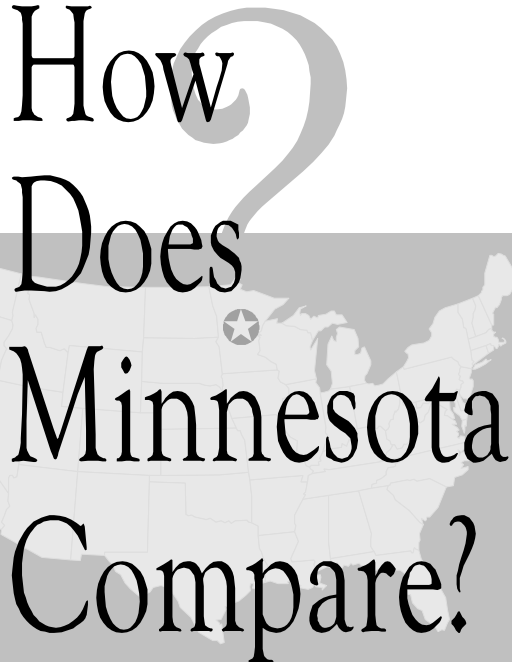


# How Does Minnesota Compare?



*Fiscal Year 1999 Comparisons*

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*State by State Rankings of Revenues and Spending*

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*Includes Fiscal Year 2000  
Rankings for State Taxes Only*

*January 2002*



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# How Does Minnesota Compare?

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***This FY1999 edition of “How Does Minnesota Compare” comes just a month after our FY1999 edition because the Census Bureau, our source of data for these comparisons, has returned to its typical schedule for release of these data. Starting in 1969, MTA released comparisons of state and local taxes and spending under the name “How Does Minnesota Compare?”. These releases were historically in the fall of the year, two years after the year of comparison. During the 1990s this schedule was seriously delayed by cutbacks in staffing at the Census Bureau. We are happy to return to the more timely release of these important comparisons.***

## ***Why This Booklet?***

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

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

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

## Revenues (rankings start on page 12)

### TAX COLLECTIONS per \$1,000 of Personal Income

Tax Category	1998		1999		Rank	
	Amount	% of US	Amount	% of US	1998	1999
Property Tax (S & L)	\$36.68	110.4%	\$31.98	98.3%	16	24
Ind. Income Tax (State)	36.78	133.7%	38.05	136.4%	5	3
Ind. Income Tax (S & L)	36.78	130.1%	38.05	124.9%	9	6
Corp. Income Tax (State)	5.83	124.4%	5.59	120.4%	10	11
Sales Tax (State)	25.12	109.1%	24.41	106.7%	20	22
Sales Tax (S & L)	25.35	91.0%	24.63	88.7%	31	32
Excise Tax (State)	13.08	135.0%	13.56	133.1%	18	14
Total Taxes (S & L)	127.69	114.3%	123.26	111.6%	6	5

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

## Spending (rankings start on page 209)

### MINNESOTA STATE AND LOCAL EXPENDITURES per \$1,000 of Personal Income

Spending Category	1998		1999		Rank	
	Amount	% of US	Amount	% of US	1998	1999
K-12 Education	\$48.92	106.6%	\$49.02	106.5%	18	18
Higher Education	17.87	109.9%	17.53	105.5%	29	31
Total Education	70.04	107.8%	69.96	106.9%	23	25
Public Welfare	39.80	134.8%	39.45	135.4%	8	8
Health and Hospitals	13.82	84.0%	12.37	76.5%	31	37
Highways	15.09	132.1%	15.94	126.5%	17	20
Interest on Gen. Debt	10.49	112.6%	10.54	115.6%	18	15
Police	6.13	82.0%	5.89	81.4%	35	37
Fire	1.90	64.8%	1.73	60.0%	45	46
Corrections	4.06	66.2%	3.94	63.7%	44	47
Total	209.28	110.3%	201.95	106.6%	17	23

## Caveats (Accounting Shifts Change Rankings)

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

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

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

## Special States

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

## Sources and State Only Data

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

### Fiscal Years 2000 Rankings (State Taxes Only)

The tables in this publication are for fiscal year 1999, the latest year for which both state and local tax and spending information is available from the U.S. Department of Commerce.

As of this writing, Commerce Department data for fiscal year 2000 were available for state tax collections only. Local data for these years are not yet available.

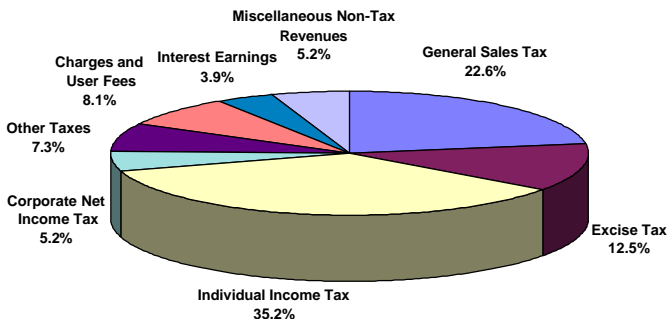
Since state and local revenue systems are intertwined, we are reluctant to publish full rankings tables for state taxes alone. Instead, the table below provides Minnesota's state tax rankings for FY2000. Local data for that year are expected to become available sometime in the fall of 2002.

### State Tax Collections Amount and Rank, Fiscal Year 2000 (see text above)

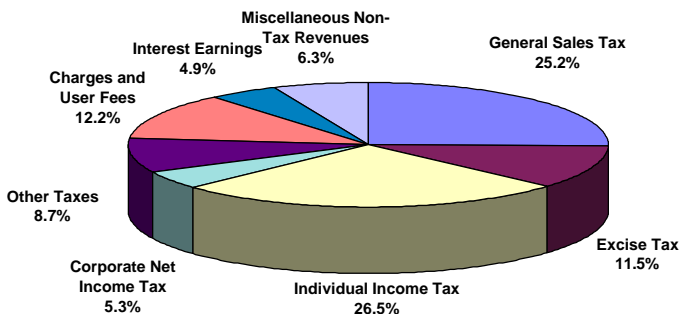
Tax	Per Capita		Per \$1,000	
	Amount	Rank	Amount	Rank
Individual Income	\$1,127.73	6	\$37.72	5
General Sales	779.66	9	26.92	19
Excise	417.07	8	13.95	13
Corporate Income	168.21	8	5.81	10

# FY 1999 Sources of State Revenue

## MINNESOTA



## ALL STATES



(in thousands)

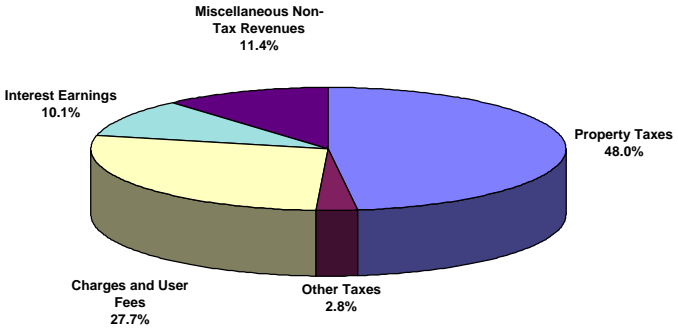
<b>Sources of State Revenue--Minnesota</b>	<b>\$15,086,802</b>
General Sales Tax	3,404,441
Excise Tax	1,890,335
Individual Income Tax	5,306,235
Corporate Net Income Tax	779,176
Other Taxes	1,101,501
Charges and User Fees	1,221,831
Interest Earnings	591,974
Miscellaneous Non-Tax Revenues	791,309

<b>Sources of State Revenue--All States</b>	<b>\$652,384,131</b>
General Sales Tax	164,378,016
Excise Tax	74,989,257
Individual Income Tax	172,764,266
Corporate Net Income Tax	30,765,625
Other Taxes	57,046,049
Charges and User Fees	79,308,034
Interest Earnings	32,064,060
Miscellaneous Non-Tax Revenues	41,068,824

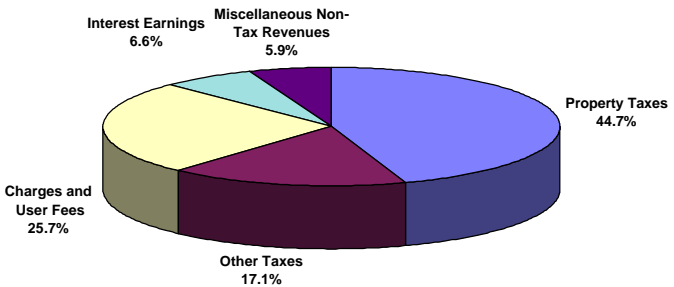


# FY 1999 Sources of Local Revenue

## MINNESOTA



## ALL STATES



(in thousands)

