

State Government Finances in Iowa - Detail: 2009

Note: In Excel to view other years select the tabs at the bottom of the page

Item code	Category	FY 2009
		Amount (\$000)
19T	Long Term Debt Beginning Outstanding – Public Debt for Private Purposes	4,870,462
19U	Long Term Debt Beginning – Unspecified Public Purposes (NEW as of 2005)	2,365,536
24T	Long Term Debt Issue, Nonguaranteed - Public Debt for Private Purpose	200,917
29U	Long Term Debt Issue – Unspecified Public Purposes (NEW as of 2005)	318,438
34T	Long Term Debt Retired Nonguaranteed - Public Debt for Private Purpose	1,254,776
39U	Long Term Debt Retired - Unspecified Public Purposes (NEW for 2005)	147,271
44T	Long Term Debt Outstanding Nonguaranteed - Industrial Revenue	3,816,603
49U	Long Term Debt Outstanding – Unspecified Public Purposes (NEW for 2005)	2,536,703
A01	Charges - Air Transportation	1,110
A16	Charges - Higher Education Auxiliary Enterprises	352,330
A18	Charges - Higher Education, Other	904,238
A21	Charges - Education - Other, NEC	545
A36	Charges - Public Hospital	955,552
A44	Charges - Regular Highways	6,036
A50	Charges - Housing & Community Development	12,137
A54	Charges - Natural Resources, Agriculture (Not used in 2005-2006)	38,289
A56	Charges - Natural Resources, Forestry	206
A59	Charges - Natural Resources, Other	1,492
A61	Charges - Parks & Recreation	4,651
A81	Charges - Solid Waste Management	3,782
A89	Charges - All Other	141,182
A90	Revenue - Liquor Stores	208,053
B01	Intergovernmental Revenue from Federal - Air Transportation	373
B21	Intergovernmental Revenue from Federal - Education	995,386
B22	Intergovernmental Revenue from Federal- Employment Security Administration	39,500
B42	Intergovernmental Revenue from Federal - Health & Hospitals	164,942
B43	Intergovernmental Revenue from Federal – Environmental Health (NEW for 2007)	3,012
B46	Intergovernmental Revenue from Federal - Highways	514,891
B50	Intergovernmental Revenue from Federal - Housing & Community Development	103,424
B54	Intergovernmental Revenue from Federal - Natural Resources, Agriculture (Not used in 2005-2006)	31,964
B59	Intergovernmental Revenue from Federal - Other Natural Resources	43,613
B79	Intergovernmental Revenue from Federal - Public Welfare	3,017,959
B80	Intergovernmental Revenue from Federal - Sewerage	16,114
B89	Intergovernmental Revenue from Federal - All Other	482,633
B91	Intergovernmental Revenue from Federal - Water Utilities	10,742
B94	Intergovernmental Revenue from Federal - Transit Utilities	25,678
D21	Intergovernmental Revenue from Local - Education	672
D42	Intergovernmental Revenue from Local - Health & Hospitals	24,170
D46	Intergovernmental Revenue from Local - Highways	8,564
D79	Intergovernmental Revenue from Local - Housing and Community Development (NEW in 2007)	177,203
D89	Intergovernmental Revenue from Local - All Other	9,237
E01	Current Operations - Air Transportation	4,293
E04	Current Operations - Correctional Institutions	266,185
E05	Current Operations - Corrections, Other	14,351
E16	Current Operations - Higher Education Auxiliary Enterprises	312,931
E18	Current Operations - Other Higher Education	1,797,134
E21	Current Operations - Other Education	160,102
E22	Current Operations - Social Insurance Administration	36,593
E23	Current Operations - Financial Administration	201,562
E25	Current Operations - Judicial and Legal Services	246,724
E26	Current Operations - Legislative Services	31,349
E27	Current Operations – Environmental Health (NEW for 2007)	36,841
E29	Current Operations - Central Staff Services	9,142
E31	Current Operations - General Public Buildings	9,433
E32	Current Operations - Health Services, Other	105,227
E36	Current Operations - Own Hospitals	1,085,924

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Item code	Category	FY 2009
		Amount (\$000)
E44	Current Operations - Regular Highways	303,239
E50	Current Operations - Housing & Community Development	65,566
E52	Current Operations - Libraries	2,999
E54	Current Operations - Natural Resources, Agriculture, Other (Not used in 2005-2006)	145,387
E55	Current Operations - Natural Resources, Fish & Game	24,673
E56	Current Operations - Natural Resources, Forestry	4,483
E59	Current Operations - Natural Resources, Other	60,141
E61	Current Operations - Parks & Recreation	22,269
E62	Current Operations - Police Protection	85,642
E66	Current Operations - Protective Inspection and Regulation, NEC	62,363
E73	Current Operations - Welfare, Payments to Medicare Trust Fund (NEW for 2007; previously S74)	69,825
E74	Current Operations - Welfare, Vendor Payments for Medical Care	3,337,399
E75	Current Operations - Welfare, Vendor Payments for Other Purposes	52,952
E77	Current Operations - Welfare Institutions	63,657
E79	Current Operations - Welfare, Other	323,330
E80	Current Operations - Sewerage	528
E81	Current Operations - Solid Waste Management	2,458
E85	Current Operations - Other Veterans Services	5,322
E89	Current Operations - General, Other	188,574
E90	Current Operations - Liquor Stores	141,511
F01	Construction - Air Transportation	661
F04	Construction - Correctional Institutions	6,414
F16	Construction - Higher Education, Auxiliary Enterprises	69,795
F18	Construction - Higher Education, Other	288,213
F21	Construction - Education, Other	2,385
F25	Construction - Judicial & Legal	11
F31	Construction - General Public Buildings	52,419
F36	Construction - Own Hospitals	26,753
F44	Construction - Regular Highways	842,017
F54	Construction - Agriculture, Other	13,241
F55	Construction - Fish & Game	1,924
F59	Construction - Natural Resources, Other	25,119
F61	Construction - Parks & Recreation	9,947
F62	Construction - Police Protection	1,745
F77	Construction - Welfare Institutions	20
F85	Construction - Other Veterans Services	4,724
F89	Construction - General	30,159
G04	Other Capital Outlay - Correctional Institutions	3,133
G05	Other Capital Outlay - Corrections, Other	118
G16	Other Capital Outlay - Higher Education, Auxiliary Enterprises	947
G18	Other Capital Outlay - Other Higher Education	64,342
G21	Other Capital Outlay - Education, Other	7,773
G22	Other Capital Outlay - Social Insurance Administration	933
G23	Other Capital Outlay - Financial Administration	3,048
G25	Other Capital Outlay - Judicial	4,503
G26	Other Capital Outlay - Legislative	702
G27	Other Capital Outlay - Environmental Health (NEW for 2007)	759
G29	Other Capital Outlay - Central Staff	650
G31	Other Capital Outlay - General Public Building	238
G32	Other Capital Outlay - Health - Other	2,281
G36	Other Capital Outlay - Own Hospitals	76,706
G44	Other Capital Outlay - Regular Highways	35,013
G50	Other Capital Outlay - Housing & Community Development	299
G52	Other Capital Outlay - Libraries	379
G54	Other Capital Outlay - Agriculture, Other) (Not used in 2005-2006)	1,181
G55	Other Capital Outlay - Fish & Game	3,316

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Item code	Category	FY 2009
		Amount (\$000)
G56	Other Capital Outlay - Forestry	231
G59	Other Capital Outlay - Natural Resource - Other	4,621
G61	Other Capital Outlay - Parks & Recreation	1,347
G62	Other Capital Outlay - Police Protection	4,814
G66	Other Capital Outlay - Protective Inspection & Regulation, NEC	838
G77	Other Capital Outlay - Welfare Institutions	484
G79	Other Capital Outlay - Welfare, Other	7,344
G80	Other Capital Outlay - Sewerage	1
G81	Other Capital Outlay - Solid Waste Management	236
G85	Other Capital Outlay - Other Veterans Services	837
G89	Other Capital Outlay - General, Other	11,887
G90	Other Capital Outlay - Liquor Stores	11
I89	Interest on General Debt	252,713
J19	Assistance and Subsidies – Scholarships and Other Subsidies – Education (NEW for 2005; previously u	245,185
J67	Assistance and Subsidies – Public Welfare, Federal Categorical Assistance Programs (NEW for 2005; p	74,255
J68	Assistance and Subsidies – Public Welfare, Cash Assistance Programs, Other (NEW for 2005; previous	186,092
J85	Assistance and Subsidies - Veterans' Bonuses (NEW for 2005; previously under E84)	265
K04	Equipment Only - Correctional Institutions	3,133
K05	Equipment Only - Correction, Other	118
K16	Equipment Only - Higher Education, Auxiliary	947
K18	Equipment Only - Higher Education, Other	60,808
K21	Equipment Only - Education, Other	7,772
K22	Equipment Only - Social Insurance Administration	933
K23	Equipment Only - Financial Administration	3,048
K25	Equipment Only - Judicial and Legal	4,503
K26	Equipment Only - Legislative	702
K27	Equipment Only – Environmental Health (NEW for 2007)	759
K29	Equipment Only - Central Staff Services	650
K31	Equipment Only - General Public Building	238
K32	Equipment Only - Health, Other	2,281
K36	Equipment Only - Own Hospitals	76,706
K44	Equipment Only - Regular Highways	13,787
K50	Equipment Only - Housing & Community Development	299
K52	Equipment Only - Libraries	379
K54	Equipment Only - Agriculture, Other) (Not used in 2005-2006)	795
K55	Equipment Only - Fish & Game	213
K56	Equipment Only - Forestry	75
K59	Equipment Only - Natural Resources, Other	760
K61	Equipment Only - Parks & Recreation	1,347
K62	Equipment Only - Police Protection	4,814
K66	Equipment Only - Protective Inspection and Regulation, NEC	838
K77	Equipment Only - Welfare Institutions	484
K79	Equipment Only - Welfare, Other	7,344
K80	Equipment Only - Sewerage	1
K81	Equipment Only - Solid Waste Management	236
K85	Equipment Only - Other Veterans Services	837
K89	Equipment Only - General, Other	11,887
K90	Equipment Only - Liquor Stores	11
M04	Intergovernmental to Local NEC – Correctional Institutions (NEW for 2005)	423
M05	Intergovernmental to Local NEC - Corrections, Other	1,985
M21	Intergovernmental to Local NEC - Education	1,757
M25	Intergovernmental to Local NEC - Judicial and Legal	15,098
M27	Intergovernmental to Local NEC – Environmental Health (NEW for 2007)	2,820
M30	Intergovernmental to Local NEC - General Support	137,165
M32	Intergovernmental to Local NEC - Health	114,106
M36	Intergovernmental to Local NEC – Hospitals (NEW for 2005)	4,210

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Item code	Category	FY 2009
		Amount (\$000)
M44	Intergovernmental to Local NEC - Regular Highways	433,459
M50	Intergovernmental to Local NEC - Housing & Community Development	49,146
M52	Intergovernmental to Local NEC - Libraries	1,034
M54	Intergovernmental to Local NEC - Agriculture) (Not used in 2005-2006)	3,667
M55	Intergovernmental to Local NEC - Fish & Game	2,578
M56	Intergovernmental to Local NEC - Forestry	546
M59	Intergovernmental to Local NEC - Natural Resources	32,068
M61	Intergovernmental to Local NEC - Parks & Recreation	8,336
M62	Intergovernmental to Local NEC - Police Protection	5,786
M67	Intergovernmental to Local NEC - Welfare, Categorical Assistance Programs	14,540
M79	Intergovernmental to Local NEC - Welfare	134,044
M81	Intergovernmental to Local NEC - Solid Waste Management	2,265
M89	Intergovernmental to Local NEC - General	462,519
M94	Intergovernmental to Local NEC - Transit Utilities	36,245
Q12	Intergovernmental to School District - Elementary and Secondary Education	3,197,005
T09	Tax - General Sales	2,201,396
T10	Tax - Alcoholic Beverage Sales	14,704
T11	Tax - Amusement	289,867
T12	Tax - Insurance Premiums	90,035
T13	Tax - Motor Fuels Sales	434,243
T14	Tax - Pari-mutuels	3,778
T16	Tax - Tobacco Sales	238,153
T20	Tax - Alcoholic Beverage License	11,004
T21	Tax - Amusement License	24,016
T22	Tax - Corporation License	30,855
T23	Tax - Hunting & Fishing License	28,259
T24	Tax - Motor Vehicle License	426,321
T25	Tax - Motor Vehicle Operators License	18,345
T27	Tax - Public Utility License	10,136
T28	Tax - Occupation & Business License, NEC	108,813
T29	Tax - Other License	379
T40	Tax - Individual Income	2,703,190
T41	Tax - Corporation Net Income	264,365
T50	Tax - Death & Gift	72,562
T51	Tax - Documentary & Stock Transfer	13,858
U11	Miscellaneous - Property Sale Other	6,629
U20	Miscellaneous - Interest Earnings	363,099
U21	Miscellaneous - Other Dividends (New for 2005)	9,282
U30	Miscellaneous - Fines & Forfeits	77,697
U40	Miscellaneous - Rents	1,985
U41	Miscellaneous - Royalties	513
U50	Miscellaneous - Donations From Private Sources	193,992
U95	Miscellaneous - Net Lottery Revenue	89,613
U99	Miscellaneous - General Revenue, NEC	426,828
W01	Sinking Fund - Cash & Deposits	4,635,588
W31	Bond Fund - Cash & Deposits	264,965
W61	Other Funds - Cash & Deposits	4,146,822
X01	Employee Retirement Receipts - Local Employee Contribution	250,728
X02	Employee Retirement Receipts - State Employee Contribution	47,075
X05	Employee Retirement Receipts - Contributions from Local Government	394,390
X06	Employee Retirement Receipts - State Government Contributions to Own State System	81,346
X08	Employee Retirement Receipts - Total Earnings on Investments	-4,335,169
X11	Employee Retirement Expenses - Benefit Payments	1,318,363
X12	Employee Retirement Expenses - Withdrawals	35,230
X21	Employee Retirement - Total Cash & Deposits	399,638
X30	Employee Retirement - Total Federal Securities	49,322

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Item code	Category	FY 2009
		Amount (\$000)
X44	Employee Retirement - Total Other Securities	2,903,268
X47	Employee Retirement - Other Investments, Other	278,429
Y01	Unemployment Compensation - Contribution	360,943
Y02	Unemployment Compensation - Interest Revenue	31,452
Y05	Unemployment Compensation - Benefit Payments	633,988
Y07	Unemployment Compensation - Balance In US Treasury	549,964
Y11	Workers Compensation - Other Contributions	3,793
Y12	Workers Compensation - Interest Earnings	95
Y14	Workers Compensation - Benefit Payments	2,465
Y15	Workers Compensation - Other Payments	50
Y21	Workers Compensation - Cash & Assets	2,202
Z00	Total Salaries & Wages	2,442,092
Z41	Liquor Stores - Net Sales	204,433
Z42	Liquor Stores - Cost of Goods	134,464
Z43	Liquor Stores - Operating Expenditures	7,047
Z44	Liquor Stores - Other Income	3,620
Z46	Liquor Stores - Transfer to General Funds	885,169
Z48	Liquor Stores - Liquor Taxes	14,704
Z51	Lotteries Exhibit - Ticket Sales	228,038
Z52	Lotteries Exhibit - Prizes	138,425
Z53	Lotteries Exhibit - Administrative Expenditures	30,755
Z54	Lotteries Exhibit - Proceeds	58,858
Z77	Employee Retirement - Corporate Bonds (market value)-- NEW as of 2002	9,953,032
Z78	Employee Retirement - Corporate Stocks (market value)-- NEW as of 2002	4,246,025

Reasons for the government finance program redesign:

To comply with new and stricter statistical standards for Federal government sample surveys. Data collection and estimation methodologies had to be changed to comply with the new standards.

