


How Does Minnesota Compare?



Fiscal Year 2011 Comparisons

State by State Rankings of Revenues and Spending

*Includes Fiscal Year 2012
Rankings for State Taxes Only*

September 2013

 MINNESOTA CENTER for
Fiscal Excellence

About the Minnesota Center for Fiscal Excellence

The Minnesota Center for Fiscal Excellence, formerly known as the Minnesota Taxpayers Association, was founded in 1926 to promote sound tax policy, efficient spending, and accountable government.

We pursue this mission by

- educating and informing Minnesotans about sound fiscal policy;
- providing state and local policy makers with objective, non-partisan research about the impacts of tax and spending policies; and
- advocating for the adoption of policies reflecting principles of fiscal excellence

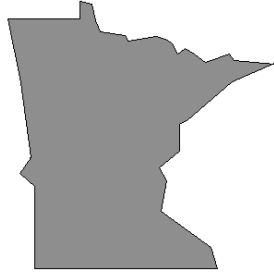
MCFE generally defers from taking positions on levels of government taxation and spending believing that citizens, through their elected officials, are responsible for determining the level of government they are willing to support with their tax dollars. Instead, MCFE seeks to ensure that revenues raised to support government adhere to good tax policy principles and that the spending supported by these revenues accomplishes its purpose in an efficient, transparent, and accountable manner.

The Center is a non-profit, non-partisan group supported by membership dues. For information about membership, call (651) 224-7477, or visit our web site at www.fiscalexcellence.org

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How Does Minnesota Compare?

Starting in 1969, MCFE 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 FY2011 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	2010		2011		Rank	
	Amount	% of US	Amount	% of US	2010	2011
Property Tax (S & L)	\$33.87	92.4%	\$34.81	99.8%	26	22
Ind. Income Tax (State)	29.25	123.0%	31.84	128.2%	6	6
Ind. Income Tax (S & L)	29.25	112.0%	31.84	117.2%	9	7
Corp. Income Tax (State)	3.27	95.1%	4.27	116.1%	16	11
Sales Tax (State)	20.05	105.6%	19.82	103.8%	20	22
Sales Tax (S & L)	20.54	85.0%	20.27	83.6%	33	33
Excise Tax (State)	15.66	157.3%	15.23	146.2%	5	5
Total Taxes (S & L)	\$110.36	104.8%	\$114.14	108.3%	15	11

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

MINNESOTA STATE & LOCAL TAX COLLECTIONS						
Per Capita						
Tax Category	2010		2011		Rank	
	Amount	% of US	Amount	% of US	2010	2011
Property Tax (S & L)	\$1,407.83	98.6%	\$1,530.43	107.6%	21	17
Ind. Income Tax (State)	1216.07	130.4%	1,399.92	137.4%	6	5
Ind. Income Tax (S & L)	1216.07	118.5%	1,399.92	125.4%	8	7
Corp. Income Tax (State)	135.90	101.2%	187.78	124.9%	13	11
Sales Tax (State)	833.53	112.7%	871.38	112.0%	16	17
Sales Tax (S & L)	853.90	90.6%	891.03	90.0%	28	27
Excise Tax (State)	650.82	168.1%	669.48	158.0%	2	4
Total Taxes (S & L)	\$4,587.44	111.8%	\$5,018.42	116.8%	13	9

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

Source: Bureau of the Census, State and Local Finances 2010-11. Calculations by MCFE.

Expenditures

MINNESOTA STATE AND LOCAL EXPENDITURES						
per \$1,000 of Personal Income						
Spending Category	2010		2011		Rank	
	Amount	% of US	Amount	% of US	2010	2011
K-12 Education	\$44.93	94.3%	\$42.49	95.5%	33	32
Higher Education	19.82	98.4%	18.75	94.4%	32	35
Total Education	69.44	97.3%	65.49	96.6%	33	33
Public Welfare	53.28	140.6%	50.60	130.6%	7	10
Health and Hospitals	13.42	72.1%	13.00	71.6%	37	36
Highways	16.73	129.4%	15.06	125.0%	20	21
Interest on Gen. Debt	8.50	96.9%	7.65	89.4%	24	26
Police	7.65	96.5%	7.03	92.7%	19	26
Fire	1.69	47.8%	1.69	50.9%	48	48
Corrections	3.90	64.4%	3.71	64.5%	44	47
Total	\$212.85	101.1%	\$201.03	98.9%	25	30

MINNESOTA STATE AND LOCAL EXPENDITURES						
Per Capita						
Spending Category	2010		2011		Rank	
	Amount	% of US	Amount	% of US	2010	2011
K-12 Education	\$1,867.86	100.7%	\$1,868.11	103.0%	20	20
Higher Education	823.77	105.0%	824.27	101.8%	27	28
Total Education	2,886.59	103.8%	2,879.19	104.2%	19	21
Public Welfare	2,214.78	150.0%	2,224.53	140.9%	5	5
Health and Hospitals	557.93	76.9%	571.59	77.3%	31	32
Highways	695.64	138.1%	662.01	134.8%	10	11
Interest on Gen. Debt	353.20	103.3%	336.26	96.4%	17	21
Police	317.93	103.0%	309.09	100.0%	13	18
Fire	70.28	51.0%	74.48	54.9%	45	44
Corrections	162.07	68.7%	163.33	69.6%	39	41
Total	\$8,848.04	107.8%	\$8,838.60	106.6%	15	15

Source: Bureau of the Census, State and Local Finances 2010-11. Calculations by MCFE.

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 2012 issue published by the Bureau of Economic Analysis. We use Census-defined spending categories; see page 38 for the 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 MCFE has tried to use the same revisions of personal income for our calculations. This publication uses the August 2012 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 2012 Rankings (State Taxes Only)

The tables in the publication are for fiscal year 2011, 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 2012 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 2012 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	\$1,485.01	135.7%	5	\$32.97	126.8%	6
Corporate Income Tax	198.18	131.5%	10	4.40	122.5%	11
Sales Tax	918.78	115.6%	18	20.40	107.5%	19
Excise Tax	780.24	185.1%	3	17.32	171.9%	4

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 58.5% of K-12 funding coming from state revenues in FY 2011, 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 2010 differences in per capita income explain 81% of the difference in tax revenue per capita (excluding Alaska and Wyoming).¹ Minnesota's per capita income is higher than the national average, and Minnesota's per capita rankings reflect this differential.

Per \$1,000 of Personal Income Analysis

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

¹ Minnesota Department of Revenue. Tax Research Division. [Tax Ranking FAQ](http://www.revenue.state.mn.us/research_stats/research_reports/rankings_faq.pdf). Accessed June 3, 2013. http://www.revenue.state.mn.us/research_stats/research_reports/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

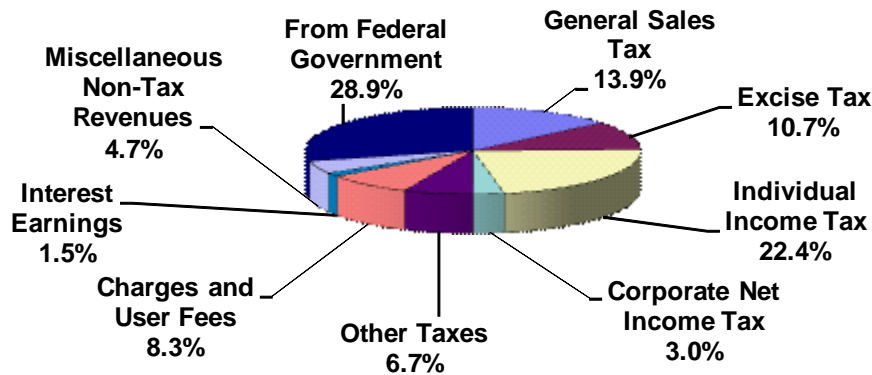
Taxes are only one source of state and local revenues. The other two major sources of revenues are non-tax revenues (user charges, licenses, et cetera) and payments from the federal government. Minnesota is relatively less reliant on these types of revenues than other states. When looking at both tax and non-tax revenues (known as “all state and local own-source revenues”), Minnesota ranks 10th per capita and 15th per \$1,000 of income for FY2011. When looking at all general revenues (both own-source and federal revenues), Minnesota ranks 14th 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.

