

**August, 1997 End of Second Special Session**  
**State & Local Revenues, C.Y. 1990-2000**  
**Percent of Personal Income**  
(\$ in Thousands)

|                                        | C.Y. 1990<br>F.Y. 1991 | C.Y. 1991<br>F.Y. 1992 | C.Y. 1992<br>F.Y. 1993 | C.Y. 1993<br>F.Y. 1994 | C.Y. 1994<br>F.Y. 1995 | C.Y. 1995<br>F.Y. 1996 | C.Y. 1996<br>F.Y. 1997 | C.Y. 1997<br>F.Y. 1998 | C.Y. 1998<br>F.Y. 1999 | C.Y. 1999<br>F.Y. 2000 | C.Y. 2000<br>F.Y. 2001 |
|----------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| <b>State Revenues</b>                  |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| <i>Tax Revenues:</i>                   |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| Individual Income Tax                  | 2,972,983              | 3,144,636              | 3,471,374              | 3,539,994              | 3,753,268              | 4,135,332              | 4,540,000              | 4,160,313              | 4,863,126              | 5,117,226              | 5,341,726              |
| General Sales Tax                      | 1,965,209              | 2,193,451              | 2,378,482              | 2,522,271              | 2,722,596              | 2,901,268              | 3,040,428              | 3,198,600              | 3,350,300              | 3,485,500              | 3,631,900              |
| Corporate Income Tax                   | 457,934                | 420,278                | 509,534                | 551,822                | 665,757                | 701,735                | 671,600                | 696,600                | 712,000                | 742,000                | 784,100                |
| Gasoline & Special Fuels Taxes         | 430,213                | 437,817                | 441,619                | 457,614                | 468,738                | 495,458                | 516,716                | 532,914                | 546,200                | 559,079                | 572,311                |
| Motor Vehicle License Tax              | 351,664                | 370,650                | 404,655                | 425,036                | 452,317                | 475,669                | 491,383                | 494,886                | 510,984                | 514,880                | 531,377                |
| Motor Vehicle Excise Tax               | 236,720                | 270,356                | 296,284                | 332,994                | 347,523                | 381,219                | 377,500                | 360,800                | 373,900                | 391,300                | 408,600                |
| Health Care Taxes                      | 0                      | 0                      | 13,566                 | 64,532                 | 145,978                | 171,597                | 191,641                | 175,869                | 149,828                | 169,233                | 202,220                |
| All Other Taxes                        | 549,253                | 585,022                | 662,167                | 759,729                | 754,684                | 812,280                | 830,170                | 831,705                | 844,390                | 856,721                | 870,135                |
| Subtotal - State Taxes                 | 6,963,976              | 7,422,210              | 8,177,681              | 8,653,992              | 9,310,861              | 10,074,558             | 10,659,438             | 10,451,687             | 11,350,728             | 11,835,939             | 12,342,369             |
| <i>Non-Tax Revenues:</i>               |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| Fees & Charges                         | 249,168                | 338,879                | 326,518                | 366,305                | 358,331                | 390,518                | 431,275                | 462,156                | 450,490                | 485,688                | 485,163                |
| Investment Earnings                    | 172,861                | 109,360                | 77,989                 | 79,419                 | 120,028                | 150,554                | 176,924                | 152,346                | 123,383                | 112,606                | 107,381                |
| Post-Secondary Tuition                 | 354,404                | 379,134                | 409,787                | 415,135                | 417,787                | 415,775                | 442,210                | 449,591                | 456,360                | 456,360                | 456,360                |
| All Other Resources                    | 570,118                | 560,559                | 571,254                | 650,922                | 613,591                | 725,838                | 726,746                | 708,367                | 681,667                | 672,433                | 668,800                |
| Subtotal - State Non Tax Revenues      | 1,346,551              | 1,387,932              | 1,385,548              | 1,511,781              | 1,509,737              | 1,682,685              | 1,777,155              | 1,772,460              | 1,711,900              | 1,727,087              | 1,717,704              |
| Subtotal - State Own Source Revenues   | 8,310,527              | 8,810,142              | 9,563,229              | 10,165,773             | 10,820,598             | 11,757,243             | 12,436,593             | 12,224,147             | 13,062,628             | 13,563,026             | 14,060,073             |
| Federal Grants                         | 2,260,587              | 2,530,697              | 2,778,303              | 3,133,023              | 3,212,969              | 3,292,314              | 3,779,039              | 3,887,777              | 4,076,294              | 4,396,961              | 4,299,682              |
