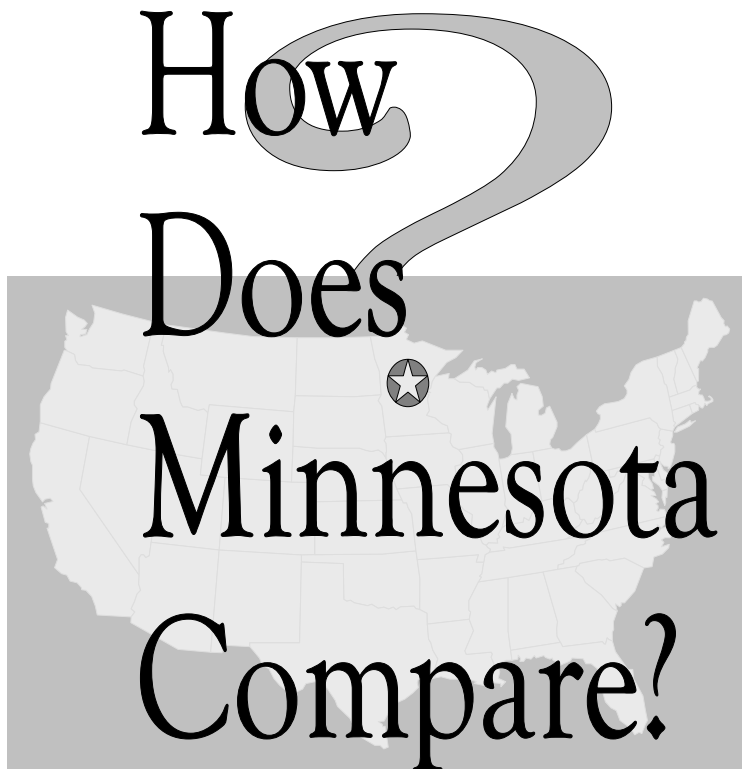


How Does Minnesota Compare?



Fiscal Year 2008 Comparisons

State by State Rankings of Revenues and Spending

*Includes Fiscal Year 2009
Rankings for State Taxes Only*

July 2010

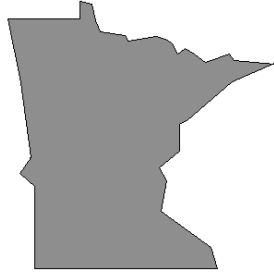


Published annually since 1969
(except FY2001 and FY2003) by:

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

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How Does Minnesota Compare?

Starting in 1969, MTA released comparisons of state and local taxes and spending under the name “How Does Minnesota Compare?” These releases were historically in the fall of the year, two years after the year of comparison. The data for FY2008 is based on surveys, whereas the more complete Census of Governments occurs every five years (those years ending in a 2 or a 7).

Readers will note that our historical data has gaps for FY2001 and FY2003. The Census Bureau made the decision not to publish state and local tax data by state for these years, partly to return to a more timely release for this series.

Why This Booklet?

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

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

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

Revenues

MINNESOTA STATE & LOCAL TAX COLLECTIONS						
per \$1,000 of Personal Income						
Tax Category	2007		2008		Rank	
	Amount	% of US	Amount	% of US	2007	2008
Property Tax (S & L)	\$30.56	87.6%	\$30.40	88.3%	30	32
Ind. Income Tax (State)	36.11	122.8%	35.63	125.2%	6	6
Ind. Income Tax (S & L)	36.11	113.2%	35.63	114.8%	9	8
Corp. Income Tax (State)	5.91	109.2%	4.77	99.1%	14	17
Sales Tax (State)	22.33	100.0%	20.85	100.2%	26	24
Sales Tax (S & L)	22.70	81.5%	21.39	81.8%	36	36
Excise Tax (State)	14.14	136.1%	13.21	133.3%	12	13
Total Taxes (S & L)	118.18	101.7%	113.28	101.3%	19	21

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

MINNESOTA STATE & LOCAL TAX COLLECTIONS, FY2008						
Tax Category	Per Capita			Per \$1,000 of Income		
	Amount	Rank	% of US	Amount	Rank	% of US
Property Tax (S & L)	\$1,268.45	21	94.2%	\$30.40	32	88.3%
Ind. Income Tax (State)	1,486.89	5	133.5%	35.63	6	125.2%
Ind. Income Tax (S & L)	1,486.89	7	122.2%	35.63	8	114.8%
Corp. Income Tax (State)	198.92	11	105.7%	4.77	17	99.1%
Sales Tax (State)	870.05	18	106.9%	20.85	24	100.2%
Sales Tax (S & L)	892.55	27	87.2%	21.39	36	81.8%
Excise Tax (State)	551.03	9	142.4%	13.21	13	133.3%
Total Taxes (S & L)	\$4,726.81	13	108.1%	113.28	21	101.3%

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

Expenditures

MINNESOTA STATE AND LOCAL EXPENDITURES						
per \$1,000 of Personal Income						
Spending Category	2007		2008		Rank	
	Amount	% of US	Amount	% of US	2007	2007
K-12 Education	\$46.24	94.9%	\$44.51	93.7%	34	36
Higher Education	18.31	98.4%	19.00	101.3%	35	33
Total Education	69.32	98.0%	67.82	97.7%	33	34
Public Welfare	46.28	134.6%	45.89	135.0%	10	10
Health and Hospitals	13.06	75.9%	13.49	77.0%	37	36
Highways	16.01	121.3%	17.14	132.9%	19	16
Interest on Gen. Debt	7.87	92.8%	7.55	89.8%	32	34
Police	7.05	92.0%	7.00	92.9%	26	25
Fire	1.77	52.6%	1.64	49.3%	47	47
Corrections	4.19	67.6%	4.19	68.4%	46	46
Total	202.69	99.2%	201.89	100.1%	32	31

MINNESOTA STATE AND LOCAL EXPENDITURES, FY2008						
Spending Category	Per Capita			Per \$1,000 of Income		
	Amount	Rank	% of US	Amount	Rank	% of US
K-12 Education	\$1,857.19	18	99.9%	\$44.51	36	93.7%
Higher Education	792.75	25	108.1%	19.00	33	101.3%
Total Education	2,829.98	17	104.3%	67.82	34	97.7%
Public Welfare	1,915.04	6	144.1%	45.89	10	135.0%
Health and Hospitals	563.11	30	82.2%	13.49	36	77.0%
Highways	715.23	6	141.8%	17.14	16	132.9%
Interest on Gen. Debt	314.95	24	95.8%	7.55	34	89.8%
Police	291.91	18	99.1%	7.00	25	92.9%
Fire	68.61	45	52.6%	1.64	47	49.3%
Corrections	174.84	34	73.0%	4.19	46	68.4%
Total	\$8,424.31	15	106.8%	201.89	31	100.1%

Source: Bureau of the Census, State and Local Finances 2007-08. Calculations by MTA.

Special States

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

Sources

All tax and spending data used in this report were obtained from the Census Bureau's Internet web site (www.census.gov), plus population data. Income data were obtained from the *Survey of Current Business* October 2009 issue published by the Bureau of Economic Analysis.

Differences

The Minnesota Department of Revenue and other groups publish rankings similar to those found in this publication. Our results for tax collections and expenditures per \$1,000 of personal income differ at times from these other sources. There are generally two reasons for this: first is that MTA has tried to use the same revisions of personal income for our calculations. This publication uses the August 2009 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 2009 Rankings (State Taxes Only)

The tables in the publication are for fiscal year 2008, 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 2009 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 FY2009 for the major taxes collected by the state.

MINNESOTA STATE TAX COLLECTIONS						
Per Capita and per \$1,000 of Personal Income, FY2009						
(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	\$1,319.38	135.0%	5	\$31.29	127.0%	5
Corporate Income Tax	147.93	99.9%	12	3.51	93.7%	18
Sales Tax	830.81	108.8%	19	19.70	101.8%	24
Excise Tax	567.23	142.1%	6	13.45	142.1%	7

Key Issues in Interpreting the Data and State Rankings

In comparing tax and spending levels across states, it's important to recognize several issues which can influence both the interpretation of the data and the conclusions drawn from it.

Separate vs. Combined State and Local Data

Combining state and local data provides the best measure for making comparisons between states for two reasons. First, state and local taxes together best reflect the total burden imposed by governments on its citizens. Second, states differ significantly in allocating responsibility between state and local governments in providing and paying for government services. For example, Minnesota has one of the most state reliant public education finance systems in the nation with over 70% of K-12 funding coming from state revenues. Many other states remain highly dependent on local property taxes for K-12 education and receive less than 50% of their revenue from state sources. Focusing on state or local tax burdens independently leads to inappropriate and misleading “apples to oranges” comparisons. States with substantial transfers of revenue from state to local governments will inflate state government-only tax rankings and depress local government-only rankings.

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

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

Per Capita Analysis

A per capita analysis is useful in that it provides a per-person view of taxes collected and the cost of services provided. Since taxes are paid by people and services are provided to people, the analysis provides a sort of “real feel” measure. However, a per capita analysis does not reflect the citizenry's ability-to-pay. It also does not take into consideration wealth differences between states. According to the Department of Revenue's Tax Research Division, in FY 2007 differences in per capita income could explain 77% of the difference in tax revenue per capita (excluding Alaska).¹ Minnesota's per capita income is higher than the national average, and Minnesota's per capita rankings reflect this differential.

Per \$1,000 of Personal Income Analysis

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

¹ Minnesota Department of Revenue. Tax Research Division. [Tax Ranking FAQ](http://www.taxes.state.mn.us/taxes/legal_policy/research_reports/content/07_faq.pdf). Accessed July 14, 2010. http://www.taxes.state.mn.us/taxes/legal_policy/research_reports/content/07_faq.pdf

income” does not include capital gains, which comprised between 3% and 8% of federal adjusted gross income in Minnesota between tax years 1997 and 2008.²

Limitations of Both Types of Analysis

Certain limitations apply to both types of analysis. Neither analysis accounts for taxes paid by nonresident workers (a significant issue in the seven-county metropolitan area) and consumers (think Mall of America). In both cases, these tax dollars are counted in the Census tax data, but the people paying them are not included in either the population or personal income totals. This inflates collection totals per capita and per \$1,000 of income. The error is somewhat mitigated by Minnesota residents paying out-of-state taxes, but measuring the aggregate effect is very difficult. Moreover, many state and local taxes (income and property taxes, for example) are deductible from federal taxes. This effectively exports part of the state-local tax burden to the federal level. Neither type of analysis measures the effect of this exporting.