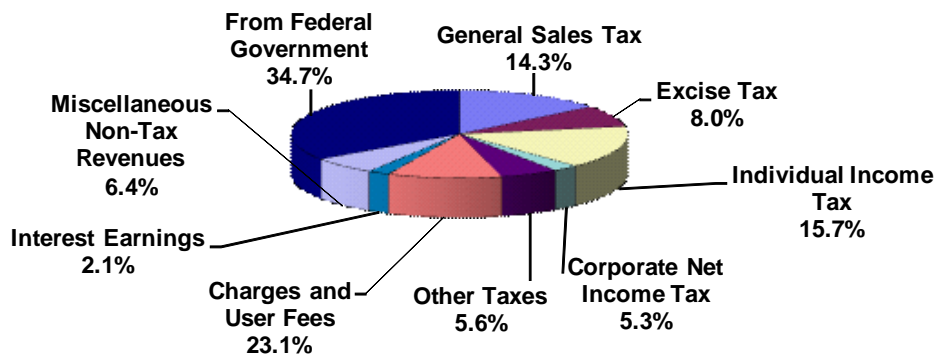
Alternative Measures of Revenue

State	State and Local Own-Source				Total General Revenue			
	Per Capita	Rank	Per \$1,000	Rank	Per Capita	Rank	Per \$1,000	Rank
Alabama	\$5,202	41	\$152.30	30	\$7,199	43	\$210.77	25
Alaska	17,239	1	386.48	1	21,889	1	490.73	1
Arizona	4,780	50	136.08	45	6,790	47	193.28	35
Arkansas	5,044	45	151.49	31	7,333	38	220.21	20
California	7,116	11	163.35	13	9,129	13	209.56	26
Colorado	6,656	15	155.04	26	8,111	29	188.94	37
Connecticut	7,747	7	137.56	42	9,758	9	173.27	49
Delaware	7,678	8	189.74	5	9,772	8	241.47	10
D.C.	10,773	3	152.84	29	17,434	2	247.35	9
Florida	5,607	34	144.66	37	7,287	40	188.01	39
Georgia	4,845	49	136.96	43	6,531	51	184.64	44
Hawaii	7,079	12	167.32	10	9,392	12	222.01	17
Idaho	4,904	48	149.98	34	6,789	48	207.63	30
Illinois	6,182	23	142.96	39	7,933	31	183.43	46
Indiana	5,487	36	157.43	23	7,258	41	208.22	27
Iowa	6,545	17	166.63	11	9,002	16	229.18	13
Kansas	6,401	18	159.49	20	8,198	26	204.25	32
Kentucky	5,087	44	154.28	28	7,241	42	219.63	21
Louisiana	5,884	27	155.93	24	8,868	17	235.00	11
Maine	6,083	24	162.67	14	8,643	19	231.11	12
Maryland	6,634	16	132.81	47	8,770	18	175.58	48
Massachusetts	7,496	9	143.16	38	9,852	7	188.15	38
Michigan	5,706	32	159.46	21	7,919	32	221.31	18
MINNESOTA	7,150	10	162.62	15	9,129	14	207.63	29
Mississippi	5,187	42	164.05	12	8,317	23	263.04	5
Missouri	4,955	47	131.44	48	7,039	46	186.72	41
Montana	5,282	39	147.67	36	7,956	30	222.43	16
Nebraska	6,320	21	155.04	27	8,353	22	204.93	31
Nevada	5,328	38	142.52	40	6,565	50	175.60	47
New Hampshire	5,819	30	130.63	49	7,433	36	166.88	50
New Jersey	7,889	6	151.47	32	9,618	11	184.66	43
New Mexico	5,789	31	170.58	8	9,028	15	266.02	4
New York	9,806	4	198.59	4	12,879	4	260.82	6
North Carolina	5,491	35	155.09	25	7,354	37	207.71	28
North Dakota	9,427	5	209.65	3	12,210	5	271.54	3
Ohio	5,859	28	157.99	22	8,115	28	218.80	22
Oklahoma	5,158	43	141.82	41	7,321	39	201.29	34
Oregon	5,947	26	160.30	18	8,206	25	221.21	19
Pennsylvania	6,241	22	150.31	33	8,368	21	201.54	33
Rhode Island	6,889	14	159.90	19	9,637	10	223.69	15
South Carolina	5,687	33	172.47	7	7,551	33	229.02	14
South Dakota	5,033	46	124.12	51	7,527	34	185.62	42
Tennessee	4,628	51	129.95	50	6,660	49	187.02	40
Texas	5,267	40	136.92	44	7,087	45	184.24	45
Utah	5,349	37	162.45	16	7,140	44	216.85	23
Vermont	6,941	13	169.43	9	10,320	6	251.93	8
Virginia	6,074	25	135.05	46	7,495	35	166.66	51
Washington	6,384	19	147.98	35	8,198	27	190.02	36
West Virginia	5,845	29	178.78	6	8,510	20	260.32	7
Wisconsin	6,343	20	161.90	17	8,273	24	211.17	24
Wyoming	10,958	2	238.20	2	15,101	3	328.25	2
U.S. Average	6,312		154.84		8,385		205.69	

State Govt General Revenue Sources, FY 2011 -- Minnesota



State Govt General Revenue by Source, FY 2011 -- United States



FY2011 Sources of State General Revenue

(in thousands)

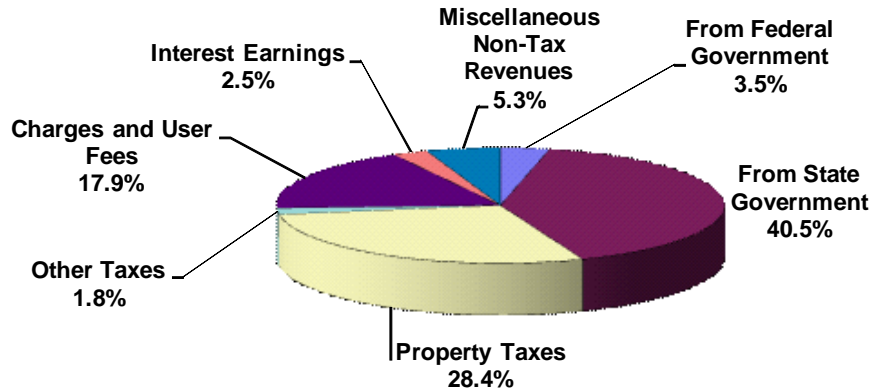
MINNESOTA

General Sales Tax	\$4,657,395	13.9%
Excise Tax	\$3,578,288	10.7%
Individual Income Tax	\$7,482,396	22.4%
Corporate Net Income Tax	\$1,003,657	3.0%
Other Taxes	\$2,231,183	6.7%
Charges and User Fees	\$2,782,199	8.3%
Interest Earnings	\$489,008	1.5%
Miscellaneous Non-Tax Revenues	\$1,571,898	4.7%
From Federal Government	\$9,655,665	28.9%
Minnesota Total	\$33,451,689	100.0%

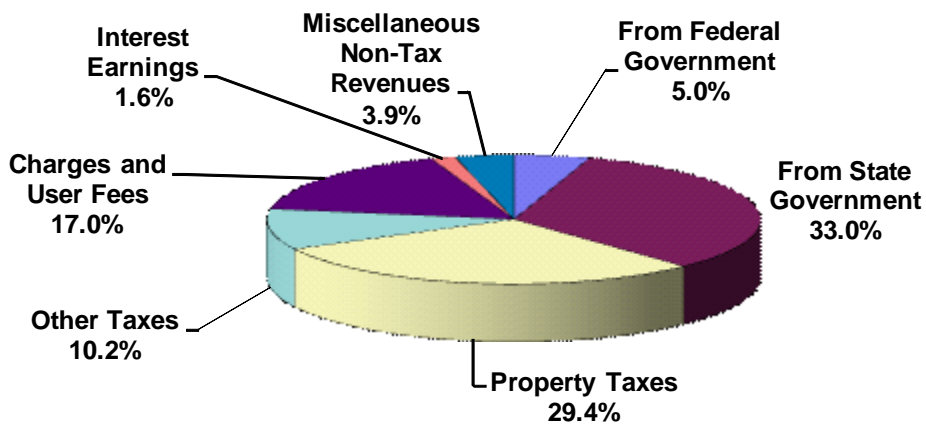
ALL STATES

General Sales Tax	\$235,939,298	14.3%
Excise Tax	\$131,806,390	8.0%
Individual Income Tax	\$259,309,028	15.7%
Corporate Net Income Tax	\$41,383,096	2.5%
Other Taxes	\$91,821,474	5.6%
Charges and User Fees	\$181,100,664	10.9%
Interest Earnings	\$34,287,061	2.1%
Miscellaneous Non-Tax Revenues	\$105,262,926	6.4%
From Federal Government	\$573,403,505	34.7%
All States Total	\$1,654,313,442	100.0%

Local Govt General Revenue Sources, FY 2011 -- Minnesota



Local Govt General Revenue Sources, FY 2011 -- U.S.



FY2011 Sources of Local General Revenue

(in thousands)

MINNESOTA

From Federal Government	\$920,989	3.5%
From State Government	\$10,548,431	40.5%
Property Taxes	\$7,405,058	28.4%
Other Taxes	\$464,773	1.8%
Charges and User Fees	\$4,656,475	17.9%
Interest Earnings	\$663,724	2.5%
Miscellaneous Non-Tax Revenues	\$1,393,395	5.3%
Minnesota Total	\$26,052,845	100.0%

ALL STATES

From Federal Government	\$72,558,179	5.0%
From State Government	\$481,503,928	33.0%
Property Taxes	\$429,086,267	29.4%
Other Taxes	\$149,091,124	10.2%
Charges and User Fees	\$247,751,098	17.0%
Interest Earnings	\$23,290,694	1.6%
Miscellaneous Non-Tax Revenues	\$56,280,157	3.9%
All States Total	\$1,459,561,447	100.0%

2011 Population		
State	(000's)	Rank
Alabama	4,803	23
Alaska	723	47
Arizona	6,483	16
Arkansas	2,938	32
California	37,692	1
Colorado	5,117	22
Connecticut	3,581	29
Delaware	907	45
D.C.	618	50
Florida	19,058	4
Georgia	9,815	9
Hawaii	1,375	40
Idaho	1,585	39
Illinois	12,869	5
Indiana	6,517	15
Iowa	3,062	30
Kansas	2,871	33
Kentucky	4,369	26
Louisiana	4,575	25
Maine	1,328	41
Maryland	5,828	19
Massachusetts	6,588	14
Michigan	9,876	8
MINNESOTA	5,345	21
Mississippi	2,979	31
Missouri	6,011	18
Montana	998	44
Nebraska	1,843	38
Nevada	2,723	35
New Hampshire	1,318	42
New Jersey	8,821	11
New Mexico	2,082	36
New York	19,465	3
North Carolina	9,656	10
North Dakota	684	48
Ohio	11,545	7
Oklahoma	3,792	28
Oregon	3,872	27
Pennsylvania	12,743	6
Rhode Island	1,051	43
South Carolina	4,679	24
South Dakota	824	46
Tennessee	6,403	17
Texas	25,675	2
Utah	2,817	34
Vermont	626	49
Virginia	8,097	12
Washington	6,830	13
West Virginia	1,855	37
Wisconsin	5,712	20
Wyoming	568	51
U.S. Total	311,592	
	Minnesota History	
2006	5,155	21
2007	5,182	21
2008	5,231	21
2009	5,266	21
2010	5,311	21