### Sources of Local Revenue--Minnesota **\$9,263,488**

Property Taxes	4,449,569
Other Taxes	256,617
Charges and User Fees	2,568,023
Interest Earnings	933,987
Miscellaneous Non-Tax Revenues	1,055,292

### Sources of Local Revenue--All States **\$511,452,103**

Property Taxes	228,452,589
Other Taxes	87,380,895
Charges and User Fees	131,577,181
Interest Earnings	33,825,794
Miscellaneous Non-Tax Revenues	30,215,644

## 1999 Population

State	(000's)	Rank
Alabama	4,370	23
Alaska	620	48
Arizona	4,778	20
Arkansas	2,551	33
California	33,145	1
Colorado	4,056	24
Connecticut	3,282	29
Delaware	754	45
D.C.	519	50
Florida	15,111	4
Georgia	7,788	10
Hawaii	1,185	42
Idaho	1,252	40
Illinois	12,128	5
Indiana	5,943	14
Iowa	2,869	30
Kansas	2,654	32
Kentucky	3,961	25
Louisiana	4,372	22
Maine	1,253	39
Maryland	5,172	19
Massachusetts	6,175	13
Michigan	9,864	8
<b>MINNESOTA</b>	<b>4,776</b>	<b>21</b>
Mississippi	2,769	31
Missouri	5,468	17
Montana	883	44
Nebraska	1,666	38
Nevada	1,809	35
New Hampshire	1,201	41
New Jersey	8,143	9
New Mexico	1,740	37
New York	18,197	3
North Carolina	7,651	11
North Dakota	634	47
Ohio	11,257	7
Oklahoma	3,358	27
Oregon	3,316	28
Pennsylvania	11,994	6
Rhode Island	991	43
South Carolina	3,886	26
South Dakota	733	46
Tennessee	5,484	16
Texas	20,044	2
Utah	2,130	34
Vermont	594	49
Virginia	6,873	12
Washington	5,756	15
West Virginia	1,807	36
Wisconsin	5,250	18
Wyoming	480	51
<b>U.S. Total</b>	<b>272,692</b>	<b>-</b>
	<b>Minnesota History</b>	
1994	4,567	20
1995	4,610	20
1996	4,658	20
1997	4,648	20
1998	4,725	20

Personal Income							
				1999			
Per Capita				Income Remaining after State & Local Taxes			
State	'98 Amt.*	'99 Amt.	'99 Rank	Amt.	Rank	Percent	Rank
Alabama	\$22,118	\$23,038	44	\$21,031	40	91.29%	3
Alaska	27,959	28,197	18	25,355	18	89.92%	17
Arizona	24,124	24,980	37	22,419	37	89.75%	22
Arkansas	21,262	21,970	47	19,588	47	89.16%	37
California	28,293	30,089	14	26,922	14	89.47%	26
Colorado	29,845	31,469	7	28,482	8	90.51%	6
Connecticut	37,436	39,670	1	35,133	1	88.56%	43
Delaware	29,574	30,454	12	27,175	11	89.24%	35
D.C.	37,600	39,565	2	33,835	2	85.52%	51
Florida	26,916	27,690	20	25,026	19	90.38%	10
Georgia	26,116	27,383	22	24,621	21	89.92%	18
Hawaii	26,668	27,384	21	24,081	25	87.94%	47
Idaho	21,958	22,821	45	20,393	45	89.36%	31
Illinois	30,035	30,853	9	27,723	10	89.85%	19
Indiana	25,219	26,135	32	23,514	32	89.97%	14
Iowa	24,836	25,356	35	22,681	36	89.45%	27
Kansas	25,782	26,557	29	23,810	28	89.65%	24
Kentucky	22,344	23,043	43	20,579	43	89.31%	34
Louisiana	22,320	22,751	46	20,342	46	89.41%	29
Maine	23,596	24,522	38	21,264	38	86.71%	49
Maryland	30,821	32,327	6	29,125	6	90.10%	12
Massachusetts	33,380	35,248	4	31,641	4	89.77%	21
Michigan	26,816	27,977	19	24,945	20	89.16%	36
<b>MINNESOTA</b>	<b>29,512</b>	<b>30,713</b>	<b>11</b>	<b>27,114</b>	<b>13</b>	<b>88.28%</b>	<b>45</b>
Mississippi	20,008	20,596	51	18,398	51	89.33%	33
Missouri	25,396	26,257	31	23,692	30	90.23%	11
Montana	21,313	21,874	48	19,562	48	89.43%	28
Nebraska	25,826	27,296	24	24,520	22	89.83%	20
Nevada	29,752	30,794	10	27,869	9	90.50%	7
New Hampshire	29,700	31,215	8	28,625	7	91.70%	1
New Jersey	34,228	35,528	3	31,650	3	89.09%	38
New Mexico	21,135	21,776	49	19,207	49	88.21%	46
New York	32,208	33,776	5	29,262	5	86.63%	50
North Carolina	25,453	26,302	30	23,653	31	89.93%	16
North Dakota	22,760	23,468	39	20,837	41	88.79%	41
Ohio	26,231	26,927	25	24,057	26	89.34%	32
Oklahoma	22,149	23,046	42	20,733	42	89.96%	15
Oregon	25,959	26,857	27	24,283	24	90.41%	9
Pennsylvania	27,361	28,614	17	25,680	17	89.75%	23
Rhode Island	28,003	29,145	16	25,919	16	88.93%	39
South Carolina	22,565	23,433	40	21,100	39	90.04%	13
South Dakota	23,565	25,063	36	22,807	35	91.00%	4
Tennessee	24,584	25,426	34	23,283	33	91.57%	2
Texas	25,741	26,908	26	24,452	23	90.87%	5
Utah	22,300	23,085	41	20,518	44	88.88%	40
Vermont	24,785	25,965	33	22,961	34	88.43%	44
Virginia	28,336	29,699	15	26,853	15	90.42%	8
Washington	28,626	30,286	13	27,138	12	89.61%	25
West Virginia	20,253	20,783	50	18,415	50	88.61%	42
Wisconsin	26,236	27,300	23	23,982	27	87.85%	48
Wyoming	24,877	26,613	28	23,785	29	89.38%	30
<b>U.S. Average</b>	<b>\$27,317</b>	<b>\$28,492</b>	<b>-</b>	<b>\$25,895</b>	<b>-</b>	<b>90.88%</b>	<b>-</b>
<b>Minnesota History</b>							
1994	22,258		17	19,520	-	87.7%	43
1995	23,968		17	20,972	-	87.5%	47
1996	25,661		12	22,533	14	87.8%	45
1997	26,265		10	22,881	13	87.1%	47
1998	29,271		11	25,782	12	88.1%	44

\*used in per \$1,000

**Total Tax Collections- State and Local  
FY99**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$2,006.96	51	\$91.11	49
Alaska	2,841.30	23	102.62	40
Arizona	2,561.32	38	108.65	26
Arkansas	2,382.20	43	112.62	19
California	3,167.21	13	113.58	16
Colorado	2,987.40	18	102.24	41
Connecticut	4,536.46	2	121.48	9
Delaware	3,278.19	9	112.34	20
D.C.	5,729.45	1	151.21	1
Florida	2,663.29	29	100.24	45
Georgia	2,761.05	26	107.74	30
Hawaii	3,302.63	8	123.01	6
Idaho	2,427.59	41	112.63	18
Illinois	3,130.76	15	104.95	35
Indiana	2,620.86	32	104.70	38
Iowa	2,674.48	28	107.95	29
Kansas	2,747.71	27	107.59	32
Kentucky	2,464.23	39	110.99	22
Louisiana	2,409.26	42	108.02	28
Maine	3,258.08	10	139.08	3
Maryland	3,201.57	12	104.63	39
Massachusetts	3,606.38	5	108.53	27
Michigan	3,031.72	16	113.60	15
<b>MINNESOTA</b>	<b>3,598.80</b>	<b>6</b>	<b>123.26</b>	<b>5</b>
Mississippi	2,198.23	49	110.54	23
Missouri	2,565.42	37	101.56	44
Montana	2,311.95	47	108.85	25
Nebraska	2,775.46	25	107.66	31
Nevada	2,924.68	20	101.79	42
New Hampshire	2,589.58	33	88.37	50
New Jersey	3,877.67	4	113.68	14
New Mexico	2,568.39	35	121.73	8
New York	4,514.69	3	140.34	2
North Carolina	2,648.85	30	105.52	34
North Dakota	2,631.47	31	114.89	13
Ohio	2,869.45	21	109.86	24
Oklahoma	2,313.25	46	104.78	36
Oregon	2,574.25	34	100.19	46
Pennsylvania	2,934.18	19	107.18	33
Rhode Island	3,226.32	11	115.56	12
South Carolina	2,333.29	45	104.75	37
South Dakota	2,255.30	48	95.06	48
Tennessee	2,142.30	50	87.99	51
Texas	2,456.18	40	96.79	47
Utah	2,567.51	36	116.78	10
Vermont	3,004.06	17	121.82	7
Virginia	2,845.58	22	101.64	43
Washington	3,147.69	14	111.25	21
West Virginia	2,367.90	44	116.65	11
Wisconsin	3,317.64	7	127.08	4
Wyoming	2,827.30	24	113.41	17
<b>U.S. Average</b>	<b>\$2,991.57</b>		<b>\$110.48</b>	
<b>Minnesota History</b>				
1994	2,732.91	8	131.46	7
1995	2,996.16	7	135.88	5
1996	3,127.79	8	131.86	5
1997	3,384.43	6	128.86	5
1998	3,489.74	6	127.69	6