Many classification categories were added to the local government component.

Some changes were made to the state government component. and electronic).

To revise the variable set as needed so that it reflects current government sector financial reporting standards and practices.

To update and clarify the definitions, which had been in place since 1988.

Employment Classification Manual located on the Internet at: <http://www.census.gov/govs/www/classmain.html>

reported at fair market value in accordance with Statement 34 of the Governmental Accounting Standards Board (GASB). Users should use caution value)." Item code Z78 is "Employee Retirement -Corporate Stocks-(market value)." Prior to 2002, these two variables were included in the survey at unrealized gains or losses can impact the overall revenues of a particular government unit. Users should consider market variations when examining

Source: U.S. Bureau of the Census, Governments Division; "State Government Finances" published yearly,

<http://www.census.gov/govs/state>

Prepared By: State Library of Iowa, State Data Center Program, 800-248-4483, 1/5/11

<http://www.iowadatacenter.org>

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Item code	Category	FY 2008
		Amount (\$000)
19T	Long Term Debt Beginning Outstanding – Public Debt for Private Purposes	2,083,498
19U	Long Term Debt Beginning – Unspecified Public Purposes	720,658
24T	Long Term Debt Issue, Nonguaranteed - Public Debt for Private Purpose	727,503
29U	Long Term Debt Issue – Unspecified Public Purposes	172,689
34T	Long Term Debt Retired Nonguaranteed - Public Debt for Private Purpose	182,962
39U	Long Term Debt Retired - Unspecified Public Purposes	151,112
44T	Long Term Debt Outstanding Nonguaranteed - Industrial Revenue	2,628,040
49U	Long Term Debt Outstanding – Unspecified Public Purposes	742,234
61V	Short Term Debt Outstanding - Beginning	8,499
64V	Short Term Debt Outstanding - End of Fiscal Year	8,885
A03	Charges - Miscellaneous Commercial Activities	114
A16	Charges - Higher Education Auxiliary Enterprises	89,131
A18	Charges - Higher Education, Other	270,436
A21	Charges - Education - Other, NEC	1,002
A36	Charges - Public Hospital	25,359
A44	Charges - Regular Highways	6,173
A50	Charges - Housing & Community Development	12,398
A54	Charges - Natural Resources, Agriculture (Not used in 2005-2006)	592
A56	Charges - Natural Resources, Forestry	61,533
A59	Charges - Natural Resources, Other	3,031
A61	Charges - Parks & Recreation	960
A89	Charges - All Other	120,869
A90	Revenue - Liquor Stores	116,360
B01	Intergovernmental Revenue from Federal - Air Transportation	424
B21	Intergovernmental Revenue from Federal - Education	317,333
B22	Intergovernmental Revenue from Federal- Employment Security Administration	29,922
B42	Intergovernmental Revenue from Federal - Health & Hospitals	141,080
B43	Intergovernmental Revenue from Federal – Environmental Health (NEW for 2007)	33,708
B46	Intergovernmental Revenue from Federal - Highways	324,150
B54	Intergovernmental Revenue from Federal - Natural Resources, Agriculture (Not used in 2005-2006)	18,296
B59	Intergovernmental Revenue from Federal - Other Natural Resources	43,299
B79	Intergovernmental Revenue from Federal - Public Welfare	957,937
B80	Intergovernmental Revenue from Federal - Sewerage	5,196
B89	Intergovernmental Revenue from Federal - All Other	104,360
B91	Intergovernmental Revenue from Federal - Water Utilities	10,071
D21	Intergovernmental Revenue from Local - Education	934
D46	Intergovernmental Revenue from Local - Highways	10,449
D79		7,991
D89	Intergovernmental Revenue from Local - All Other	198
E01	Current Operations - Air Transportation	1,758
E03	Current Operations - Miscellaneous Commercial Activities, NEC	6,190
E04	Current Operations - Correctional Institutions	184,912
E05	Current Operations - Corrections, Other	33,130
E16	Current Operations - Higher Education Auxiliary Enterprises	116,656
E18	Current Operations - Other Higher Education	651,709
E21	Current Operations - Other Education	67,371
E22	Current Operations - Social Insurance Administration	25,975

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Item code	Category	FY 2008
		Amount (\$000)
E23	Current Operations - Financial Administration	185,448
E25	Current Operations - Judicial and Legal Services	73,787
E26	Current Operations - Legislative Services	13,214
E27	Current Operations - Environmental Health (NEW for 2007)	50,301
E29	Current Operations - Central Staff Services	4,137
E31	Current Operations - General Public Buildings	3,921
E32	Current Operations - Health Services, Other	93,542
E36	Current Operations - Own Hospitals	46,568
E44	Current Operations - Regular Highways	177,924
E50	Current Operations - Housing & Community Development	13,879
E52	Current Operations - Libraries	4,951
E54	Current Operations - Natural Resources, Agriculture, Other (Not used in 2005-2006)	34,048
E55	Current Operations - Natural Resources, Fish & Game	63,289
E56	Current Operations - Natural Resources, Forestry	52,572
E59	Current Operations - Natural Resources, Other	27,727
E61	Current Operations - Parks & Recreation	22,699
E62	Current Operations - Police Protection	45,691
E66	Current Operations - Protective Inspection and Regulation, NEC	66,958
E73	Current Operations - Welfare, Payments to Medicare Trust Fund (NEW for 2007; previously S74)	18,359
E74	Current Operations - Welfare, Vendor Payments for Medical Care	1,313,989
E75	Current Operations - Welfare, Vendor Payments for Other Purposes	24,077
E77	Current Operations - Welfare Institutions	19,760
E79	Current Operations - Welfare, Other	175,213
E89	Current Operations - General, Other	92,810
E90	Current Operations - Liquor Stores	86,239
F01	Construction - Air Transportation	89
F03	Construction - Miscellaneous Commercial Activities, NEC	14
F04	Construction - Correctional Institutions	15,354
F16	Construction - Higher Education, Auxiliary Enterprises	47,514
F18	Construction - Higher Education, Other	137,646
F21	Construction - Education, Other	18,088
F22	Construction - Social Insurance Administration	5
F23	Construction - Financial Administration	30
F25	Construction - Judicial & Legal	25
F27	Construction - Environmental Health (NEW for 2007)	4
F31	Construction - General Public Buildings	75,947
F44	Construction - Regular Highways	345,391
F52	Construction - Libraries	3
F54	Construction - Agriculture, Other	22
F55	Construction - Fish & Game	5,434
F56	Construction - Forestry	82
F59	Construction - Natural Resources, Other	12,714
F61	Construction - Parks & Recreation	7,873
F77	Construction - Welfare Institutions	55
F79	Construction - Welfare, Other	6
F89	Construction - General	6,769
G01	Other Capital Outlay - Air Transportation	2
G03	Other Capital Outlay - Miscellaneous Commercial Activities, NEC	1,862
G04	Other Capital Outlay - Correctional Institutions	1,894

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Item code	Category	FY 2008
		Amount (\$000)
G05	Other Capital Outlay - Corrections, Other	509
G16	Other Capital Outlay - Higher Education, Auxiliary Enterprises	2,709
G18	Other Capital Outlay - Other Higher Education	17,742
G21	Other Capital Outlay - Education, Other	827
G22	Other Capital Outlay - Social Insurance Administration	412
G23	Other Capital Outlay - Financial Administration	1,789
G25	Other Capital Outlay - Judicial	1,321
G26	Other Capital Outlay - Legislative	154
G27	Other Capital Outlay – Environmental Health (NEW for 2007)	375
G29	Other Capital Outlay - Central Staff	225
G31	Other Capital Outlay - General Public Building	117
G32	Other Capital Outlay - Health - Other	1,367
G36	Other Capital Outlay - Own Hospitals	742
G44	Other Capital Outlay - Regular Highways	41,665
G52	Other Capital Outlay - Libraries	191
G54	Other Capital Outlay - Agriculture, Other) (Not used in 2005-2006)	777
G55	Other Capital Outlay - Fish & Game	3,387
G56	Other Capital Outlay - Forestry	2,128
G59	Other Capital Outlay - Natural Resource - Other	5,279
G61	Other Capital Outlay - Parks & Recreation	2,477
G62	Other Capital Outlay - Police Protection	3,747
G66	Other Capital Outlay - Protective Inspection & Regulation, NEC	880
G77	Other Capital Outlay - Welfare Institutions	449
G79	Other Capital Outlay - Welfare, Other	3,103
G89	Other Capital Outlay - General, Other	1,990
I89	Interest on General Debt	162,233
J19	Assistance and Subsidies – Scholarships and Other Subsidies – Education (NEW for 2005; previously under E19)	63,732
J67	Assistance and Subsidies – Public Welfare, Federal Categorical Assistance Programs (NEW for 2005; previously under E67)	32,470
J68	Assistance and Subsidies – Public Welfare, Cash Assistance Programs, Other (NEW for 2005; previously under E68)	26,897
K01	Equipment Only - Air Transportation	2
K03	Equipment Only - Miscellaneous Commercial Activities, NEC	1,862
K04	Equipment Only - Correctional Institutions	1,894
K05	Equipment Only - Correction, Other	509
K16	Equipment Only - Higher Education, Auxiliary Enterprises	1,348
K18	Equipment Only - Higher Education, Other	15,009
K21	Equipment Only - Education, Other	827
K22	Equipment Only - Social Insurance Administration	412
K23	Equipment Only - Financial Administration	1,789
K25	Equipment Only - Judicial and Legal	1,321
K26	Equipment Only - Legislative	154
K27	Equipment Only – Environmental Health (NEW for 2007)	355
K29	Equipment Only - Central Staff Services	225
K31	Equipment Only - General Public Building	117
K32	Equipment Only - Health, Other	1,367
K36	Equipment Only - Own Hospitals	742
K44	Equipment Only - Regular Highways	21,220
K52	Equipment Only - Libraries	191
K54	Equipment Only - Agriculture, Other) (Not used in 2005-2006)	777

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Item code	Category	FY 2008
		Amount (\$000)
K55	Equipment Only - Fish & Game	2,730
K56	Equipment Only - Forestry	2,067
K59	Equipment Only - Natural Resources, Other	277
K61	Equipment Only - Parks & Recreation	1,844
K62	Equipment Only - Police Protection	3,747
K66	Equipment Only - Protective Inspection and Regulation, NEC	880
K77	Equipment Only - Welfare Institutions	449
K79	Equipment Only - Welfare, Other	3,103
K89	Equipment Only - General, Other	1,990
M01	Intergovernmental to Local NEC - Air Transportation	328
M04	Intergovernmental to Local NEC – Correctional Institutions (NEW for 2005)	8,705
M25	Intergovernmental to Local NEC - Judicial and Legal	25
M27	Intergovernmental to Local NEC – Environmental Health (NEW for 2007)	3,208
M30	Intergovernmental to Local NEC - General Support	203,918
M32	Intergovernmental to Local NEC - Health	1,829
M44	Intergovernmental to Local NEC - Regular Highways	131,082
M52	Intergovernmental to Local NEC - Libraries	49
M56	Intergovernmental to Local NEC - Forestry	6,060
M59	Intergovernmental to Local NEC - Natural Resources	78
M61	Intergovernmental to Local NEC - Parks & Recreation	8,088
M62	Intergovernmental to Local NEC - Police Protection	1,876
M66	Intergovernmental to Local NEC - Protective Inspection & Regulations	959
M67	Intergovernmental to Local NEC - Welfare, Categorical Assistance Programs	325
M89	Intergovernmental to Local NEC - General	18,592
M91	Intergovernmental to Local NEC - Water Utilities	1,705
Q12	Intergovernmental to School District - Elementary and Secondary Education	1,620,900
Q18	Intergovernmental to School District - Higher Education, Other	29,775
S89	Intergovernmental to Federal - General, Other	5
T09	Tax - General Sales	1,347,327
T10	Tax - Alcoholic Beverage Sales	7,562
T12	Tax - Insurance Premiums	83,213
T13	Tax - Motor Fuels Sales	239,881
T14	Tax - Pari-mutuels	1,650
T15	Tax - Public Utilities	1,599
T16	Tax - Tobacco Sales	54,781
T19	Tax - Other Selective Sales	7,281
T20	Tax - Alcoholic Beverage License	1,655
T21	Tax - Amusement License	411
T22	Tax - Corporation License	2,279
T23	Tax - Hunting & Fishing License	36,403
T24	Tax - Motor Vehicle License	124,369
T25	Tax - Motor Vehicle Operators License	7,293
T27	Tax - Public Utility License	33,655
T28	Tax - Occupation & Business License, NEC	60,054
T29	Tax - Other License	4,151
T40	Tax - Individual Income	1,438,518
T41	Tax - Corporation Net Income	190,194
T50	Tax - Death & Gift	32
T53	Tax - Severance	6,758

State Government Finances in Iowa - Detail: 2008

Note: In Excel to view other years select the tabs at the bottom of the page

Item code	Category	FY 2008
		Amount (\$000)
T99	Tax - NEC	2,851
U11	Miscellaneous - Property Sale Other	11,661
U20	Miscellaneous - Interest Earnings	235,742
U30	Miscellaneous - Fines & Forfeits	11,778
U40	Miscellaneous - Rents	30,513
U41	Miscellaneous - Royalties	4,325
U50	Miscellaneous - Donations From Private Sources	61,715
U95	Miscellaneous - Net Lottery Revenue	44,885
U99	Miscellaneous - General Revenue, NEC	114,713
W01	Sinking Fund - Cash & Deposits	2,922,253
W31	Bond Fund - Cash & Deposits	320,794
W61	Other Funds - Cash & Deposits	2,807,084
X01	Employee Retirement Receipts - Local Employee Contribution	98,146
X02	Employee Retirement Receipts - State Employee Contribution	61,776
X05	Employee Retirement Receipts - Contributions from Local Government	183,184
X06	Employee Retirement Receipts - State Government Contributions to Own State System	90,600
X08	Employee Retirement Receipts - Total Earnings on Investments	-506,851
X11	Employee Retirement Expenses - Benefit Payments	483,753
X21	Employee Retirement - Total Cash & Deposits	690,411
X42	Employee Retirement - Securities, Mortgages	321,944
X44	Employee Retirement - Total Other Securities	2,408,891
X47	Employee Retirement - Other Investments, Other	698,353
Y01	Unemployment Compensation - Contribution	123,320
Y02	Unemployment Compensation - Interest Revenue	8,722
Y05	Unemployment Compensation - Benefit Payments	167,562
Y07	Unemployment Compensation - Balance In US Treasury	135,087
Y08	Unemployment Compensation - Other Balance (+ or-)	724
Y10	Workers Compensation - Own Contribution	2,389
Y11	Workers Compensation - Other Contributions	226,162
Y12	Workers Compensation - Interest Earnings	32,270
Y14	Workers Compensation - Benefit Payments	130,940
Y15	Workers Compensation - Other Payments	66,477
Y21	Workers Compensation - Cash & Assets	613,291
Z00	Total Salaries & Wages	1,040,874
Z41	Liquor Stores - Net Sales	99,878
Z42	Liquor Stores - Cost of Goods	69,165
Z43	Liquor Stores - Operating Expenditures	17,074
Z44	Liquor Stores - Other Income	842
Z46	Liquor Stores - Transfer to General Funds	40,164
Z48	Liquor Stores - Liquor Taxes	7,914
Z51	Lotteries Exhibit - Ticket Sales	126,349
Z52	Lotteries Exhibit - Prizes	81,464
Z53	Lotteries Exhibit - Administrative Expenditures	8,753
Z54	Lotteries Exhibit - Proceeds	36,132
Z77	Employee Retirement - Corporate Bonds (market value)-- NEW as of 2002	2,843,701
Z78	Employee Retirement - Corporate Stocks (market value)-- NEW as of 2002	3,370,821

Reasons for the government finance program redesign:

To comply with new and stricter statistical standards for Federal government sample surveys. Data collection and estimation methodologies had to be changed to comply with the new standards.