Personal Income							
Per Capita				FY 2011 Income Remaining after State & Local Taxes			
State	FY10 Amt.	FY11 Amt.	FY11 Rank	Amt.	Rank	Percent	Rank
Alabama	\$32,762	\$34,155	43	\$31,265	43	91.5%	3
Alaska	43,186	44,605	10	34,515	28	77.4%	51
Arizona	33,811	35,128	41	31,788	41	90.5%	13
Arkansas	31,948	33,300	45	29,913	46	89.8%	25
California	41,415	43,565	13	38,651	13	88.7%	38
Colorado	41,068	42,931	17	38,672	12	90.1%	21
Connecticut	53,781	56,319	2	49,962	2	88.7%	39
Delaware	38,574	40,468	23	35,979	22	88.9%	36
D.C.	67,618	70,483	1	61,796	1	87.7%	47
Florida	37,301	38,758	27	35,334	24	91.2%	7
Georgia	34,045	35,372	40	32,200	38	91.0%	9
Hawaii	40,702	42,306	18	37,526	17	88.7%	40
Idaho	31,065	32,697	49	29,725	47	90.9%	11
Illinois	41,163	43,245	14	38,617	14	89.3%	35
Indiana	33,410	34,855	42	31,303	42	89.8%	26
Iowa	37,146	39,278	25	35,148	25	89.5%	32
Kansas	38,075	40,137	24	36,042	21	89.8%	27
Kentucky	31,923	32,971	47	29,640	49	89.9%	24
Louisiana	36,003	37,736	29	34,105	30	90.4%	15
Maine	36,359	37,396	31	32,838	35	87.8%	45
Maryland	47,936	49,948	5	44,966	5	90.0%	22
Massachusetts	50,131	52,361	3	46,920	3	89.6%	31
Michigan	33,862	35,783	36	32,127	39	89.8%	28
MINNESOTA	41,569	43,966	12	38,948	11	88.6%	41
Mississippi	30,238	31,617	51	28,505	51	90.2%	19
Missouri	36,248	37,700	30	34,432	29	91.3%	4
Montana	34,062	35,767	37	32,326	37	90.4%	14
Nebraska	38,552	40,762	21	36,528	20	89.6%	30
Nevada	36,235	37,388	32	33,637	31	90.0%	23
New Hampshire	42,865	44,543	11	40,514	8	91.0%	10
New Jersey	50,162	52,083	4	46,057	4	88.4%	44
New Mexico	32,471	33,936	44	30,455	44	89.7%	29
New York	47,419	49,380	6	41,944	6	84.9%	49
North Carolina	34,229	35,404	39	31,913	40	90.1%	20
North Dakota	40,411	44,968	9	38,082	16	84.7%	50
Ohio	35,395	37,088	34	33,180	34	89.5%	33
Oklahoma	33,967	36,370	35	33,202	33	91.3%	5
Oregon	35,600	37,098	33	33,454	32	90.2%	18
Pennsylvania	39,685	41,518	19	37,142	19	89.5%	34
Rhode Island	41,231	43,082	16	38,249	15	88.8%	37
South Carolina	31,727	32,973	46	30,035	45	91.1%	8
South Dakota	38,192	40,548	22	37,273	18	91.9%	1
Tennessee	34,047	35,613	38	32,634	36	91.6%	2
Texas	36,332	38,466	28	34,930	26	90.8%	12
Utah	31,598	32,926	48	29,711	48	90.2%	17
Vermont	39,318	40,963	20	35,950	23	87.8%	46
Virginia	43,203	44,973	8	41,002	7	91.2%	6
Washington	41,670	43,142	15	38,982	10	90.4%	16
West Virginia	31,243	32,691	50	28,932	50	88.5%	43
Wisconsin	37,232	39,180	26	34,697	27	88.6%	42
Wyoming	43,052	46,004	7	39,539	9	85.9%	48
U.S. Average	38,963	40,767		36,471		89.5%	
Minnesota History							
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
2010	41,569		12	36,982	11	89.0%	37

Total Tax Collections- State and Local FY2011				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$2,889.72	51	\$84.61	49
Alaska	10,089.90	1	226.21	1
Arizona	3,340.61	40	95.10	39
Arkansas	3,386.58	39	101.70	27
California	4,914.00	12	112.80	14
Colorado	4,258.89	20	99.20	31
Connecticut	6,357.03	6	112.88	13
Delaware	4,489.14	17	110.93	16
D.C.	8,687.44	2	123.26	5
Florida	3,424.33	38	88.35	45
Georgia	3,171.89	45	89.67	43
Hawaii	4,780.84	14	113.01	12
Idaho	2,972.53	49	90.91	41
Illinois	4,627.46	15	107.01	17
Indiana	3,552.67	33	101.93	26
Iowa	4,130.59	23	105.16	20
Kansas	4,094.71	24	102.02	25
Kentucky	3,331.48	41	101.04	28
Louisiana	3,631.25	32	96.23	37
Maine	4,558.10	16	121.89	7
Maryland	4,982.09	11	99.75	30
Massachusetts	5,440.75	8	103.91	21
Michigan	3,655.49	30	102.16	24
MINNESOTA	5,018.42	9	114.14	11
Mississippi	3,112.01	47	98.43	33
Missouri	3,267.82	43	86.68	48
Montana	3,440.81	37	96.20	38
Nebraska	4,233.35	21	103.86	22
Nevada	3,750.68	29	100.32	29
New Hampshire	4,029.22	25	90.46	42
New Jersey	6,025.28	7	115.69	8
New Mexico	3,481.66	36	102.59	23
New York	7,435.53	3	150.58	3
North Carolina	3,491.01	35	98.60	32
North Dakota	6,885.70	4	153.13	2
Ohio	3,908.53	27	105.38	19
Oklahoma	3,167.76	46	87.10	47
Oregon	3,644.42	31	98.24	34
Pennsylvania	4,376.63	19	105.41	18
Rhode Island	4,832.43	13	112.17	15
South Carolina	2,937.19	50	89.08	44
South Dakota	3,275.35	42	80.78	51
Tennessee	2,979.33	48	83.66	50
Texas	3,535.71	34	91.92	40
Utah	3,214.92	44	97.64	35
Vermont	5,012.71	10	122.37	6
Virginia	3,971.17	26	88.30	46
Washington	4,159.52	22	96.41	36
West Virginia	3,759.51	28	115.00	9
Wisconsin	4,482.92	18	114.42	10
Wyoming	6,465.30	5	140.54	4
U.S. Average	\$4,295.48		\$105.37	
Minnesota History				
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
FY 2010	4,587.44	13	110.36	15

**Property Tax Collections- State and Local
FY2011**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$538.94	51	\$15.78	51
Alaska	2,065.12	9	46.30	8
Arizona	1,095.94	32	31.20	26
Arkansas	617.07	49	18.53	48
California	1,419.57	20	32.59	24
Colorado	1,626.04	14	37.88	17
Connecticut	2,577.64	3	45.77	9
Delaware	734.44	46	18.15	49
D.C.	2,843.38	2	40.34	12
Florida	1,360.87	24	35.11	21
Georgia	1,054.40	34	29.81	30
Hawaii	963.60	38	22.78	43
Idaho	863.07	41	26.40	38
Illinois	1,878.28	11	43.43	11
Indiana	968.76	37	27.79	35
Iowa	1,426.85	19	36.33	19
Kansas	1,363.80	23	33.98	23
Kentucky	687.39	47	20.85	45
Louisiana	773.13	44	20.49	46
Maine	1,807.64	12	48.34	5
Maryland	1,445.60	18	28.94	34
Massachusetts	2,016.98	10	38.52	14
Michigan	1,373.89	21	38.40	15
MINNESOTA	1,530.43	17	34.81	22
Mississippi	854.82	42	27.04	37
Missouri	977.90	36	25.94	39
Montana	1,341.90	25	37.52	18
Nebraska	1,559.93	15	38.27	16
Nevada	1,105.56	31	29.57	31
New Hampshire	2,516.33	4	56.49	1
New Jersey	2,892.35	1	55.53	2
New Mexico	655.94	48	19.33	47
New York	2,333.41	5	47.25	6
North Carolina	894.76	40	25.27	40
North Dakota	1,067.57	33	23.74	41
Ohio	1,139.81	30	30.73	28
Oklahoma	586.53	50	16.13	50
Oregon	1,305.43	26	35.19	20
Pennsylvania	1,303.50	27	31.40	25
Rhode Island	2,162.37	8	50.19	4
South Carolina	1,026.71	35	31.14	27
South Dakota	1,190.37	29	29.36	33
Tennessee	796.63	43	22.37	44
Texas	1,542.23	16	40.09	13
Utah	905.47	39	27.50	36
Vermont	2,196.28	6	53.62	3
Virginia	1,371.43	22	30.49	29
Washington	1,270.07	28	29.44	32
West Virginia	770.13	45	23.56	42
Wisconsin	1,720.50	13	43.91	10
Wyoming	2,165.86	7	47.08	7
U.S. Average	\$1,422.56		\$34.90	
Minnesota History				
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
FY 2010	1,407.83	21	33.87	26

