals	13.42	18.61
Highways	16.73	12.93
Police	7.65	7.92
Fire	1.69	3.54
Corrections	3.90	6.05
Sewer	3.18	4.31
Housing and Development	3.80	4.44
Natural Resources/Parks	8.61	5.76
Financial Administration	3.28	3.32
Judicial/Legal	3.01	3.57
Public Buildings	1.17	1.24
Interest on the General Debt	8.50	8.77
Air Transportation	1.54	1.92
Other Expenditures	17.34	21.55
Total	\$212.85	\$210.59
	Minnesota Rank	MN as Percent of U.S. Avg.
Total Education	33	97.3%
Elementary and Secondary	33	94.3%
Higher Education	32	98.4%
Libraries	23	99.3%
Public Welfare	7	140.6%
Health and Hospitals	37	72.1%
Highways	20	129.4%
Police	19	96.5%
Fire	48	47.8%
Corrections	44	64.4%
Sewer	39	73.8%
Housing and Development	24	85.7%
Natural Resources/Parks	12	149.6%
Financial Administration	27	99.0%
Judicial/Legal	24	84.3%
Public Buildings	29	94.0%
Interest on the General Debt	24	96.9%
Air Transportation	28	80.2%
Other Expenditures	39	80.5%
Total	25	101.1%

**Comparison of Minnesota and U.S. Average, FY2010
State & Local Expenditure per Capita**

	Minnesota per Capita	U.S. Average per Capita
Total Education	\$2,886.59	\$2,780.09
Elementary and Secondary	1,867.86	1,855.72
Higher Education	823.77	784.69
Libraries	41.19	38.87
Public Welfare	2,214.78	1,476.44
Health and Hospitals	557.93	725.28
Highways	695.64	503.90
Police	317.93	308.69
Fire	70.28	137.83
Corrections	162.07	235.80
Sewer	132.14	167.77
Housing and Development	158.11	172.93
Natural Resources/Parks	358.06	224.33
Financial Administration	136.49	129.24
Judicial/Legal	125.11	139.10
Public Buildings	48.66	48.50
Interest on the General Debt	353.20	341.77
Air Transportation	63.95	74.77
Other Expenditures	720.86	839.57
Total	\$8,848.04	\$8,205.19
	Minnesota Rank	MN as Percent of U.S. Avg.
Total Education	19	103.8%
Elementary and Secondary	20	100.7%
Higher Education	27	105.0%
Libraries	19	106.0%
Public Welfare	5	150.0%
Health and Hospitals	31	76.9%
Highways	10	138.1%
Police	13	103.0%
Fire	45	51.0%
Corrections	39	68.7%
Sewer	34	78.8%
Housing and Development	20	91.4%
Natural Resources/Parks	10	159.6%
Financial Administration	25	105.6%
Judicial/Legal	19	89.9%
Public Buildings	25	100.3%
Interest on the General Debt	17	103.3%
Air Transportation	22	85.5%
Other Expenditures	29	85.9%
Total	15	107.8%

Definitions of Spending Categories

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

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

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

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

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

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

Health and Hospitals: Comprised of two spending categories:

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

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

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

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

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

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

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

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

Natural Resources/Parks: Comprised of two spending categories:

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

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

Other Expenditures: Comprised of several spending categories:

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

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

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

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

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

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

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

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

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

Public Welfare: Support of and assistance to needy persons contingent upon their need. Excludes pensions to former employees and other benefits not contingent on need. Expenditures under this heading include: Cash assistance paid directly to needy persons under the categorical programs (Old Age Assistance, Temporary Assistance for Needy Families) and under any other welfare programs; vendor payments made directly to private purveyors for medical care, burials, and other commodities and services provided under welfare programs; and provision and operation by the government of welfare institutions. Other public welfare includes payments to other governments for welfare purposes, amounts for administration, support of private welfare agencies, and other public welfare services. Health and hospital services provided directly by the government through its own hospitals and health agencies, and any payments to other governments for such purposes are classed under those functional headings rather than here.

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

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

MISSION STATEMENTS

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

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

MEMBERSHIP IN MTA

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

Membership in the Minnesota Taxpayers Association is open to business and individuals, and dues start at \$150.00. Units of governments, including schools and libraries, may subscribe to receive our publications.

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

Clip and Mail

Name _____

Company _____

Address _____

City _____ State _____ Zip _____

Telephone _____

Comments _____

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