State Government Finances in Iowa - Detail: 2008

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Item code	Category	FY 2008
		Amount (\$000)

Many classification categories were added to the local government component.

Some changes were made to the state government component.

To simplify the variable set being collected, with the goals of reducing processing time and redesigning the survey data collection instruments (print and electronic).

To revise the variable set as needed so that it reflects current government sector financial reporting standards and practices.

To update and clarify the definitions, which had been in place since 1988.

For specific details on the changes resulting from the 2005 redesign please see Appendix 1 of the 2006 version of the *Government Finance and Employment Classification Manual* located on the Internet at: <http://www.census.gov/govs/www/classmain.html>

Please note: Effective with the 2002 Census of Governments the non-government security categories of corporate bonds and corporate stocks are reported at fair market value in accordance with Statement 34 of the Governmental Accounting Standards Board (GASB). Users should use caution when comparing asset data from fiscal year 2002 and forward from earlier years.

As a result this dictionary contains two new variables starting in 2002. Item code Z77 is "Employee Retirement-Securities --Corporate Bonds (market value)." Item code Z78 is "Employee Retirement -Corporate Stocks-(market value)." Prior to 2002, these two variables were included in the survey at X40 and X41, respectively, and measured at book value (cost basis) instead of at market value. Users can refer to the Documentation for the annual survey Public Employee Retirement Systems of State and Local Governments for additional information about these two changes.

Additional items that are impacted by this change from cost basis to market value accounting are the Insurance Trust Systems. As a result, any unrealized gains or losses can impact the overall revenues of a particular government unit. Users should consider market variations when examining revenues and assets. For example, when comparing revenues from 2000 to 2004 fluctuations in the insurance trust system will impact total revenues. Thus users should be aware that changes in total revenues may not actually be the result of real increases or decreases in revenues but may be the result of market variation.

Source: U.S. Bureau of the Census, Governments Division; "State Government Finances" published yearly, <http://www.census.gov/govs/state>

Prepared By: State Library of Iowa, State Data Center Program, 800-248-4483, 9/30/2009
<http://www.iowadatacenter.org>

State Government Finances in Iowa - Detail: 2007

Note: In Excel to view other years select the tabs at the bottom of the page

Item code	Category	FY 2007
		Amount (\$000)
19T	Long Term Debt Beginning Outstanding – Public Debt for Private Purposes	3,994,570
19U	Long Term Debt Beginning – Unspecified Public Purposes	7,725,679
24T	Long Term Debt Issue, Nonguaranteed - Public Debt for Private Purpose	859,237
29U	Long Term Debt Issue – Unspecified Public Purposes	2,555,144
34T	Long Term Debt Retired Nonguaranteed - Public Debt for Private Purpose	469,046
39U	Long Term Debt Retired - Unspecified Public Purposes	422,618
44T	Long Term Debt Outstanding Nonguaranteed - Industrial Revenue	4,092,531
49U	Long Term Debt Outstanding – Unspecified Public Purposes	10,150,401
61V	Short Term Debt Outstanding - Beginning	14,407
64V	Short Term Debt Outstanding - End of Fiscal Year	9,036
A01	Charges - Air Transportation	1,275
A16	Charges - Higher Education Auxiliary Enterprises	285,013
A18	Charges - Higher Education, Other	747,528
A21	Charges - Education - Other, NEC	24,304
A36	Charges - Public Hospital	393,225
A44	Charges - Regular Highways	1,155
A45	Charges - Toll Highways	41,514
A50	Charges - Housing & Community Development	13,476
A54	Charges - Natural Resources, Agriculture (Not used in 2005-2006)	5,329
A56	Charges - Natural Resources, Forestry	1,841
A59	Charges - Natural Resources, Other	760
A61	Charges - Parks & Recreation	58,026
A87	Charges - Sea and Inland Port Facilities	55,623
A89	Charges - All Other	211,621
A91	Revenue - Water Utilities	3,046
A92	Revenue - Electric Utilities	1,469
B01	Intergovernmental Revenue from Federal - Air Transportation	8,083
B21	Intergovernmental Revenue from Federal - Education	1,629,453
B22	Intergovernmental Revenue from Federal- Employment Security Administration	51,296
B42	Intergovernmental Revenue from Federal - Health & Hospitals	303,376
B43	Intergovernmental Revenue from Federal – Environmental Health (NEW for 2007)	17,045
B46	Intergovernmental Revenue from Federal - Highways	680,507
B50	Intergovernmental Revenue from Federal - Housing & Community Development	2,887,126
B54	Intergovernmental Revenue from Federal - Natural Resources, Agriculture (Not used in 2005-2006)	10,151
B59	Intergovernmental Revenue from Federal - Other Natural Resources	51,986
B79	Intergovernmental Revenue from Federal - Public Welfare	4,731,454
B80	Intergovernmental Revenue from Federal - Sewerage	9,866
B89	Intergovernmental Revenue from Federal - All Other	1,937,882
B91	Intergovernmental Revenue from Federal - Water Utilities	9,489
D21	Intergovernmental Revenue from Local - Education	17,451
D42	Intergovernmental Revenue from Local - Health & Hospitals	3,203
D80	Intergovernmental Revenue from Local - Sewerage	22,544
D89	Intergovernmental Revenue from Local - All Other	46,562
E01	Current Operations - Air Transportation	4,617
E04	Current Operations - Correctional Institutions	383,272
E05	Current Operations - Corrections, Other	118,347
E12	Current Operations - Elementary & Secondary Education	197,654

State Government Finances in Iowa - Detail: 2007

Note: In Excel to view other years select the tabs at the bottom of the page

Item code	Category	FY 2007
		Amount (\$000)
E16	Current Operations - Higher Education Auxiliary Enterprises	274,315
E18	Current Operations - Other Higher Education	2,255,881
E21	Current Operations - Other Education	445,660
E22	Current Operations - Social Insurance Administration	58,296
E23	Current Operations - Financial Administration	284,217
E25	Current Operations - Judicial and Legal Services	183,394
E26	Current Operations - Legislative Services	49,801
E27	Current Operations - Environmental Health (NEW for 2007)	152,213
E29	Current Operations - Central Staff Services	37,901
E31	Current Operations - General Public Buildings	31,271
E32	Current Operations - Health Services, Other	426,556
E36	Current Operations - Own Hospitals	826,132
E44	Current Operations - Regular Highways	390,256
E45	Current Operations - Toll Highways	39,797
E50	Current Operations - Housing & Community Development	2,836,461
E52	Current Operations - Libraries	7,645
E54	Current Operations - Natural Resources, Agriculture, Other (Not used in 2005-2006)	171,728
E55	Current Operations - Natural Resources, Fish & Game	54,908
E56	Current Operations - Natural Resources, Forestry	22,364
E59	Current Operations - Natural Resources, Other	134,130
E61	Current Operations - Parks & Recreation	151,537
E62	Current Operations - Police Protection	199,633
E66	Current Operations - Protective Inspection and Regulation, NEC	57,440
E74	Current Operations - Welfare, Vendor Payments for Medical Care	4,052,934
E77	Current Operations - Welfare Institutions	17,905
E79	Current Operations - Welfare, Other	441,958
E85	Current Operations - Other Veterans Services	3,862
E87	Current Operations - Sea and Inland Port Facilities	49,395
E89	Current Operations - General, Other	957,775
E91	Current Operations - Water Utilities	1,858
E92	Current Operations - Electric Utilities	1,445
E94	Current Operations - Transit Utilities	893
F01	Construction - Air Transportation	12,991
F04	Construction - Correctional Institutions	15,937
F16	Construction - Higher Education, Auxiliary Enterprises	34,344
F18	Construction - Higher Education, Other	48,542
F21	Construction - Education, Other	6,619
F29	Construction - Central Staff Services	688
F31	Construction - General Public Buildings	178,512
F32	Construction - Health, Other	249
F36	Construction - Own Hospitals	4,777
F44	Construction - Regular Highways	1,045,404
F45	Construction - Toll Highways	11,575
F50	Construction - Housing & Community Development	8,576
F54	Construction - Agriculture, Other	4,433
F55	Construction - Fish & Game	6,349
F59	Construction - Natural Resources, Other	51,003
F61	Construction - Parks & Recreation	130,143
F62	Construction - Police Protection	1,457
F85	Construction - Other Veterans Services	10,252

State Government Finances in Iowa - Detail: 2007

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Item code	Category	FY 2007
		Amount (\$000)
F87	Construction - Sea and Inland Port Facilities	54,700
F89	Construction - General	698
F91	Construction - Water Utilities	112
G01	Other Capital Outlay - Air Transportation	19
G04	Other Capital Outlay - Correctional Institutions	2,360
G05	Other Capital Outlay - Corrections, Other	1,963
G16	Other Capital Outlay - Higher Education, Auxiliary Enterprises	2,061
G18	Other Capital Outlay - Other Higher Education	76,262
G21	Other Capital Outlay - Education, Other	13,419
G23	Other Capital Outlay - Financial Administration	1,981
G25	Other Capital Outlay - Judicial	2,977
G26	Other Capital Outlay - Legislative	723
G27	Other Capital Outlay – Environmental Health (NEW for 2007)	3,571
G29	Other Capital Outlay - Central Staff	3,782
G31	Other Capital Outlay - General Public Building	304
G32	Other Capital Outlay - Health - Other	5,694
G36	Other Capital Outlay - Own Hospitals	12,926
G44	Other Capital Outlay - Regular Highways	75,382
G45	Other Capital Outlay - Toll Highways	1,265
G50	Other Capital Outlay - Housing & Community Development	67,062
G52	Other Capital Outlay - Libraries	297
G54	Other Capital Outlay - Agriculture, Other) (Not used in 2005-2006)	5,247
G55	Other Capital Outlay - Fish & Game	8,180
G56	Other Capital Outlay - Forestry	87
G59	Other Capital Outlay - Natural Resource - Other	7,960
G61	Other Capital Outlay - Parks & Recreation	7,175
G62	Other Capital Outlay - Police Protection	9,477
G66	Other Capital Outlay - Protective Inspection & Regulation, NEC	619
G77	Other Capital Outlay - Welfare Institutions	814
G79	Other Capital Outlay - Welfare, Other	65
G85	Other Capital Outlay - Other Veterans Services	165
G87	Other Capital Outlay - Sea and Inland Port Facilities	3,150
G89	Other Capital Outlay - General, Other	5,632
G94	Other Capital Outlay - Transit Utilities	3
I89	Interest on General Debt	852,184
J19	Assistance and Subsidies – Scholarships and Other Subsidies – Education (NEW for 2005; previously under E19)	325,912
J67	Assistance and Subsidies – Public Welfare, Federal Categorical Assistance Programs (NEW for 2005; previously under E67)	236,056
K01	Equipment Only - Air Transportation	19
K04	Equipment Only - Correctional Institutions	2,360
K05	Equipment Only - Correction, Other	1,963
K16	Equipment Only - Higher Education, Auxiliary Enterprises	2,061
K18	Equipment Only - Higher Education, Other	76,052
K21	Equipment Only - Education, Other	13,362
K23	Equipment Only - Financial Administration	1,981
K25	Equipment Only - Judicial and Legal	2,977
K26	Equipment Only - Legislative	723
K27	Equipment Only – Environmental Health (NEW for 2007)	3,571
K29	Equipment Only - Central Staff Services	3,782
K31	Equipment Only - General Public Building	304

State Government Finances in Iowa - Detail: 2007

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Item code	Category	FY 2007
		Amount (\$000)
K32	Equipment Only - Health, Other	5,675
K36	Equipment Only - Own Hospitals	12,870
K45	Equipment Only - Toll Highways	1,265
K50	Equipment Only - Housing & Community Development	213
K52	Equipment Only - Libraries	297
K54	Equipment Only - Agriculture, Other) (Not used in 2005-2006)	5,247
K55	Equipment Only - Fish & Game	8,169
K56	Equipment Only - Forestry	87
K59	Equipment Only - Natural Resources, Other	5,981
K61	Equipment Only - Parks & Recreation	7,151
K62	Equipment Only - Police Protection	9,477
K66	Equipment Only - Protective Inspection and Regulation, NEC	619
K77	Equipment Only - Welfare Institutions	726
K79	Equipment Only - Welfare, Other	65
K85	Equipment Only - Other Veterans Services	165
K87	Equipment Only - Sea and Inland Port Facilities	985
K89	Equipment Only - General, Other	5,340
K94	Equipment Only - Transit Utilities	3
M01	Intergovernmental to Local NEC - Air Transportation	6,904
M04	Intergovernmental to Local NEC – Correctional Institutions (NEW for 2005)	129,589
M21	Intergovernmental to Local NEC - Education	1,237
M23	Intergovernmental to Local NEC - Financial Administration	1,013
M25	Intergovernmental to Local NEC - Judicial and Legal	15,004
M30	Intergovernmental to Local NEC - General Support	194,533
M36	Intergovernmental to Local NEC – Hospitals (NEW for 2005)	3
M44	Intergovernmental to Local NEC - Regular Highways	92,704
M50	Intergovernmental to Local NEC - Housing & Community Development	30,478
M54	Intergovernmental to Local NEC – Agriculture) (Not used in 2005-2006)	7,148
M56	Intergovernmental to Local NEC - Forestry	271
M59	Intergovernmental to Local NEC - Natural Resources	9,687
M61	Intergovernmental to Local NEC - Parks & Recreation	29,843
M62	Intergovernmental to Local NEC - Police Protection	105,785
M66	Intergovernmental to Local NEC - Welfare, Categorical Assistance Programs	326
M79	Intergovernmental to Local NEC - Welfare, Cash Assistance Programs	95,694
M80	Intergovernmental to Local NEC - Welfare	17,157
M87	Intergovernmental to Local NEC - Solid Waste Management	27,432
M89	Intergovernmental to Local NEC - General	1,453,448
M94	Intergovernmental to Local NEC - Transit Utilities	17,688
Q12	Intergovernmental to School District - Elementary and Secondary Education	4,026,303
E73	Current Operations – Welfare, Payments to Medicare Trust Fund (NEW for 2007)	72,866
T01	Tax - Property	38,757
T09	Tax - General Sales	3,481,242
T10	Tax - Alcoholic Beverage Sales	53,881
T11	Tax - Amusement	610,163
T12	Tax - Insurance Premiums	402,298
T13	Tax - Motor Fuels Sales	616,636
T14	Tax - Pari-mutuels	55,506
T15	Tax - Public Utilities	18,635
T16	Tax - Tobacco Sales	103,296