Individual Income Tax Collections- State FY2011				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$582.15	37	\$17.04	36
Alaska	-	-	-	-
Arizona	441.75	41	12.58	41
Arkansas	772.77	27	23.21	17
California	1,340.03	6	30.76	7
Colorado	887.39	21	20.67	27
Connecticut	1,806.69	2	32.08	5
Delaware	1,298.29	7	32.08	4
D.C.	-	-	-	-
Florida	-	-	-	-
Georgia	780.30	26	22.06	24
Hawaii	907.25	18	21.44	26
Idaho	737.70	31	22.56	22
Illinois	872.23	22	20.17	30
Indiana	703.40	32	20.18	29
Iowa	931.14	17	23.71	15
Kansas	936.82	15	23.34	16
Kentucky	782.22	25	23.72	14
Louisiana	525.47	39	13.92	40
Maine	1,069.87	12	28.61	10
Maryland	1,140.12	10	22.83	20
Massachusetts	1,760.47	3	33.62	3
Michigan	647.17	33	18.09	34
MINNESOTA	1,399.92	5	31.84	6
Mississippi	469.22	40	14.84	38
Missouri	754.38	30	20.01	31
Montana	814.10	24	22.76	21
Nebraska	934.28	16	22.92	19
Nevada	-	-	-	-
New Hampshire	63.33	42	1.42	42
New Jersey	1,203.59	8	23.11	18
New Mexico	526.80	38	15.52	37
New York	1,860.20	1	37.67	2
North Carolina	1,022.07	13	28.87	8
North Dakota	633.27	34	14.08	39
Ohio	763.98	29	20.60	28
Oklahoma	629.15	35	17.30	35
Oregon	1,418.73	4	38.24	1
Pennsylvania	771.52	28	18.58	33
Rhode Island	966.63	14	22.44	23
South Carolina	621.41	36	18.85	32
South Dakota	-	-	-	-
Tennessee	29.60	43	0.83	43
Texas	-	-	-	-
Utah	815.78	23	24.78	13
Vermont	887.59	20	21.67	25
Virginia	1,177.11	9	26.17	12
Washington	-	-	-	-
West Virginia	897.88	19	27.47	11
Wisconsin	1,125.59	11	28.73	9
Wyoming	-	-	-	-
U.S. Average	\$832.21		\$20.41	
43-State Avg.	\$1,018.60		\$24.83	
Minnesota History				
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
FY 2010	1,216.07	6	29.25	6

Individual Income Tax Collections - State & Local FY2011				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	604.87	38	17.71	36
Alaska	-	-	-	-
Arizona	441.75	42	12.58	42
Arkansas	772.77	32	23.21	22
California	1,340.03	9	30.76	9
Colorado	887.39	26	20.67	32
Connecticut	1,806.69	4	32.08	6
Delaware	1,355.32	8	33.49	5
D.C.	2,121.37	2	30.10	11
Florida	-	-	-	-
Georgia	780.30	31	22.06	28
Hawaii	907.25	23	21.44	30
Idaho	737.70	33	22.56	26
Illinois	872.23	27	20.17	33
Indiana	951.82	20	27.31	16
Iowa	961.21	19	24.47	20
Kansas	938.02	21	23.37	21
Kentucky	1,030.24	16	31.25	8
Louisiana	525.47	40	13.92	41
Maine	1,069.87	15	28.61	14
Maryland	1,818.96	3	36.42	3
Massachusetts	1,760.47	5	33.62	4
Michigan	688.45	34	19.24	34
MINNESOTA	1,399.92	7	31.84	7
Mississippi	469.22	41	14.84	39
Missouri	804.77	30	21.35	31
Montana	814.10	29	22.76	25
Nebraska	934.28	22	22.92	24
Nevada	-	-	-	-
New Hampshire	63.33	43	1.42	43
New Jersey	1,203.59	10	23.11	23
New Mexico	526.80	39	15.52	38
New York	2,287.42	1	46.32	1
North Carolina	1,022.07	17	28.87	12
North Dakota	633.27	35	14.08	40
Ohio	1,134.17	12	30.58	10
Oklahoma	629.15	36	17.30	37
Oregon	1,418.90	6	38.25	2
Pennsylvania	1,093.39	14	26.33	17
Rhode Island	966.63	18	22.44	27
South Carolina	621.41	37	18.85	35
South Dakota	-	-	-	-
Tennessee	29.60	44	0.83	44
Texas	-	-	-	-
Utah	815.78	28	24.78	19
Vermont	887.59	25	21.67	29
Virginia	1,177.11	11	26.17	18
Washington	-	-	-	-
West Virginia	897.88	24	27.47	15
Wisconsin	1,125.59	13	28.73	13
Wyoming	-	-	-	-
U.S. Average	\$914.46		\$22.43	
44-State Avg.	\$1,116.57		\$27.17	
Minnesota History				
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
FY 2010	1,216.07	8	29.25	9

**Corporate Net Income Tax Collections- State
FY2011**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$62.71	40	\$1.84	39
Alaska	997.25	1	22.36	1
Arizona	86.42	33	2.46	32
Arkansas	128.28	20	3.85	15
California	255.06	5	5.85	4
Colorado	74.95	37	1.75	40
Connecticut	187.90	10	3.34	21
Delaware	376.97	3	9.32	3
D.C.	-	-	-	-
Florida	98.12	30	2.53	31
Georgia	68.30	39	1.93	38
Hawaii	49.36	42	1.17	43
Idaho	107.39	28	3.28	22
Illinois	234.96	7	5.43	6
Indiana	110.05	27	3.16	27
Iowa	81.73	36	2.08	35
Kansas	85.86	34	2.14	34
Kentucky	118.21	23	3.59	19
Louisiana	43.00	44	1.14	44
Maine	157.35	15	4.21	12
Maryland	133.12	19	2.67	29
Massachusetts	293.22	4	5.60	5
Michigan	72.89	38	2.04	37
MINNESOTA	187.78	11	4.27	11
Mississippi	116.82	24	3.69	18
Missouri	53.84	41	1.43	41
Montana	124.21	21	3.47	20
Nebraska	84.09	35	2.06	36
Nevada	-	-	-	-
New Hampshire	442.32	2	9.93	2
New Jersey	251.26	6	4.82	9
New Mexico	110.36	26	3.25	25
New York	206.30	9	4.18	13
North Carolina	113.09	25	3.19	26
North Dakota	234.88	8	5.22	7
Ohio	20.55	45	0.55	45
Oklahoma	93.36	31	2.57	30
Oregon	121.03	22	3.26	24
Pennsylvania	155.23	16	3.74	17
Rhode Island	140.77	18	3.27	23
South Carolina	46.18	43	1.40	42
South Dakota	18.45	46	0.46	46
Tennessee	166.88	13	4.69	10
Texas	-	-	-	-
Utah	87.91	32	2.67	28
Vermont	167.74	12	4.09	14
Virginia	98.61	29	2.19	33
Washington	-	-	-	-
West Virginia	165.62	14	5.07	8
Wisconsin	148.93	17	3.80	16
Wyoming	-	-	-	-
U.S. Average	\$132.81		\$3.26	
46-State Avg.	\$150.39		\$3.68	
Minnesota History				
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
FY 2010	135.90	13	3.27	16

**General Sales Tax Collections- State
FY2011**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$452.79	43	\$13.26	40
Alaska	-	-	-	-
Arizona	906.15	16	25.80	12
Arkansas	931.57	12	27.98	6
California	822.36	20	18.88	23
Colorado	424.85	45	9.90	44
Connecticut	908.23	15	16.13	34
Delaware	-	-	-	-
D.C.	-	-	-	-
Florida	1,015.50	6	26.20	11
Georgia	517.64	41	14.63	36
Hawaii	1,815.38	1	42.91	1
Idaho	748.95	24	22.91	15
Illinois	576.63	38	13.33	39
Indiana	962.07	10	27.60	7
Iowa	728.87	26	18.56	24
Kansas	866.35	18	21.59	17
Kentucky	662.86	31	20.10	19
Louisiana	614.84	35	16.29	33
Maine	760.62	22	20.34	18
Maryland	668.58	30	13.39	38
Massachusetts	746.94	25	14.27	37
Michigan	959.60	11	26.82	9
MINNESOTA	871.38	17	19.82	22
Mississippi	996.93	7	31.53	4
Missouri	494.56	42	13.12	41
Montana	-	-	-	-
Nebraska	751.84	23	18.44	25
Nevada	1,076.46	5	28.79	5
New Hampshire	-	-	-	-
New Jersey	923.28	13	17.73	31
New Mexico	908.45	14	26.77	10
New York	594.96	37	12.05	43
North Carolina	640.51	34	18.09	30
North Dakota	1,135.17	4	25.24	13
Ohio	672.82	29	18.14	28
Oklahoma	574.30	39	15.79	35
Oregon	-	-	-	-
Pennsylvania	702.49	28	16.92	32
Rhode Island	784.27	21	18.20	27
South Carolina	597.04	36	18.11	29
South Dakota	980.60	8	24.18	14
Tennessee	966.11	9	27.13	8
Texas	848.85	19	22.07	16
Utah	654.49	32	19.88	21
Vermont	519.81	40	12.69	42
Virginia	427.43	44	9.50	45
Washington	1,549.10	2	35.91	2
West Virginia	652.30	33	19.95	20
Wisconsin	719.40	27	18.36	26
Wyoming	1,518.60	3	33.01	3
U.S. Average	\$757.21		\$18.57	
45-State Avg.	\$778.28		\$19.10	
Minnesota History				
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
FY 2010	833.53	16	20.05	20