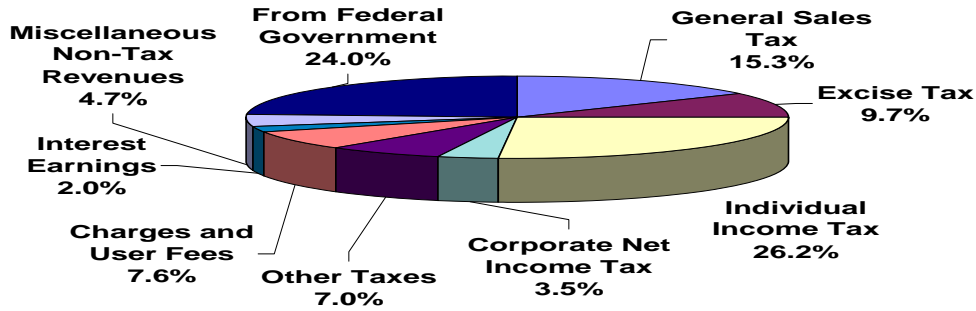
Federal and Non-Tax Revenues

Taxes are only one source of state and local revenues. The other two major sources of revenues are non-tax revenues (user charges, licenses, et cetera) and payments from the federal government. Minnesota is relatively less reliant on these types of revenues than other states. When looking at both tax and non-tax revenues (known as “all state and local own-source revenues”), Minnesota ranks 12th per capita and 25th per \$1,000 of income for FY2008. When looking at all general revenues (both own-source and federal revenues), Minnesota ranks 16th per capita and 33rd per \$1,000 of income. The table on the next page provides detailed results.

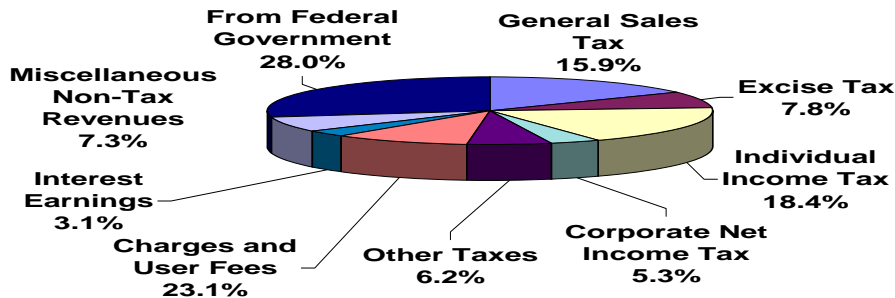
² United States Internal Revenue Service. Statistics of Income. Various years.

Alternative Measures of Revenue								
State	State and Local Own-Source				Total General Revenue			
	Per Capita	Rank	Per \$1,000	Rank	Per Capita	Rank	Per \$1,000	Rank
Alabama	\$5,216	41	\$158.50	33	\$6,939	38	\$210.87	22
Alaska	23,118	1	558.94	1	26,670	1	644.80	1
Arizona	5,109	45	156.27	35	6,600	45	201.86	32
Arkansas	4,756	51	154.91	37	6,420	50	209.10	24
California	7,384	9	174.24	12	8,962	12	211.48	20
Colorado	6,401	17	153.86	38	7,542	27	181.29	44
Connecticut	7,909	6	142.05	48	9,261	8	166.32	50
Delaware	7,476	8	186.49	6	9,008	10	224.71	15
D.C.	11,883	2	185.51	9	16,985	2	265.18	6
Florida	6,122	24	158.67	32	7,386	31	191.40	37
Georgia	5,141	44	153.36	39	6,589	46	196.56	34
Hawaii	7,280	11	182.32	10	9,059	9	226.89	14
Idaho	5,152	43	162.24	26	6,541	49	205.95	27
Illinois	6,085	28	145.11	45	7,437	30	177.37	46
Indiana	5,585	34	165.99	23	6,926	39	205.84	28
Iowa	6,123	23	170.30	19	7,732	23	215.04	18
Kansas	6,307	20	169.18	20	7,624	25	204.49	29
Kentucky	4,948	48	158.89	30	6,586	47	211.48	21
Louisiana	6,114	27	172.34	15	9,516	6	268.24	5
Maine	6,118	26	176.63	11	8,054	17	232.51	11
Maryland	6,529	16	138.59	49	7,983	19	169.46	49
Massachusetts	7,290	10	146.80	42	9,007	11	181.38	43
Michigan	5,823	31	166.10	22	7,310	32	208.53	25
MINNESOTA	6,796	12	162.86	25	8,297	16	198.85	33
Mississippi	5,066	46	173.70	13	7,852	21	269.18	4
Missouri	5,023	47	145.97	43	6,555	48	190.52	39
Montana	5,571	35	165.58	24	7,742	22	230.10	13
Nebraska	6,360	19	171.22	17	7,917	20	213.13	19
Nevada	6,023	29	151.42	40	6,887	40	173.15	47
New Hampshire	5,436	37	129.04	51	6,758	42	160.43	51
New Jersey	8,060	5	159.92	28	9,388	7	186.26	41
New Mexico	6,395	18	203.97	3	8,673	14	276.66	3
New York	9,457	4	199.79	4	11,755	4	248.34	8
North Carolina	5,340	40	158.16	34	6,981	35	206.79	26
North Dakota	7,509	7	199.09	5	9,629	5	255.30	7
Ohio	5,945	30	170.50	18	7,563	26	216.90	17
Oklahoma	5,212	42	145.20	44	6,842	41	190.61	38
Oregon	5,637	32	158.74	31	7,186	34	202.35	31
Pennsylvania	6,122	25	156.15	36	7,641	24	194.89	35
Rhode Island	6,551	15	161.76	27	8,518	15	210.31	23
South Carolina	5,388	39	172.66	14	6,944	36	222.51	16
South Dakota	4,921	49	134.44	50	6,700	44	183.03	42
Tennessee	4,864	50	144.45	46	6,282	51	186.56	40
Texas	5,395	38	143.23	47	6,755	43	179.35	45
Utah	5,545	36	185.54	8	6,942	37	232.30	12
Vermont	6,580	14	171.59	16	8,957	13	233.56	10
Virginia	6,234	21	148.06	41	7,256	33	172.34	48
Washington	6,605	13	158.90	29	8,025	18	193.05	36
West Virginia	5,585	33	185.76	7	7,449	29	247.74	9
Wisconsin	6,152	22	167.14	21	7,463	28	202.73	30
Wyoming	11,332	3	235.14	2	15,253	3	316.50	2
U.S. Average	6,388		163.35		7,970		203.80	

**FY 2008 Sources of State General Revenue
Minnesota**



United States



FY2008 Sources of State General Revenue

(in thousands)

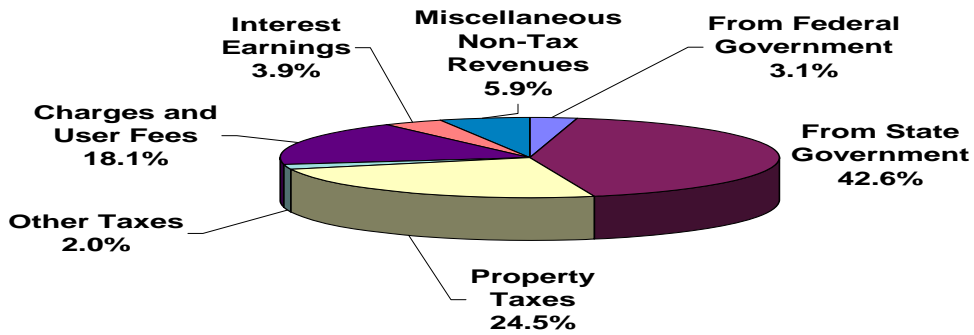
MINNESOTA

General Sales Tax	\$4,550,838	15.3%
Excise Tax	\$2,882,225	9.7%
Individual Income Tax	\$7,777,259	26.2%
Corporate Net Income Tax	\$1,040,479	3.5%
Other Taxes	\$2,070,090	7.0%
Charges and User Fees	\$2,246,245	7.6%
Interest Earnings	\$596,664	2.0%
Miscellaneous Non-Tax Revenues	\$1,403,870	4.7%
From Federal Government	\$7,114,416	24.0%
Minnesota Total	\$29,682,086	100.0%

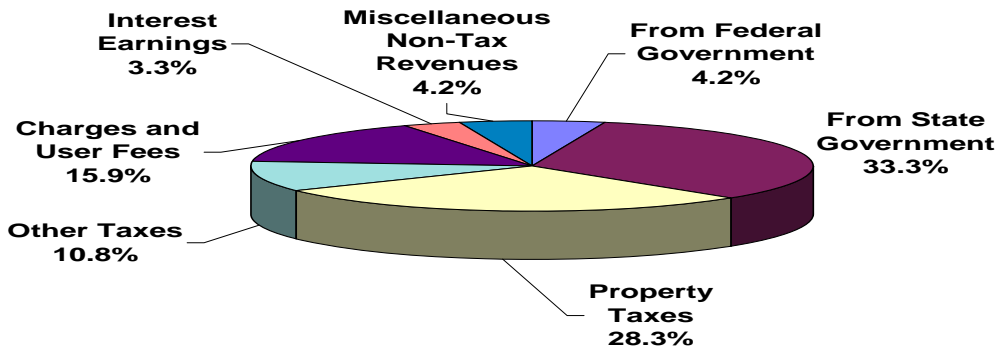
ALL STATES

General Sales Tax	\$241,007,659	15.9%
Excise Tax	\$117,514,761	7.8%
Individual Income Tax	\$278,372,654	18.4%
Corporate Net Income Tax	\$50,759,081	3.4%
Other Taxes	\$93,993,089	6.2%
Charges and User Fees	\$151,001,985	10.0%
Interest Earnings	\$47,297,876	3.1%
Miscellaneous Non-Tax Revenues	\$110,806,402	7.3%
From Federal Government	\$423,150,438	28.0%
All States Total	\$1,513,903,945	100.0%

FY 2008 Sources of Local General Revenue Minnesota



United States



FY2008 Sources of Local General Revenue

(in thousands)

MINNESOTA

From Federal Government	\$739,625	3.1%
From State Government	\$10,306,402	42.6%
Property Taxes	\$5,922,260	24.5%
Other Taxes	\$480,737	2.0%
Charges and User Fees	\$4,365,650	18.1%
Interest Earnings	\$937,157	3.9%
Miscellaneous Non-Tax Revenues	\$1,414,090	5.9%
Minnesota Total	\$24,165,921	100.0%

ALL STATES

From Federal Government	\$58,229,585	4.2%
From State Government	\$466,508,142	33.3%
Property Taxes	\$396,994,711	28.3%
Other Taxes	\$151,769,817	10.8%
Charges and User Fees	\$222,667,126	15.9%
Interest Earnings	\$46,071,905	3.3%
Miscellaneous Non-Tax Revenues	\$59,099,990	4.2%
All States Total	\$1,401,341,276	100.0%