State Government Finances in Iowa - Detail: 2007

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Item code	Category	FY 2007
		Amount (\$000)
T19	Tax - Other Selective Sales	32,005
T22	Tax - Corporation License	315,296
T23	Tax - Hunting & Fishing License	28,312
T24	Tax - Motor Vehicle License	110,997
T25	Tax - Motor Vehicle Operators License	11,870
T27	Tax - Public Utility License	4,174
T28	Tax - Occupation & Business License, NEC	95,046
T29	Tax - Other License	3,154
T40	Tax - Individual Income	3,214,163
T41	Tax - Corporation Net Income	752,773
T50	Tax - Death & Gift	11,134
T53	Tax - Severance	904,164
U11	Miscellaneous - Property Sale Other	61,857
U20	Miscellaneous - Interest Earnings	916,447
U21	Miscellaneous - Other Dividends (New for 2005)	1,627
U30	Miscellaneous - Fines & Forfeits	3,154
U40	Miscellaneous - Rents	94,670
U41	Miscellaneous - Royalties	598,047
U50	Miscellaneous - Donations From Private Sources	125,899
U95	Miscellaneous - Net Lottery Revenue	155,121
U99	Miscellaneous - General Revenue, NEC	332,795
W01	Sinking Fund - Cash & Deposits	7,202,519
W31	Bond Fund - Cash & Deposits	1,830,816
W61	Other Funds - Cash & Deposits	11,633,686
X01	Employee Retirement Receipts - Local Employee Contribution	442,613
X02	Employee Retirement Receipts - State Employee Contribution	186,888
X05	Employee Retirement Receipts - Contributions from Local Government	264,785
X06	Employee Retirement Receipts - State Government Contributions to Own State System	1,238,148
X08	Employee Retirement Receipts - Total Earnings on Investments	4,614,209
X11	Employee Retirement Expenses - Benefit Payments	2,491,663
X12	Employee Retirement Expenses - Withdrawals	126,547
X21	Employee Retirement - Total Cash & Deposits	2,158,567
X30	Employee Retirement - Total Federal Securities	544,601
X44	Employee Retirement - Total Other Securities	11,910,062
X47	Employee Retirement - Other Investments, Other	4,654,112
Y01	Unemployment Compensation - Contribution	182,361
Y02	Unemployment Compensation - Interest Revenue	79,597
Y04	Unemployment Compensation - Federal Advances	-1,377
Y05	Unemployment Compensation - Benefit Payments	129,286
Y07	Unemployment Compensation - Balance In US Treasury	1,436,793
Y08	Unemployment Compensation - Other Balance (+ or-)	-506
Y11	Workers Compensation - Other Contributions	42,713
Y15	Workers Compensation - Other Payments	42,441
Y21	Workers Compensation - Cash & Assets	135,149
Y51	Other Insurance Trust - Other Contributions	58,430
Y53	Other Insurance Trust - Benefit Payment	87,736
Y54	Other Insurance Trust - Other Payments	24,900
Y61	Other Insurance Trust - Cash & Deposits	65,485
Z00	Total Salaries & Wages	3,807,032
Z51	Lotteries Exhibit - Ticket Sales	334,531

State Government Finances in Iowa - Detail: 2007

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Item code	Category	FY 2007
		Amount (\$000)
Z52	Lotteries Exhibit - Prizes	179,410
Z53	Lotteries Exhibit - Administrative Expenditures	28,824
Z54	Lotteries Exhibit - Proceeds	126,297
Z77	Employee Retirement - Corporate Bonds (market value)-- NEW as of 2002	4,406,081
Z78	Employee Retirement - Corporate Stocks (market value)-- NEW as of 2002	13,482,828

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Source: U.S. Bureau of the Census, Governments Division; "State Government Finances" published yearly,

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<http://www.iowadatecenter.org>

State Government Finances in Iowa - Detail: 2006

Note: In Excel to view other years select the tabs at the bottom of the page

Item code	Category	FY 2006
		Amount (\$000)
19T	Long Term Debt Beginning Outstanding – Public Debt for Private Purposes	2,966,744
19U	Long Term Debt Beginning – Unspecified Public Purposes	1,963,838
24T	Long Term Debt Issue, Nonguaranteed - Public Debt for Private Purpose	1,617,025
29U	Long Term Debt Issue – Unspecified Public Purposes	1,519,589
34T	Long Term Debt Retired Nonguaranteed - Public Debt for Private Purpose	160,485
39U	Long Term Debt Retired - Unspecified Public Purposes	1,308,369
44T	Long Term Debt Outstanding Nonguaranteed - Industrial Revenue	4,423,284
49U	Long Term Debt Outstanding – Unspecified Public Purposes	2,175,058
52T	Long Term Debt Refunded - Issued	639,460
53T	Long Term Debt Refunded - Retired	639,460
A01	Charges - Air Transportation	788
A16	Charges - Higher Education Auxiliary Enterprises	279,866
A18	Charges - Higher Education, Other	765,961
A21	Charges - Education - Other, NEC	1,211
A36	Charges - Public Hospital	767,354
A44	Charges - Regular Highways	3,824
A50	Charges - Toll Highways	11,838
A56	Charges - Housing & Community Development	153
A59	Charges - Natural Resources, Forestry	31,053
A61	Charges - Natural Resources, Other	4,194
A80	Charges - Parks & Recreation	706
A81	Charges - Sea and Inland Port Facilities	4,137
A89	Charges - All Other	146,164
A90	Revenue - Liquor Stores	163,371
A91	Revenue - Water Utilities	544
B01	Intergovernmental Revenue from Federal - Air Transportation	361
B21	Intergovernmental Revenue from Federal - Education	820,509
B22	Intergovernmental Revenue from Federal- Employment Security Administration	34,165
B42	Intergovernmental Revenue from Federal - Health & Hospitals	134,622
B46	Intergovernmental Revenue from Federal - Highways	273,720
B50	Intergovernmental Revenue from Federal - Housing & Community Development	48,969
B59	Intergovernmental Revenue from Federal - Other Natural Resources	67,475
B79	Intergovernmental Revenue from Federal - Public Welfare	2,466,312
B80	Intergovernmental Revenue from Federal - Sewerage	25,714
B89	Intergovernmental Revenue from Federal - All Other	180,177
B91	Intergovernmental Revenue from Federal - Water Utilities	17,142
B94	Intergovernmental Revenue from Federal - Transit Utilities	19,925
CGE	Tabacco Lawsuit Settlement - Expenditure of Proceeds	44,165
CGR	Tabacco Lawsuit Settlement - Receipts	54,233
D21	Intergovernmental Revenue from Local - Education	1,272
D42	Intergovernmental Revenue from Local - Health & Hospitals	26,625
D46	Intergovernmental Revenue from Local - Highways	5,649
D79	Intergovernmental Revenue from Local - All Other	167,757
D89	Intergovernmental Revenue from Local - All Other	5,620
E01	Current Operations - Air Transportation	2,310
E04	Current Operations - Correctional Institutions	222,117
E05	Current Operations - Corrections, Other	11,562
E16	Current Operations - Higher Education Auxiliary Enterprises	251,190

State Government Finances in Iowa - Detail: 2006

Note: In Excel to view other years select the tabs at the bottom of the page

Item code	Category	FY 2006
		Amount (\$000)
E18	Current Operations - Other Higher Education	1,598,121
E21	Current Operations - Other Education	147,931
E22	Current Operations - Social Insurance Administration	30,709
E23	Current Operations - Financial Administration	176,100
E25	Current Operations - Judicial and Legal Services	207,280
E26	Current Operations - Legislative Services	24,359
E29	Current Operations - Central Staff Services	8,500
E31	Current Operations - General Public Buildings	4,551
E32	Current Operations - Health Services, Other	98,312
E36	Current Operations - Own Hospitals	847,136
E44	Current Operations - Regular Highways	242,673
E50	Current Operations - Housing & Community Development	20,196
E52	Current Operations - Libraries	3,038
E55	Current Operations - Natural Resources, Fish & Game	22,871
E56	Current Operations - Natural Resources, Forestry	4,447
E59	Current Operations - Natural Resources, Other	179,194
E61	Current Operations - Parks & Recreation	18,913
E62	Current Operations - Police Protection	73,623
E66	Current Operations - Protective Inspection and Regulation, NEC	51,790
E74	Current Operations - Welfare, Vendor Payments for Medical Care	2,714,971
E75	Current Operations - Welfare, Vendor Payments for Other Purposes	6
E77	Current Operations - Welfare Institutions	55,304
E79	Current Operations - Welfare, Other	574,384
E80	Current Operations - Sewerage	2,868
E81	Current Operations - Solid Waste Management	3,581
E85	Current Operations - Other Veterans Services	2,911
E89	Current Operations - General, Other	168,061
E90	Current Operations - Liquor Stores	110,922
F04	Construction - Correctional Institutions	715
F16	Construction - Higher Education, Auxiliary Enterprises	13,214
F18	Construction - Higher Education, Other	206,706
F21	Construction - Education, Other	1,248
F25	Construction - Judicial & Legal	2
F31	Construction - General Public Buildings	54,307
F36	Construction - Own Hospitals	45,850
F44	Construction - Regular Highways	756,600
F55	Construction - Fish & Game	1,775
F59	Construction - Natural Resources, Other	8,439
F61	Construction - Parks & Recreation	17
F62	Construction - Police Protection	86
F66	Construction - Protective Inspection & Regulation, NEC	1
F77	Construction - Welfare Institutions	7
F79	Construction - Welfare, Other	11
F89	Construction - General	11,308
G04	Other Capital Outlay - Correctional Institutions	1,327
G05	Other Capital Outlay - Corrections, Other	1,558
G16	Other Capital Outlay - Higher Education, Auxiliary Enterprises	851
G18	Other Capital Outlay - Other Higher Education	56,067
G21	Other Capital Outlay - Education, Other	3,284
G22	Other Capital Outlay - Social Insurance Administration	1,352
G23	Other Capital Outlay - Financial Administration	2,747

State Government Finances in Iowa - Detail: 2006

Note: In Excel to view other years select the tabs at the bottom of the page

Item code	Category	FY 2006
		Amount (\$000)
G25	Other Capital Outlay - Judicial	4,885
G26	Other Capital Outlay - Legislative	1,076
G29	Other Capital Outlay - Central Staff	383
G31	Other Capital Outlay - General Public Building	190
G32	Other Capital Outlay - Health - Other	2,199
G36	Other Capital Outlay - Own Hospitals	27,255
G44	Other Capital Outlay - Regular Highways	22,075
G50	Other Capital Outlay - Housing & Community Development	1,880
G52	Other Capital Outlay - Libraries	33
G55	Other Capital Outlay - Fish & Game	2,689
G56	Other Capital Outlay - Forestry	611
G59	Other Capital Outlay - Natural Resource - Other	5,304
G61	Other Capital Outlay - Parks & Recreation	1,721
G62	Other Capital Outlay - Police Protection	6,806
G66	Other Capital Outlay - Protective Inspection & Regulation, NEC	1,272
G77	Other Capital Outlay - Welfare Institutions	1,597
G79	Other Capital Outlay - Welfare, Other	4,473
G80	Other Capital Outlay - Sewerage	22
G81	Other Capital Outlay - Solid Waste Management	12
G85	Other Capital Outlay - Other Veterans Services	891
G89	Other Capital Outlay - General, Other	28,644
G90	Other Capital Outlay - Liquor Stores	60
I89	Interest on General Debt	261,145
J19	Assistance and Subsidies – Scholarships and Other Subsidies – Education (NEW for 2005; previously under E19)	200,545
J67	Assistance and Subsidies – Public Welfare, Federal Categorical Assistance Programs (NEW for 2005; previously under E67)	75,856
J68	Assistance and Subsidies – Public Welfare, Cash Assistance Programs, Other (NEW for 2005; previously under E68)	113
J85	Assistance and Subsidies - Veterans' Bonuses (NEW for 2005; previously under E84)	1
K04	Equipment Only - Correctional Institutions	1,327
K05	Equipment Only - Correction, Other	1,558
K16	Equipment Only - Higher Education, Auxiliary Enterprises	851
K18	Equipment Only - Higher Education, Other	49,823
K21	Equipment Only - Education, Other	3,234
K22	Equipment Only - Social Insurance Administration	1,352
K23	Equipment Only - Financial Administration	2,747
K25	Equipment Only - Judicial and Legal	4,885
K26	Equipment Only - Legislative	1,076
K29	Equipment Only - Central Staff Services	383
K31	Equipment Only - General Public Building	60
K32	Equipment Only - Health, Other	2,199
K36	Equipment Only - Own Hospitals	27,255
K44	Equipment Only - Regular Highways	11,267
K50	Equipment Only - Housing & Community Development	1,880
K52	Equipment Only - Libraries	33
K55	Equipment Only - Fish & Game	683
K56	Equipment Only - Forestry	141
K59	Equipment Only - Natural Resources, Other	2,043
K61	Equipment Only - Parks & Recreation	625

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Item code	Category	FY 2006
		Amount (\$000)
K62	Equipment Only - Police Protection	6,806
K66	Equipment Only - Protective Inspection and Regulation, NEC	1,272
K77	Equipment Only - Welfare Institutions	1,597
K79	Equipment Only - Welfare, Other	4,473
K80	Equipment Only - Sewerage	22
K81	Equipment Only - Solid Waste Management	12
K85	Equipment Only - Other Veterans Services	891
K89	Equipment Only - General, Other	28,325
K90	Equipment Only - Liquor Stores	60
M04	Intergovernmental to Local NEC – Correctional Institutions (NEW for 2005)	1,034
M05	Intergovernmental to Local NEC - Corrections, Other	2,311
M21	Intergovernmental to Local NEC - Education	2,606
M25	Intergovernmental to Local NEC - Judicial and Legal	11,581
M30	Intergovernmental to Local NEC - General Support	131,412
M32	Intergovernmental to Local NEC - Health	94,785
M36	Intergovernmental to Local NEC – Hospitals (NEW for 2005)	4,795
M44	Intergovernmental to Local NEC - Regular Highways	439,537
M50	Intergovernmental to Local NEC - Housing & Community Development	36,009
M52	Intergovernmental to Local NEC - Libraries	1,702
M55	Intergovernmental to Local NEC - Fish & Game	2,420
M56	Intergovernmental to Local NEC - Forestry	604
M59	Intergovernmental to Local NEC - Natural Resources	19,667
M61	Intergovernmental to Local NEC - Parks & Recreation	3,384
M62	Intergovernmental to Local NEC - Police Protection	6,623
M67	Intergovernmental to Local NEC - Welfare, Categorical Assistance Programs	6,973
M68	Intergovernmental to Local NEC - Welfare, Cash Assistance Programs	47,905
M79	Intergovernmental to Local NEC - Welfare	54,869
M81	Intergovernmental to Local NEC - Solid Waste Management	3,384
M89	Intergovernmental to Local NEC - General	168,174
M94	Intergovernmental to Local NEC - Transit Utilities	30,497
Q12	Intergovernmental to School District - Elementary and Secondary Education	2,694,433
S67	Intergovernmental to Federal - Welfare, Categorical Assistance Programs	98,479
S74	Intergovernmental to Federal - Welfare, Vendor Payments for Medical Care (NE)	18,783
T09	Tax - General Sales	1,800,829
T10	Tax - Alcoholic Beverage Sales	14,269
T11	Tax - Amusement	252,621
T12	Tax - Insurance Premiums	121,428
T13	Tax - Motor Fuels Sales	441,867
T14	Tax - Pari-mutuels	2,306
T16	Tax - Tobacco Sales	98,936
T20	Tax - Alcoholic Beverage License	9,870
T21	Tax - Amusement License	18,589
T22	Tax - Corporation License	37,851
T23	Tax - Hunting & Fishing License	27,036
T24	Tax - Motor Vehicle License	394,576
T25	Tax - Motor Vehicle Operators License	10,957
T27	Tax - Public Utility License	10,969
T28	Tax - Occupation & Business License, NEC	85,962
T29	Tax - Other License	2,345
T40	Tax - Individual Income	2,413,775