**General Sales Tax Collections- State and Local
FY2011**

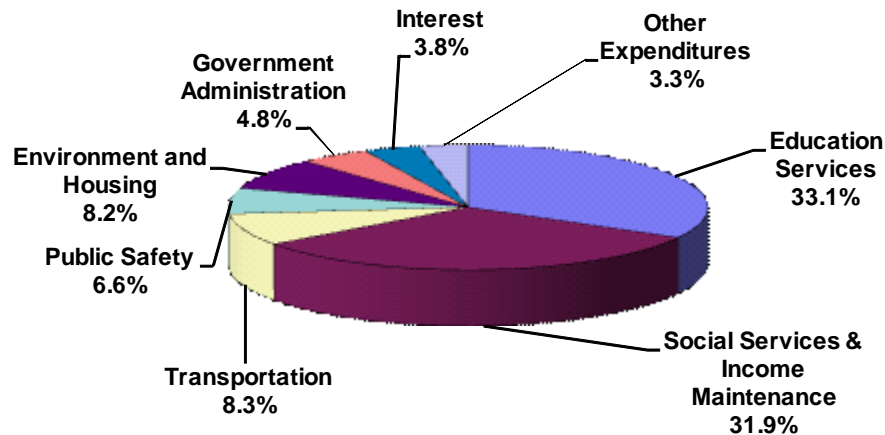
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$827.42	31	\$24.23	23
Alaska	462.40	47	10.37	47
Arizona	1,267.89	10	36.09	7
Arkansas	1,242.49	11	37.31	6
California	1,063.93	16	24.42	22
Colorado	1,020.93	19	23.78	26
Connecticut	908.23	26	16.13	42
Delaware	-	-	-	-
D.C.	1,425.90	5	20.23	34
Florida	1,108.42	15	28.60	13
Georgia	870.41	28	24.61	21
Hawaii	1,815.38	3	42.91	2
Idaho	748.95	38	22.91	27
Illinois	706.32	40	16.33	41
Indiana	962.07	21	27.60	16
Iowa	947.65	23	24.13	25
Kansas	1,144.11	14	28.51	14
Kentucky	662.86	43	20.10	35
Louisiana	1,432.87	4	37.97	5
Maine	760.62	36	20.34	32
Maryland	668.58	42	13.39	44
Massachusetts	746.94	39	14.27	43
Michigan	959.60	22	26.82	18
MINNESOTA	891.03	27	20.27	33
Mississippi	996.93	20	31.53	11
Missouri	824.13	32	21.86	30
Montana	-	-	-	-
Nebraska	917.52	25	22.51	28
Nevada	1,188.87	13	31.80	10
New Hampshire	-	-	-	-
New Jersey	923.28	24	17.73	40
New Mexico	1,343.54	6	39.59	4
New York	1,233.38	12	24.98	20
North Carolina	857.18	30	24.21	24
North Dakota	1,320.12	8	29.36	12
Ohio	822.97	33	22.19	29
Oklahoma	1,033.65	18	28.42	15
Oregon	-	-	-	-
Pennsylvania	752.32	37	18.12	39
Rhode Island	784.27	34	18.20	38
South Carolina	673.15	41	20.42	31
South Dakota	1,331.63	7	32.84	9
Tennessee	1,271.60	9	35.71	8
Texas	1,061.43	17	27.59	17
Utah	866.63	29	26.32	19
Vermont	534.79	46	13.06	45
Virginia	553.05	45	12.30	46
Washington	1,890.83	1	43.83	1
West Virginia	652.30	44	19.95	36
Wisconsin	776.92	35	19.83	37
Wyoming	1,843.78	2	40.08	3
U.S. Average	\$967.19		\$23.73	
46-State Avg. (+DC)	\$989.73		\$24.25	
Minnesota History				
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
FY 2010	853.90	28	20.54	33

**Excise Tax Collections- State
FY2011**

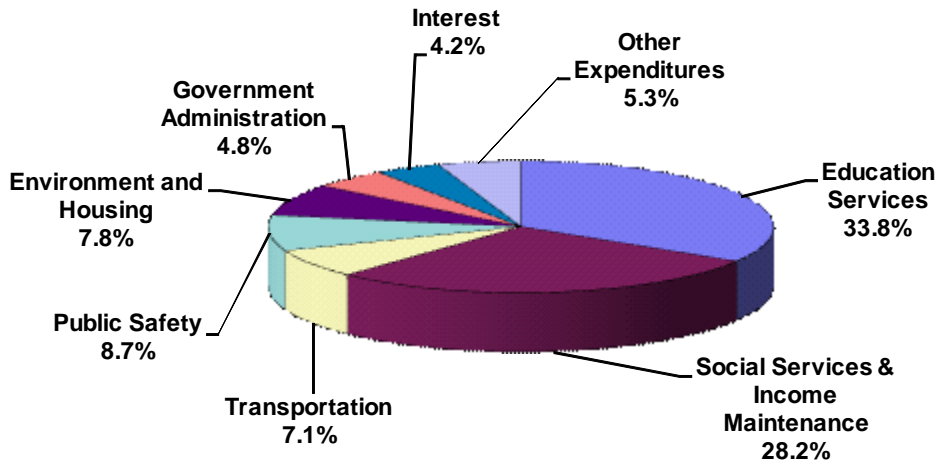
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$499.82	17	\$14.63	8
Alaska	354.24	34	7.94	40
Arizona	269.85	48	7.68	42
Arkansas	388.03	30	11.65	20
California	375.45	31	8.62	35
Colorado	317.29	39	7.39	44
Connecticut	634.14	6	11.26	23
Delaware	543.68	12	13.43	13
D.C.	-	-	-	-
Florida	409.45	27	10.56	27
Georgia	206.61	50	5.84	49
Hawaii	610.82	8	14.44	9
Idaho	270.75	47	8.28	36
Illinois	481.21	18	11.13	25
Indiana	393.14	28	11.28	21
Iowa	357.37	33	9.10	33
Kansas	294.46	41	7.34	45
Kentucky	457.30	22	13.87	11
Louisiana	506.77	15	13.43	14
Maine	506.26	16	13.54	12
Maryland	473.09	19	9.47	32
Massachusetts	331.81	38	6.34	48
Michigan	348.56	36	9.74	31
MINNESOTA	669.48	4	15.23	5
Mississippi	419.08	25	13.26	15
Missouri	275.27	44	7.30	46
Montana	534.33	13	14.94	6
Nebraska	351.36	35	8.62	34
Nevada	645.40	5	17.26	3
New Hampshire	685.91	3	15.40	4
New Jersey	428.22	23	8.22	39
New Mexico	333.18	37	9.82	30
New York	554.17	11	11.22	24
North Carolina	388.29	29	10.97	26
North Dakota	574.34	10	12.77	16
Ohio	417.81	26	11.27	22
Oklahoma	281.43	43	7.74	41
Oregon	283.33	42	7.64	43
Pennsylvania	614.62	7	14.80	7
Rhode Island	609.05	9	14.14	10
South Carolina	271.84	45	8.24	37
South Dakota	419.14	24	10.34	29
Tennessee	373.27	32	10.48	28
Texas	467.56	21	12.16	17
Utah	270.95	46	8.23	38
Vermont	923.40	1	22.54	1
Virginia	295.16	40	6.56	47
Washington	515.85	14	11.96	19
West Virginia	688.47	2	21.06	2
Wisconsin	472.72	20	12.07	18
Wyoming	218.97	49	4.76	50
U.S. Average	\$423.01		\$10.38	
50-State Avg.	\$423.85		\$10.41	
Minnesota History				
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
FY 2010	650.82	2	15.66	5

Motor Vehicle License Tax Collections- State FY2011				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$41.64	44	\$1.22	39
Alaska	80.65	15	1.81	17
Arizona	31.25	46	0.89	46
Arkansas	48.78	38	1.47	31
California	82.00	14	1.88	16
Colorado	82.23	13	1.92	15
Connecticut	54.54	35	0.97	45
Delaware	55.15	34	1.36	34
D.C.	-	-	-	-
Florida	65.78	22	1.70	20
Georgia	30.24	47	0.85	48
Hawaii	76.32	17	1.80	18
Idaho	84.61	12	2.59	8
Illinois	124.96	6	2.89	6
Indiana	51.18	37	1.47	30
Iowa	163.53	2	4.16	2
Kansas	65.57	23	1.63	24
Kentucky	46.57	40	1.41	32
Louisiana	22.94	49	0.61	49
Maine	73.58	19	1.97	14
Maryland	76.20	18	1.53	28
Massachusetts	57.39	31	1.10	44
Michigan	90.22	11	2.52	9
MINNESOTA	109.17	8	2.48	11
Mississippi	43.34	43	1.37	33
Missouri	44.14	41	1.17	41
Montana	136.90	4	3.83	4
Nebraska	47.57	39	1.17	42
Nevada	55.70	33	1.49	29
New Hampshire	95.72	10	2.15	12
New Jersey	66.60	21	1.28	38
New Mexico	60.66	29	1.79	19
New York	65.19	25	1.32	35
North Carolina	58.85	30	1.66	21
North Dakota	135.31	5	3.01	5
Ohio	61.58	28	1.66	22
Oklahoma	168.06	1	4.62	1
Oregon	150.35	3	4.05	3
Pennsylvania	65.47	24	1.58	26
Rhode Island	55.87	32	1.30	37
South Carolina	28.61	48	0.87	47
South Dakota	63.49	26	1.57	27
Tennessee	40.98	45	1.15	43
Texas	63.04	27	1.64	23
Utah	43.41	42	1.32	36
Vermont	101.80	9	2.49	10
Virginia	54.21	36	1.21	40
Washington	69.21	20	1.60	25
West Virginia	1.91	50	0.06	50
Wisconsin	80.26	16	2.05	13
Wyoming	120.98	7	2.63	7
U.S. Average	\$69.14		\$1.70	
50-State Avg.	\$69.28		\$1.70	
Minnesota History				
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	105.02	10	2.53	11

State & Local Expenditures, FY 2011 -- Minnesota



State & Local Expenditures, FY 2011 -- United States



FY2011 State and Local Direct General Expenditures

(in thousands)

MINNESOTA

Education Services	\$15,621,193	33.1%
Social Services & Income Maintenance	\$15,051,424	31.9%
Transportation	\$3,943,913	8.3%
Public Safety	\$3,136,884	6.6%
Environment and Housing	\$3,889,618	8.2%
Government Administration	\$2,257,563	4.8%
Interest	\$1,797,247	3.8%
Other Expenditures	\$1,543,258	3.3%
Minnesota Total	\$47,241,100	100.0%

ALL STATES

Education Services	\$872,710,629	33.8%
Social Services & Income Maintenance	\$728,709,296	28.2%
Transportation	\$182,519,733	7.1%
Public Safety	\$225,582,804	8.7%
Environment and Housing	\$202,632,124	7.8%
Government Administration	\$124,511,354	4.8%
Interest	\$108,657,586	4.2%
Other Expenditures	\$137,777,213	5.3%
All States Total	\$2,583,100,739	100.0%