| <b>TOTAL STATE REVENUES</b>            | <b>10,571,114</b>      | <b>11,340,839</b>      | <b>12,341,532</b>      | <b>13,298,796</b>      | <b>14,033,567</b>      | <b>15,049,557</b>      | <b>16,215,632</b>      | <b>16,111,924</b>      | <b>17,138,922</b>      | <b>17,959,987</b>      | <b>18,359,755</b>      |
| <b>Local Non-School Revenues</b>       |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| <i>Tax Revenues:</i>                   |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| Property Tax                           | 1,781,966              | 1,979,384              | 2,090,992              | 2,165,435              | 2,219,505              | 2,328,357              | 2,449,028              | 2,552,258              | 2,674,937              | 2,817,582              | 2,963,551              |
| Sales Tax                              | 49,852                 | 52,750                 | 60,272                 | 64,023                 | 74,381                 | 78,433                 | 85,406                 | 90,077                 | 94,239                 | 98,179                 | 102,174                |
| Other Taxes                            | 34,131                 | 39,188                 | 42,272                 | 47,093                 | 48,511                 | 52,088                 | 55,928                 | 60,052                 | 62,704                 | 65,612                 | 68,773                 |
| Subtotal - Local Taxes                 | 1,865,949              | 2,071,322              | 2,193,536              | 2,276,551              | 2,342,397              | 2,458,878              | 2,590,362              | 2,702,387              | 2,831,880              | 2,981,373              | 3,134,498              |
| <i>Non-Tax Revenues:</i>               |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| Special Assessments                    | 203,949                | 207,957                | 239,171                | 241,280                | 227,548                | 234,603                | 241,944                | 249,589                | 260,365                | 272,180                | 285,024                |
| Licenses and Permits                   | 58,168                 | 62,802                 | 68,530                 | 72,874                 | 78,211                 | 84,176                 | 90,610                 | 97,557                 | 101,704                | 106,253                | 111,198                |
| Charges for Services                   | 343,549                | 371,433                | 393,946                | 440,250                | 437,166                | 461,966                | 488,382                | 516,533                | 536,367                | 558,156                | 581,844                |
| Investment Earnings                    | 326,643                | 291,536                | 260,507                | 253,102                | 260,010                | 263,419                | 266,874                | 270,376                | 270,376                | 270,376                | 270,376                |
| Selected Enterprise Revenues           | 1,238,569              | 1,418,282              | 1,527,277              | 1,627,881              | 1,750,121              | 1,877,174              | 2,013,454              | 2,159,632              | 2,247,196              | 2,343,299              | 2,447,779              |
| Miscellaneous Revenues                 | 300,126                | 305,924                | 317,825                | 329,629                | 366,829                | 391,054                | 417,582                | 446,652                | 464,580                | 484,258                | 505,650                |
| Subtotal - Local Non Tax Revenues      | 2,471,004              | 2,657,934              | 2,807,256              | 2,965,016              | 3,119,885              | 3,312,392              | 3,518,846              | 3,740,339              | 3,880,588              | 4,034,522              | 4,201,871              |
| Subtotal - Local Own Source Revenues   | 4,336,953              | 4,729,256              | 5,000,792              | 5,241,567              | 5,462,282              | 5,771,270              | 6,109,208              | 6,442,726              | 6,712,468              | 7,015,895              | 7,336,369              |
| <i>Intergovernmental Revenue:</i>      |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |                        |
| State Aid                              | 1,751,600              | 1,704,411              | 1,733,571              | 1,809,720              | 1,816,841              | 1,875,203              | 2,411,643              | 2,152,987              | 2,101,856              | 2,119,201              | 2,136,974              |
| Local Aid                              | 66,439                 | 72,799                 | 72,554                 | 66,338                 | 72,497                 | 72,543                 | 72,543                 | 72,543                 | 72,543                 | 72,543                 | 72,543                 |
| Federal Aid                            | 542,064                | 470,091                | 441,744                | 530,827                | 509,880                | 509,047                | 509,047                | 509,047                | 509,047                | 509,047                | 509,047                |
| Subtotal - Intergovernmental Revenue   | 2,360,103              | 2,247,301              | 2,247,869              | 2,406,885              | 2,399,218              | 2,456,793              | 2,993,233              | 2,734,577              | 2,683,446              | 2,700,791              | 2,718,564              |
| <b>TOTAL LOCAL NON-SCHOOL REVENUES</b> | <b>6,697,056</b>       | <b>6,976,557</b>       | <b>7,248,661</b>       | <b>7,648,452</b>       | <b>7,861,500</b>       | <b>8,228,063</b>       | <b>9,102,441</b>       | <b>9,177,303</b>       | <b>9,395,914</b>       | <b>9,716,686</b>       | <b>10,054,933</b>      |