**Property Tax Collections- State and Local\***  
**FY99**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$272.72	51	\$12.38	51
Alaska	1,173.89	10	42.40	8
Arizona	750.14	33	31.82	25
Arkansas	549.58	41	25.98	37
California	767.08	32	27.51	34
Colorado	841.62	24	28.80	32
Connecticut	1,576.73	3	42.22	10
Delaware	462.22	45	15.84	50
D.C.	1,309.34	5	34.56	21
Florida	919.92	19	34.62	20
Georgia	696.30	35	27.17	35
Hawaii	501.74	43	18.69	46
Idaho	651.49	36	30.23	28
Illinois	1,162.60	11	38.97	12
Indiana	871.13	22	34.80	19
Iowa	882.79	21	35.63	15
Kansas	796.92	29	31.20	27
Kentucky	420.68	47	18.95	45
Louisiana	370.57	48	16.61	48
Maine	1,234.52	8	52.70	2
Maryland	801.25	28	26.18	36
Massachusetts	1,182.28	9	35.58	16
Michigan	893.21	20	33.47	23
<b>MINNESOTA</b>	<b>933.60</b>	<b>18</b>	<b>31.98</b>	<b>24</b>
Mississippi	501.96	42	25.24	39
Missouri	604.49	38	23.93	41
Montana	1,009.21	14	47.51	5
Nebraska	940.58	16	36.49	14
Nevada	697.14	34	24.26	40
New Hampshire	1,677.27	2	57.24	1
New Jersey	1,760.53	1	51.61	4
New Mexico	337.84	50	16.01	49
New York	1,360.59	4	42.30	9
North Carolina	568.64	39	22.65	42
North Dakota	784.26	30	34.24	22
Ohio	829.20	26	31.75	26
Oklahoma	368.57	49	16.70	47
Oregon	771.47	31	30.03	29
Pennsylvania	805.32	27	29.42	31
Rhode Island	1,296.78	6	46.45	6
South Carolina	637.15	37	28.60	33
South Dakota	842.14	23	35.49	17
Tennessee	489.43	44	20.10	44
Texas	938.18	17	36.97	13
Utah	559.48	40	25.45	38
Vermont	1,289.04	7	52.27	3
Virginia	837.70	25	29.92	30
Washington	1,001.29	15	35.39	18
West Virginia	449.24	46	22.13	43
Wisconsin	1,052.31	13	40.31	11
Wyoming	1,088.95	12	43.68	7
<b>U.S. Average</b>	<b>\$880.51</b>		<b>\$32.52</b>	
	<b>Minnesota History</b>			
1994*	798.96	18*	38.43	23*
1995*	930.60	14*	42.20	15*
1996*	883.59	15*	37.25	19*
1997	920.49	17	37.25	19
1998	1,002.54	15	36.68	16

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

**Individual Income Tax Collections- State  
FY99 (See Intro for FY00 MN Rank)**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$436.49	38	\$19.82	36
Alaska	-	-	-	-
Arizona	439.17	37	18.63	38
Arkansas	562.07	32	26.57	20
California	927.21	8	33.25	10
Colorado	827.14	12	28.31	17
Connecticut	1,099.82	5	29.45	14
Delaware	1,022.42	6	35.04	6
D.C.	-	-	-	-
Florida	-	-	-	-
Georgia	731.48	17	28.54	16
Hawaii	902.09	9	33.60	9
Idaho	676.53	20	31.39	12
Illinois	597.58	30	20.03	35
Indiana	622.47	27	24.87	30
Iowa	597.81	29	24.13	32
Kansas	639.14	25	25.03	28
Kentucky	639.23	24	28.79	15
Louisiana	351.25	40	15.75	40
Maine	814.05	13	34.75	7
Maryland	807.90	14	26.40	23
Massachusetts	1,301.47	1	39.17	2
Michigan	704.85	18	26.41	22
<b>MINNESOTA</b>	<b>1,111.02</b>	<b>4</b>	<b>38.05</b>	<b>3</b>
Mississippi	355.02	39	17.85	39
Missouri	663.39	21	26.26	24
Montana	547.04	33	25.75	26
Nebraska	643.38	23	24.96	29
Nevada	-	-	-	-
New Hampshire	52.57	42	1.79	42
New Jersey	776.60	15	22.77	33
New Mexico	465.27	36	22.05	34
New York	1,130.74	2	35.15	5
North Carolina	860.82	11	34.29	8
North Dakota	287.02	41	12.53	41
Ohio	638.88	26	24.46	31
Oklahoma	616.57	28	27.93	18
Oregon	1,118.69	3	43.54	1
Pennsylvania	534.46	34	19.52	37
Rhode Island	769.71	16	27.57	19
South Carolina	591.41	31	26.55	21
South Dakota	-	-	-	-
Tennessee	29.21	43	1.20	43
Texas	-	49	-	49
Utah	686.06	19	31.20	13
Vermont	645.54	22	26.18	25
Virginia	885.76	10	31.64	11
Washington	-	-	-	-
West Virginia	509.06	35	25.08	27
Wisconsin	983.28	7	37.67	4
Wyoming	-	-	-	-
<b>U.S. Average</b>	<b>\$633.55</b>		<b>\$23.40</b>	
<b>43-State Avg.</b>	<b>\$759.00</b>		<b>\$27.90</b>	
	<b>Minnesota History</b>			
1994	755.27	6	36.33	5
1995	794.69	4	36.04	5
1996	887.84	3	37.43	3
1997	1,028.18	2	39.15	3
1998	1,005.25	6	36.78	5

**Corporate Net Income Tax Collections- State  
FY99 (See Intro for FY00 MN Rank)**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$53.32	44	\$2.42	42
Alaska	341.63	1	12.34	1
Arizona	114.15	19	4.84	15
Arkansas	83.19	29	3.93	24
California	164.71	8	5.91	9
Colorado	74.22	36	2.54	40
Connecticut	144.58	14	3.87	25
Delaware	308.39	2	10.57	2
D.C.	-	-	-	-
Florida	83.84	27	3.16	33
Georgia	101.85	21	3.97	23
Hawaii	44.23	46	1.65	46
Idaho	76.79	35	3.56	29
Illinois	173.48	6	5.82	10
Indiana	166.52	7	6.65	6
Iowa	81.75	31	3.30	32
Kansas	95.64	24	3.75	28
Kentucky	78.78	33	3.55	30
Louisiana	65.49	41	2.94	36
Maine	117.71	18	5.02	12
Maryland	78.30	34	2.56	38
Massachusetts	202.38	5	6.09	8
Michigan	244.69	3	9.17	3
<b>MINNESOTA</b>	<b>163.14</b>	<b>10</b>	<b>5.59</b>	<b>11</b>
Mississippi	82.88	30	4.17	22
Missouri	50.57	45	2.00	45
Montana	101.50	22	4.78	18
Nebraska	81.05	32	3.14	34
Nevada	-	-	-	-
New Hampshire	213.00	4	7.27	4
New Jersey	163.82	9	4.80	16
New Mexico	94.23	25	4.47	20
New York	158.71	11	4.93	13
North Carolina	120.32	17	4.79	17
North Dakota	147.63	12	6.45	7
Ohio	66.76	39	2.56	39
Oklahoma	55.78	43	2.53	41
Oregon	97.82	23	3.81	27
Pennsylvania	128.21	15	4.68	19
Rhode Island	66.92	38	2.40	43
South Carolina	66.26	40	2.97	35
South Dakota	69.33	37	2.92	37
Tennessee	104.20	20	4.28	21
Texas	-	-	-	-
Utah	84.57	26	3.85	26
Vermont	83.66	28	3.39	31
Virginia	60.29	42	2.15	44
Washington	-	-	-	-
West Virginia	145.61	13	7.17	5
Wisconsin	127.80	16	4.90	14
Wyoming	-	-	-	-
<b>U.S. Average</b>	<b>\$112.82</b>		<b>\$4.17</b>	
<b>46-State Avg.</b>	<b>\$126.05</b>		<b>\$4.64</b>	
	<b>Minnesota History</b>			
1994	120.83	12	5.81	11
1995	144.42	11	6.55	10
1996	150.94	9	6.36	9
1997	150.44	12	5.73	12
1998	159.40	10	5.83	10