**Direct General Expenditures- State and Local
FY2011**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$7,367.71	38	\$215.71	19
Alaska	17,697.74	1	396.77	1
Arizona	6,584.61	49	187.44	37
Arkansas	7,074.43	42	212.45	22
California	9,383.30	8	215.39	20
Colorado	8,068.63	27	187.94	36
Connecticut	9,318.42	12	165.46	51
Delaware	9,465.10	6	233.89	10
D.C.	16,805.11	2	238.43	9
Florida	7,239.88	39	186.80	40
Georgia	6,524.35	51	184.45	42
Hawaii	8,878.09	14	209.85	23
Idaho	6,617.39	48	202.38	28
Illinois	8,105.03	26	187.42	38
Indiana	7,033.74	43	201.80	29
Iowa	8,639.61	17	219.96	17
Kansas	7,998.86	29	199.29	31
Kentucky	7,399.13	37	224.41	14
Louisiana	9,361.45	9	248.08	5
Maine	8,548.44	19	228.59	12
Maryland	8,551.83	18	171.21	49
Massachusetts	9,342.71	10	178.43	46
Michigan	7,462.95	36	208.56	25
MINNESOTA	8,838.60	15	201.03	30
Mississippi	8,001.00	28	253.06	4
Missouri	6,900.80	45	183.05	45
Montana	8,127.03	25	227.22	13
Nebraska	7,881.95	30	193.37	34
Nevada	6,864.65	46	183.61	44
New Hampshire	7,766.31	32	174.36	48
New Jersey	9,245.87	13	177.52	47
New Mexico	9,336.21	11	275.11	3
New York	12,086.28	4	244.76	6
North Carolina	6,970.43	44	196.88	32
North Dakota	9,396.15	7	208.95	24
Ohio	8,166.18	24	220.18	16
Oklahoma	6,793.76	47	186.80	39
Oregon	8,212.47	23	221.37	15
Pennsylvania	8,529.08	20	205.43	26
Rhode Island	8,779.65	16	203.79	27
South Carolina	7,603.71	33	230.61	11
South Dakota	7,481.56	35	184.51	41
Tennessee	6,567.89	50	184.42	43
Texas	7,230.62	40	187.98	35
Utah	7,230.46	41	219.60	18
Vermont	9,855.25	5	240.59	7
Virginia	7,523.17	34	167.28	50
Washington	8,459.24	21	196.08	33
West Virginia	7,796.90	31	238.50	8
Wisconsin	8,353.56	22	213.21	21
Wyoming	13,300.72	3	289.12	2
U.S. Average	\$8,290.01		\$203.35	
Minnesota History				
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
FY 2010	8,848.04	15	212.85	25

**Elementary and Secondary Education - State & Local
FY2011**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$1,583.02	36	\$46.35	25
Alaska	3,403.76	2	76.31	1
Arizona	1,244.31	50	35.42	50
Arkansas	1,825.03	24	54.81	6
California	1,684.24	31	38.66	43
Colorado	1,599.70	35	37.26	47
Connecticut	2,383.75	6	42.33	33
Delaware	1,910.98	16	47.22	21
D.C.	3,518.84	1	49.92	10
Florida	1,380.24	47	35.61	49
Georgia	1,719.80	30	48.62	14
Hawaii	1,410.15	46	33.33	51
Idaho	1,197.86	51	36.64	48
Illinois	1,905.83	17	44.07	29
Indiana	1,494.26	41	42.87	31
Iowa	1,877.64	19	47.80	17
Kansas	1,831.35	22	45.63	26
Kentucky	1,545.93	40	46.89	23
Louisiana	1,786.66	26	47.35	20
Maine	1,839.58	21	49.19	13
Maryland	2,063.53	10	41.31	36
Massachusetts	1,976.44	11	37.75	46
Michigan	1,773.11	28	49.55	11
MINNESOTA	1,868.11	20	42.49	32
Mississippi	1,435.48	45	45.40	28
Missouri	1,568.18	38	41.60	35
Montana	1,624.33	33	45.41	27
Nebraska	1,942.98	13	47.67	18
Nevada	1,473.33	42	39.41	39
New Hampshire	2,100.14	8	47.15	22
New Jersey	2,656.10	5	51.00	9
New Mexico	1,949.20	12	57.44	4
New York	2,847.15	4	57.66	3
North Carolina	1,360.12	48	38.42	44
North Dakota	1,803.58	25	40.11	37
Ohio	1,913.33	15	51.59	8
Oklahoma	1,452.25	43	39.93	38
Oregon	1,554.65	39	41.91	34
Pennsylvania	1,936.94	14	46.65	24
Rhode Island	2,094.22	9	48.61	15
South Carolina	1,622.20	34	49.20	12
South Dakota	1,582.73	37	39.03	41
Tennessee	1,344.69	49	37.76	45
Texas	1,831.15	23	47.60	19
Utah	1,449.83	44	44.03	30
Vermont	2,348.75	7	57.34	5
Virginia	1,763.43	29	39.21	40
Washington	1,672.22	32	38.76	42
West Virginia	1,786.66	27	54.65	7
Wisconsin	1,901.72	18	48.54	16
Wyoming	2,887.62	3	62.77	2
U.S. Average	1,812.83		44.47	
Minnesota History				
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
FY 2010	1,867.86	20	44.93	33

Higher Education - State and Local FY2011				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$1,033.90	11	\$30.27	3
Alaska	1,113.42	8	24.96	17
Arizona	706.82	37	20.12	30
Arkansas	822.33	29	24.69	19
California	900.05	19	20.66	27
Colorado	884.27	21	20.60	28
Connecticut	735.66	33	13.06	47
Delaware	1,178.83	3	29.13	4
D.C.	271.33	51	3.85	51
Florida	501.74	49	12.95	48
Georgia	586.91	46	16.59	38
Hawaii	954.14	17	22.55	23
Idaho	682.47	40	20.87	26
Illinois	675.16	41	15.61	41
Indiana	847.43	27	24.31	22
Iowa	1,134.16	7	28.88	6
Kansas	990.82	14	24.69	20
Kentucky	863.86	25	26.20	14
Louisiana	685.95	39	18.18	36
Maine	598.45	45	16.00	39
Maryland	952.96	18	19.08	34
Massachusetts	708.42	36	13.53	46
Michigan	1,034.77	10	28.92	5
MINNESOTA	824.27	28	18.75	35
Mississippi	868.79	23	27.48	10
Missouri	601.75	44	15.96	40
Montana	798.55	31	22.33	24
Nebraska	1,008.95	13	24.75	18
Nevada	471.28	50	12.61	49
New Hampshire	639.26	43	14.35	44
New Jersey	646.43	42	12.41	50
New Mexico	1,149.12	6	33.86	2
New York	729.02	34	14.76	42
North Carolina	962.02	16	27.17	11
North Dakota	1,292.89	1	28.75	8
Ohio	744.08	32	20.06	32
Oklahoma	885.85	20	24.36	21
Oregon	1,070.82	9	28.86	7
Pennsylvania	695.30	38	16.75	37
Rhode Island	585.79	47	13.60	45
South Carolina	717.65	35	21.77	25
South Dakota	815.90	30	20.12	29
Tennessee	519.13	48	14.58	43
Texas	967.23	15	25.15	16
Utah	1,174.26	4	35.66	1
Vermont	1,172.55	5	28.62	9
Virginia	872.88	22	19.41	33
Washington	867.66	24	20.11	31
West Virginia	854.89	26	26.15	15
Wisconsin	1,027.60	12	26.23	12
Wyoming	1,206.16	2	26.22	13
U.S. Average	\$809.62		\$19.86	
Minnesota History				
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
FY 2010	823.77	27	19.82	32

Total Education - State and Local FY2011				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$2,783.96	25	\$81.51	9
Alaska	4,672.23	1	104.75	1
Arizona	2,064.79	47	58.78	44
Arkansas	2,874.82	22	86.33	6
California	2,712.20	31	62.26	39
Colorado	2,580.45	37	60.11	43
Connecticut	3,292.44	8	58.46	45
Delaware	3,455.02	7	85.38	7
D.C.	3,790.16	4	53.77	50
Florida	2,030.24	49	52.38	51
Georgia	2,529.99	40	71.53	25
Hawaii	2,433.35	45	57.52	46
Idaho	1,975.43	51	60.42	42
Illinois	2,693.96	32	62.30	38
Indiana	2,496.60	41	71.63	24
Iowa	3,146.73	11	80.11	11
Kansas	2,913.83	16	72.60	22
Kentucky	2,624.21	34	79.59	12
Louisiana	2,648.98	33	70.20	26
Maine	2,604.00	35	69.63	27
Maryland	3,132.71	12	62.72	36
Massachusetts	2,848.03	24	54.39	49
Michigan	2,905.72	17	81.20	10
MINNESOTA	2,879.19	21	65.49	33
Mississippi	2,434.39	44	77.00	16
Missouri	2,287.06	46	60.66	41
Montana	2,601.16	36	72.72	21
Nebraska	3,093.83	13	75.90	17
Nevada	2,047.83	48	54.77	48
New Hampshire	2,861.93	23	64.25	34
New Jersey	3,463.43	6	66.50	32
New Mexico	3,255.34	10	95.92	2
New York	3,675.53	5	74.43	19
North Carolina	2,457.99	43	69.43	28
North Dakota	3,263.27	9	72.57	23
Ohio	2,885.27	19	77.79	14
Oklahoma	2,477.43	42	68.12	29
Oregon	2,715.46	30	73.20	20
Pennsylvania	2,778.06	26	66.91	31
Rhode Island	2,900.36	18	67.32	30
South Carolina	2,578.83	38	78.21	13
South Dakota	2,531.52	39	62.43	37
Tennessee	1,992.68	50	55.95	47
Texas	2,884.06	20	74.98	18
Utah	2,759.19	27	83.80	8
Vermont	3,795.86	3	92.67	4
Virginia	2,750.58	28	61.16	40
Washington	2,750.45	29	63.75	35
West Virginia	3,016.05	15	92.26	5
Wisconsin	3,037.65	14	77.53	15
Wyoming	4,392.91	2	95.49	3
U.S. Average	\$2,763.65		\$67.79	
Minnesota History				
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
FY 2010	2,886.59	19	69.44	33