State Government Finances in Iowa - Detail: 2006

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Item code	Category	FY 2006
		Amount (\$000)
T41	Tax - Corporation Net Income	284,976
T50	Tax - Death & Gift	71,640
T51	Tax - Documentary & Stock Transfer	18,095
U11	Miscellaneous - Property Sale Other	6,163
U20	Miscellaneous - Interest Earnings	421,015
U21	Miscellaneous - Other Dividends (New for 2005)	6,855
U30	Miscellaneous - Fines & Forfeits	61,435
U40	Miscellaneous - Rents	1,115
U41	Miscellaneous - Royalties	459
U50	Miscellaneous - Donations From Private Sources	114,886
U95	Miscellaneous - Net Lottery Revenue	109,410
U99	Miscellaneous - General Revenue, NEC	280,530
W01	Sinking Fund - Cash & Deposits	4,941,113
W31	Bond Fund - Cash & Deposits	128,096
W61	Other Funds - Cash & Deposits	3,728,853
X01	Employee Retirement Receipts - Local Employee Contribution	186,772
X02	Employee Retirement Receipts - State Employee Contribution	47,538
X05	Employee Retirement Receipts - Contributions from Local Government	313,932
X06	Employee Retirement Receipts - State Government Contributions to Own State System	77,427
X08	Employee Retirement Receipts - Total Earnings on Investments	2,352,251
X11	Employee Retirement Expenses - Benefit Payments	1,031,888
X12	Employee Retirement Expenses - Withdrawals	42,820
X21	Employee Retirement - Total Cash & Deposits	692,240
X30	Employee Retirement - Total Federal Securities	1,073,048
X44	Employee Retirement - Total Other Securities	10,508,771
X47	Employee Retirement - Other Investments, Other	4,306,951
Y01	Unemployment Compensation - Contribution	275,446
Y02	Unemployment Compensation - Interest Revenue	31,139
Y04	Unemployment Compensation - Federal Advances	-126
Y05	Unemployment Compensation - Benefit Payments	284,283
Y07	Unemployment Compensation - Balance In US Treasury	657,584
Y08	Unemployment Compensation - Other Balance (+ or-)	-1,342
Y11	Workers Compensation - Other Contributions	3,618
Y12	Workers Compensation - Interest Earnings	65
Y14	Workers Compensation - Benefit Payments	1,862
Y15	Workers Compensation - Other Payments	100
Y21	Workers Compensation - Cash & Assets	2,471
Z00	Total Salaries & Wages	2,104,806
Z41	Liquor Stores - Net Sales	160,881
Z42	Liquor Stores - Cost of Goods	105,584
Z43	Liquor Stores - Operating Expenditures	5,338
Z44	Liquor Stores - Other Income	2,490
Z46	Liquor Stores - Transfer to General Funds	61,983
Z48	Liquor Stores - Liquor Taxes	14,133
Z51	Lotteries Exhibit - Ticket Sales	231,669
Z52	Lotteries Exhibit - Prizes	122,259
Z53	Lotteries Exhibit - Administrative Expenditures	29,187
Z54	Lotteries Exhibit - Proceeds	80,223
Z77	Employee Retirement - Corporate Bonds (market value)-- NEW as of 2002	4,606,118
Z78	Employee Retirement - Corporate Stocks (market value)-- NEW as of 2002	2,214,064

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Item code	Category	FY 2006
		Amount (\$000)

Reasons for the government finance program redesign:

To comply with new and stricter statistical standards for Federal government sample surveys. Data collection and estimation methodologies had to be changed to comply with the new standards.

 Many classification categories were added to the local government component.

 Some changes were made to the state government component.

To simplify the variable set being collected, with the goals of reducing processing time and redesigning the survey data collection instruments (print and electronic).

To revise the variable set as needed so that it reflects current government sector financial reporting standards and practices.

To update and clarify the definitions, which had been in place since 1988.

For specific details on the changes resulting from the 2005 redesign please see Appendix 1 of the 2006 version of the *Government Finance and Employment Classification Manual* located on the Internet at:

<http://www.census.gov/govs/www/classmain.html>

Please note: Effective with the 2002 Census of Governments the non-government security categories of corporate bonds and corporate stocks are reported at fair market value in accordance with Statement 34 of the Governmental Accounting Standards Board (GASB). Users should use caution when comparing asset data from fiscal year 2002 and forward from earlier years.

As a result this dictionary contains two new variables starting in 2002. Item code Z77 is "Employee Retirement-Securities --Corporate Bonds (market value)." Item code Z78 is "Employee Retirement -Corporate Stocks-(market value)." Prior to 2002, these two variables were included in the survey at X40 and X41, respectively, and measured at book value (cost basis) instead of at market value. Users can refer to the Documentation for the annual survey Public Employee Retirement Systems of State and Local Governments for additional information about these two changes.

Additional items that are impacted by this change from cost basis to market value accounting are the Insurance Trust Systems. As a result, any unrealized gains or losses can impact the overall revenues of a particular government unit. Users should consider market variations when examining revenues and assets. For example, when comparing revenues from 2000 to 2004 fluctuations in the insurance trust system will impact total revenues. Thus users should be aware that changes in total revenues may not actually be the result of real increases or decreases in revenues but may be the result of market variation.

Source: U.S. Bureau of the Census, Governments Division; "State Government Finances" published yearly,

<http://www.census.gov/govs/www/state.html>

Prepared By: State Library of Iowa, State Data Center Program, 800-248-4483, 2/6/08

<http://www.iowadatacenter.org>

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Item code	Category	FY 2005
		Amount (\$000)
19T	Long Term Debt Beginning Outstanding – Public Debt for Private Purposes	4,062,947
19U	Long Term Debt Beginning – Unspecified Public Purposes	6,114,843
24T	Long Term Debt Issue, Nonguaranteed - Public Debt for Private Purpose	357,557
29U	Long Term Debt Issue – Unspecified Public Purposes	2,720,939
34T	Long Term Debt Retired Nonguaranteed - Public Debt for Private Purpose	489,351
39U	Long Term Debt Retired - Unspecified Public Purposes	1,277,521
44T	Long Term Debt Outstanding Nonguaranteed - Industrial Revenue	3,931,153
49U	Long Term Debt Outstanding – Unspecified Public Purposes	7,558,260
61V	Short Term Debt Outstanding - Beginning	4,717
64V	Short Term Debt Outstanding - End of Fiscal Year	4,419
A01	Charges - Air Transportation	95
A16	Charges - Higher Education Auxiliary Enterprises	258,556
A18	Charges - Higher Education, Other	753,641
A21	Charges - Education - Other, NEC	20,669
A36	Charges - Public Hospital	1,154,969
A44	Charges - Regular Highways	627
A45	Charges - Toll Highways	36,683
A50	Charges - Housing & Community Development	1,207
A56	Charges - Natural Resources, Forestry	2,026
A59	Charges - Natural Resources, Other	5,453
A61	Charges - Parks & Recreation	59,936
A87	Charges - Sea and Inland Port Facilities	52,060
A89	Charges - All Other	190,990
A91	Revenue - Water Utilities	2,835
A92	Revenue - Electric Utilities	3,039
B01	Intergovernmental Revenue from Federal - Air Transportation	329
B21	Intergovernmental Revenue from Federal - Education	1,232,513
B22	Intergovernmental Revenue from Federal- Employment Security Administration	71,674
B42	Intergovernmental Revenue from Federal - Health & Hospitals	301,887
B46	Intergovernmental Revenue from Federal - Highways	509,265
B50	Intergovernmental Revenue from Federal - Housing & Community Development	6,463
B59	Intergovernmental Revenue from Federal - Other Natural Resources	58,644
B79	Intergovernmental Revenue from Federal - Public Welfare	4,486,427
B89	Intergovernmental Revenue from Federal - All Other	371,370
B91	Intergovernmental Revenue from Federal - Water Utilities	6,594
CGE	Tabacco Lawsuit Settlement - Expenditure of Proceeds	92,023
CGR	Tabacco Lawsuit Settlement - Receipts	85,874
D21	Intergovernmental Revenue from Local - Education	3,322
D42	Intergovernmental Revenue from Local - Health & Hospitals	3,326
D89	Intergovernmental Revenue from Local - All Other	35,767
E01	Current Operations - Air Transportation	376
E04	Current Operations - Correctional Institutions	354,283
E05	Current Operations - Corrections, Other	101,590
E16	Current Operations - Higher Education Auxiliary Enterprises	250,655
E18	Current Operations - Other Higher Education	1,914,579

State Government Finances in Iowa - Detail: 2005

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Item code	Category	FY 2005
		Amount (\$000)
	Assistance and Subsidies – Scholarships and Other Subsidies – Education	
J19	(NEW for 2005; previously under E19)	343,916
E21	Current Operations - Other Education	378,581
E22	Current Operations - Social Insurance Administration	124,119
E23	Current Operations - Financial Administration	270,922
E25	Current Operations - Judicial and Legal Services	162,788
E26	Current Operations - Legislative Services	40,245
E29	Current Operations - Central Staff Services	31,582
E31	Current Operations - General Public Buildings	28,148
E32	Current Operations - Health Services, Other	532,734
E36	Current Operations - Own Hospitals	1,583,583
E44	Current Operations - Regular Highways	360,671
E45	Current Operations - Toll Highways	34,289
E50	Current Operations - Housing & Community Development	27,519
E52	Current Operations - Libraries	8,095
E55	Current Operations - Natural Resources, Fish & Game	48,450
E56	Current Operations - Natural Resources, Forestry	16,692
E59	Current Operations - Natural Resources, Other	301,904
E61	Current Operations - Parks & Recreation	137,932
E62	Current Operations - Police Protection	187,468
E66	Current Operations - Protective Inspection and Regulation, NEC	52,484
	Assistance and Subsidies – Public Welfare, Federal Categorical Assistance	
J67	Programs (NEW for 2005; previously under E67)	195,833
E74	Current Operations - Welfare, Vendor Payments for Medical Care	3,850,006
E77	Current Operations - Welfare Institutions	1,812
E79	Current Operations - Welfare, Other	391,357
E81	Current Operations - Solid Waste Management	21,062
E85	Current Operations - Other Veterans Services	14,911
E87	Current Operations - Sea and Inland Port Facilities	47,608
E89	Current Operations - General, Other	440,732
E91	Current Operations - Water Utilities	1,914
E92	Current Operations - Electric Utilities	1,489
F01	Construction - Air Transportation	1,253
F04	Construction - Correctional Institutions	14,273
F16	Construction - Higher Education, Auxiliary Enterprises	18,615
F18	Construction - Higher Education, Other	118,900
F21	Construction - Education, Other	2,360
F31	Construction - General Public Buildings	39,041
F32	Construction - Health, Other	2,139
F36	Construction - Own Hospitals	31,636
F44	Construction - Regular Highways	699,067
F45	Construction - Toll Highways	21,024
F55	Construction - Fish & Game	1,651
F59	Construction - Natural Resources, Other	49,003
F61	Construction - Parks & Recreation	37,617
F62	Construction - Police Protection	4,327
F85	Construction - Other Veterans Services	5,319
F87	Construction - Sea and Inland Port Facilities	68,000

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Item code	Category	FY 2005
		Amount (\$000)
F89	Construction - General	9
F91	Construction - Water Utilities	191
G04	Other Capital Outlay - Correctional Institutions	2,630
G05	Other Capital Outlay - Corrections, Other	3,482
G16	Other Capital Outlay - Higher Education, Auxiliary Enterprises	11,084
G18	Other Capital Outlay - Other Higher Education	63,333
G21	Other Capital Outlay - Education, Other	7,263
G23	Other Capital Outlay - Financial Administration	11,872
G25	Other Capital Outlay - Judicial	3,296
G26	Other Capital Outlay - Legislative	341
G29	Other Capital Outlay - Central Staff	1,136
G31	Other Capital Outlay - General Public Building	493
G32	Other Capital Outlay - Health - Other	6,814
G36	Other Capital Outlay - Own Hospitals	7,534
G44	Other Capital Outlay - Regular Highways	61,348
G45	Other Capital Outlay - Toll Highways	931
G50	Other Capital Outlay - Housing & Community Development	23
G52	Other Capital Outlay - Libraries	614
G55	Other Capital Outlay - Fish & Game	7,175
G56	Other Capital Outlay - Forestry	175
G59	Other Capital Outlay - Natural Resource - Other	12,457
G61	Other Capital Outlay - Parks & Recreation	4,193
G62	Other Capital Outlay - Police Protection	3,719
G66	Other Capital Outlay - Protective Inspection & Regulation, NEC	1,600
G77	Other Capital Outlay - Welfare Institutions	30
G79	Other Capital Outlay - Welfare, Other	1,836
G81	Other Capital Outlay - Solid Waste Management	845
G85	Other Capital Outlay - Other Veterans Services	617
G87	Other Capital Outlay - Sea and Inland Port Facilities	2,778
G89	Other Capital Outlay - General, Other	6,920
I89	Interest on General Debt	625,305
K04	Equipment Only - Correctional Institutions	2,630
K05	Equipment Only - Correction, Other	3,482
K16	Equipment Only - Higher Education, Auxiliary Enterprises	11,084
K18	Equipment Only - Higher Education, Other	62,530
K21	Equipment Only - Education, Other	7,253
K23	Equipment Only - Financial Administration	11,872
K25	Equipment Only - Judicial and Legal	3,296
K26	Equipment Only - Legislative	341
K29	Equipment Only - Central Staff Services	1,136
K31	Equipment Only - General Public Building	492
K32	Equipment Only - Health, Other	6,810
K36	Equipment Only - Own Hospitals	7,412
K45	Equipment Only - Toll Highways	931
K50	Equipment Only - Housing & Community Development	23
K52	Equipment Only - Libraries	614
K55	Equipment Only - Fish & Game	7,169
K56	Equipment Only - Forestry	175