2008 Population		
State	(000's)	Rank
Alabama	4,677	23
Alaska	688	47
Arizona	6,499	15
Arkansas	2,868	32
California	36,580	1
Colorado	4,935	22
Connecticut	3,503	29
Delaware	876	45
D.C.	590	50
Florida	18,424	4
Georgia	9,698	9
Hawaii	1,287	42
Idaho	1,528	39
Illinois	12,843	5
Indiana	6,388	16
Iowa	2,994	30
Kansas	2,797	33
Kentucky	4,288	26
Louisiana	4,452	25
Maine	1,320	41
Maryland	5,659	19
Massachusetts	6,544	14
Michigan	10,002	8
MINNESOTA	5,231	21
Mississippi	2,940	31
Missouri	5,956	18
Montana	968	44
Nebraska	1,782	38
Nevada	2,616	35
New Hampshire	1,322	40
New Jersey	8,663	11
New Mexico	1,987	36
New York	19,468	3
North Carolina	9,247	10
North Dakota	641	48
Ohio	11,528	7
Oklahoma	3,644	28
Oregon	3,783	27
Pennsylvania	12,566	6
Rhode Island	1,054	43
South Carolina	4,503	24
South Dakota	805	46
Tennessee	6,240	17
Texas	24,304	2
Utah	2,727	34
Vermont	621	49
Virginia	7,795	12
Washington	6,566	13
West Virginia	1,815	37
Wisconsin	5,628	20
Wyoming	533	51
U.S. Total	304,375	
	Minnesota History	
2003	5,062	21
2004	5,097	21
2005	5,127	21
2006	5,155	21
2007	5,182	21

Personal Income							
				FY 2008 Income Remaining after			
Per Capita				State & Local Taxes			
State	'07 Amt.	'08 Amt.	'08 Rank	Amt.	Rank	Percent	Rank
Alabama	\$30,657	\$32,905	42	\$29,903	41	90.9%	4
Alaska	37,995	41,361	15	27,214	48	65.8%	51
Arizona	31,008	32,696	43	29,158	42	89.2%	29
Arkansas	28,246	30,703	48	27,423	47	89.3%	24
California	39,445	42,376	8	37,290	12	88.0%	41
Colorado	38,856	41,602	13	37,623	10	90.4%	9
Connecticut	51,004	55,679	2	49,080	2	88.1%	40
Delaware	38,601	40,087	17	35,850	16	89.4%	19
D.C.	56,741	64,054	1	54,906	1	85.7%	48
Florida	36,444	38,587	21	34,605	20	89.7%	14
Georgia	31,490	33,520	41	30,052	40	89.7%	15
Hawaii	37,060	39,926	18	34,694	19	86.9%	46
Idaho	29,353	31,758	44	28,524	43	89.8%	13
Illinois	38,315	41,930	11	37,427	11	89.3%	27
Indiana	32,112	33,647	39	30,054	39	89.3%	23
Iowa	33,003	35,956	29	32,101	30	89.3%	25
Kansas	34,577	37,283	25	33,037	24	88.6%	34
Kentucky	29,507	31,142	47	27,841	45	89.4%	21
Louisiana	30,756	35,475	32	31,442	31	88.6%	33
Maine	32,081	34,641	35	30,145	37	87.0%	45
Maryland	43,749	47,107	7	42,221	5	89.6%	16
Massachusetts	46,036	49,658	4	44,462	3	89.5%	17
Michigan	33,939	35,055	33	31,291	32	89.3%	26
MINNESOTA	38,637	41,728	12	37,001	14	88.7%	31
Mississippi	26,811	29,168	51	26,035	51	89.3%	28
Missouri	32,594	34,408	36	31,071	33	90.3%	10
Montana	30,499	33,644	40	30,083	38	89.4%	20
Nebraska	34,361	37,146	26	32,933	25	88.7%	32
Nevada	38,117	39,777	19	35,729	17	89.8%	12
New Hampshire	39,735	42,125	9	38,370	8	91.1%	2
New Jersey	46,711	50,400	3	44,191	4	87.7%	42
New Mexico	29,577	31,351	45	27,452	46	87.6%	44
New York	43,684	47,334	6	40,231	7	85.0%	50
North Carolina	31,676	33,761	37	30,170	36	89.4%	22
North Dakota	32,928	37,715	23	32,767	26	86.9%	47
Ohio	33,218	34,869	34	30,821	34	88.4%	37
Oklahoma	32,139	35,893	30	32,513	27	90.6%	7
Oregon	32,943	35,514	31	32,201	29	90.7%	5
Pennsylvania	36,750	39,206	20	34,900	18	89.0%	30
Rhode Island	37,773	40,499	16	35,873	15	88.6%	35
South Carolina	29,125	31,208	46	28,285	44	90.6%	6
South Dakota	31,844	36,607	28	33,500	23	91.5%	1
Tennessee	31,726	33,673	38	30,629	35	91.0%	3
Texas	34,565	37,665	24	34,110	21	90.6%	8
Utah	28,444	29,883	50	26,447	50	88.5%	36
Vermont	34,798	38,349	22	33,622	22	87.7%	43
Virginia	39,277	42,102	10	37,906	9	90.0%	11
Washington	37,750	41,567	14	37,212	13	89.5%	18
West Virginia	28,201	30,068	49	26,526	49	88.2%	39
Wisconsin	34,215	36,810	27	32,479	28	88.2%	38
Wyoming	39,929	48,192	5	41,261	6	85.6%	49
U.S. Average	36,399	39,106		34,736		88.8%	
Minnesota History							
2002	33,320		9	29,647	11	89.0%	45
2004 ('03 not done)	35,889		9	32,078	10	89.4%	36
2005	37,290		11	33,202	10	89.0%	34
2006	38,845		14	34,482	14	88.8%	33
2007	38,367		12	34,071	12	88.2%	32

Total Tax Collections- State and Local FY2008				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$3,001.79	50	\$91.23	48
Alaska	14,147.25	1	342.04	1
Arizona	3,537.63	38	108.20	23
Arkansas	3,279.82	45	106.83	28
California	5,085.10	9	120.00	11
Colorado	3,978.80	28	95.64	43
Connecticut	6,598.85	5	118.52	12
Delaware	4,236.90	21	105.69	33
D.C.	9,147.97	2	142.82	4
Florida	3,981.32	27	103.18	38
Georgia	3,468.04	39	103.46	37
Hawaii	5,232.53	7	131.05	6
Idaho	3,233.85	46	101.83	39
Illinois	4,503.17	15	107.40	25
Indiana	3,593.19	33	106.79	29
Iowa	3,854.78	30	107.21	27
Kansas	4,245.88	20	113.88	18
Kentucky	3,301.52	44	106.01	31
Louisiana	4,032.45	26	113.67	19
Maine	4,495.58	16	129.78	7
Maryland	4,886.51	11	103.73	36
Massachusetts	5,195.51	8	104.63	35
Michigan	3,764.05	31	107.38	26
MINNESOTA	4,726.81	13	113.28	21
Mississippi	3,133.38	47	107.42	24
Missouri	3,336.37	42	96.97	42
Montana	3,561.87	35	105.87	32
Nebraska	4,213.39	22	113.43	20
Nevada	4,047.66	24	101.76	40
New Hampshire	3,754.38	32	89.13	50
New Jersey	6,208.98	6	123.19	10
New Mexico	3,899.18	29	124.37	8
New York	7,103.42	3	150.07	2
North Carolina	3,591.16	34	106.37	30
North Dakota	4,948.40	10	131.20	5
Ohio	4,047.53	25	116.08	15
Oklahoma	3,379.38	41	94.15	45
Oregon	3,312.60	43	93.28	47
Pennsylvania	4,305.91	19	109.83	22
Rhode Island	4,626.27	14	114.23	17
South Carolina	2,922.92	51	93.66	46
South Dakota	3,107.27	48	84.88	51
Tennessee	3,044.59	49	90.42	49
Texas	3,554.22	36	94.37	44
Utah	3,436.11	40	114.99	16
Vermont	4,726.84	12	123.26	9
Virginia	4,195.62	23	99.65	41
Washington	4,354.14	17	104.75	34
West Virginia	3,541.89	37	117.80	13
Wisconsin	4,330.85	18	117.65	14
Wyoming	6,930.42	4	143.81	3
U.S. Average	\$4,370.96		\$111.77	
Minnesota History				
2002	3,672.92	6	112.00	10
2004 (2003 not avail.)	3,810.80	10	112.71	16
2005	4,087.71	12	113.54	23
2006	4,363.22	14	118.04	20
2007	4,566.45	12	118.18	19

Property Tax Collections- State and Local*				
FY2008				
Per Capita			Per \$1,000 of Income	
State	Amount	Rank	Amount	Rank
Alabama	\$492.96	51	\$14.98	51
Alaska	1,552.61	14	37.54	15
Arizona	1,031.58	35	31.55	26
Arkansas	509.84	50	16.61	49
California	1,442.27	15	34.04	21
Colorado	1,242.16	23	29.86	33
Connecticut	2,376.56	3	42.68	8
Delaware	690.54	44	17.23	48
D.C.	2,928.83	1	45.72	7
Florida	1,642.46	11	42.57	10
Georgia	1,053.81	34	31.44	28
Hawaii	973.42	36	24.38	41
Idaho	772.86	42	24.34	42
Illinois	1,658.10	10	39.54	13
Indiana	1,085.57	32	32.26	23
Iowa	1,242.27	22	34.55	20
Kansas	1,318.14	20	35.35	19
Kentucky	648.23	46	20.82	45
Louisiana	637.51	47	17.97	47
Maine	1,634.64	12	47.19	6
Maryland	1,168.33	29	24.80	40
Massachusetts	1,782.66	9	35.90	18
Michigan	1,412.32	16	40.29	12
MINNESOTA	1,268.45	21	30.40	32
Mississippi	782.07	41	26.81	37
Missouri	920.05	38	26.74	38
Montana	1,213.83	26	36.08	17
Nebraska	1,394.70	17	37.55	14
Nevada	1,229.34	25	30.91	29
New Hampshire	2,312.74	5	54.90	1
New Jersey	2,621.11	2	52.01	2
New Mexico	565.79	49	18.05	46
New York	2,006.84	6	42.40	11
North Carolina	851.13	39	25.21	39
North Dakota	1,153.72	30	30.59	31
Ohio	1,177.35	28	33.77	22
Oklahoma	579.74	48	16.15	50
Oregon	1,125.37	31	31.69	25
Pennsylvania	1,236.36	24	31.54	27
Rhode Island	1,958.86	7	48.37	5
South Carolina	954.72	37	30.59	30
South Dakota	1,067.33	33	29.16	34
Tennessee	748.29	43	22.22	44
Texas	1,380.00	18	36.64	16
Utah	813.26	40	27.21	36
Vermont	1,895.28	8	49.42	3
Virginia	1,355.80	19	32.20	24
Washington	1,189.31	27	28.61	35
West Virginia	681.92	45	22.68	43
Wisconsin	1,568.97	13	42.62	9
Wyoming	2,363.94	4	49.05	4
U.S. Average	\$1,345.99		\$34.42	
Minnesota History				
2002	1,037.76	15	31.65	26
2004 (2003 not avail.)	959.71	28	26.66	37
2005	1,024.21	27	28.45	35
2006	1,036.08	28	28.03	35
2007	1,180.78	22	30.56	30