## **School District Revenues**

|                                             |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
|---------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <i>Tax Revenues:</i>                        |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Property Tax                                | 1,358,929        | 1,516,895        | 1,614,796        | 1,783,311        | 1,877,076        | 1,946,457        | 2,084,212        | 2,167,212        | 2,032,475        | 2,133,077        | 2,284,026        |
| <i>Non-Tax Revenues:</i>                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Sales & Fee Revenue                         | 111,848          | 110,624          | 118,700          | 122,046          | 127,635          | 135,688          | 141,658          | 147,891          | 154,398          | 161,192          | 168,284          |
| Other Miscellaneous Revenue                 | 181,697          | 206,996          | 249,532          | 276,801          | 303,902          | 332,029          | 372,536          | 417,986          | 468,980          | 526,195          | 590,391          |
| Subtotal - School District Non Tax Revenues | 293,545          | 317,620          | 368,232          | 398,847          | 431,537          | 467,717          | 514,194          | 565,877          | 623,378          | 687,387          | 758,675          |
| Subtotal - School Dist Own Source Revenues  | 1,652,474        | 1,834,515        | 1,983,028        | 2,182,158        | 2,308,613        | 2,414,174        | 2,598,406        | 2,733,089        | 2,655,853        | 2,820,464        | 3,042,701        |
| <i>Intergovernmental Revenue:</i>           |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| State Aid                                   | 2,425,233        | 2,480,343        | 2,561,632        | 2,681,049        | 3,000,524        | 3,127,052        | 3,151,403        | 3,428,073        | 3,735,301        | 3,837,057        | 3,874,756        |
| Local Aid                                   | 41,477           | 41,335           | 45,376           | 45,567           | 48,272           | 50,722           | 50,265           | 49,813           | 49,364           | 48,920           | 48,480           |
| Federal Aid                                 | 182,435          | 200,860          | 224,445          | 236,807          | 253,810          | 253,810          | 253,810          | 253,810          | 253,810          | 253,810          | 248,375          |
| Subtotal - Intergovernmental Revenue        | 2,649,145        | 2,722,538        | 2,831,453        | 2,963,423        | 3,302,606        | 3,431,584        | 3,455,478        | 3,731,696        | 4,038,475        | 4,139,787        | 4,171,611        |
| <b>TOTAL SCHOOL DISTRICT REVENUES</b>       | <b>4,301,619</b> | <b>4,557,053</b> | <b>4,814,481</b> | <b>5,145,581</b> | <b>5,611,219</b> | <b>5,845,758</b> | <b>6,053,884</b> | <b>6,464,785</b> | <b>6,694,328</b> | <b>6,960,251</b> | <b>7,214,312</b> |

## **Total State, Local & School District Revenues**

|                                              |                   |                   |                   |                   |                    |                    |                    |                    |                    |                    |                    |
|----------------------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <i>Tax Revenues</i>                          | 10,188,854        | 11,010,427        | 11,986,013        | 12,713,854        | 13,530,334         | 14,479,893         | 15,334,012         | 15,321,286         | 16,215,083         | 16,950,389         | 17,760,893         |
| <i>Non-Tax Revenues</i>                      | 4,111,100         | 4,363,486         | 4,561,036         | 4,875,644         | 5,061,159          | 5,462,794          | 5,810,195          | 6,078,676          | 6,215,866          | 6,448,996          | 6,678,250          |
| <i>Intergovernmental Revenue</i>             | 7,269,835         | 7,500,536         | 7,857,625         | 8,503,331         | 8,914,793          | 9,180,691          | 10,227,750         | 10,354,050         | 10,798,215         | 11,237,539         | 11,189,857         |
| <b>TOTAL ALL REVENUES</b>                    | <b>21,569,789</b> | <b>22,874,449</b> | <b>24,404,674</b> | <b>26,092,829</b> | <b>27,506,286</b>  | <b>29,123,378</b>  | <b>31,371,957</b>  | <b>31,754,012</b>  | <b>33,229,164</b>  | <b>34,636,924</b>  | <b>35,629,000</b>  |
| Less: Intergovernmental Revenues             | (7,269,835)       | (7,500,536)       | (7,857,625)       | (8,503,331)       | (8,914,793)        | (9,180,691)        | (10,227,750)       | (10,354,050)       | (10,798,215)       | (11,237,539)       | (11,189,857)       |
| <b>Total Own Source Revenues</b>             | <b>14,299,954</b> | <b>15,373,913</b> | <b>16,547,049</b> | <b>17,589,498</b> | <b>18,591,493</b>  | <b>19,942,687</b>  | <b>21,144,207</b>  | <b>21,399,962</b>  | <b>22,430,949</b>  | <b>23,399,385</b>  | <b>24,439,143</b>  |
| <b>Minnesota Personal Income</b>             | <b>82,325,000</b> | <b>85,355,000</b> | <b>91,507,500</b> | <b>94,615,000</b> | <b>101,652,500</b> | <b>107,720,000</b> | <b>115,267,500</b> | <b>120,852,500</b> | <b>126,490,000</b> | <b>132,525,000</b> | <b>138,860,000</b> |
| <b>Revenue as Percent of Personal Income</b> | <b>17.4%</b>      | <b>18.0%</b>      | <b>18.1%</b>      | <b>18.6%</b>      | <b>18.3%</b>       | <b>18.5%</b>       | <b>18.3%</b>       | <b>17.7%</b>       | <b>17.7%</b>       | <b>17.7%</b>       | <b>17.6%</b>       |