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Item code	Category	FY 2005
		Amount (\$000)
K59	Equipment Only - Natural Resources, Other	12,448
K61	Equipment Only - Parks & Recreation	4,044
K62	Equipment Only - Police Protection	3,719
K66	Equipment Only - Protective Inspection and Regulation, NEC	1,600
K77	Equipment Only - Welfare Institutions	30
K79	Equipment Only - Welfare, Other	1,836
K81	Equipment Only - Solid Waste Management	845
K85	Equipment Only - Other Veterans Services	577
K87	Equipment Only - Sea and Inland Port Facilities	840
K89	Equipment Only - General, Other	6,919
M01	Intergovernmental to Local NEC - Air Transportation	9,203
M04	Intergovernmental to Local NEC – Correctional Institutions (NEW for 2005)	159,235
M05	Intergovernmental to Local NEC - Corrections, Other	1,646
M21	Intergovernmental to Local NEC - Education	1,353
M23	Intergovernmental to Local NEC - Financial Administration	1,269
M25	Intergovernmental to Local NEC - Judicial and Legal	5,972
M30	Intergovernmental to Local NEC - General Support	190,453
M32	Intergovernmental to Local NEC - Health	39
M44	Intergovernmental to Local NEC - Regular Highways	99,662
M50	Intergovernmental to Local NEC - Housing & Community Development	40,537
M59	Intergovernmental to Local NEC - Natural Resources	10,166
M61	Intergovernmental to Local NEC - Parks & Recreation	28,281
M62	Intergovernmental to Local NEC - Police Protection	78,351
M79	Intergovernmental to Local NEC - Welfare	90,745
M87	Intergovernmental to Local NEC - Sea and Inland Port Facilities	19,198
M89	Intergovernmental to Local NEC - General	238,182
Q12	Intergovernmental to School District - Elementary and Secondary Education	3,614,456
T01	Tax - Property	45,401
T09	Tax - General Sales	2,861,435
T10	Tax - Alcoholic Beverage Sales	54,215
T11	Tax - Amusement	510,069
T12	Tax - Insurance Premiums	362,679
T13	Tax - Motor Fuels Sales	602,975
T14	Tax - Pari-mutuels	47,780
T15	Tax - Public Utilities	7,718
T16	Tax - Tobacco Sales	105,962
T19	Tax - Other Selective Sales	33,050
T22	Tax - Corporation License	289,351
T23	Tax - Hunting & Fishing License	26,845
T24	Tax - Motor Vehicle License	111,459
T25	Tax - Motor Vehicle Operators License	11,177
T27	Tax - Public Utility License	3,059
T28	Tax - Occupation & Business License, NEC	75,116
T29	Tax - Other License	3,353
T40	Tax - Individual Income	2,392,727
T41	Tax - Corporation Net Income	352,136
T50	Tax - Death & Gift	30,401
T53	Tax - Severance	711,766

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Item code	Category	FY 2005
		Amount (\$000)
U11	Miscellaneous - Property Sale Other	46,537
U20	Miscellaneous - Interest Earnings	593,394
U30	Miscellaneous - Fines & Forfeits	3,466
U40	Miscellaneous - Rents	65,392
U41	Miscellaneous - Royalties	629,579
U50	Miscellaneous - Donations From Private Sources	114,381
U95	Miscellaneous - Net Lottery Revenue	127,678
U99	Miscellaneous - General Revenue, NEC	323,642
W01	Sinking Fund - Cash & Deposits	5,995,663
W31	Bond Fund - Cash & Deposits	959,559
W61	Other Funds - Cash & Deposits	7,943,053
X01	Employee Retirement Receipts - Local Employee Contribution	424,788
X02	Employee Retirement Receipts - State Employee Contribution	173,921
X05	Employee Retirement Receipts - Contributions from Local Government	255,271
X06	Employee Retirement Receipts - State Government Contributions to Own State	991,564
X08	Employee Retirement Receipts - Total Earnings on Investments	3,461,199
X11	Employee Retirement Expenses - Benefit Payments	2,172,687
X12	Employee Retirement Expenses - Withdrawals	95,222
X21	Employee Retirement - Total Cash & Deposits	1,054,166
X30	Employee Retirement - Total Federal Securities	979,853
X44	Employee Retirement - Total Other Securities	7,692,471
X47	Employee Retirement - Other Investments, Other	2,797,278
Y01	Unemployment Compensation - Contribution	166,221
Y02	Unemployment Compensation - Interest Revenue	81,773
Y04	Unemployment Compensation - Federal Advances	-67
Y05	Unemployment Compensation - Benefit Payments	233,124
Y07	Unemployment Compensation - Balance In US Treasury	1,483,831
Y08	Unemployment Compensation - Other Balance (+ or-)	35
Y11	Workers Compensation - Other Contributions	46,699
Y15	Workers Compensation - Other Payments	47,460
Y21	Workers Compensation - Cash & Assets	69,533
Y51	Other Insurance Trust - Other Contributions	58,430
Y53	Other Insurance Trust - Benefit Payment	87,736
Y54	Other Insurance Trust - Other Payments	24,900
Y61	Other Insurance Trust - Cash & Deposits	65,485
Z00	Total Salaries & Wages	3,857,007
Z51	Lotteries Exhibit - Ticket Sales	280,935
Z52	Lotteries Exhibit - Prizes	153,257
Z53	Lotteries Exhibit - Administrative Expenditures	19,631
Z54	Lotteries Exhibit - Proceeds	108,047
Z77	Employee Retirement - Corporate Bonds (market value)-- NEW as of 2002	4,755,085
Z78	Employee Retirement - Corporate Stocks (market value)-- NEW as of 2002	12,864,637

Reasons for the government finance program redesign:

To comply with new and stricter statistical standards for Federal government sample surveys. Data collection and estimation methodologies had to be changed to comply with the new standards.

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Item code	Category	FY 2005
		Amount (\$000)

Many classification categories were added to the local government component.

Some changes were made to the state government component.

To simplify the variable set being collected, with the goals of reducing processing time and redesigning the survey data collection instruments (print and electronic).

To revise the variable set as needed so that it reflects current government sector financial reporting standards and practices.

To update and clarify the definitions, which had been in place since 1988.

For specific details on the changes resulting from the 2005 redesign please see Appendix 1 of the 2006 version of the *Government Finance and Employment Classification Manual* located on the Internet at:

<http://www.census.gov/govs/www/classmain.html>

Please note: Effective with the 2002 Census of Governments the non-government security categories of corporate bonds and corporate stocks are reported at fair market value in accordance with Statement 34 of the Governmental Accounting Standards Board (GASB). Users should use caution when comparing asset data from fiscal year 2002 and forward from earlier years.

As a result this dictionary contains two new variables starting in 2002. Item code Z77 is "Employee Retirement-Securities --Corporate Bonds (market value)." Item code Z78 is "Employee Retirement -Corporate Stocks-(market value)." Prior to 2002, these two variables were included in the survey at X40 and X41, respectively, and measured at book value (cost basis) instead of at market value. Users can refer to the Documentation for the annual survey Public Employee Retirement Systems of State and Local Governments for additional information about these two changes.

Additional items that are impacted by this change from cost basis to market value accounting are the Insurance Trust Systems. As a result, any unrealized gains or losses can impact the overall revenues of a particular government unit. Users should consider market variations when examining revenues and assets. For example, when comparing revenues from 2000 to 2004 fluctuations in the insurance trust system will impact total revenues. Thus users should be aware that changes in total revenues may not actually be the result of real increases or decreases in revenues but may be the result of market variation.

Source: U.S. Bureau of the Census, Governments Division; "State Government Finances" published yearly,

<http://www.census.gov/govs/www/state.html>

Prepared By: State Library of Iowa, State Data Center Program, 800-248-4483, 2/13/06

<http://www.iowadatacenter.org>

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Item code	Category	FY 2004
		Amount (\$000)
19H	Long Term Debt Beginning Outstanding, Education, NEC	391,387
19T	Long Term Debt Beginning Outstanding – Public Debt for Private Purposes	4,152,322
19X	Long Term Debt Beginning Outstanding, NEC	5,223,269
21X	Long Term Debt Issue - Full Faith & Credit, Other NEC	42,143
24G	Long Term Debt Issue, Nonguaranteed - Higher Education	200,701
24T	Long Term Debt Issue, Nonguaranteed - Public Debt for Private Purpose	259,974
24X	Long Term Debt Issue, Nonguaranteed - Other NEC	699,072
31G	Long Term Debt Retired - Full Faith & Credit, Higher Education	602
31X	Long Term Debt Retired - Full Faith & Credit, Other NEC	171,754
34G	Long Term Debt Retired Nonguaranteed - Higher Education	39,242
34T	Long Term Debt Retired Nonguaranteed - Public Debt for Private Purpose	349,349
34X	Long Term Debt Retired Nonguaranteed - Other, NEC	229,967
41G	Long Term Debt Outstanding - Full Faith & Credit, Higher Education	2,162
41X	Long Term Debt Outstanding - Full Faith & Credit, Other NEC	2,179,478
44G	Long Term Debt Outstanding Nonguaranteed - Higher Education	550,082
44T	Long Term Debt Outstanding Nonguaranteed - Industrial Revenue	4,062,947
44X	Long Term Debt Outstanding Nonguaranteed - Other, NEC	3,383,121
52T	Long Term Debt Refunded - Issued	54,605
53T	Long Term Debt Refunded - Retired	53,610
61V	Short Term Debt Outstanding - Beginning	6,310
64V	Short Term Debt Outstanding - End of Fiscal Year	5,150
71W	Long Term Debt Offsets - Full Faith & Credit	421,441
74W	Long Term Debt Offsets - Nonguaranteed	4,991,993
A01	Charges - Air Transportation	75
A16	Charges - Higher Education Auxiliary Enterprises	245,519
A18	Charges - Higher Education, Other	707,887
A21	Charges - Education - Other, NEC	18,969
A36	Charges - Public Hospital	1,078,894
A44	Charges - Regular Highways	540
A45	Charges - Toll Highways	36,771
A50	Charges - Housing & Community Development	1,073
A54	Charges - Natural Resources, Agriculture	4,954
A56	Charges - Natural Resources, Forestry	2,109
A59	Charges - Natural Resources, Other	263
A61	Charges - Parks & Recreation	64,560

State Government Finances in Iowa - Detail: 2004

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Item code	Category	FY 2004
		Amount (\$000)
A87	Charges - Sea and Inland Port Facilities	47,691
A89	Charges - All Other	181,536
A91	Revenue - Water Utilities	2,745
A92	Revenue - Electric Utilities	2,125
	Intergovernmental Revenue from Federal - Air	
B01	Transportation	835
B21	Intergovernmental Revenue from Federal - Education	1,245,802
	Intergovernmental Revenue from Federal- Employment	
B22	Security Administration	107,459
	Intergovernmental Revenue from Federal - Health &	
B42	Hospitals	283,692
B46	Intergovernmental Revenue from Federal - Highways	506,021
	Intergovernmental Revenue from Federal - Housing &	
B50	Community Development	5,375
	Intergovernmental Revenue from Federal - Natural	
B54	Resources, Agriculture	18,189
	Intergovernmental Revenue from Federal - Other Natural	
B59	Resources	38,116
B79	Intergovernmental Revenue from Federal - Public Welfare	4,313,975
B89	Intergovernmental Revenue from Federal - All Other	371,027
B91	Intergovernmental Revenue from Federal - Water Utilities	9,530
CGE	Tabacco Lawsuit Settlement - Expenditure of Proceeds	91,835
CGR	Tabacco Lawsuit Settlement - Receipts	87,039
D21	Intergovernmental Revenue from Local - Education	3,665
D42	Intergovernmental Revenue from Local - Health & Hospitals	3,451
D89	Intergovernmental Revenue from Local - All Other	88,748
E01	Current Operations - Air Transportation	515
E04	Current Operations - Correctional Institutions	339,125
E05	Current Operations - Corrections, Other	96,400
E16	Current Operations - Higher Education Auxiliary Enterprises	235,168
E18	Current Operations - Other Higher Education	1,866,545
	Current Operations - Educational Scholarships, Assistance,	
E19	& Subsidies	312,122
E21	Current Operations - Other Education	356,613
E22	Current Operations - Social Insurance Administration	109,801
E23	Current Operations - Financial Administration	270,791
E25	Current Operations - Judicial and Legal Services	160,791
E26	Current Operations - Legislative Services	39,213
E29	Current Operations - Central Staff Services	29,212
E31	Current Operations - General Public Buildings	27,422
E32	Current Operations - Health Services, Other	463,106
E36	Current Operations - Own Hospitals	1,603,988
E44	Current Operations - Regular Highways	332,550
E45	Current Operations - Toll Highways	31,351

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Item code	Category	FY 2004
		Amount (\$000)
E50	Current Operations - Housing & Community Development	16,422
E52	Current Operations - Libraries	7,173
E54	Current Operations - Natural Resources, Agriculture, Other	174,660
E55	Current Operations - Natural Resources, Fish & Game	47,737
E56	Current Operations - Natural Resources, Forestry	15,949
E59	Current Operations - Natural Resources, Other	96,785
E61	Current Operations - Parks & Recreation	136,842
E62	Current Operations - Police Protection	180,053
E66	Current Operations - Protective Inspection and Regulation, NEC	51,163
E67	Current Operations - Welfare, Federal Categorical Assistance Programs	189,454
E74	Current Operations - Welfare, Vendor Payments for Medical Care	3,442,022
E79	Current Operations - Welfare, Other	407,801
E81	Current Operations - Solid Waste Management	18,882
E85	Current Operations - Other Veterans Services	14,051
E87	Current Operations - Sea and Inland Port Facilities	46,203
E89	Current Operations - General, Other	496,726
E91	Current Operations - Water Utilities	1,612
E92	Current Operations - Electric Utilities	1,261
F01	Construction - Air Transportation	1,798
F04	Construction - Correctional Institutions	13,680
F16	Construction - Higher Education, Auxiliary Enterprises	19,010
F18	Construction - Higher Education, Other	91,182
F21	Construction - Education, Other	6,928
F31	Construction - General Public Buildings	125,872
F32	Construction - Health, Other	1,309
F36	Construction - Own Hospitals	29,215
F44	Construction - Regular Highways	600,711
F45	Construction - Toll Highways	16,661
F54	Construction - Agriculture, Other	9,980
F55	Construction - Fish & Game	1,515
F59	Construction - Natural Resources, Other	17,524
F61	Construction - Parks & Recreation	41,088
F62	Construction - Police Protection	5,421
F85	Construction - Other Veterans Services	7,644
F87	Construction - Sea and Inland Port Facilities	55,349
F89	Construction - General	7,685
F91	Construction - Water Utilities	850
F92	Construction - Electric Utilities	902
G01	Other Capital Outlay - Air Transportation	11
G04	Other Capital Outlay - Correctional Institutions	2,360
G05	Other Capital Outlay - Corrections, Other	2,388
G16	Other Capital Outlay - Higher Education, Auxiliary Enterprises	2,633