Individual Income Tax Collections- State FY2008				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$657.95	36	\$20.00	36
Alaska	-	-	-	-
Arizona	524.45	40	16.04	40
Arkansas	817.67	29	26.63	20
California	1,523.93	4	35.96	5
Colorado	1,026.90	17	24.68	28
Connecticut	2,142.07	1	38.47	2
Delaware	1,149.11	14	28.67	15
D.C.	-	-	-	-
Florida	-	-	-	-
Georgia	912.11	23	27.21	18
Hawaii	1,199.89	10	30.05	12
Idaho	941.74	22	29.65	13
Illinois	803.57	31	19.16	38
Indiana	757.25	33	22.51	30
Iowa	951.37	20	26.46	21
Kansas	1,052.72	15	28.24	16
Kentucky	812.31	30	26.08	23
Louisiana	712.05	35	20.07	35
Maine	1,184.25	12	34.19	8
Maryland	1,226.46	9	26.04	25
Massachusetts	1,909.68	2	38.46	3
Michigan	717.93	34	20.48	33
MINNESOTA	1,486.89	5	35.63	6
Mississippi	527.54	39	18.09	39
Missouri	859.40	25	24.98	27
Montana	898.79	24	26.71	19
Nebraska	968.68	19	26.08	24
Nevada	-	-	-	-
New Hampshire	89.22	42	2.12	42
New Jersey	1,455.03	6	28.87	14
New Mexico	610.80	38	19.48	37
New York	1,878.18	3	39.68	1
North Carolina	1,188.90	11	35.22	7
North Dakota	494.60	41	13.11	41
Ohio	854.22	26	24.50	29
Oklahoma	764.94	32	21.31	31
Oregon	1,313.46	7	36.98	4
Pennsylvania	828.28	28	21.13	32
Rhode Island	1,036.26	16	25.59	26
South Carolina	635.95	37	20.38	34
South Dakota	-	-	-	-
Tennessee	46.63	43	1.38	43
Texas	-	-	-	-
Utah	950.79	21	31.82	10
Vermont	1,003.17	18	26.16	22
Virginia	1,297.53	8	30.82	11
Washington	-	-	-	-
West Virginia	836.83	27	27.83	17
Wisconsin	1,179.99	13	32.06	9
Wyoming	-	-	-	-
U.S. Average	\$914.57		\$23.39	
43-State Avg.	\$1,114.16		\$28.47	
Minnesota History				
2002	1,187.89	6	37.52	5
2004 (2003 not avail.)	1,061.76	3	29.49	3
2005	1,236.88	5	34.36	4
2006	1,331.43	6	36.02	5
2007	1,395.28	6	36.11	6

Individual Income Tax Collections- State & Local				
FY2008				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	681.60	37	20.71	35
Alaska	-	-	-	-
Arizona	524.45	41	16.04	41
Arkansas	817.67	32	26.63	27
California	1,523.93	6	35.96	6
Colorado	1,026.90	21	24.68	32
Connecticut	2,142.07	3	38.47	3
Delaware	1,213.94	12	30.28	16
D.C.	2,296.01	2	35.84	7
Florida	-	-	-	-
Georgia	912.11	28	27.21	24
Hawaii	1,199.89	13	30.05	17
Idaho	941.74	26	29.65	18
Illinois	803.57	33	19.16	39
Indiana	843.10	30	25.06	31
Iowa	979.13	23	27.23	23
Kansas	1,053.59	19	28.26	21
Kentucky	1,057.32	18	33.95	12
Louisiana	712.05	36	20.07	37
Maine	1,184.25	15	34.19	11
Maryland	1,976.50	4	41.96	2
Massachusetts	1,909.68	5	38.46	4
Michigan	763.98	35	21.79	33
MINNESOTA	1,486.89	7	35.63	8
Mississippi	527.54	40	18.09	40
Missouri	918.84	27	26.70	26
Montana	898.79	29	26.71	25
Nebraska	968.68	24	26.08	29
Nevada	-	-	-	-
New Hampshire	89.22	43	2.12	43
New Jersey	1,455.03	8	28.87	20
New Mexico	610.80	39	19.48	38
New York	2,386.20	1	50.41	1
North Carolina	1,188.90	14	35.22	9
North Dakota	494.60	42	13.11	42
Ohio	1,215.76	11	34.87	10
Oklahoma	764.94	34	21.31	34
Oregon	1,315.20	9	37.03	5
Pennsylvania	1,140.57	17	29.09	19
Rhode Island	1,036.26	20	25.59	30
South Carolina	635.95	38	20.38	36
South Dakota	-	-	-	-
Tennessee	46.63	44	1.38	44
Texas	-	-	-	-
Utah	950.79	25	31.82	14
Vermont	1,003.17	22	26.16	28
Virginia	1,297.53	10	30.82	15
Washington	-	-	-	-
West Virginia	836.83	31	27.83	22
Wisconsin	1,179.99	16	32.06	13
Wyoming	-	-	-	-
U.S. Average	\$1,000.83		\$25.59	
44-State Avg.	\$1,216.37		\$31.03	
Minnesota History				
2002	1,127.73	6	37.76	5
2004 (2003 not avail.)	1,061.76	5	29.49	7
2005	1,236.88	7	34.36	7
2006	1,331.43	8	36.02	8
2007	1,395.28	8	36.11	9

Corporate Net Income Tax Collections- State FY2008				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$112.20	37	\$3.41	33
Alaska	1,426.59	1	34.49	1
Arizona	120.71	33	3.69	28
Arkansas	119.44	35	3.89	26
California	323.92	6	7.64	5
Colorado	102.93	38	2.47	40
Connecticut	172.54	16	3.10	36
Delaware	352.29	3	8.79	4
D.C.	-	-	-	-
Florida	119.88	34	3.11	35
Georgia	97.24	41	2.90	37
Hawaii	81.78	43	2.05	44
Idaho	124.51	31	3.92	25
Illinois	242.59	10	5.79	9
Indiana	142.37	22	4.23	21
Iowa	115.98	36	3.23	34
Kansas	188.75	12	5.06	13
Kentucky	124.45	32	4.00	24
Louisiana	157.97	19	4.45	19
Maine	139.82	23	4.04	23
Maryland	129.95	29	2.76	38
Massachusetts	333.14	4	6.71	6
Michigan	177.79	14	5.07	12
MINNESOTA	198.92	11	4.77	17
Mississippi	130.82	26	4.49	18
Missouri	64.47	46	1.87	46
Montana	167.05	17	4.97	14
Nebraska	130.67	27	3.52	31
Nevada	-	-	-	-
New Hampshire	465.09	2	11.04	2
New Jersey	325.50	5	6.46	8
New Mexico	178.48	13	5.69	10
New York	258.78	8	5.47	11
North Carolina	130.46	28	3.86	27
North Dakota	252.45	9	6.69	7
Ohio	65.46	45	1.88	45
Oklahoma	98.81	40	2.75	39
Oregon	126.12	30	3.55	30
Pennsylvania	174.39	15	4.45	20
Rhode Island	138.46	24	3.42	32
South Carolina	71.14	44	2.28	43
South Dakota	86.86	42	2.37	42
Tennessee	161.19	18	4.79	16
Texas	-	-	-	-
Utah	144.70	21	4.84	15
Vermont	136.52	25	3.56	29
Virginia	100.99	39	2.40	41
Washington	-	-	-	-
West Virginia	296.90	7	9.87	3
Wisconsin	153.37	20	4.17	22
Wyoming	-	-	-	-
U.S. Average	\$166.77		\$4.26	
46-State Avg.	\$188.16		\$4.81	
Minnesota History				
2002	147.23	10	4.65	13
2004 (2003 not avail.)	104.14	12	2.89	13
2005	182.16	9	5.06	8
2006	207.95	10	5.63	13
2007	228.43	13	5.91	14

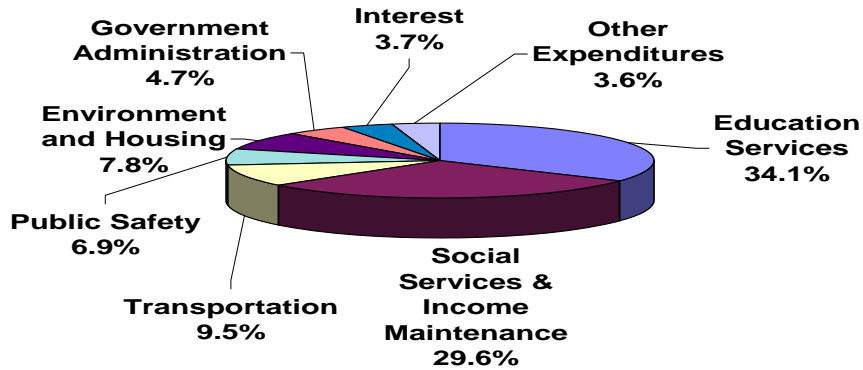
General Sales Tax Collections- State FY2008				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$489.00	43	\$14.86	38
Alaska	-	-	-	-
Arizona	989.86	10	30.27	8
Arkansas	979.14	12	31.89	6
California	874.04	17	20.63	25
Colorado	468.62	45	11.26	44
Connecticut	1,012.22	9	18.18	31
Delaware	-	-	-	-
D.C.	-	-	-	-
Florida	1,167.95	5	30.27	9
Georgia	597.73	37	17.83	33
Hawaii	2,034.67	1	50.96	1
Idaho	882.04	16	27.77	11
Illinois	617.88	34	14.74	39
Indiana	898.33	14	26.70	12
Iowa	614.85	35	17.10	34
Kansas	809.60	22	21.71	21
Kentucky	670.68	31	21.54	23
Louisiana	777.13	25	21.91	20
Maine	803.64	24	23.20	17
Maryland	662.51	32	14.06	41
Massachusetts	626.27	33	12.61	42
Michigan	822.36	21	23.46	16
MINNESOTA	870.05	18	20.85	24
Mississippi	1,066.38	7	36.56	4
Missouri	541.99	42	15.75	37
Montana	-	-	-	-
Nebraska	860.93	19	23.18	18
Nevada	1,176.49	4	29.58	10
New Hampshire	-	-	-	-
New Jersey	1,029.10	8	20.42	27
New Mexico	981.38	11	31.30	7
New York	580.18	38	12.26	43
North Carolina	569.90	40	16.88	35
North Dakota	826.41	20	21.91	19
Ohio	682.31	29	19.57	30
Oklahoma	575.25	39	16.03	36
Oregon	-	-	-	-
Pennsylvania	706.12	28	18.01	32
Rhode Island	803.86	23	19.85	29
South Carolina	677.64	30	21.71	22
South Dakota	910.39	13	24.87	13
Tennessee	1,094.94	6	32.52	5
Texas	891.57	15	23.67	15
Utah	720.16	27	24.10	14
Vermont	545.76	41	14.23	40
Virginia	469.09	44	11.14	45
Washington	1,727.76	3	41.57	2
West Virginia	611.51	36	20.34	28
Wisconsin	758.42	26	20.60	26
Wyoming	1,840.96	2	38.20	3
U.S. Average	\$791.81		\$20.25	
45-State Avg.	\$813.81		\$20.81	
Minnesota History				
2002	758.43	11	23.95	19
2004 (2003 not avail.)	729.78	11	20.27	23
2005	819.96	13	22.78	28
2006	860.87	14	23.29	24
2007	862.66	15	22.33	26