**General Sales Tax Collections- State  
FY99 (See Intro for FY00 MN Rank)**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$377.37	43	\$17.13	38
Alaska	-	-	-	-
Arizona	692.74	12	29.39	10
Arkansas	628.18	19	29.70	8
California	684.39	13	24.54	20
Colorado	420.02	41	14.37	42
Connecticut	980.52	4	26.26	16
Delaware	-	-	-	-
D.C.	-	-	-	-
Florida	918.61	5	34.58	6
Georgia	558.40	26	21.79	28
Hawaii	1,221.33	2	45.49	1
Idaho	560.43	25	26.00	17
Illinois	490.52	36	16.44	39
Indiana	556.65	27	22.24	27
Iowa	573.74	23	23.16	25
Kansas	635.48	17	24.88	19
Kentucky	526.61	30	23.72	24
Louisiana	457.73	37	20.52	29
Maine	661.32	14	28.23	12
Maryland	444.63	38	14.53	41
Massachusetts	529.53	29	15.94	40
Michigan	733.01	9	27.47	13
<b>MINNESOTA</b>	<b>712.82</b>	<b>11</b>	<b>24.41</b>	<b>22</b>
Mississippi	805.46	7	40.50	3
Missouri	496.72	34	19.66	34
Montana	-	-	-	-
Nebraska	513.45	33	19.92	33
Nevada	1,011.54	3	35.21	5
New Hampshire	-	-	-	-
New Jersey	620.71	21	18.20	36
New Mexico	834.65	6	39.56	4
New York	437.99	39	13.62	44
North Carolina	436.83	40	17.40	37
North Dakota	524.94	31	22.92	26
Ohio	521.71	32	19.97	32
Oklahoma	409.73	42	18.56	35
Oregon	-	-	-	-
Pennsylvania	555.20	28	20.28	31
Rhode Island	566.29	24	20.28	30
South Carolina	604.00	22	27.12	14
South Dakota	629.69	18	26.54	15
Tennessee	769.16	8	31.59	7
Texas	653.77	15	25.76	18
Utah	646.11	16	29.39	9
Vermont	346.19	45	14.04	43
Virginia	348.39	44	12.44	45
Washington	1,260.18	1	44.54	2
West Virginia	496.51	35	24.46	21
Wisconsin	621.85	20	23.82	23
Wyoming	721.88	10	28.96	11
<b>U.S. Average</b>	<b>\$602.80</b>		<b>\$22.26</b>	
<b>45-State Avg.</b>	<b>\$619.36</b>		<b>\$22.88</b>	
	<b>Minnesota History</b>			
1994	550.95	10	26.50	16
1995	594.71	11	26.97	15
1996	622.61	10	26.25	18
1997	670.09	10	25.51	19
1998	686.48	11	25.12	20



**General Sales Tax Collections- State and Local  
FY99**

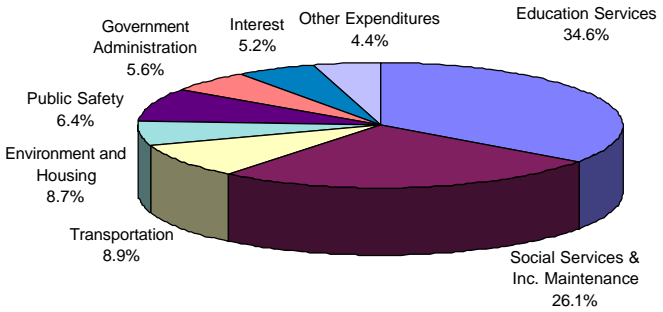
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$627.11	28	\$28.47	21
Alaska	203.61	47	7.35	47
Arizona	898.71	12	38.12	7
Arkansas	791.55	20	37.42	9
California	836.81	14	30.01	19
Colorado	833.63	15	28.53	20
Connecticut	980.52	7	26.26	26
Delaware	-	-	-	-
D.C.	1,142.04	3	30.14	18
Florida	957.21	8	36.03	12
Georgia	913.37	10	35.64	13
Hawaii	1,221.33	2	45.49	3
Idaho	560.43	39	26.00	29
Illinois	562.18	38	18.85	41
Indiana	556.65	40	22.24	38
Iowa	617.61	32	24.93	31
Kansas	811.58	17	31.78	15
Kentucky	527.07	42	23.74	36
Louisiana	934.03	9	41.88	4
Maine	661.32	26	28.23	23
Maryland	444.63	45	14.53	45
Massachusetts	529.53	41	15.94	44
Michigan	733.01	22	27.47	25
<b>MINNESOTA</b>	<b>719.22</b>	<b>23</b>	<b>24.63</b>	<b>32</b>
Mississippi	805.46	18	40.50	6
Missouri	717.94	24	28.42	22
Montana	-	-	-	-
Nebraska	617.35	33	23.95	34
Nevada	1,072.76	4	37.34	10
New Hampshire	-	-	-	-
New Jersey	620.71	31	18.20	42
New Mexico	1,041.48	5	49.36	2
New York	838.45	13	26.06	28
North Carolina	575.12	35	22.91	37
North Dakota	599.77	34	26.19	27
Ohio	622.01	30	23.81	35
Oklahoma	689.04	25	31.21	17
Oregon	-	-	-	-
Pennsylvania	567.97	36	20.75	39
Rhode Island	566.29	37	20.28	40
South Carolina	623.60	29	28.00	24
South Dakota	768.79	21	32.40	14
Tennessee	1,010.78	6	41.52	5
Texas	803.07	19	31.65	16
Utah	828.14	16	37.67	8
Vermont	346.19	46	14.04	46
Virginia	450.18	44	16.08	43
Washington	1,446.49	1	51.13	1
West Virginia	496.66	43	24.47	33
Wisconsin	655.26	27	25.10	30
Wyoming	901.32	11	36.16	11
<b>U.S. Average</b>	<b>\$735.73</b>		<b>\$27.17</b>	
<b>46-State Avg. (+DC)</b>	<b>\$752.71</b>		<b>\$27.78</b>	
<b>Minnesota History</b>				
1994	553.79	23	26.64	28
1995	598.07	23	27.12	28
1996	628.03	24	26.48	26
1997	675.84	24	25.73	29
1998	692.89	23	25.35	31

**Excise Tax Collections- State  
FY99 (See Intro for FY00 MN Rank)**

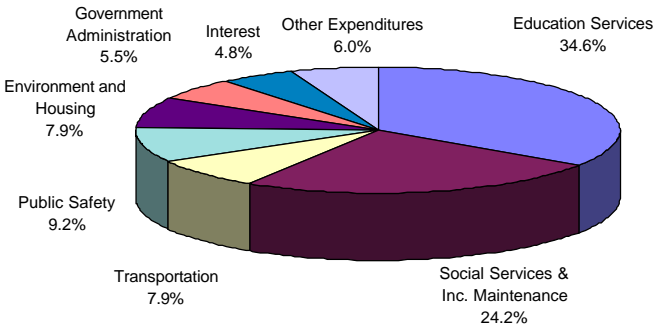
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$338.73	15	\$15.38	8
Alaska	212.91	40	7.69	45
Arizona	206.24	44	8.75	38
Arkansas	245.34	32	11.60	21
California	170.02	49	6.10	49
Colorado	201.53	45	6.90	47
Connecticut	488.55	2	13.08	17
Delaware	363.65	12	12.46	19
D.C.	-	-	-	-
Florida	267.31	26	10.06	31
Georgia	131.30	50	5.12	50
Hawaii	395.06	8	14.71	10
Idaho	244.77	33	11.36	22
Illinois	333.61	17	11.18	24
Indiana	230.17	37	9.19	37
Iowa	251.81	30	10.16	29
Kansas	208.08	43	8.15	42
Kentucky	330.31	18	14.88	9
Louisiana	385.96	10	17.30	4
Maine	264.19	28	11.28	23
Maryland	334.83	16	10.94	26
Massachusetts	237.34	36	7.14	46
Michigan	209.41	42	7.85	43
<b>MINNESOTA</b>	<b>395.80</b>	<b>7</b>	<b>13.56</b>	<b>14</b>
Mississippi	288.23	24	14.49	12
Missouri	219.90	39	8.70	39
Montana	344.67	14	16.23	6
Nebraska	237.89	35	9.23	36
Nevada	605.30	1	21.07	2
New Hampshire	430.20	5	14.68	11
New Jersey	359.62	13	10.54	27
New Mexico	289.88	23	13.74	13
New York	266.50	27	8.28	41
North Carolina	330.22	19	13.15	15
North Dakota	480.39	4	20.97	3
Ohio	249.83	31	9.57	33
Oklahoma	210.02	41	9.51	34
Oregon	200.62	46	7.81	44
Pennsylvania	283.08	25	10.34	28
Rhode Island	366.03	11	13.11	16
South Carolina	190.06	47	8.53	40
South Dakota	298.90	22	12.60	18
Tennessee	239.44	34	9.83	32
Texas	394.10	9	15.53	7
Utah	223.13	38	10.15	30
Vermont	406.62	6	16.49	5
Virginia	260.66	29	9.31	35
Washington	313.88	20	11.09	25
West Virginia	481.71	3	23.73	1
Wisconsin	309.59	21	11.86	20
Wyoming	170.95	48	6.86	48
<b>U.S. Average</b>	<b>\$275.00</b>		<b>\$10.16</b>	
<b>50-State Avg.</b>	<b>\$275.52</b>		<b>\$10.18</b>	
	<b>Minnesota History</b>			
1994	287.45	16	13.83	20
1995	309.78	13	14.05	18
1996	341.84	10	14.41	13
1997	357.39	10	13.61	15
1998	336.99	10	12.33	14