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Item code	Category	FY 2004
		Amount (\$000)
G18	Other Capital Outlay - Other Higher Education	76,258
G21	Other Capital Outlay - Education, Other	14,055
G22	Other Capital Outlay - Social Insurance Administration	6
G23	Other Capital Outlay - Financial Administration	10,325
G25	Other Capital Outlay - Judicial	3,904
G26	Other Capital Outlay - Legislative	747
G29	Other Capital Outlay - Central Staff	882
G31	Other Capital Outlay - General Public Building	290
G32	Other Capital Outlay - Health - Other	6,611
G36	Other Capital Outlay - Own Hospitals	14,874
G44	Other Capital Outlay - Regular Highways	58,507
G45	Other Capital Outlay - Toll Highways	597
G50	Other Capital Outlay - Housing & Community Development	4
G52	Other Capital Outlay - Libraries	802
G54	Other Capital Outlay - Agriculture, Other	6,478
G55	Other Capital Outlay - Fish & Game	7,718
G56	Other Capital Outlay - Forestry	373
G59	Other Capital Outlay - Natural Resource - Other	6,702
G61	Other Capital Outlay - Parks & Recreation	9,646
G62	Other Capital Outlay - Police Protection	8,444
G66	Other Capital Outlay - Protective Inspection & Regulation, NEC	1,982
G79	Other Capital Outlay - Welfare, Other	1,655
G81	Other Capital Outlay - Solid Waste Management	431
G85	Other Capital Outlay - Other Veterans Services	249
G87	Other Capital Outlay - Sea and Inland Port Facilities	5,229
G89	Other Capital Outlay - General, Other	4,693
I89	Interest on General Debt	679,412
K01	Equipment Only - Air Transportation	11
K04	Equipment Only - Correctional Institutions	2,360
K05	Equipment Only - Correction, Other	2,337
K16	Equipment Only - Higher Education, Auxiliary Enterprises	2,616
K18	Equipment Only - Higher Education, Other	73,299
K21	Equipment Only - Education, Other	14,047
K22	Equipment Only - Social Insurance Administration	6
K23	Equipment Only - Financial Administration	10,325
K25	Equipment Only - Judicial and Legal	3,904
K26	Equipment Only - Legislative	747
K29	Equipment Only - Central Staff Services	882
K31	Equipment Only - General Public Building	290
K32	Equipment Only - Health, Other	6,608
K36	Equipment Only - Own Hospitals	13,134
K45	Equipment Only - Toll Highways	597
K50	Equipment Only - Housing & Community Development	4
K52	Equipment Only - Libraries	802
K54	Equipment Only - Agriculture, Other	6,478

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Item code	Category	FY 2004
		Amount (\$000)
K55	Equipment Only - Fish & Game	7,552
K56	Equipment Only - Forestry	373
K59	Equipment Only - Natural Resources, Other	6,702
K61	Equipment Only - Parks & Recreation	3,083
K62	Equipment Only - Police Protection	8,443
K66	Equipment Only - Protective Inspection and Regulation, NEC	1,982
K79	Equipment Only - Welfare, Other	1,655
K81	Equipment Only - Solid Waste Management	431
K85	Equipment Only - Other Veterans Services	247
K87	Equipment Only - Sea and Inland Port Facilities	2,175
K89	Equipment Only - General, Other	4,693
M01	Intergovernmental to Local NEC - Air Transportation	3,749
M21	Intergovernmental to Local NEC - Education	3,462
M23	Intergovernmental to Local NEC - Financial Administration	1,341
M25	Intergovernmental to Local NEC - Judicial and Legal	1,488
M32	Intergovernmental to Local NEC - Health	866
M44	Intergovernmental to Local NEC - Regular Highways	56,430
M54	Intergovernmental to Local NEC - Agriculture	1,193
M59	Intergovernmental to Local NEC - Natural Resources	9,653
M61	Intergovernmental to Local NEC - Parks & Recreation	26,841
M79	Intergovernmental to Local NEC - Welfare	81,484
M87	Intergovernmental to Local NEC - Sea and Inland Port Facilities	34,853
M89	Intergovernmental to Local NEC - General	82,937
N05	Intergovernmental to General Purpose - Corrections	154,772
N30	Intergovernmental to General Purpose - General Support	182,411
N38	Intergovernmental to General Purpose - Hospitals, Other	176
N44	Intergovernmental to General Purpose - Regular Highways	41,426
N50	Intergovernmental to General Purpose - Housing & Community Development	39,190
N59	Intergovernmental to General Purpose - Natural Resources, Other	318
N62	Intergovernmental to General Purpose - Police Protection	65,207
N89	Intergovernmental to General Purpose - General, Other	172,531
Q12	Intergovernmental to School District - Elementary and Secondary Education	3,449,923
T01	Tax - Property	39,739
T09	Tax - General Sales	2,680,716
T10	Tax - Alcoholic Beverage Sales	53,422
T11	Tax - Amusement	524,119
T12	Tax - Insurance Premiums	342,353
T13	Tax - Motor Fuels Sales	560,769
T14	Tax - Pari-mutuels	20,420
T15	Tax - Public Utilities	7,467

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Item code	Category	FY 2004
		Amount (\$000)
T16	Tax - Tobacco Sales	101,040
T19	Tax - Other Selective Sales	31,000
T22	Tax - Corporation License	186,912
T23	Tax - Hunting & Fishing License	27,507
T24	Tax - Motor Vehicle License	114,090
T25	Tax - Motor Vehicle Operators License	11,236
T27	Tax - Public Utility License	8,726
T28	Tax - Occupation & Business License, NEC	76,956
T29	Tax - Other License	3,641
T40	Tax - Individual Income	2,192,038
T41	Tax - Corporation Net Income	236,745
T50	Tax - Death & Gift	45,784
T53	Tax - Severance	476,609
U11	Miscellaneous - Property Sale Other	33,416
U20	Miscellaneous - Interest Earnings	541,758
U30	Miscellaneous - Fines & Forfeits	8,362
U40	Miscellaneous - Rents	21,721
U41	Miscellaneous - Royalties	565,882
U50	Miscellaneous - Donations From Private Sources	95,539
U95	Miscellaneous - Net Lottery Revenue	141,308
U99	Miscellaneous - General Revenue, NEC	330,932
W01	Sinking Fund - Cash & Deposits	5,413,434
W31	Bond Fund - Cash & Deposits	738,301
W61	Other Funds - Cash & Deposits	7,301,655
X01	Employee Retirement Receipts - Local Employee Contribution	406,026
X02	Employee Retirement Receipts - State Employee Contribution	170,473
X05	Employee Retirement Receipts - Contributions from Local Government	167,118
X06	Employee Retirement Receipts - State Government Contributions to Own State System	885,480
X08	Employee Retirement Receipts - Total Earnings on Investments	3,498,360
X11	Employee Retirement Expenses - Benefit Payments	2,058,619
X12	Employee Retirement Expenses - Withdrawals	91,409
X21	Employee Retirement - Total Cash & Deposits	1,796,736
X30	Employee Retirement - Total Federal Securities	1,240,920
X44	Employee Retirement - Total Other Securities	11,406,980
X47	Employee Retirement - Other Investments, Other	2,266,633
Y01	Unemployment Compensation - Contribution	155,777
Y02	Unemployment Compensation - Interest Revenue	91,259
Y04	Unemployment Compensation - Federal Advances	33,873
Y05	Unemployment Compensation - Benefit Payments	270,373
Y06	Unemployment Compensation - Extended & Special Payments	39,208
Y07	Unemployment Compensation - Balance In US Treasury	1,480,021
Y08	Unemployment Compensation - Other Balance (+ or-)	-484

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Item code	Category	FY 2004
		Amount (\$000)
Y11	Workers Compensation - Other Contributions	46,344
Y15	Workers Compensation - Other Payments	46,344
Y21	Workers Compensation - Cash & Assets	117,506
Z00	Total Salaries & Wages	3,754,815
Z51	Lotteries Exhibit - Ticket Sales	311,085
Z52	Lotteries Exhibit - Prizes	169,777
Z53	Lotteries Exhibit - Administrative Expenditures	19,470
Z54	Lotteries Exhibit - Proceeds	121,838
Z77	Employee Retirement - Corporate Bonds (market value)	4,397,567
Z78	Employee Retirement - Corporate Stocks (market value)	6,966,729

Please note: Effective with the 2002 Census of Governments the non-government security categories of corporate bonds and corporate stocks are reported at fair market value in accordance with Statement 34 of the Governmental Accounting Standards Board (GASB). Users should use caution when comparing asset data from fiscal year 2002 and forward from earlier years.

As a result this dictionary contains two new variables starting in 2002. Item code Z77 is "Employee Retirement-Securities --Corporate Bonds (market value)." Item code Z78 is "Employee Retirement -Corporate Stocks-(market value)." Prior to 2002, these two variables were included in the survey at X40 and X41, respectively, and measured at book value(cost basis) instead of at market value. Users can refer to the Documentation for the annual survey Public Employee Retirement Systems of State and Local Governments for additional information about these two changes.

Additional items that are impacted by this change from cost basis to market value accounting are the Insurance Trust Systems. As a result, any unrealized gains or losses can impact the overall revenues of a particular government unit. Users should consider market variations when examining revenues and assets. For example, when comparing revenues from 2000 to 2004 fluctuations in the insurance trust system will impact total revenues. Thus users should be aware that changes in total revenues may not actually be the result of real increases or decreases in revenues but may be the result of market variation.

Source: U.S. Bureau of the Census, Governments Division; "State Government Finances" published yearly, <http://www.census.gov/govs/www/state.html>

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Item code	Category	FY 2003
		Amount (\$000)
19H	Long Term Debt Beginning Outstanding, Education, NEC	224,279
19T	Long Term Debt Beginning Outstanding – Public Debt for Private Purposes	4,022,028
19X	Long Term Debt Beginning Outstanding, NEC	4,977,995
21X	Long Term Debt Issue - Full Faith & Credit, Other NEC	321,239
24G	Long Term Debt Issue, Nonguaranteed - Higher Education	218,980
24T	Long Term Debt Issue, Nonguaranteed - Public Debt for Private Purpose	815,833
24X	Long Term Debt Issue, Nonguaranteed - Other NEC	669,576
31G	Long Term Debt Retired - Full Faith & Credit, Higher Education	596
31X	Long Term Debt Retired - Full Faith & Credit, Other NEC	289,186
34G	Long Term Debt Retired Nonguaranteed - Higher Education	51,276
34T	Long Term Debt Retired Nonguaranteed - Public Debt for Private Purpose	1,000,726
34X	Long Term Debt Retired Nonguaranteed - Other, NEC	502,107
41G	Long Term Debt Outstanding - Full Faith & Credit, Higher Education	2,764
41X	Long Term Debt Outstanding - Full Faith & Credit, Other NEC	2,309,089
44G	Long Term Debt Outstanding Nonguaranteed - Higher Education	388,623
44T	Long Term Debt Outstanding Nonguaranteed - Industrial Revenue	4,152,322
44X	Long Term Debt Outstanding Nonguaranteed - Other, NEC	2,914,180
52T	Long Term Debt Refunded - Issued	44,295
53T	Long Term Debt Refunded - Retired	39,690
61V	Short Term Debt Outstanding - Beginning	6,284
64V	Short Term Debt Outstanding - End of Fiscal Year	6,301
71W	Long Term Debt Offsets - Full Faith & Credit	536,333
74W	Long Term Debt Offsets - Nonguaranteed	4,862,623
A01	Charges - Air Transportation	75
A16	Charges - Higher Education Auxiliary Enterprises	237,124
A18	Charges - Higher Education, Other	764,559
A21	Charges - Education - Other, NEC	14,359
A36	Charges - Public Hospital	996,012
A44	Charges - Regular Highways	633
A45	Charges - Toll Highways	35,392
A50	Charges - Housing & Community Development	1,749
A54	Charges - Natural Resources, Agriculture	4,137
A56	Charges - Natural Resources, Forestry	2,004
A59	Charges - Natural Resources, Other	4,350
A61	Charges - Parks & Recreation	94,633
A87	Charges - Sea and Inland Port Facilities	47,873
A89	Charges - All Other	159,967

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Item code	Category	FY 2003
		Amount (\$000)
A91	Revenue - Water Utilities	2,611
A92	Revenue - Electric Utilities	2,039
	Intergovernmental Revenue from Federal - Air	
B01	Transportation	2,134
B21	Intergovernmental Revenue from Federal - Education	1,045,544
	Intergovernmental Revenue from Federal- Employment	
B22	Security Administration	99,023
	Intergovernmental Revenue from Federal - Health &	
B42	Hospitals	257,608
B46	Intergovernmental Revenue from Federal - Highways	508,981
	Intergovernmental Revenue from Federal - Housing &	
B50	Community Development	2,559
	Intergovernmental Revenue from Federal - Natural	
B54	Resources, Agriculture	14,599
	Intergovernmental Revenue from Federal - Other Natural	
B59	Resources	38,864
B79	Intergovernmental Revenue from Federal - Public Welfare	3,965,502
B89	Intergovernmental Revenue from Federal - All Other	490,706
CGE	Tabacco Lawsuit Settlement - Expenditure of Proceeds	107,899
CGR	Tabacco Lawsuit Settlement - Receipts	99,290
D21	Intergovernmental Revenue from Local - Education	9,682
D42	Intergovernmental Revenue from Local - Health & Hospitals	3,094
D89	Intergovernmental Revenue from Local - All Other	63,682
E01	Current Operations - Air Transportation	1,920
E04	Current Operations - Correctional Institutions	356,647
E05	Current Operations - Corrections, Other	91,373
E16	Current Operations - Higher Education Auxiliary Enterprises	230,223
E18	Current Operations - Other Higher Education	1,761,076
	Current Operations - Educational Scholarships, Assistance,	
E19	& Subsidies	329,535
E21	Current Operations - Other Education	336,996
E22	Current Operations - Social Insurance Administration	101,086
E23	Current Operations - Financial Administration	273,909
E25	Current Operations - Judicial and Legal Services	149,261
E26	Current Operations - Legislative Services	38,069
E29	Current Operations - Central Staff Services	28,780
E31	Current Operations - General Public Buildings	26,099
E32	Current Operations - Health Services, Other	404,673
E36	Current Operations - Own Hospitals	1,483,579
E44	Current Operations - Regular Highways	322,366
E45	Current Operations - Toll Highways	27,355
E50	Current Operations - Housing & Community Development	16,739
E52	Current Operations - Libraries	6,786
E54	Current Operations - Natural Resources, Agriculture, Other	160,856
E55	Current Operations - Natural Resources, Fish & Game	42,441