General Sales Tax Collections- State and Local FY2008				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$886.85	28	\$26.95	20
Alaska	311.93	47	7.54	47
Arizona	1,401.51	7	42.87	6
Arkansas	1,295.75	9	42.20	7
California	1,123.27	14	26.51	22
Colorado	1,065.72	18	25.62	24
Connecticut	1,012.22	21	18.18	41
Delaware	-	-	-	-
D.C.	1,516.10	5	23.67	28
Florida	1,240.38	12	32.15	12
Georgia	1,007.54	22	30.06	14
Hawaii	2,034.67	3	50.96	1
Idaho	882.13	29	27.78	18
Illinois	724.86	39	17.29	42
Indiana	898.33	26	26.70	21
Iowa	812.03	33	22.58	33
Kansas	1,093.72	16	29.34	16
Kentucky	670.68	41	21.54	35
Louisiana	1,596.70	4	45.01	4
Maine	803.64	36	23.20	30
Maryland	662.51	42	14.06	45
Massachusetts	626.27	43	12.61	46
Michigan	822.36	32	23.46	29
MINNESOTA	892.55	27	21.39	36
Mississippi	1,066.38	17	36.56	9
Missouri	848.75	30	24.67	26
Montana	-	-	-	-
Nebraska	1,052.52	19	28.33	17
Nevada	1,289.50	10	32.42	11
New Hampshire	-	-	-	-
New Jersey	1,029.10	20	20.42	37
New Mexico	1,392.19	8	44.41	5
New York	1,183.11	13	24.99	25
North Carolina	781.43	37	23.15	31
North Dakota	969.98	24	25.72	23
Ohio	826.14	31	23.69	27
Oklahoma	991.17	23	27.61	19
Oregon	-	-	-	-
Pennsylvania	731.34	38	18.65	40
Rhode Island	803.86	35	19.85	39
South Carolina	704.91	40	22.59	32
South Dakota	1,247.07	11	34.07	10
Tennessee	1,409.19	6	41.85	8
Texas	1,114.06	15	29.58	15
Utah	958.02	25	32.06	13
Vermont	554.55	46	14.46	43
Virginia	607.58	45	14.43	44
Washington	2,091.49	2	50.32	2
West Virginia	611.51	44	20.34	38
Wisconsin	811.66	34	22.05	34
Wyoming	2,282.06	1	47.35	3
U.S. Average	\$1,000.20		\$25.58	
46-State Avg. (+DC)	\$1,023.57		\$26.14	
Minnesota History				
2002	752.69	23	22.95	34
2004 (2003 not avail.)	810.28	22	23.96	34
2005	832.78	25	23.13	37
2006	874.15	23	23.65	35
2007	877.12	25	22.70	36

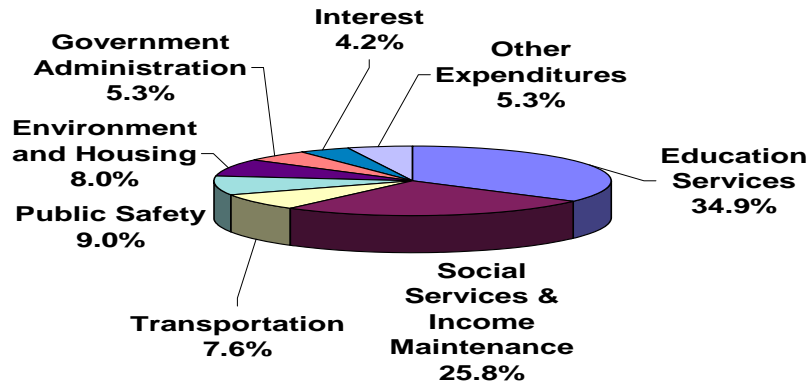
Excise Tax Collections- State FY2008				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$458.76	18	\$13.94	9
Alaska	406.28	27	9.82	31
Arizona	263.51	41	8.06	39
Arkansas	338.34	34	11.02	26
California	214.18	48	5.05	50
Colorado	244.54	47	5.88	46
Connecticut	647.22	3	11.62	22
Delaware	552.97	8	13.79	11
D.C.	-	-	-	-
Florida	422.22	24	10.94	27
Georgia	195.11	50	5.82	47
Hawaii	530.17	11	13.28	12
Idaho	259.22	42	8.16	38
Illinois	586.80	6	13.99	8
Indiana	415.94	26	12.36	19
Iowa	373.98	29	10.40	29
Kansas	295.45	37	7.92	40
Kentucky	429.74	21	13.80	10
Louisiana	467.15	16	13.17	14
Maine	488.56	14	14.10	7
Maryland	441.78	20	9.38	33
Massachusetts	299.27	36	6.03	45
Michigan	369.39	31	10.54	28
MINNESOTA	551.03	9	13.21	13
Mississippi	372.10	30	12.76	17
Missouri	258.94	43	7.53	42
Montana	562.38	7	16.72	4
Nebraska	281.33	39	7.57	41
Nevada	708.40	2	17.81	3
New Hampshire	599.87	5	14.24	5
New Jersey	416.01	25	8.25	37
New Mexico	359.14	33	11.46	24
New York	454.87	19	9.61	32
North Carolina	395.79	28	11.72	21
North Dakota	535.26	10	14.19	6
Ohio	423.29	22	12.14	20
Oklahoma	257.29	44	7.17	44
Oregon	201.05	49	5.66	48
Pennsylvania	511.90	12	13.06	15
Rhode Island	507.11	13	12.52	18
South Carolina	272.59	40	8.73	34
South Dakota	422.37	23	11.54	23
Tennessee	285.14	38	8.47	35
Texas	481.24	15	12.78	16
Utah	249.30	46	8.34	36
Vermont	831.37	1	21.68	1
Virginia	312.56	35	7.42	43
Washington	465.43	17	11.20	25
West Virginia	637.55	4	21.20	2
Wisconsin	364.10	32	9.89	30
Wyoming	252.66	45	5.24	49
U.S. Average	\$386.09		\$9.87	
50-State Avg.	\$386.84		\$9.90	
Minnesota History				
2002	420.76	8	13.29	14
2004 (2003 not avail.)	395.16	11	10.98	17
2005	475.41	10	13.21	16
2006	540.99	6	14.64	11
2007	546.37	8	14.14	12

Motor Vehicle License Tax Collections- State FY2008				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$45.47	39	\$1.38	34
Alaska	77.68	16	1.88	18
Arizona	33.66	46	1.03	43
Arkansas	48.86	36	1.59	30
California	73.94	18	1.74	21
Colorado	44.49	41	1.07	41
Connecticut	57.48	30	1.03	42
Delaware	52.97	31	1.32	36
D.C.	-	-	-	-
Florida	62.59	26	1.62	28
Georgia	30.59	48	0.91	47
Hawaii	86.42	13	2.16	14
Idaho	81.42	14	2.56	9
Illinois	106.54	7	2.54	11
Indiana	29.77	49	0.88	49
Iowa	134.94	4	3.75	3
Kansas	61.53	28	1.65	26
Kentucky	49.45	35	1.59	32
Louisiana	19.59	50	0.55	50
Maine	63.90	25	1.84	19
Maryland	78.11	15	1.66	24
Massachusetts	43.97	43	0.89	48
Michigan	89.26	12	2.55	10
MINNESOTA	97.79	10	2.34	12
Mississippi	41.90	45	1.44	33
Missouri	45.24	40	1.31	37
Montana	148.73	2	4.42	2
Nebraska	50.98	32	1.37	35
Nevada	64.95	23	1.63	27
New Hampshire	70.87	20	1.68	22
New Jersey	49.88	33	0.99	45
New Mexico	90.28	11	2.88	8
New York	44.20	42	0.93	46
North Carolina	65.88	22	1.95	17
North Dakota	137.90	3	3.66	4
Ohio	70.36	21	2.02	15
Oklahoma	173.36	1	4.83	1
Oregon	128.02	5	3.60	5
Pennsylvania	64.81	24	1.65	25
Rhode Island	49.59	34	1.22	39
South Carolina	31.56	47	1.01	44
South Dakota	58.77	29	1.61	29
Tennessee	43.29	44	1.29	38
Texas	62.47	27	1.66	23
Utah	102.73	9	3.44	6
Vermont	127.33	6	3.32	7
Virginia	45.63	38	1.08	40
Washington	74.23	17	1.79	20
West Virginia	47.80	37	1.59	31
Wisconsin	72.29	19	1.96	16
Wyoming	104.55	8	2.17	13
U.S. Average	\$64.78		\$1.66	
50-State Avg.	\$64.91		\$1.66	
Minnesota History				
2002	99.69	5	3.15	6
2004 (2003 not avail.)	96.26	6	2.67	9
2005	101.65	6	2.82	10
2006	101.08	8	2.73	12
2007	98.92	8	2.56	12

FY 2008 State and Local Expenditures Minnesota



United States



FY2008 State and Local Direct General Expenditures

(in thousands)

MINNESOTA

Education Services	\$15,027,668	34.1%
Social Services & Income Maintenance	\$13,048,056	29.6%
Transportation	\$4,170,569	9.5%
Public Safety	\$3,045,731	6.9%
Environment and Housing	\$3,439,205	7.8%
Government Administration	\$2,088,664	4.7%
Interest	\$1,647,360	3.7%
Other Expenditures	\$1,596,657	3.6%
Minnesota Total	\$44,063,910	100.0%

ALL STATES

Education Services	\$837,674,648	34.9%
Social Services & Income Maintenance	\$618,352,884	25.8%
Transportation	\$181,321,543	7.6%
Public Safety	\$217,200,665	9.0%
Environment and Housing	\$191,972,106	8.0%
Government Administration	\$126,997,193	5.3%
Interest	\$100,055,452	4.2%
Other Expenditures	\$126,629,900	5.3%
All States Total	\$2,400,204,391	100.0%