Public Welfare - State and Local FY2011				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$1,236.80	42	\$36.21	31
Alaska	2,569.78	3	57.61	4
Arizona	1,420.05	30	40.42	22
Arkansas	1,532.03	25	46.01	15
California	1,795.34	12	41.21	21
Colorado	966.38	50	22.51	51
Connecticut	1,719.60	17	30.53	43
Delaware	1,934.77	11	47.81	13
D.C.	4,585.39	1	65.06	1
Florida	1,235.36	43	31.87	37
Georgia	1,030.99	48	29.15	46
Hawaii	1,561.69	24	36.91	30
Idaho	1,394.46	34	42.65	19
Illinois	1,436.62	28	33.22	35
Indiana	1,303.61	37	37.40	28
Iowa	1,577.37	22	40.16	23
Kansas	1,242.12	41	30.95	41
Kentucky	1,655.94	18	50.22	11
Louisiana	1,402.78	33	37.17	29
Maine	2,203.14	7	58.91	3
Maryland	1,630.38	19	32.64	36
Massachusetts	2,202.37	8	42.06	20
Michigan	1,345.99	35	37.62	27
MINNESOTA	2,224.53	5	50.60	10
Mississippi	1,739.37	16	55.01	6
Missouri	1,287.82	39	34.16	33
Montana	1,413.56	31	39.52	24
Nebraska	1,182.18	45	29.00	48
Nevada	861.49	51	23.04	50
New Hampshire	1,587.64	21	35.64	32
New Jersey	1,629.28	20	31.28	38
New Mexico	2,127.14	9	62.68	2
New York	2,588.73	2	52.42	8
North Carolina	1,179.36	47	33.31	34
North Dakota	1,406.38	32	31.28	39
Ohio	1,757.28	13	47.38	14
Oklahoma	1,433.17	29	39.41	26
Oregon	1,465.06	26	39.49	25
Pennsylvania	2,014.95	10	48.53	12
Rhode Island	2,218.79	6	51.50	9
South Carolina	1,455.81	27	44.15	17
South Dakota	1,180.85	46	29.12	47
Tennessee	1,570.98	23	44.11	18
Texas	1,200.63	44	31.21	40
Utah	1,016.35	49	30.87	42
Vermont	2,337.66	4	57.07	5
Virginia	1,258.37	40	27.98	49
Washington	1,296.00	38	30.04	44
West Virginia	1,745.03	15	53.38	7
Wisconsin	1,756.95	14	44.84	16
Wyoming	1,345.14	36	29.24	45
U.S. Average	\$1,579.01		\$38.73	
Minnesota History				
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
FY 2010	2,214.78	5	53.28	7

Health and Hospitals - State and Local FY2011				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$1,128.62	5	\$33.04	4
Alaska	899.06	13	20.16	18
Arizona	453.01	42	12.90	37
Arkansas	458.56	41	13.77	33
California	880.23	14	20.21	17
Colorado	740.97	19	17.26	26
Connecticut	631.67	28	11.22	42
Delaware	500.80	36	12.38	39
D.C.	1,005.78	10	14.27	31
Florida	697.19	23	17.99	25
Georgia	740.18	20	20.93	15
Hawaii	951.28	11	22.49	12
Idaho	656.00	26	20.06	19
Illinois	433.99	43	10.04	43
Indiana	636.62	27	18.26	23
Iowa	1,040.06	8	26.48	7
Kansas	930.97	12	23.20	10
Kentucky	617.03	30	18.71	22
Louisiana	1,174.23	4	31.12	5
Maine	463.70	39	12.40	38
Maryland	362.10	46	7.25	48
Massachusetts	496.56	37	9.48	44
Michigan	750.59	18	20.98	14
MINNESOTA	571.59	32	13.00	36
Mississippi	1,249.92	3	39.53	3
Missouri	769.15	17	20.40	16
Montana	407.80	44	11.40	41
Nebraska	734.39	21	18.02	24
Nevada	490.13	38	13.11	35
New Hampshire	129.89	51	2.92	51
New Jersey	461.70	40	8.86	45
New Mexico	800.24	15	23.58	8
New York	1,121.87	6	22.72	11
North Carolina	1,047.71	7	29.59	6
North Dakota	290.63	49	6.46	49
Ohio	699.88	22	18.87	21
Oklahoma	537.02	34	14.77	29
Oregon	786.22	16	21.19	13
Pennsylvania	595.65	31	14.35	30
Rhode Island	230.74	50	5.36	50
South Carolina	1,311.50	2	39.78	2
South Dakota	346.07	47	8.53	46
Tennessee	675.89	24	18.98	20
Texas	658.97	25	17.13	27
Utah	538.39	33	16.35	28
Vermont	327.50	48	8.00	47
Virginia	625.42	29	13.91	32
Washington	1,017.24	9	23.58	9
West Virginia	378.64	45	11.58	40
Wisconsin	524.64	35	13.39	34
Wyoming	2,148.76	1	46.71	1
U.S. Average	\$739.77		\$18.15	
Minnesota History				
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
FY 2010	557.93	31	13.42	37

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

**Highways - State and Local
FY2011**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$457.99	34	\$13.41	28
Alaska	2,341.41	1	52.49	1
Arizona	385.76	46	10.98	37
Arkansas	470.07	32	14.12	23
California	390.71	44	8.97	46
Colorado	468.28	33	10.91	38
Connecticut	432.44	37	7.68	48
Delaware	592.20	20	14.63	22
D.C.	394.67	43	5.60	51
Florida	430.30	38	11.10	35
Georgia	295.83	51	8.36	47
Hawaii	410.71	41	9.71	44
Idaho	632.35	16	19.34	9
Illinois	550.80	25	12.74	30
Indiana	414.67	40	11.90	31
Iowa	684.56	10	17.43	14
Kansas	611.31	18	15.23	20
Kentucky	510.81	29	15.49	18
Louisiana	658.87	12	17.46	12
Maine	701.40	9	18.76	10
Maryland	505.35	30	10.12	40
Massachusetts	389.34	45	7.44	50
Michigan	351.39	48	9.82	43
MINNESOTA	662.01	11	15.06	21
Mississippi	565.22	24	17.88	11
Missouri	532.00	26	14.11	24
Montana	890.47	6	24.90	5
Nebraska	622.87	17	15.28	19
Nevada	515.51	28	13.79	26
New Hampshire	570.07	21	12.80	29
New Jersey	489.51	31	9.40	45
New Mexico	569.61	22	16.78	16
New York	566.62	23	11.47	33
North Carolina	396.57	42	11.20	34
North Dakota	1,382.58	2	30.75	2
Ohio	436.33	36	11.76	32
Oklahoma	633.91	15	17.43	13
Oregon	519.79	27	14.01	25
Pennsylvania	705.91	7	17.00	15
Rhode Island	329.99	49	7.66	49
South Carolina	327.56	50	9.93	42
South Dakota	1,100.53	4	27.14	3
Tennessee	373.08	47	10.48	39
Texas	426.07	39	11.08	36
Utah	652.06	13	19.80	8
Vermont	935.93	5	22.85	6
Virginia	453.48	35	10.08	41
Washington	592.44	19	13.73	27
West Virginia	704.53	8	21.55	7
Wisconsin	644.07	14	16.44	17
Wyoming	1,226.57	3	26.66	4
U.S. Average	\$491.04		\$12.05	
Minnesota History				
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
FY 2010	695.64	10	16.73	20

Police - State and Local FY2011				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$237.48	36	\$6.95	28
Alaska	452.91	3	10.15	3
Arizona	323.85	13	9.22	6
Arkansas	184.94	50	5.55	43
California	400.21	5	9.19	7
Colorado	322.50	14	7.51	15
Connecticut	299.67	20	5.32	47
Delaware	320.21	16	7.91	12
D.C.	956.37	1	13.57	1
Florida	385.67	6	9.95	4
Georgia	231.67	39	6.55	34
Hawaii	280.87	21	6.64	33
Idaho	240.50	35	7.36	21
Illinois	359.26	10	8.31	10
Indiana	198.80	47	5.70	41
Iowa	210.34	45	5.36	45
Kansas	255.42	30	6.36	36
Kentucky	160.41	51	4.87	50
Louisiana	329.11	12	8.72	9
Maine	198.92	46	5.32	48
Maryland	371.09	9	7.43	19
Massachusetts	321.28	15	6.14	37
Michigan	240.64	34	6.73	31
MINNESOTA	309.09	18	7.03	26
Mississippi	221.85	44	7.02	27
Missouri	277.79	23	7.37	20
Montana	258.05	28	7.21	23
Nebraska	223.35	42	5.48	44
Nevada	420.84	4	11.26	2
New Hampshire	267.15	27	6.00	38
New Jersey	379.04	7	7.28	22
New Mexico	305.73	19	9.01	8
New York	463.26	2	9.38	5
North Carolina	254.33	31	7.18	24
North Dakota	223.17	43	4.96	49
Ohio	277.02	24	7.47	18
Oklahoma	236.62	37	6.51	35
Oregon	278.30	22	7.50	17
Pennsylvania	245.87	33	5.92	39
Rhode Island	339.02	11	7.87	14
South Carolina	226.24	41	6.86	29
South Dakota	197.15	48	4.86	51
Tennessee	267.46	26	7.51	16
Texas	256.35	29	6.66	32
Utah	233.77	38	7.10	25
Vermont	275.93	25	6.74	30
Virginia	252.05	32	5.60	42
Washington	230.00	40	5.33	46
West Virginia	192.36	49	5.88	40
Wisconsin	309.94	17	7.91	13
Wyoming	376.26	8	8.18	9
U.S. Average	\$309.16		\$7.58	
Minnesota History				
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
FY 2010	317.93	13	7.65	19