# FY 1999 State and Local Expenditures

## MINNESOTA



## ALL STATES



(in thousands)

### MINNESOTA

Education Services	\$9,754,996
Social Services & Income Maintenance	\$7,341,086
Transportation	\$2,516,644
Public Safety	\$1,798,113
Environment and Housing	\$2,462,818
Government Administration	\$1,586,331
Interest	\$1,469,417
Other Expenditures	\$1,230,687
<b>Minnesota Total</b>	<b>\$28,160,092</b>

### ALL STATES

Education Services	\$483,259,476
Social Services & Income Maintenance	\$338,964,464
Transportation	\$110,162,538
Public Safety	\$128,742,541
Environment and Housing	\$109,929,560
Government Administration	\$76,699,233
Interest	\$67,293,670
Other Expenditures	\$83,481,387
<b>All States Total</b>	<b>\$1,398,532,869</b>

**Direct General Expenditures- State and Local  
FY99**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$4,603.91	37	\$209.01	16
Alaska	11,502.41	1	415.42	1
Arizona	4,249.06	49	180.25	35
Arkansas	4,179.42	50	197.58	25
California	5,457.08	13	195.70	26
Colorado	4,947.70	24	169.33	45
Connecticut	5,998.83	5	160.64	48
Delaware	5,946.03	6	203.76	22
D.C.	8,920.39	2	235.43	5
Florida	4,740.29	31	178.42	40
Georgia	4,600.85	38	179.54	37
Hawaii	5,813.27	8	216.52	13
Idaho	4,482.14	43	207.95	17
Illinois	4,924.70	25	165.09	47
Indiana	4,482.85	42	179.08	38
Iowa	5,119.07	20	206.62	19
Kansas	4,546.16	41	178.01	41
Kentucky	4,559.94	39	205.38	20
Louisiana	4,830.23	28	216.56	12
Maine	5,098.22	23	217.63	11
Maryland	4,809.72	29	157.18	50
Massachusetts	5,667.95	9	170.57	44
Michigan	5,125.46	19	192.05	27
<b>MINNESOTA</b>	<b>5,896.17</b>	<b>7</b>	<b>201.95</b>	<b>23</b>
Mississippi	4,673.09	35	235.00	6
Missouri	4,367.33	47	172.89	42
Montana	4,861.39	27	228.88	7
Nebraska	4,631.47	36	179.66	36
Nevada	5,138.75	18	178.85	39
New Hampshire	4,437.06	44	151.42	51
New Jersey	5,443.39	14	159.58	49
New Mexico	5,440.02	15	257.83	3
New York	7,351.17	3	228.52	8
North Carolina	4,805.82	30	191.44	28
North Dakota	5,499.76	12	240.12	4
Ohio	4,721.52	32	180.77	34
Oklahoma	4,036.63	51	182.85	32
Oregon	5,518.93	11	214.81	14
Pennsylvania	5,104.68	21	186.46	31
Rhode Island	5,328.72	17	190.87	29
South Carolina	4,691.78	34	210.63	15
South Dakota	4,427.61	45	186.62	30
Tennessee	4,407.74	46	181.05	33
Texas	4,359.13	48	171.78	43
Utah	4,901.28	26	222.92	10
Vermont	5,100.43	22	206.83	18
Virginia	4,699.35	33	167.85	46
Washington	5,617.42	10	198.54	24
West Virginia	4,552.77	40	224.29	9
Wisconsin	5,341.57	16	204.61	21
Wyoming	6,566.78	4	263.42	2
<b>U.S. Average</b>	<b>\$5,128.62</b>		<b>\$189.41</b>	
	<b>Minnesota History</b>			
1994	\$4,836.69	7	\$232.66	10
1995	5,161.96	8	234.09	8
1996	5,306.00	7	223.68	11
1997	5,403.58	8	205.73	19
1998	5,718.36	5	209.23	17

**Elementary and Secondary Education - State and Local  
FY99**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$1,043.56	45	\$47.38	24
Alaska	2,174.76	1	78.54	1
Arizona	1,020.17	46	43.28	36
Arkansas	999.47	48	47.25	26
California	1,172.15	29	42.03	42
Colorado	1,175.78	28	40.24	44
Connecticut	1,466.76	5	39.28	47
Delaware	1,235.10	18	42.32	40
D.C.	1,337.85	10	35.31	50
Florida	1,043.66	44	39.28	46
Georgia	1,257.88	17	49.09	17
Hawaii	902.59	51	33.62	51
Idaho	1,099.83	40	51.03	12
Illinois	1,270.62	15	42.60	38
Indiana	1,170.60	30	46.76	27
Iowa	1,203.76	24	48.59	20
Kansas	1,115.71	36	43.69	33
Kentucky	950.95	50	42.83	37
Louisiana	1,054.88	43	47.29	25
Maine	1,219.94	19	52.08	10
Maryland	1,209.71	22	39.53	45
Massachusetts	1,290.47	12	38.84	49
Michigan	1,463.33	6	54.83	7
<b>MINNESOTA</b>	<b>1,431.25</b>	<b>8</b>	<b>49.02</b>	<b>18</b>
Mississippi	991.65	49	49.87	15
Missouri	1,100.47	39	43.56	34
Montana	1,151.22	32	54.20	8
Nebraska	1,181.47	26	45.83	31
Nevada	1,213.34	21	42.23	41
New Hampshire	1,141.29	34	38.95	48
New Jersey	1,642.90	3	48.16	22
New Mexico	1,177.81	27	55.82	5
New York	1,687.08	2	52.45	9
North Carolina	1,086.56	42	43.28	35
North Dakota	1,108.09	37	48.38	21
Ohio	1,204.19	23	46.10	29
Oklahoma	1,094.52	41	49.58	16
Oregon	1,219.85	20	47.48	23
Pennsylvania	1,332.63	11	48.68	19
Rhode Island	1,285.34	13	46.04	30
South Carolina	1,152.14	31	51.72	11
South Dakota	1,102.78	38	46.48	28
Tennessee	1,008.74	47	41.43	43
Texas	1,267.45	16	49.95	14
Utah	1,119.23	35	50.91	13
Vermont	1,383.74	9	56.11	4
Virginia	1,187.52	25	42.41	39
Washington	1,274.57	14	45.05	32
West Virginia	1,147.77	33	56.54	3
Wisconsin	1,441.25	7	55.21	6
Wyoming	1,508.91	4	60.53	2
<b>U.S. Average</b>	<b>\$1,246.36</b>		<b>\$46.03</b>	
	<b>Minnesota History</b>			
1994	\$1,156.09	6	55.61	7
1995	1,282.75	5	58.17	5
1996	1,295.02	5	54.59	5
1997	1,339.47	5	51.00	14
1998	1,337.06	7	48.92	18