Direct General Expenditures- State and Local FY2008				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$6,975.36	35	\$211.99	20
Alaska	16,745.58	2	404.86	1
Arizona	6,650.54	45	203.41	28
Arkansas	6,238.24	50	203.18	29
California	9,165.66	7	216.30	17
Colorado	7,211.60	34	173.35	48
Connecticut	8,682.67	12	155.94	51
Delaware	9,216.06	6	229.90	9
D.C.	18,094.31	1	282.49	2
Florida	7,516.62	25	194.80	36
Georgia	6,732.42	43	200.85	32
Hawaii	9,090.83	9	227.69	12
Idaho	6,348.17	49	199.89	34
Illinois	7,491.93	28	178.68	42
Indiana	6,956.84	37	206.76	25
Iowa	7,692.34	21	213.94	19
Kansas	7,468.69	30	200.32	33
Kentucky	6,872.92	38	220.69	16
Louisiana	9,291.64	5	261.92	5
Maine	7,811.38	19	225.50	14
Maryland	8,083.12	17	171.59	49
Massachusetts	8,650.55	13	174.20	46
Michigan	7,226.61	33	206.15	26
MINNESOTA	8,424.31	15	201.89	31
Mississippi	7,636.81	22	261.82	6
Missouri	6,591.37	46	191.57	38
Montana	7,497.34	27	222.84	15
Nebraska	7,696.86	20	207.21	24
Nevada	6,970.17	36	175.23	45
New Hampshire	6,753.55	42	160.32	50
New Jersey	9,104.39	8	180.64	40
New Mexico	8,694.21	11	277.32	3
New York	10,909.06	4	230.47	8
North Carolina	6,852.43	40	202.97	30
North Dakota	7,980.81	18	211.61	21
Ohio	7,498.24	26	215.04	18
Oklahoma	6,587.60	47	183.54	39
Oregon	7,439.03	31	209.47	23
Pennsylvania	7,535.72	24	192.21	37
Rhode Island	8,509.75	14	210.12	22
South Carolina	7,473.00	29	239.46	7
South Dakota	6,491.86	48	177.34	44
Tennessee	6,060.02	51	179.97	41
Texas	6,707.13	44	178.08	43
Utah	6,862.48	39	229.65	10
Vermont	8,752.85	10	228.24	11
Virginia	7,323.60	32	173.95	47
Washington	8,161.68	16	196.35	35
West Virginia	6,843.59	41	227.60	13
Wisconsin	7,541.34	23	204.87	27
Wyoming	12,761.55	3	264.81	4
U.S. Average	\$7,885.69		\$201.65	
Minnesota History				
2002	6,951.85	6	211.99	22
2004 (2003 not avail.)	7,188.04	8	212.59	28
2005	7,413.83	12	205.93	31
2006	7,519.87	15	203.44	30
2007	7,831.98	14	202.69	32

Elementary and Secondary Education - State and Local FY2008				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$1,654.07	35	\$50.27	16
Alaska	3,249.71	2	78.57	1
Arizona	1,413.01	48	43.22	39
Arkansas	1,554.08	40	50.62	15
California	1,932.38	12	45.60	31
Colorado	1,711.15	31	41.13	47
Connecticut	2,334.87	6	41.93	45
Delaware	1,961.83	10	48.94	20
D.C.	3,555.39	1	55.51	8
Florida	1,654.60	34	42.88	41
Georgia	1,919.57	13	57.27	4
Hawaii	1,746.81	27	43.75	38
Idaho	1,262.11	51	39.74	49
Illinois	1,789.76	24	42.68	43
Indiana	1,515.91	44	45.05	33
Iowa	1,733.85	28	48.22	23
Kansas	1,700.94	32	45.62	30
Kentucky	1,476.45	45	47.41	26
Louisiana	1,687.13	33	47.56	25
Maine	1,725.87	29	49.82	18
Maryland	2,063.21	8	43.80	37
Massachusetts	1,908.73	14	38.44	50
Michigan	1,798.07	21	51.29	13
MINNESOTA	1,857.19	18	44.51	36
Mississippi	1,460.09	46	50.06	17
Missouri	1,601.08	37	46.53	28
Montana	1,586.09	39	47.14	27
Nebraska	1,800.81	20	48.48	22
Nevada	1,771.18	25	44.53	35
New Hampshire	1,886.43	15	44.78	34
New Jersey	2,774.85	4	55.06	9
New Mexico	1,790.49	23	57.11	5
New York	2,629.22	5	55.55	7
North Carolina	1,456.50	47	43.14	40
North Dakota	1,592.27	38	42.22	44
Ohio	1,833.41	19	52.58	10
Oklahoma	1,532.30	43	42.69	42
Oregon	1,615.89	36	45.50	32
Pennsylvania	1,885.79	16	48.10	24
Rhode Island	2,055.49	9	50.75	14
South Carolina	1,758.74	26	56.36	6
South Dakota	1,404.27	49	38.36	51
Tennessee	1,338.98	50	39.76	48
Texas	1,869.64	17	49.64	19
Utah	1,553.25	41	51.98	11
Vermont	2,227.12	7	58.08	3
Virginia	1,953.53	11	46.40	29
Washington	1,711.39	30	41.17	46
West Virginia	1,550.39	42	51.56	12
Wisconsin	1,793.17	22	48.71	21
Wyoming	2,827.63	3	58.67	2
U.S. Average	1,858.34		47.52	
Minnesota History				
2002	1,546.29	10	47.15	27
2004 (2003 not avail.)	1,620.32	13	47.92	28
2005	1,634.86	15	45.41	31
2006	1,726.36	16	46.71	29
2007	1,786.91	18	46.24	34

Higher Education - State and Local FY2008				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$990.61	9	\$30.11	4
Alaska	1,001.33	8	24.21	18
Arizona	653.88	36	20.00	30
Arkansas	754.48	31	24.57	16
California	807.03	23	19.04	32
Colorado	772.04	26	18.56	34
Connecticut	655.21	35	11.77	49
Delaware	1,101.39	4	27.47	9
D.C.	218.11	51	3.41	51
Florida	457.49	50	11.86	48
Georgia	567.44	46	16.93	38
Hawaii	845.63	22	21.18	26
Idaho	714.15	33	22.49	24
Illinois	645.16	38	15.39	40
Indiana	765.38	29	22.75	23
Iowa	1,032.22	6	28.71	7
Kansas	902.58	13	24.21	19
Kentucky	799.54	24	25.67	11
Louisiana	762.37	30	21.49	25
Maine	576.97	45	16.66	39
Maryland	851.96	19	18.09	36
Massachusetts	577.00	44	11.62	50
Michigan	945.08	10	26.96	10
MINNESOTA	792.75	25	19.00	33
Mississippi	862.45	17	29.57	5
Missouri	634.70	39	18.45	35
Montana	863.60	16	25.67	12
Nebraska	932.26	11	25.10	14
Nevada	544.37	48	13.69	45
New Hampshire	617.75	40	14.66	43
New Jersey	607.69	41	12.06	47
New Mexico	1,004.70	7	32.05	2
New York	593.83	43	12.55	46
North Carolina	928.46	12	27.50	8
North Dakota	1,190.26	2	31.56	3
Ohio	677.59	34	19.43	31
Oklahoma	855.50	18	23.83	21
Oregon	864.17	15	24.33	17
Pennsylvania	601.72	42	15.35	41
Rhode Island	554.69	47	13.70	44
South Carolina	732.61	32	23.47	22
South Dakota	645.55	37	17.63	37
Tennessee	504.45	49	14.98	42
Texas	772.04	27	20.50	27
Utah	1,082.59	5	36.23	1
Vermont	1,119.26	3	29.19	6
Virginia	851.88	20	20.23	29
Washington	847.83	21	20.40	28
West Virginia	770.38	28	25.62	13
Wisconsin	882.60	14	23.98	20
Wyoming	1,194.35	1	24.78	15
U.S. Average	\$733.61		\$18.76	
Minnesota History				
2002	586.41	24	17.88	35
2004 (2003 not avail.)	590.47	30	17.46	37
2005	608.14	30	16.89	38
2006	660.07	29	17.86	34
2007	707.56	29	18.31	35

Total Education - State and Local FY 2008				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$2,783.82	19	\$84.60	8
Alaska	4,374.84	1	105.77	1
Arizona	2,160.34	49	66.07	38
Arkansas	2,436.11	41	79.35	14
California	2,839.53	15	67.01	36
Colorado	2,553.61	36	61.38	43
Connecticut	3,176.32	8	57.05	50
Delaware	3,284.97	7	81.95	10
D.C.	3,773.50	3	58.91	47
Florida	2,242.19	47	58.11	49
Georgia	2,644.99	28	78.91	15
Hawaii	2,635.82	30	66.02	39
Idaho	2,074.47	50	65.32	40
Illinois	2,548.96	37	60.79	44
Indiana	2,413.62	44	71.73	26
Iowa	2,902.42	12	80.72	12
Kansas	2,683.41	25	71.97	25
Kentucky	2,479.64	39	79.62	13
Louisiana	2,653.05	27	74.79	21
Maine	2,416.42	43	69.76	30
Maryland	3,039.87	9	64.53	41
Massachusetts	2,644.71	29	53.26	51
Michigan	2,830.39	16	80.74	11
MINNESOTA	2,829.98	17	67.82	34
Mississippi	2,433.35	42	83.42	9
Missouri	2,340.14	46	68.01	33
Montana	2,606.09	32	77.46	16
Nebraska	2,856.64	14	76.90	17
Nevada	2,380.39	45	59.84	45
New Hampshire	2,586.67	33	61.41	42
New Jersey	3,520.94	5	69.86	29
New Mexico	2,975.58	10	94.91	2
New York	3,325.65	6	70.26	27
North Carolina	2,464.05	40	72.99	22
North Dakota	2,876.33	13	76.26	19
Ohio	2,678.88	26	76.83	18
Oklahoma	2,509.48	38	69.92	28
Oregon	2,557.28	35	72.01	24
Pennsylvania	2,634.59	31	67.20	35
Rhode Island	2,787.12	18	68.82	32
South Carolina	2,720.80	23	87.18	6
South Dakota	2,179.24	48	59.53	46
Tennessee	1,983.14	51	58.89	48
Texas	2,714.34	24	72.07	23
Utah	2,739.13	22	91.66	4
Vermont	3,566.08	4	92.99	3
Virginia	2,911.02	11	69.14	31
Washington	2,747.76	21	66.11	37
West Virginia	2,580.72	34	85.83	7
Wisconsin	2,770.69	20	75.27	20
Wyoming	4,202.62	2	87.21	5
U.S. Average	\$2,713.97		\$69.40	
Minnesota History				
2002	2,242.06	11	68.37	29
2004 (2003 not avail.)	2,344.62	15	69.34	36
2005	2,379.07	19	66.08	37
2006	2,532.78	18	68.52	35
2007	2,678.76	15	69.32	33