Fire - State and Local FY2011				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$102.10	33	\$2.99	27
Alaska	234.27	4	5.25	3
Arizona	163.01	10	4.64	6
Arkansas	80.76	43	2.43	40
California	176.98	6	4.06	11
Colorado	420.01	1	9.78	1
Connecticut	157.35	12	2.79	30
Delaware	34.18	51	0.84	51
D.C.	347.89	2	4.94	5
Florida	173.57	8	4.48	7
Georgia	104.94	28	2.97	28
Hawaii	132.39	22	3.13	20
Idaho	102.66	31	3.14	19
Illinois	174.82	7	4.04	12
Indiana	107.44	26	3.08	23
Iowa	70.51	47	1.80	45
Kansas	105.72	27	2.63	34
Kentucky	87.51	39	2.65	33
Louisiana	140.45	21	3.72	13
Maine	102.93	30	2.75	31
Maryland	152.43	15	3.05	26
Massachusetts	161.04	11	3.08	24
Michigan	90.37	37	2.53	39
MINNESOTA	74.48	44	1.69	48
Mississippi	85.44	42	2.70	32
Missouri	126.56	23	3.36	16
Montana	85.88	40	2.40	41
Nebraska	88.57	38	2.17	42
Nevada	184.83	5	4.94	4
New Hampshire	147.20	17	3.30	17
New Jersey	104.02	29	2.00	43
New Mexico	143.85	18	4.24	8
New York	167.65	9	3.40	15
North Carolina	90.89	36	2.57	37
North Dakota	43.97	50	0.98	50
Ohio	155.51	13	4.19	9
Oklahoma	119.45	24	3.28	18
Oregon	152.65	14	4.11	10
Pennsylvania	51.88	49	1.25	49
Rhode Island	280.34	3	6.51	2
South Carolina	94.42	35	2.86	29
South Dakota	73.92	45	1.82	44
Tennessee	110.33	25	3.10	22
Texas	98.58	34	2.56	38
Utah	85.72	41	2.60	36
Vermont	73.01	46	1.78	46
Virginia	140.73	19	3.13	21
Washington	151.83	16	3.52	14
West Virginia	55.39	48	1.69	47
Wisconsin	102.49	32	2.62	35
Wyoming	140.46	20	3.05	25
U.S. Average	\$135.60		\$3.33	
Minnesota History				
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
FY 2010	70.28	45	1.69	48

Corrections - State and Local FY2011				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$155.27	44	\$4.55	34
Alaska	397.37	2	8.91	1
Arizona	225.87	22	6.43	12
Arkansas	184.13	31	5.53	24
California	361.33	3	8.29	3
Colorado	236.78	16	5.52	25
Connecticut	192.11	28	3.41	48
Delaware	293.97	8	7.26	7
D.C.	415.47	1	5.89	19
Florida	225.37	23	5.81	21
Georgia	229.76	18	6.50	11
Hawaii	138.95	51	3.28	49
Idaho	183.89	32	5.62	22
Illinois	171.93	38	3.98	42
Indiana	153.83	45	4.41	38
Iowa	152.87	46	3.89	45
Kansas	175.49	34	4.37	39
Kentucky	167.80	39	5.09	29
Louisiana	285.93	9	7.58	5
Maine	148.05	47	3.96	43
Maryland	295.08	7	5.91	17
Massachusetts	159.60	42	3.05	51
Michigan	227.26	20	6.35	13
MINNESOTA	163.33	41	3.71	47
Mississippi	185.68	30	5.87	20
Missouri	143.37	48	3.80	46
Montana	240.83	15	6.73	10
Nebraska	198.40	26	4.87	31
Nevada	255.01	13	6.82	9
New Hampshire	139.48	50	3.13	50
New Jersey	234.84	17	4.51	35
New Mexico	299.75	6	8.83	2
New York	302.59	5	6.13	14
North Carolina	198.95	25	5.62	23
North Dakota	177.00	33	3.94	44
Ohio	166.74	40	4.50	36
Oklahoma	172.25	37	4.74	33
Oregon	271.21	11	7.31	6
Pennsylvania	254.19	14	6.12	15
Rhode Island	187.48	29	4.35	40
South Carolina	140.12	49	4.25	41
South Dakota	194.03	27	4.79	32
Tennessee	159.01	43	4.46	37
Texas	227.18	21	5.91	18
Utah	175.21	35	5.32	28
Vermont	201.66	24	4.92	30
Virginia	272.76	10	6.07	16
Washington	229.72	19	5.32	27
West Virginia	174.47	36	5.34	26
Wisconsin	270.25	12	6.90	8
Wyoming	355.41	4	7.73	4
U.S. Average	\$234.77		\$5.76	
Minnesota History				
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
FY 2010	162.07	39	3.90	44

**Interest on General Debt - State and Local
FY2011**

State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$201.82	40	\$5.91	38
Alaska	542.83	4	12.17	2
Arizona	328.04	22	9.34	15
Arkansas	165.61	50	4.97	47
California	445.06	9	10.22	10
Colorado	448.35	8	10.44	9
Connecticut	517.59	6	9.19	17
Delaware	376.87	15	9.31	16
D.C.	780.00	1	11.07	5
Florida	257.33	33	6.64	33
Georgia	153.73	51	4.35	50
Hawaii	396.06	13	9.36	14
Idaho	167.43	48	5.12	45
Illinois	475.25	7	10.99	6
Indiana	295.95	29	8.49	20
Iowa	195.34	43	4.97	48
Kansas	399.76	11	9.96	11
Kentucky	421.69	10	12.79	1
Louisiana	397.62	12	10.54	8
Maine	273.02	31	7.30	30
Maryland	304.13	26	6.09	35
Massachusetts	561.03	3	10.71	7
Michigan	300.89	28	8.41	23
MINNESOTA	336.26	21	7.65	26
Mississippi	177.33	47	5.61	42
Missouri	275.48	30	7.31	29
Montana	210.20	39	5.88	40
Nebraska	200.10	41	4.91	49
Nevada	339.56	20	9.08	18
New Hampshire	376.86	16	8.46	22
New Jersey	389.83	14	7.48	28
New Mexico	255.52	35	7.53	27
New York	568.72	2	11.52	4
North Carolina	211.39	38	5.97	37
North Dakota	255.77	34	5.69	41
Ohio	267.03	32	7.20	31
Oklahoma	182.27	46	5.01	46
Oregon	302.41	27	8.15	25
Pennsylvania	352.39	19	8.49	21
Rhode Island	522.86	5	12.14	3
South Carolina	311.15	24	9.44	13
South Dakota	250.67	36	6.18	34
Tennessee	196.40	42	5.51	44
Texas	363.10	18	9.44	12
Utah	193.61	44	5.88	39
Vermont	249.27	37	6.09	36
Virginia	309.42	25	6.88	32
Washington	368.74	17	8.55	19
West Virginia	182.90	45	5.59	43
Wisconsin	320.93	23	8.19	24
Wyoming	166.34	49	3.62	51
U.S. Average	\$348.72		\$8.55	
Minnesota History				
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
FY 2010	353.20	17	8.50	24

**Comparison of Minnesota and U.S. Average, FY2011
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	\$65.49	\$67.79
Elementary and Secondary	42.49	44.47
Higher Education	18.75	19.86
Libraries	0.99	0.91
Public Welfare	50.60	38.73
Health and Hospitals	13.00	18.15
Highways	15.06	12.05
Police	7.03	7.58
Fire	1.69	3.33
Corrections	3.71	5.76
Sewer	3.00	4.32
Housing and Development	4.04	4.42
Natural Resources/Parks	8.12	5.33
Financial Administration	3.07	3.12
Judicial/Legal	2.98	3.38
Public Buildings	0.98	1.09
Interest on the General Debt	7.65	8.55
Air Transportation	1.32	1.79
Other Expenditures	16.55	20.52
Total	\$201.03	\$203.35
	Minnesota Rank	MN as Percent of U.S. Avg.
Total Education	33	96.6%
Elementary and Secondary	32	95.5%
Higher Education	35	94.4%
Libraries	18	108.4%
Public Welfare	10	130.6%
Health and Hospitals	36	71.6%
Highways	21	125.0%
Police	26	92.7%
Fire	48	50.9%
Corrections	47	64.5%
Sewer	43	69.5%
Housing and Development	22	91.4%
Natural Resources/Parks	12	152.3%
Financial Administration	29	98.1%
Judicial/Legal	23	88.2%
Public Buildings	33	90.5%
Interest on the General Debt	26	89.4%
Air Transportation	26	73.9%
Other Expenditures	42	80.7%
Total	30	98.9%

**Comparison of Minnesota and U.S. Average, FY2011
State & Local Expenditure per Capita**

	Minnesota per Capita	U.S. Average per Capita
Total Education	\$2,879.19	\$2,763.65
Elementary and Secondary	1,868.11	1,812.83
Higher Education	824.27	809.62
Libraries	43.46	37.16
Public Welfare	2,224.53	1,579.01
Health and Hospitals	571.59	739.77
Highways	662.01	491.04
Police	309.09	309.16
Fire	74.48	135.60
Corrections	163.33	234.77
Sewer	131.95	176.08
Housing and Development	177.51	180.11
Natural Resources/Parks	357.11	217.48
Financial Administration	134.82	127.37
Judicial/Legal	131.05	137.75
Public Buildings	43.21	44.25
Interest on the General Debt	336.26	348.72
Air Transportation	58.13	72.91
Other Expenditures	727.69	836.37
Total	\$8,838.60	\$8,290.01
	Minnesota Rank	MN as Percent of U.S. Avg.
Total Education	21	104.2%
Elementary and Secondary	20	103.0%
Higher Education	28	101.8%
Libraries	17	116.9%
Public Welfare	5	140.9%
Health and Hospitals	32	77.3%
Highways	11	134.8%
Police	18	100.0%
Fire	44	54.9%
Corrections	41	69.6%
Sewer	35	74.9%
Housing and Development	19	98.6%
Natural Resources/Parks	9	164.2%
Financial Administration	27	105.8%
Judicial/Legal	19	95.1%
Public Buildings	26	97.6%
Interest on the General Debt	21	96.4%
Air Transportation	23	79.7%
Other Expenditures	29	87.0%
Total	15	106.6%

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.