**Higher Education - State and Local  
FY99**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$502.87	22	\$22.83	13
Alaska	550.25	16	19.87	26
Arizona	474.11	25	20.11	24
Arkansas	440.61	32	20.83	23
California	468.45	26	16.80	32
Colorado	562.30	13	19.24	28
Connecticut	338.99	47	9.08	50
Delaware	714.73	2	24.49	9
D.C.	158.82	51	4.19	51
Florida	315.53	48	11.88	46
Georgia	402.79	36	15.72	38
Hawaii	579.14	11	21.57	18
Idaho	465.29	28	21.59	17
Illinois	381.22	41	12.78	44
Indiana	552.14	15	22.06	15
Iowa	676.11	4	27.29	4
Kansas	616.75	8	24.15	10
Kentucky	465.94	27	20.99	21
Louisiana	412.78	35	18.51	29
Maine	356.31	45	15.21	40
Maryland	485.29	23	15.86	37
Massachusetts	315.30	49	9.49	49
Michigan	631.78	6	23.67	11
<b>MINNESOTA</b>	<b>511.90</b>	<b>20</b>	<b>17.53</b>	<b>31</b>
Mississippi	506.68	21	25.48	5
Missouri	393.35	39	15.57	39
Montana	537.67	19	25.31	6
Nebraska	631.57	7	24.50	8
Nevada	377.62	43	13.14	43
New Hampshire	348.27	46	11.88	45
New Jersey	379.32	42	11.12	47
New Mexico	657.72	5	31.17	2
New York	315.20	50	9.80	48
North Carolina	538.78	18	21.46	20
North Dakota	688.19	3	30.05	3
Ohio	415.04	34	15.89	36
Oklahoma	479.50	24	21.72	16
Oregon	584.22	10	22.74	14
Pennsylvania	389.09	40	14.21	41
Rhode Island	372.28	44	13.33	42
South Carolina	447.10	31	20.07	25
South Dakota	394.73	38	16.64	33
Tennessee	402.01	37	16.51	34
Texas	447.93	30	17.65	30
Utah	717.18	1	32.62	1
Vermont	573.01	12	23.24	12
Virginia	456.85	29	16.32	35
Washington	550.01	17	19.44	27
West Virginia	425.80	33	20.98	22
Wisconsin	561.79	14	21.52	19
Wyoming	613.13	9	24.59	7
<b>U.S. Average</b>	<b>\$450.02</b>		<b>\$16.62</b>	
	<b>Minnesota History</b>			
1994	\$398.83	20	\$19.18	28
1995	410.36	21	18.61	31
1996	403.84	26	17.02	32
1997	435.10	23	16.57	34
1998	488.41	20	17.87	29

**Total Education - State and Local  
FY99**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$1,641.59	36	\$74.53	15
Alaska	2,810.64	1	101.51	1
Arizona	1,549.21	45	65.72	32
Arkansas	1,561.99	43	73.84	17
California	1,710.30	29	61.33	38
Colorado	1,785.51	23	61.11	40
Connecticut	1,889.38	14	50.59	50
Delaware	2,136.74	4	73.22	18
D.C.	1,496.67	49	39.50	51
Florida	1,410.93	51	53.11	47
Georgia	1,776.21	24	69.31	27
Hawaii	1,500.80	48	55.90	46
Idaho	1,616.42	39	74.99	14
Illinois	1,747.16	27	58.57	43
Indiana	1,798.59	20	71.85	21
Iowa	1,983.94	10	80.08	11
Kansas	1,797.21	21	70.37	24
Kentucky	1,509.79	47	68.00	28
Louisiana	1,571.29	41	70.45	22
Maine	1,650.17	35	70.44	23
Maryland	1,772.88	25	57.94	44
Massachusetts	1,693.30	31	50.96	49
Michigan	2,150.54	3	80.58	9
<b>MINNESOTA</b>	<b>2,042.50</b>	<b>9</b>	<b>69.96</b>	<b>25</b>
Mississippi	1,596.09	40	80.26	10
Missouri	1,565.25	42	61.96	37
Montana	1,815.43	19	85.47	5
Nebraska	1,875.35	16	72.75	20
Nevada	1,624.50	38	56.54	45
New Hampshire	1,538.31	46	52.50	48
New Jersey	2,072.21	8	60.75	41
New Mexico	1,914.33	12	90.73	2
New York	2,075.57	6	64.52	35
North Carolina	1,693.01	32	67.44	31
North Dakota	1,883.09	15	82.22	8
Ohio	1,702.13	30	65.17	34
Oklahoma	1,635.73	37	74.09	16
Oregon	1,873.05	17	72.90	19
Pennsylvania	1,853.77	18	67.71	30
Rhode Island	1,790.13	22	64.12	36
South Carolina	1,685.76	33	75.68	13
South Dakota	1,553.73	44	65.49	33
Tennessee	1,461.71	50	60.04	42
Texas	1,762.27	26	69.45	26
Utah	1,907.69	13	86.77	4
Vermont	2,076.10	5	84.19	6
Virginia	1,715.38	28	61.27	39
Washington	1,918.87	11	67.82	29
West Virginia	1,673.49	34	82.44	7
Wisconsin	2,074.61	7	79.47	12
Wyoming	2,225.88	2	89.29	3
<b>U.S. Average</b>	<b>\$1,772.18</b>		<b>\$65.45</b>	
	<b>Minnesota History</b>			
1994	\$1,629.30	8	\$78.37	15
1995	1,766.30	6	80.19	11
1996	1,771.52	8	74.68	18
1997	1,854.05	9	10.59	24
1998	1,914.09	9	70.04	23

**Public Welfare - State and Local  
FY99**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$739.33	26	\$33.56	16
Alaska	1,111.60	5	40.15	7
Arizona	394.49	51	16.73	50
Arkansas	746.45	24	35.29	14
California	818.62	16	29.36	24
Colorado	635.21	38	21.74	45
Connecticut	892.82	13	23.91	39
Delaware	667.04	35	22.86	42
D.C.	2,401.89	1	63.39	1
Florida	585.51	43	22.04	44
Georgia	631.84	40	24.66	36
Hawaii	807.02	17	30.06	22
Idaho	576.02	45	26.72	32
Illinois	713.81	29	23.93	38
Indiana	655.16	36	26.17	34
Iowa	724.17	28	29.23	25
Kansas	488.42	49	19.12	49
Kentucky	907.49	12	40.87	6
Louisiana	682.08	33	30.58	19
Maine	1,135.16	4	48.46	2
Maryland	710.48	30	23.22	41
Massachusetts	946.23	8	28.48	27
Michigan	654.10	37	24.51	37
<b>MINNESOTA</b>	<b>1,151.87</b>	<b>3</b>	<b>39.45</b>	<b>8</b>
Mississippi	736.98	27	37.06	12
Missouri	696.60	32	27.58	30
Montana	578.71	44	27.25	31
Nebraska	678.14	34	26.31	33
Nevada	471.04	50	16.39	51
New Hampshire	821.35	15	28.03	29
New Jersey	700.14	31	20.53	48
New Mexico	794.11	20	37.64	10
New York	1,541.61	2	47.92	3
North Carolina	743.83	25	29.63	23
North Dakota	981.01	7	42.83	5
Ohio	786.01	23	30.09	21
Oklahoma	517.84	48	23.46	40
Oregon	835.65	14	32.52	17
Pennsylvania	943.01	9	34.45	15
Rhode Island	1,051.75	6	37.67	9
South Carolina	805.82	18	36.18	13
South Dakota	608.57	41	25.65	35
Tennessee	788.53	21	32.39	18
Texas	561.74	46	22.14	43
Utah	633.14	39	28.80	26
Vermont	925.52	10	37.53	11
Virginia	588.67	42	21.03	46
Washington	800.69	19	28.30	28
West Virginia	923.50	11	45.50	4
Wisconsin	786.33	22	30.12	20
Wyoming	522.36	47	20.95	47
<b>U.S. Average</b>	<b>\$789.13</b>		<b>\$29.14</b>	
	<b>Minnesota History</b>			
1994	\$908.03	7	\$43.68	6
1995	956.56	9	43.38	6
1996	1,002.60	5	42.27	6
1997	1,013.27	5	38.58	9
1998	1,087.74	4	39.80	8