Public Welfare - State and Local FY2008				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$976.71	45	\$29.68	36
Alaska	2,056.47	3	49.72	6
Arizona	1,112.59	38	34.03	24
Arkansas	1,319.97	21	42.99	12
California	1,393.90	18	32.89	29
Colorado	850.69	49	20.45	50
Connecticut	1,480.10	12	26.58	46
Delaware	1,646.31	10	41.07	15
D.C.	4,075.76	1	63.63	1
Florida	1,059.47	42	27.46	45
Georgia	964.58	46	28.78	39
Hawaii	1,264.25	27	31.66	31
Idaho	1,075.28	40	33.86	25
Illinois	1,264.12	28	30.15	35
Indiana	1,306.76	23	38.84	17
Iowa	1,299.59	24	36.14	22
Kansas	1,145.54	36	30.73	33
Kentucky	1,428.88	16	45.88	11
Louisiana	1,293.57	26	36.46	21
Maine	1,898.68	7	54.81	3
Maryland	1,295.59	25	27.50	44
Massachusetts	1,892.21	8	38.11	19
Michigan	1,164.64	35	33.22	28
MINNESOTA	1,915.04	6	45.89	10
Mississippi	1,443.83	15	49.50	7
Missouri	1,066.95	41	31.01	32
Montana	933.93	48	27.76	43
Nebraska	1,202.51	33	32.37	30
Nevada	698.33	51	17.56	51
New Hampshire	1,238.58	31	29.40	37
New Jersey	1,456.67	13	28.90	38
New Mexico	1,848.98	9	58.98	2
New York	2,257.45	2	47.69	8
North Carolina	1,132.86	37	33.56	26
North Dakota	1,262.74	29	33.48	27
Ohio	1,444.37	14	41.42	13
Oklahoma	1,320.65	20	36.79	20
Oregon	1,084.51	39	30.54	34
Pennsylvania	1,611.88	11	41.11	14
Rhode Island	2,044.19	4	50.47	5
South Carolina	1,210.53	32	38.79	18
South Dakota	1,017.92	44	27.81	42
Tennessee	1,312.31	22	38.97	16
Texas	934.44	47	24.81	48
Utah	831.55	50	27.83	41
Vermont	2,019.81	5	52.67	4
Virginia	1,035.14	43	24.59	49
Washington	1,179.02	34	28.36	40
West Virginia	1,401.65	17	46.62	9
Wisconsin	1,329.16	19	36.11	23
Wyoming	1,258.99	30	26.12	47
U.S. Average	\$1,329.36		\$33.99	
Minnesota History				
2002	1,487.24	5	45.35	10
2004 (2003 not avail.)	1,747.49	6	51.68	9
2005	1,895.14	5	52.64	9
2006	1,779.96	7	48.16	10
2007	1,788.42	8	46.28	10

Health and Hospitals - State and Local FY2008				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$1,048.05	5	\$31.85	4
Alaska	664.81	21	16.07	27
Arizona	462.86	41	14.16	32
Arkansas	444.50	43	14.48	31
California	872.05	12	20.58	16
Colorado	583.88	27	14.04	33
Connecticut	613.64	24	11.02	42
Delaware	549.05	33	13.70	35
D.C.	1,348.03	2	21.05	14
Florida	665.74	20	17.25	25
Georgia	764.48	14	22.81	10
Hawaii	968.42	6	24.26	8
Idaho	660.24	23	20.79	15
Illinois	414.97	44	9.90	43
Indiana	606.42	25	18.02	23
Iowa	966.87	7	26.89	6
Kansas	790.44	13	21.20	13
Kentucky	567.68	28	18.23	22
Louisiana	890.98	11	25.12	7
Maine	481.54	39	13.90	34
Maryland	392.37	45	8.33	47
Massachusetts	448.83	42	9.04	45
Michigan	690.31	19	19.69	18
MINNESOTA	563.11	30	13.49	36
Mississippi	1,118.10	4	38.33	3
Missouri	701.79	18	20.40	17
Montana	531.82	34	15.81	28
Nebraska	726.20	15	19.55	20
Nevada	514.58	37	12.94	41
New Hampshire	160.72	51	3.82	51
New Jersey	474.37	40	9.41	44
New Mexico	715.84	17	22.83	9
New York	927.88	8	19.60	19
North Carolina	917.01	10	27.16	5
North Dakota	170.41	50	4.52	50
Ohio	660.97	22	18.96	21
Oklahoma	483.94	38	13.48	37
Oregon	603.91	26	17.00	26
Pennsylvania	516.59	36	13.18	39
Rhode Island	260.84	49	6.44	49
South Carolina	1,263.40	3	40.48	2
South Dakota	320.28	47	8.75	46
Tennessee	718.23	16	21.33	12
Texas	553.92	31	14.71	30
Utah	529.45	35	17.72	24
Vermont	308.62	48	8.05	48
Virginia	567.56	29	13.48	38
Washington	922.22	9	22.19	11
West Virginia	391.56	46	13.02	40
Wisconsin	552.89	32	15.02	29
Wyoming	2,132.06	1	44.24	1
U.S. Average	\$685.20		\$17.52	
Minnesota History*				
2002	391.06	35	11.93	43
2004 (2003 not avail.)	409.74	35	12.12	41
2005	446.03	31	12.39	40
2006	443.62	29	12.00	38
2007	504.57	29	13.06	37

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

Highways - State and Local FY2008				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$423.33	42	\$12.87	32
Alaska	2,210.70	1	53.45	1
Arizona	461.84	35	14.13	26
Arkansas	417.66	43	13.60	30
California	429.24	41	10.13	45
Colorado	475.87	33	11.44	37
Connecticut	383.56	47	6.89	51
Delaware	660.32	12	16.47	19
D.C.	695.68	8	10.86	40
Florida	574.56	22	14.89	24
Georgia	400.70	45	11.95	34
Hawaii	448.89	37	11.24	39
Idaho	576.25	21	18.15	12
Illinois	528.47	27	12.60	33
Indiana	443.34	38	13.18	31
Iowa	609.99	14	16.96	17
Kansas	663.52	11	17.80	14
Kentucky	589.25	18	18.92	9
Louisiana	665.93	10	18.77	10
Maine	540.79	25	15.61	21
Maryland	509.86	29	10.82	41
Massachusetts	437.79	39	8.82	48
Michigan	371.24	48	10.59	43
MINNESOTA	715.23	6	17.14	16
Mississippi	573.64	23	19.67	7
Missouri	475.11	34	13.81	29
Montana	794.22	5	23.61	4
Nebraska	673.98	9	18.14	13
Nevada	554.56	24	13.94	28
New Hampshire	492.80	32	11.70	36
New Jersey	432.81	40	8.59	49
New Mexico	601.69	15	19.19	8
New York	498.07	31	10.52	44
North Carolina	385.05	46	11.41	38
North Dakota	963.91	3	25.56	3
Ohio	412.73	44	11.84	35
Oklahoma	540.03	26	15.05	23
Oregon	503.45	30	14.18	25
Pennsylvania	595.26	17	15.18	22
Rhode Island	289.33	51	7.14	50
South Carolina	309.66	50	9.92	46
South Dakota	831.65	4	22.72	5
Tennessee	322.43	49	9.58	47
Texas	588.68	19	15.63	20
Utah	523.72	28	17.53	15
Vermont	702.91	7	18.33	11
Virginia	455.67	36	10.82	42
Washington	585.79	20	14.09	27
West Virginia	599.30	16	19.93	6
Wisconsin	623.75	13	16.95	18
Wyoming	1,354.89	2	28.11	2
U.S. Average	\$504.36		\$12.90	
Minnesota History				
2002	533.44	16	16.27	23
2004 (2003 not avail.)	566.52	10	16.76	20
2005	553.10	13	15.36	19
2006	592.67	15	16.03	19
2007	618.50	12	16.01	19

Police - State and Local FY2008				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$223.11	38	\$6.78	30
Alaska	380.67	5	9.20	7
Arizona	331.64	8	10.14	3
Arkansas	172.04	50	5.60	45
California	407.09	4	9.61	5
Colorado	294.27	17	7.07	20
Connecticut	284.29	19	5.11	48
Delaware	330.22	10	8.24	10
D.C.	1,001.38	1	15.63	1
Florida	365.60	6	9.47	6
Georgia	236.47	31	7.05	22
Hawaii	260.17	25	6.52	34
Idaho	209.99	41	6.61	32
Illinois	330.28	9	7.88	13
Indiana	191.41	45	5.69	42
Iowa	205.05	43	5.70	41
Kansas	244.61	27	6.56	33
Kentucky	163.79	51	5.26	47
Louisiana	298.15	15	8.40	9
Maine	176.80	47	5.10	49
Maryland	325.47	11	6.91	29
Massachusetts	281.65	20	5.67	44
Michigan	242.48	28	6.92	28
MINNESOTA	291.91	18	7.00	25
Mississippi	204.42	44	7.01	24
Missouri	273.92	22	7.96	12
Montana	233.20	34	6.93	27
Nebraska	296.06	16	7.97	11
Nevada	412.39	3	10.37	2
New Hampshire	239.51	30	5.69	43
New Jersey	356.28	7	7.07	21
New Mexico	303.43	13	9.68	4
New York	419.35	2	8.86	8
North Carolina	239.78	29	7.10	19
North Dakota	186.33	46	4.94	50
Ohio	273.85	23	7.85	14
Oklahoma	209.49	42	5.84	38
Oregon	266.82	24	7.51	16
Pennsylvania	226.01	37	5.76	39
Rhode Island	301.05	14	7.43	18
South Carolina	217.67	40	6.97	26
South Dakota	175.08	48	4.78	51
Tennessee	236.22	32	7.02	23
Texas	231.48	35	6.15	35
Utah	234.67	33	7.85	15
Vermont	226.85	36	5.92	37
Virginia	258.04	26	6.13	36
Washington	220.45	39	5.30	46
West Virginia	172.53	49	5.74	40
Wisconsin	275.79	21	7.49	17
Wyoming	319.21	12	6.62	9
U.S. Average	\$294.63		\$7.53	
Minnesota History				
2002	202.71	22	6.18	36
2004 (2003 not avail.)	223.75	20	6.62	31
2005	231.33	21	6.43	36
2006	250.99	21	6.79	30
2007	272.47	18	7.05	26