**Health and Hospitals - State and Local  
FY99**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$740.08	3	\$33.60	3
Alaska	403.89	24	14.59	29
Arizona	206.67	48	8.77	43
Arkansas	423.35	21	20.01	12
California	505.77	12	18.14	16
Colorado	246.12	44	8.42	46
Connecticut	471.23	14	12.62	35
Delaware	345.29	33	11.83	38
D.C.	982.15	1	25.92	7
Florida	436.76	18	16.44	21
Georgia	471.07	15	18.38	15
Hawaii	462.50	16	17.23	17
Idaho	435.59	19	20.21	11
Illinois	344.30	34	11.54	40
Indiana	417.72	22	16.69	20
Iowa	564.41	9	22.78	9
Kansas	378.69	27	14.83	28
Kentucky	276.60	42	12.46	36
Louisiana	704.00	5	31.56	5
Maine	313.98	38	13.40	31
Maryland	233.20	46	7.62	47
Massachusetts	354.07	31	10.66	42
Michigan	429.30	20	16.09	23
<b>MINNESOTA</b>	<b>361.23</b>	<b>30</b>	<b>12.37</b>	<b>37</b>
Mississippi	696.46	6	35.02	2
Missouri	384.39	26	15.22	26
Montana	338.39	36	15.93	24
Nebraska	325.68	37	12.63	34
Nevada	372.98	29	12.98	32
New Hampshire	130.06	49	4.44	49
New Jersey	254.43	43	7.46	48
New Mexico	486.23	13	23.05	8
New York	605.48	8	18.82	14
North Carolina	692.52	7	27.59	6
North Dakota	81.83	51	3.57	51
Ohio	397.25	25	15.21	27
Oklahoma	375.39	28	17.00	19
Oregon	438.04	17	17.05	18
Pennsylvania	301.07	40	11.00	41
Rhode Island	244.30	45	8.75	44
South Carolina	727.25	4	32.65	4
South Dakota	206.81	47	8.72	45
Tennessee	538.51	11	22.12	10
Texas	409.02	23	16.12	22
Utah	338.83	35	15.41	25
Vermont	103.00	50	4.18	50
Virginia	353.92	32	12.64	33
Washington	559.61	10	19.78	13
West Virginia	286.21	41	14.10	30
Wisconsin	306.44	39	11.74	39
Wyoming	933.60	2	37.45	1
<b>U.S. Average</b>	<b>\$437.71</b>		<b>\$16.17</b>	
	<b>Minnesota History</b>			
1994	\$469.38	9	\$22.58	13
1995	483.38	10	21.92	13
1996	483.72	10	20.39	13
1997	404.40	24	15.40	27
1998	377.65	28	13.82	31

**Highways - State and Local  
FY99**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$285.69	47	\$12.97	33
Alaska	1,206.72	1	43.58	1
Arizona	363.73	27	15.43	23
Arkansas	337.06	33	15.93	21
California	222.75	50	7.99	50
Colorado	435.12	17	14.89	25
Connecticut	337.17	32	9.03	48
Delaware	514.58	10	17.63	17
D.C.	194.53	51	5.13	51
Florida	334.55	34	12.59	36
Georgia	318.04	37	12.41	37
Hawaii	340.17	31	12.67	34
Idaho	418.95	18	19.44	12
Illinois	314.45	40	10.54	46
Indiana	307.37	43	12.28	38
Iowa	560.25	6	22.61	8
Kansas	504.53	11	19.76	11
Kentucky	399.11	22	17.98	16
Louisiana	354.11	29	15.88	22
Maine	408.88	21	17.45	18
Maryland	284.43	48	9.30	47
Massachusetts	440.48	16	13.26	30
Michigan	308.50	41	11.56	41
<b>MINNESOTA</b>	<b>465.35</b>	<b>13</b>	<b>15.94</b>	<b>20</b>
Mississippi	412.45	19	20.74	10
Missouri	351.61	30	13.92	28
Montana	544.87	7	25.65	6
Nebraska	481.12	12	18.66	14
Nevada	530.18	9	18.45	15
New Hampshire	381.31	25	13.01	32
New Jersey	293.59	45	8.61	49
New Mexico	650.74	4	30.84	3
New York	360.25	28	11.20	44
North Carolina	328.33	36	13.08	31
North Dakota	650.95	3	28.42	4
Ohio	315.82	38	12.09	39
Oklahoma	334.40	35	15.15	24
Oregon	373.85	26	14.55	26
Pennsylvania	315.30	39	11.52	42
Rhode Island	300.91	44	10.78	45
South Carolina	266.10	49	11.95	40
South Dakota	644.70	5	27.17	5
Tennessee	308.04	42	12.65	35
Texas	292.09	46	11.51	43
Utah	410.89	20	18.69	13
Vermont	532.35	8	21.59	9
Virginia	394.29	23	14.08	27
Washington	381.70	24	13.49	29
West Virginia	463.37	14	22.83	7
Wisconsin	454.59	15	17.41	19
Wyoming	827.39	2	33.19	2
<b>U.S. Average</b>	<b>\$341.11</b>		<b>\$12.60</b>	
	<b>Minnesota History</b>			
1994	\$375.81	14	\$18.08	16
1995	418.40	11	\$18.97	15
1996	418.37	13	17.64	18
1997	439.57	13	16.74	19
1998	412.44	12	15.09	17

**Police - State and Local**

**FY99**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$147.89	37	\$6.71	24
Alaska	286.61	3	10.35	2
Arizona	216.67	10	9.19	5
Arkansas	132.25	43	6.25	33
California	245.31	5	8.80	8
Colorado	191.79	17	6.56	25
Connecticut	200.92	13	5.38	42
Delaware	201.74	12	6.91	20
D.C.	603.51	1	15.93	1
Florida	237.12	7	8.92	6
Georgia	151.96	35	5.93	36
Hawaii	186.63	21	6.95	18
Idaho	154.10	34	7.15	16
Illinois	229.77	8	7.70	11
Indiana	127.39	44	5.09	45
Iowa	138.50	40	5.59	40
Kansas	161.46	29	6.32	32
Kentucky	111.88	48	5.04	46
Louisiana	187.45	20	8.40	9
Maine	124.67	45	5.32	43
Maryland	195.78	15	6.40	31
Massachusetts	224.90	9	6.77	23
Michigan	173.64	24	6.51	27
<b>MINNESOTA</b>	<b>171.84</b>	<b>25</b>	<b>5.89</b>	<b>37</b>
Mississippi	142.31	39	7.16	15
Missouri	157.43	31	6.23	34
Montana	137.42	41	6.47	28
Nebraska	132.26	42	5.13	44
Nevada	255.93	4	8.91	7
New Hampshire	145.97	38	4.98	48
New Jersey	243.70	6	7.14	17
New Mexico	202.88	11	9.62	3
New York	304.95	2	9.48	4
North Carolina	163.51	28	6.51	26
North Dakota	104.22	50	4.55	49
Ohio	180.91	22	6.93	19
Oklahoma	123.22	46	5.58	41
Oregon	190.13	18	7.40	14
Pennsylvania	175.29	23	6.40	30
Rhode Island	189.51	19	6.79	22
South Carolina	151.80	36	6.81	21
South Dakota	118.73	47	5.00	47
Tennessee	156.63	32	6.43	29
Texas	154.44	33	6.09	35
Utah	169.16	26	7.69	12
Vermont	104.77	49	4.25	51
Virginia	161.30	30	5.76	39
Washington	165.85	27	5.86	38
West Virginia	87.40	51	4.31	50
Wisconsin	200.86	14	7.69	13
Wyoming	194.74	16	7.81	10
<b>U.S. Average</b>	<b>\$195.70</b>		<b>\$7.23</b>	
	<b>Minnesota History</b>			
1994	\$129.01	25	\$6.21	30
1995	132.55	26	6.01	36
1996	140.02	27	5.90	38
1997	151.06	26	5.75	40
1998	167.47	23	6.13	35

**Fire - State and Local  
FY99**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$55.16	36	\$2.50	31
Alaska	101.82	8	3.68	4
Arizona	80.77	17	3.43	10
Arkansas	43.59	46	2.06	44
California	102.53	7	3.68	5
Colorado	74.75	20	2.56	29
Connecticut	114.78	4	3.07	17
Delaware	22.56	51	0.77	51
D.C.	200.35	1	5.29	1
Florida	95.06	11	3.58	7
Georgia	62.15	28	2.43	33
Hawaii	76.12	19	2.84	20
Idaho	58.32	34	2.71	25
Illinois	86.51	13	2.90	18
Indiana	65.37	27	2.61	28
Iowa	48.32	43	1.95	45
Kansas	61.93	30	2.42	34
Kentucky	49.08	42	2.21	38
Louisiana	62.01	29	2.78	23
Maine	59.57	32	2.54	30
Maryland	86.65	12	2.83	21
Massachusetts	122.12	3	3.67	6
Michigan	59.20	33	2.22	37
<b>MINNESOTA</b>	<b>50.43</b>	<b>41</b>	<b>1.73</b>	<b>46</b>
Mississippi	53.18	39	2.67	26
Missouri	84.45	14	3.34	12
Montana	45.04	45	2.12	43
Nebraska	73.98	23	2.87	19
Nevada	102.77	6	3.58	8
New Hampshire	79.50	18	2.71	24
New Jersey	74.04	22	2.17	40
New Mexico	67.84	26	3.22	13
New York	113.12	5	3.52	9
North Carolina	55.19	35	2.20	39
North Dakota	50.83	40	2.22	36
Ohio	83.87	15	3.21	14
Oklahoma	70.43	24	3.19	15
Oregon	96.21	10	3.74	3
Pennsylvania	35.65	49	1.30	50
Rhode Island	142.38	2	5.10	2
South Carolina	48.17	44	2.16	42
South Dakota	39.02	48	1.64	47
Tennessee	68.94	25	2.83	22
Texas	60.30	31	2.38	35
Utah	54.99	37	2.50	32
Vermont	39.53	47	1.60	48
Virginia	74.05	21	2.65	27
Washington	96.44	9	3.41	11
West Virginia	29.89	50	1.47	49
Wisconsin	81.35	16	3.12	16
Wyoming	54.05	38	2.17	41
<b>U.S. Average</b>	<b>\$77.97</b>		<b>\$2.88</b>	
	<b>Minnesota History</b>			
1994	\$41.61	36	\$2.00	41
1995	39.25	39	1.78	48
1996	44.10	36	1.86	47
1997	48.01	39	1.83	46
1998	51.85	37	1.90	45

**Corrections - State and Local  
FY99**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$93.36	46	\$4.24	40
Alaska	249.22	3	9.00	3
Arizona	177.86	13	7.55	11
Arkansas	110.11	40	5.21	30
California	197.03	9	7.07	14
Colorado	194.18	10	6.65	18
Connecticut	159.42	24	4.27	39
Delaware	267.58	2	9.17	2
D.C.	564.02	1	14.89	1
Florida	206.18	7	7.76	8
Georgia	165.18	22	6.45	21
Hawaii	113.34	38	4.22	42
Idaho	164.68	23	7.64	9
Illinois	126.24	34	4.23	41
Indiana	111.21	39	4.44	37
Iowa	98.13	45	3.96	45
Kansas	118.53	35	4.64	34
Kentucky	126.54	33	5.70	29
Louisiana	154.51	25	6.93	16
Maine	85.44	48	3.65	48
Maryland	176.18	17	5.76	28
Massachusetts	130.84	32	3.94	46
Michigan	185.08	12	6.94	15
<b>MINNESOTA</b>	<b>114.92</b>	<b>37</b>	<b>3.94</b>	<b>47</b>
Mississippi	102.76	44	5.17	31
Missouri	117.10	36	4.64	35
Montana	136.87	30	6.44	22
Nebraska	103.62	43	4.02	44
Nevada	224.43	5	7.81	7
New Hampshire	89.97	47	3.07	50
New Jersey	173.53	18	5.09	32
New Mexico	168.65	20	7.99	5
New York	233.78	4	7.27	13
North Carolina	144.60	27	5.76	27
North Dakota	75.19	50	3.28	49
Ohio	150.53	26	5.76	26
Oklahoma	132.65	31	6.01	25
Oregon	211.13	6	8.22	4
Pennsylvania	177.81	14	6.49	19
Rhode Island	141.93	29	5.08	33
South Carolina	144.52	28	6.49	20
South Dakota	106.60	41	4.49	36
Tennessee	105.93	42	4.35	38
Texas	186.38	11	7.34	12
Utah	166.08	21	7.55	10
Vermont	66.08	51	2.68	51
Virginia	168.66	19	6.02	24
Washington	176.60	15	6.24	23
West Virginia	85.00	49	4.19	43
Wisconsin	176.52	16	6.76	17
Wyoming	198.06	8	7.95	6
<b>U.S. Average</b>	<b>\$167.21</b>		<b>\$6.18</b>	
	<b>Minnesota History</b>			
1994	\$80.25	33	\$3.86	41
1995	85.90	34	3.90	39
1996	97.52	33	4.11	38
1997	103.51	36	3.94	43
1998	110.84	35	4.06	44

**Interest on General Debt - State and Local  
FY99**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$146.54	45	\$6.65	40
Alaska	637.35	1	23.02	1
Arizona	190.07	34	8.06	34
Arkansas	135.95	49	6.43	43
California	230.93	24	8.28	30
Colorado	271.36	16	9.29	23
Connecticut	393.26	6	10.53	16
Delaware	401.06	5	13.74	5
D.C.	489.19	3	12.91	6
Florida	260.02	18	9.79	19
Georgia	139.93	46	5.46	49
Hawaii	502.76	2	18.73	2
Idaho	137.89	48	6.40	44
Illinois	288.27	14	9.66	20
Indiana	151.48	42	6.05	47
Iowa	109.18	51	4.41	51
Kansas	164.61	40	6.45	42
Kentucky	347.17	8	15.64	3
Louisiana	213.36	28	9.57	21
Maine	209.75	31	8.95	25
Maryland	216.78	27	7.08	38
Massachusetts	369.83	7	11.13	12
Michigan	226.04	25	8.47	28
<b>MINNESOTA</b>	<b>307.67</b>	<b>13</b>	<b>10.54</b>	<b>15</b>
Mississippi	162.50	41	8.17	33
Missouri	170.86	37	6.76	39
Montana	256.32	19	12.07	8
Nebraska	127.18	50	4.93	50
Nevada	344.52	9	11.99	9
New Hampshire	332.75	11	11.36	11
New Jersey	282.11	15	8.27	31
New Mexico	210.81	30	9.99	18
New York	469.12	4	14.58	4
North Carolina	146.71	44	5.84	48
North Dakota	200.49	33	8.75	27
Ohio	169.64	38	6.49	41
Oklahoma	138.51	47	6.27	45
Oregon	185.77	35	7.23	37
Pennsylvania	338.69	10	12.37	7
Rhode Island	320.88	12	11.49	10
South Carolina	165.10	39	7.41	36
South Dakota	211.88	29	8.93	26
Tennessee	150.80	43	6.19	46
Texas	202.74	32	7.99	35
Utah	179.97	36	8.19	32
Vermont	247.28	21	10.03	17
Virginia	252.42	20	9.02	24
Washington	235.68	23	8.33	29
West Virginia	225.74	26	11.12	13
Wisconsin	244.37	22	9.36	22
Wyoming	263.24	17	10.56	14
<b>U.S. Average</b>	<b>\$246.78</b>		<b>\$9.11</b>	
	<b>Minnesota History</b>			
1994	\$262.17	15	\$12.61	15
1995	256.82	16	11.65	15
1996	261.54	16	11.03	16
1997	283.07	14	10.78	17
1998	286.77	14	10.49	18

<b>Comparison of Minnesota and U. S. Average, FY1999 State &amp; Local Expenditures per \$1,000 of Personal Income</b>		
	<b>Minnesota per \$1,000 of Income</b>	<b>U. S. Average per \$1,000 of Income</b>
Total Education	\$69.96	\$65.45
Elementary and Secondary	\$49.02	\$46.03
Higher Education	\$17.53	\$16.62
Libraries	\$1.03	\$0.93
Public Welfare	\$39.45	\$29.14
Health and Hospitals	\$12.37	\$16.17
Highways	\$15.94	\$12.60
Police	\$5.89	\$7.23
Fire	\$1.73	\$2.88
Corrections	\$3.94	\$6.18
Sewer	\$3.58	\$3.65
Housing and Development	\$4.14	\$3.42
Natural Resources/Parks	\$8.04	\$5.64
Financial Administration	\$4.04	\$3.74
Judicial/Legal	\$3.01	\$3.43
Public Buildings	\$2.08	\$1.20
Interest on the General Debt	\$10.54	\$9.11
Air Transportation	\$1.67	\$1.71
Other Expenditures	\$19.12	\$20.11
<b>Total</b>	<b>\$201.95</b>	<b>\$189.41</b>
	<b>Minnesota Rank</b>	<b>MN as Percent of U. S. Avg.</b>
Total Education	25	106.9%
Elementary and Secondary	18	106.5%
Higher Education	31	105.5%
Libraries	19	110.8%
Public Welfare	8	135.4%
Health and Hospitals	37	76.5%
Highways	20	126.5%
Police	37	81.4%
Fire	46	60.0%
Corrections	47	63.7%
Sewer	21	97.8%
Housing and Development	9	121.1%
Natural Resources/Parks	8	142.6%
Financial Administration	23	108.0%
Judicial/Legal	26	87.6%
Public Buildings	10	173.4%
Interest on the General Debt	15	115.6%
Air Transportation	20	97.8%
Other Expenditures	24	95.1%
<b>Minnesota Total</b>	<b>23</b>	<b>106.6%</b>

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## MISSION STATEMENT

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

## MEMBERSHIP

You can automatically receive publications like this and newsletters 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 \$125.00 per year (\$75.00 for individuals). Units of governments, including schools and libraries, may subscribe to receive our publications for \$125 per year.

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 (651)224-7477 or (800)322-8297 if you have any questions.

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