Fire - State and Local FY2008				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$123.93	21	\$3.77	13
Alaska	189.89	5	4.59	5
Arizona	148.05	12	4.53	7
Arkansas	77.21	42	2.51	41
California	193.53	3	4.57	6
Colorado	131.09	19	3.15	22
Connecticut	145.09	13	2.61	37
Delaware	34.55	51	0.86	51
D.C.	345.36	1	5.39	2
Florida	182.60	6	4.73	4
Georgia	106.00	30	3.16	20
Hawaii	120.71	23	3.02	28
Idaho	92.06	40	2.90	31
Illinois	170.87	7	4.08	9
Indiana	121.08	22	3.60	15
Iowa	66.83	46	1.86	44
Kansas	94.22	38	2.53	39
Kentucky	97.94	34	3.14	23
Louisiana	117.08	25	3.30	19
Maine	98.74	33	2.85	33
Maryland	158.05	9	3.36	16
Massachusetts	155.20	10	3.13	25
Michigan	94.64	37	2.70	35
MINNESOTA	68.61	45	1.64	47
Mississippi	75.17	43	2.58	38
Missouri	107.38	29	3.12	26
Montana	103.38	31	3.07	27
Nebraska	97.73	35	2.63	36
Nevada	191.78	4	4.82	3
New Hampshire	132.42	18	3.14	24
New Jersey	114.88	26	2.28	43
New Mexico	130.48	20	4.16	8
New York	149.56	11	3.16	21
North Carolina	93.08	39	2.76	34
North Dakota	69.45	44	1.84	45
Ohio	133.71	17	3.83	11
Oklahoma	120.21	24	3.35	17
Oregon	143.82	14	4.05	10
Pennsylvania	51.93	49	1.32	50
Rhode Island	256.86	2	6.34	1
South Carolina	77.90	41	2.50	42
South Dakota	58.79	48	1.61	49
Tennessee	100.56	32	2.99	29
Texas	95.14	36	2.53	40
Utah	108.48	28	3.63	14
Vermont	66.46	47	1.73	46
Virginia	140.54	15	3.34	18
Washington	158.49	8	3.81	12
West Virginia	48.33	50	1.61	48
Wisconsin	108.70	27	2.95	30
Wyoming	138.43	16	2.87	32
U.S. Average	\$130.38		\$3.33	
Minnesota History				
2002	52.81	45	1.61	47
2004 (2003 not avail.)	55.24	46	1.63	48
2005	57.64	47	1.60	49
2006	61.27	45	1.66	48
2007	68.25	45	1.77	47

Corrections - State and Local FY2008				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$150.20	46	\$4.56	40
Alaska	361.57	4	8.74	4
Arizona	252.91	16	7.74	7
Arkansas	174.14	35	5.67	26
California	375.26	3	8.86	3
Colorado	231.70	21	5.57	27
Connecticut	203.62	25	3.66	49
Delaware	320.37	5	7.99	5
D.C.	452.78	1	7.07	11
Florida	257.86	14	6.68	14
Georgia	237.14	20	7.07	10
Hawaii	170.15	38	4.26	45
Idaho	202.94	26	6.39	15
Illinois	153.91	44	3.67	48
Indiana	166.37	39	4.94	35
Iowa	147.33	48	4.10	47
Kansas	166.03	41	4.45	42
Kentucky	171.24	36	5.50	28
Louisiana	279.12	9	7.87	6
Maine	161.41	42	4.66	39
Maryland	297.53	7	6.32	18
Massachusetts	215.12	23	4.33	43
Michigan	246.14	17	7.02	12
MINNESOTA	174.84	34	4.19	46
Mississippi	166.14	40	5.70	23
Missouri	146.97	49	4.27	44
Montana	202.69	27	6.02	22
Nebraska	181.45	33	4.88	37
Nevada	293.64	8	7.38	9
New Hampshire	126.76	51	3.01	51
New Jersey	238.06	19	4.72	38
New Mexico	278.94	10	8.90	2
New York	297.63	6	6.29	19
North Carolina	191.60	30	5.68	25
North Dakota	130.84	50	3.47	50
Ohio	170.80	37	4.90	36
Oklahoma	193.38	28	5.39	29
Oregon	268.63	11	7.56	8
Pennsylvania	242.76	18	6.19	21
Rhode Island	215.75	22	5.33	30
South Carolina	161.09	43	5.16	32
South Dakota	190.43	31	5.20	31
Tennessee	153.40	45	4.56	41
Texas	214.35	24	5.69	24
Utah	185.78	32	6.22	20
Vermont	191.99	29	5.01	33
Virginia	266.88	12	6.34	17
Washington	263.74	13	6.34	16
West Virginia	149.77	47	4.98	34
Wisconsin	257.04	15	6.98	13
Wyoming	450.78	2	9.35	1
U.S. Average	\$239.52		\$6.12	
Minnesota History				
2002	129.09	41	3.94	49
2004 (2003 not avail.)	137.17	41	4.06	45
2005	140.01	38	3.89	45
2006	143.33	39	3.88	46
2007	161.99	35	4.19	46

Interest on General Debt - State and Local FY2008				
State	Per Capita		Per \$1,000 of Income	
	Amount	Rank	Amount	Rank
Alabama	\$207.95	42	\$6.32	41
Alaska	629.41	3	15.22	1
Arizona	255.15	36	7.80	31
Arkansas	167.27	48	5.45	45
California	370.51	13	8.74	21
Colorado	382.02	12	9.18	13
Connecticut	457.45	7	8.22	26
Delaware	383.74	11	9.57	11
D.C.	688.91	1	10.76	6
Florida	271.58	32	7.04	36
Georgia	140.73	51	4.20	50
Hawaii	479.36	5	12.01	3
Idaho	168.51	47	5.31	46
Illinois	423.91	8	10.11	8
Indiana	260.67	35	7.75	32
Iowa	231.07	39	6.43	38
Kansas	336.64	20	9.03	16
Kentucky	358.65	16	11.52	5
Louisiana	339.55	18	9.57	12
Maine	263.99	33	7.62	33
Maryland	292.36	28	6.21	42
Massachusetts	643.08	2	12.95	2
Michigan	304.61	26	8.69	22
MINNESOTA	314.95	24	7.55	34
Mississippi	167.08	49	5.73	44
Missouri	309.74	25	9.00	17
Montana	282.40	30	8.39	25
Nebraska	187.36	44	5.04	48
Nevada	316.90	23	7.97	28
New Hampshire	369.25	15	8.77	20
New Jersey	407.08	9	8.08	27
New Mexico	263.31	34	8.40	24
New York	505.81	4	10.69	7
North Carolina	215.02	41	6.37	40
North Dakota	370.13	14	9.81	10
Ohio	277.65	31	7.96	29
Oklahoma	186.01	45	5.18	47
Oregon	298.29	27	8.40	23
Pennsylvania	391.21	10	9.98	9
Rhode Island	478.66	6	11.82	4
South Carolina	285.25	29	9.14	14
South Dakota	244.24	38	6.67	37
Tennessee	165.42	50	4.91	49
Texas	340.33	17	9.04	15
Utah	191.88	43	6.42	39
Vermont	336.94	19	8.79	19
Virginia	249.31	37	5.92	43
Washington	330.23	21	7.94	30
West Virginia	220.24	40	7.32	35
Wisconsin	329.15	22	8.94	18
Wyoming	179.75	46	3.73	51
U.S. Average	\$328.72		\$8.41	
Minnesota History				
2002 (2001 not avail.)	289.49	14	8.83	23
2004 (2003 not avail.)	309.49	13	9.15	19
2005	298.23	12	8.28	25
2006	313.51	14	8.48	21
2007	303.97	22	7.87	32

Comparison of Minnesota and U.S. Average, FY2008		
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	\$67.82	\$69.40
Elementary and Secondary	44.51	47.52
Higher Education	19.00	18.76
Libraries	1.03	0.98
Public Welfare	45.89	33.99
Health and Hospitals	13.49	17.52
Highways	17.14	12.90
Police	7.00	7.53
Fire	1.64	3.33
Corrections	4.19	6.12
Sewer	2.94	3.92
Housing and Development	3.88	4.28
Natural Resources/Parks	7.39	5.93
Financial Administration	2.88	3.44
Judicial/Legal	3.02	3.48
Public Buildings	1.09	1.27
Interest on the General Debt	7.55	8.41
Air Transportation	1.54	1.79
Other Expenditures	13.40	17.35
Total	\$201.89	\$201.65
	Minnesota Rank	MN as Percent of U.S. Avg.
Total Education	34	97.7%
Elementary and Secondary	36	93.7%
Higher Education	33	101.3%
Libraries	22	105.8%
Public Welfare	10	135.0%
Health and Hospitals	36	77.0%
Highways	16	132.9%
Police	25	92.9%
Fire	47	49.3%
Corrections	46	68.4%
Sewer	41	75.0%
Housing and Development	14	90.5%
Natural Resources/Parks	17	124.6%
Financial Administration	39	83.5%
Judicial/Legal	25	86.6%
Public Buildings	33	85.9%
Interest on the General Debt	34	89.8%
Air Transportation	22	86.5%
Other Expenditures	39	77.2%
Total	31	100.1%

**Comparison of Minnesota and U.S. Average, FY2008
State & Local Expenditure per Capita**

	Minnesota per Capita	U.S. Average per Capita
Total Education	\$2,829.98	\$2,713.97
Elementary and Secondary	1,857.19	1,858.34
Higher Education	792.75	733.61
Libraries	43.07	38.15
Public Welfare	1,915.04	1,329.36
Health and Hospitals	563.11	685.20
Highways	715.23	504.36
Police	291.91	294.63
Fire	68.61	130.38
Corrections	174.84	239.52
Sewer	122.71	153.36
Housing and Development	161.78	167.47
Natural Resources/Parks	308.20	231.83
Financial Administration	120.04	134.68
Judicial/Legal	125.83	136.18
Public Buildings	45.43	49.58
Interest on the General Debt	314.95	328.72
Air Transportation	64.46	69.86
Other Expenditures	559.15	678.43
Total	\$8,424.31	\$7,885.69
	Minnesota Rank	MN as Percent of U.S. Avg.
Total Education	17	104.3%
Elementary and Secondary	18	99.9%
Higher Education	25	108.1%
Libraries	19	112.9%
Public Welfare	6	144.1%
Health and Hospitals	30	82.2%
Highways	6	141.8%
Police	18	99.1%
Fire	45	52.6%
Corrections	34	73.0%
Sewer	33	80.0%
Housing and Development	14	96.6%
Natural Resources/Parks	13	132.9%
Financial Administration	34	89.1%
Judicial/Legal	18	92.4%
Public Buildings	31	91.6%
Interest on the General Debt	24	95.8%
Air Transportation	21	92.3%
Other Expenditures	27	82.4%
Total	15	106.8%

MISSION STATEMENTS

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

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