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Item code	Category	FY 2003
		Amount (\$000)
E56	Current Operations - Natural Resources, Forestry	15,480
E59	Current Operations - Natural Resources, Other	109,851
E61	Current Operations - Parks & Recreation	141,450
E62	Current Operations - Police Protection	187,356
E66	Current Operations - Protective Inspection and Regulation, NEC	48,117
E67	Current Operations - Welfare, Federal Categorical Assistance Programs	257,103
E74	Current Operations - Welfare, Vendor Payments for Medical Care	2,052,137
E79	Current Operations - Welfare, Other	406,412
E81	Current Operations - Solid Waste Management	18,319
E85	Current Operations - Other Veterans Services	13,912
E87	Current Operations - Sea and Inland Port Facilities	43,430
E89	Current Operations - General, Other	475,816
E91	Current Operations - Water Utilities	1,813
E92	Current Operations - Electric Utilities	1,411
F01	Construction - Air Transportation	2,109
F04	Construction - Correctional Institutions	16,186
F16	Construction - Higher Education, Auxiliary Enterprises	21,346
F18	Construction - Higher Education, Other	128,432
F21	Construction - Education, Other	3,773
F31	Construction - General Public Buildings	48,673
F32	Construction - Health, Other	211
F36	Construction - Own Hospitals	7,337
F44	Construction - Regular Highways	610,321
F45	Construction - Toll Highways	26,264
F54	Construction - Agriculture, Other	7,386
F55	Construction - Fish & Game	6,491
F59	Construction - Natural Resources, Other	23,339
F61	Construction - Parks & Recreation	70,148
F62	Construction - Police Protection	9,631
F85	Construction - Other Veterans Services	22,996
F87	Construction - Sea and Inland Port Facilities	89,902
F89	Construction - General	3,114
F91	Construction - Water Utilities	2,027
F92	Construction - Electric Utilities	3,255
G01	Other Capital Outlay - Air Transportation	4,101
G04	Other Capital Outlay - Correctional Institutions	3,531
G05	Other Capital Outlay - Corrections, Other	1,439
G16	Other Capital Outlay - Higher Education, Auxiliary Enterprises	2,493
G18	Other Capital Outlay - Other Higher Education	97,986
G21	Other Capital Outlay - Education, Other	7,602
G22	Other Capital Outlay - Social Insurance Administration	1
G23	Other Capital Outlay - Financial Administration	39,790
G25	Other Capital Outlay - Judicial	2,267
G26	Other Capital Outlay - Legislative	2,527

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Item code	Category	FY 2003
		Amount (\$000)
G29	Other Capital Outlay - Central Staff	753
G31	Other Capital Outlay - General Public Building	67
G32	Other Capital Outlay - Health - Other	12,755
G36	Other Capital Outlay - Own Hospitals	16,115
G44	Other Capital Outlay - Regular Highways	58,507
G45	Other Capital Outlay - Toll Highways	330
G50	Other Capital Outlay - Housing & Community Development	4
G52	Other Capital Outlay - Libraries	929
G54	Other Capital Outlay - Agriculture, Other	4,932
G55	Other Capital Outlay - Fish & Game	6,136
G56	Other Capital Outlay - Forestry	456
G59	Other Capital Outlay - Natural Resource - Other	4,924
G61	Other Capital Outlay - Parks & Recreation	2,369
G62	Other Capital Outlay - Police Protection	10,935
G66	Other Capital Outlay - Protective Inspection & Regulation, NEC	2,832
G79	Other Capital Outlay - Welfare, Other	7,481
G81	Other Capital Outlay - Solid Waste Management	560
G85	Other Capital Outlay - Other Veterans Services	171
G87	Other Capital Outlay - Sea and Inland Port Facilities	4,865
G89	Other Capital Outlay - General, Other	69,344
I89	Interest on General Debt	570,949
K01	Equipment Only - Air Transportation	4,101
K04	Equipment Only - Correctional Institutions	3,516
K05	Equipment Only - Correction, Other	1,431
K16	Equipment Only - Higher Education, Auxiliary Enterprises	2,493
K18	Equipment Only - Higher Education, Other	94,756
K21	Equipment Only - Education, Other	7,602
K22	Equipment Only - Social Insurance Administration	1
K23	Equipment Only - Financial Administration	39,790
K25	Equipment Only - Judicial and Legal	2,267
K26	Equipment Only - Legislative	2,527
K29	Equipment Only - Central Staff Services	753
K31	Equipment Only - General Public Building	67
K32	Equipment Only - Health, Other	12,754
K36	Equipment Only - Own Hospitals	15,988
K45	Equipment Only - Toll Highways	330
K50	Equipment Only - Housing & Community Development	4
K52	Equipment Only - Libraries	929
K54	Equipment Only - Agriculture, Other	4,932
K55	Equipment Only - Fish & Game	6,028
K56	Equipment Only - Forestry	456
K59	Equipment Only - Natural Resources, Other	4,924
K61	Equipment Only - Parks & Recreation	2,350
K62	Equipment Only - Police Protection	10,935

State Government Finances in Iowa - Detail: 2003

Note: In Excel to view other years select the tabs at the bottom of the page

Item code	Category	FY 2003
		Amount (\$000)
K66	Equipment Only - Protective Inspection and Regulation, NEC	2,832
K79	Equipment Only - Welfare, Other	7,481
K81	Equipment Only - Solid Waste Management	560
K85	Equipment Only - Other Veterans Services	165
K87	Equipment Only - Sea and Inland Port Facilities	3,471
K89	Equipment Only - General, Other	68,815
M01	Intergovernmental to Local NEC - Air Transportation	3,749
M21	Intergovernmental to Local NEC - Education	2,798
M23	Intergovernmental to Local NEC - Financial Administration	2,493
M25	Intergovernmental to Local NEC - Judicial and Legal	1,454
M32	Intergovernmental to Local NEC - Health	418
M44	Intergovernmental to Local NEC - Regular Highways	56,430
M54	Intergovernmental to Local NEC - Agriculture	1,057
M59	Intergovernmental to Local NEC - Natural Resources	9,653
M61	Intergovernmental to Local NEC - Parks & Recreation	26,534
M66	Intergovernmental to Local NEC - Protective Inspection & Regulations	183
M79	Intergovernmental to Local NEC - Welfare	77,145
M87	Intergovernmental to Local NEC - Sea and Inland Port Facilities	34,312
M89	Intergovernmental to Local NEC - General	163,228
N05	Intergovernmental to General Purpose - Corrections	150,238
N30	Intergovernmental to General Purpose - General Support	174,499
N38	Intergovernmental to General Purpose - Hospitals, Other	401
N44	Intergovernmental to General Purpose - Regular Highways	41,048
N50	Intergovernmental to General Purpose - Housing & Community Development	42,329
N59	Intergovernmental to General Purpose - Natural Resources, Other	303
N62	Intergovernmental to General Purpose - Police Protection	54,395
N89	Intergovernmental to General Purpose - General, Other	173,631
Q12	Intergovernmental to School District - Elementary and Secondary Education	3,312,755
T01	Tax - Property	40,730
T09	Tax - General Sales	2,488,627
T10	Tax - Alcoholic Beverage Sales	52,721
T11	Tax - Amusement	519,059
T12	Tax - Insurance Premiums	333,447
T13	Tax - Motor Fuels Sales	555,621
T14	Tax - Pari-mutuels	5,928
T15	Tax - Public Utilities	19,567
T16	Tax - Tobacco Sales	82,071
T19	Tax - Other Selective Sales	317,696
T22	Tax - Corporation License	192,002
T23	Tax - Hunting & Fishing License	29,597

State Government Finances in Iowa - Detail: 2003

Note: In Excel to view other years select the tabs at the bottom of the page

Item code	Category	FY 2003
		Amount (\$000)
T24	Tax - Motor Vehicle License	112,287
T25	Tax - Motor Vehicle Operators License	11,775
T27	Tax - Public Utility License	666
T28	Tax - Occupation & Business License, NEC	77,608
T29	Tax - Other License	2,806
T40	Tax - Individual Income	1,867,150
T41	Tax - Corporation Net Income	198,716
T50	Tax - Death & Gift	59,093
T53	Tax - Severance	482,340
U11	Miscellaneous - Property Sale Other	37,807
U20	Miscellaneous - Interest Earnings	619,004
U30	Miscellaneous - Fines & Forfeits	5,522
U40	Miscellaneous - Rents	50,212
U41	Miscellaneous - Royalties	463,290
U50	Miscellaneous - Donations From Private Sources	102,638
U95	Miscellaneous - Net Lottery Revenue	128,999
U99	Miscellaneous - General Revenue, NEC	554,287
W01	Sinking Fund - Cash & Deposits	5,398,956
W31	Bond Fund - Cash & Deposits	673,646
W61	Other Funds - Cash & Deposits	6,763,886
X01	Employee Retirement Receipts - Local Employee Contribution	388,015
X02	Employee Retirement Receipts - State Employee Contribution	166,670
X05	Employee Retirement Receipts - Contributions from Local Government	140,582
X06	Employee Retirement Receipts - State Government Contributions to Own State System	787,405
X08	Employee Retirement Receipts - Total Earnings on Investments	120,384
X11	Employee Retirement Expenses - Benefit Payments	1,930,058
X12	Employee Retirement Expenses - Withdrawals	74,308
X21	Employee Retirement - Total Cash & Deposits	1,074,272
X30	Employee Retirement - Total Federal Securities	1,352,454
X44	Employee Retirement - Total Other Securities	3,320,109
X47	Employee Retirement - Other Investments, Other	2,986,128
Y01	Unemployment Compensation - Contribution	137,054
Y02	Unemployment Compensation - Interest Revenue	97,485
Y04	Unemployment Compensation - Federal Advances	66,157
Y05	Unemployment Compensation - Benefit Payments	278,349
Y06	Unemployment Compensation - Extended & Special Payments	67,078
Y07	Unemployment Compensation - Balance In US Treasury	1,520,001
Y08	Unemployment Compensation - Other Balance (+ or-)	-6,149
Y11	Workers Compensation - Other Contributions	40,521
Y15	Workers Compensation - Other Payments	40,580
Y21	Workers Compensation - Cash & Assets	113,808
Z00	Total Salaries & Wages	3,683,276

State Government Finances in Iowa - Detail: 2003

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Item code	Category	FY 2003
		Amount (\$000)
Z51	Lotteries Exhibit - Ticket Sales	284,908
Z52	Lotteries Exhibit - Prizes	155,909
Z53	Lotteries Exhibit - Administrative Expenditures	19,536
Z54	Lotteries Exhibit - Proceeds	109,463
Z77	Employee Retirement - Corporate Bonds (market value)	4,366,763
Z78	Employee Retirement - Corporate Stocks (market value)	9,405,055

Below are item codes and their titles, as included in the annual state finance survey data files. Additional information about these codes, as well as descriptions and definitions, can be found in the Government Finance and Employment Classification Manual.

The Dictionary is new for the 2003 survey. It contains two new variables. Item code Z77 is "Employee Retirement - Corporate Bonds (market value)." Item code Z78 is "Employee Retirement - Corporate Stocks - (market value)." Prior to 2003, these two variables were included in the survey at X40 and X41, respectively, and measured at book value (cost basis) instead of at market value. Users can refer to the Documentation for the annual survey Public Employee Retirement Systems of State and Local Governments for additional information about these two changes.

Source: U.S. Bureau of the Census, Governments Division; "State Government Finances" published yearly, <http://www.census.gov/govs/www/state.html>

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<http://www.iowadatecenter.org>

State Government Finances in Iowa - Detail: 2002

Note: In Excel to view other years select the tabs at the bottom of the page

Item code	Category	FY 2002
		Amount (\$000)
19H	Long Term Debt Beginning Outstanding, Education, NEC	189854
19T	Long Term Debt Beginning Outstanding – Public Debt for Private Purposes	3965785
19X	Long Term Debt Beginning Outstanding, NEC	3816652
21X	Long Term Debt Issue - Full Faith & Credit - Other NEC	252470
24G	Long Term Debt Issue, Nonguaranteed - Higher Education	46980
24T	Long Term Debt Issue, Nonguaranteed - Industrial Revenue	256792
24X	Long Term Debt Issue, Nonguaranteed - Other NEC	1343903
31G	Long Term Debt Retired - Full Faith & Credit - Higher Education	1023
31X	Long Term Debt Retired - Full Faith & Credit - Other, NEC	200058
34G	Long Term Debt Retired Nonguaranteed - Higher Education	11532
34T	Long Term Debt Retired Nonguaranteed - Industrial Revenue	200549
34X	Long Term Debt Retired Nonguaranteed - Other, NEC	236644
41G	Long Term Debt Outstanding - Full Faith & Credit - Higher Education	3360
41X	Long Term Debt Outstanding - Full Faith & Credit - Other, NEC	2277036
44G	Long Term Debt Outstanding Nonguaranteed - Higher Education	220919
44T	Long Term Debt Outstanding Nonguaranteed - Industrial Revenue	4022028
44X	Long Term Debt Outstanding Nonguaranteed - Other, NEC	2700959
61V	Short Term Debt Outstanding - Beginning	6038
64V	Short Term Debt Outstanding - End of Fiscal Year	8525
71W	Long Term Debt Offsets - Full Faith & Credit	289399
74W	Long Term Debt Offsets - Nonguaranteed	4693990
A01	Charges - Air Transportation	75
A16	Charges - Higher Education Auxiliary Enterprises	220714
A18	Charges - Higher Education, Other	683569
A21	Charges - Education - Other, NEC	22668
A36	Charges - Public Hospital	971246
A44	Charges - Regular Highways	450
A45	Charges - Toll Highways	35360
A50	Charges - Housing & Community Development	2733
A54	Charges - Natural Resources, Agriculture	5072
A56	Charges - Natural Resources, Forestry	1587
A59	Charges - Natural Resources, Other	3708
A61	Charges - Parks & Recreation	98946
A87	Charges - Sea and Inland Port Facilities	47794
A89	Charges - All Other	123886
A91	Revenue - Water Utilities	2590

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Note: In Excel to view other years select the tabs at the bottom of the page

Item code	Category	FY 2002
		Amount (\$000)
A92	Revenue - Electric Utilities	2377
B01	Intergovernmental Revenue from Federal - Air Transportation	1267
B21	Intergovernmental Revenue from Federal - Education	983764
	Intergovernmental Revenue from Federal- Employment	
B22	Security Administration	94217
	Intergovernmental Revenue from Federal - Health &	
B42	Hospitals	229401
B46	Intergovernmental Revenue from Federal - Highways	443441
	Intergovernmental Revenue from Federal - Housing &	
B50	Community Development	2548
	Intergovernmental Revenue from Federal - Natural	
B54	Resources, Agriculture	13993
	Intergovernmental Revenue from Federal - Other Natural	
B59	Resources	26605
B79	Intergovernmental Revenue from Federal - Public Welfare	3895612
B89	Intergovernmental Revenue from Federal - All Other	303575
CGE	Tabacco Lawsuit Settlement - Expenditure of Proceeds	74683
CGR	Tabacco Lawsuit Settlement - Receipts	99012
D21	Intergovernmental Revenue from Local - Education	7066
D42	Intergovernmental Revenue from Local - Health & Hospitals	3362
D46	Local Intergovernmental - Highways	136
D89	Intergovernmental Revenue from Local - All Other	43674
E01	Current Operations - Air Transportation	1201
E04	Current Operations - Correctional Institutions	369310
E05	Current Operations - Corrections, Other	93099
E16	Current Operations - Higher Education Auxiliary Enterprises	223788
E18	Current Operations - Other Higher Education	1685073
	Current Operations - Educational Scholarships, Assistance,	
E19	& Subsidies	389323
E21	Current Operations - Other Education	278960
E22	Current Operations - Social Insurance Administration	95846
E23	Current Operations - Financial Administration	270730
E25	Current Operations - Judicial and Legal Services	139620
E26	Current Operations - Legislative Services	35553
E29	Current Operations - Central Staff Services	27183
E31	Current Operations - General Public Buildings	21924
E32	Current Operations - Health Services, Other	432016
E36	Current Operations - Own Hospitals	1457806
E44	Current Operations - Regular Highways	311496
E45	Current Operations - Toll Highways	22485
E50	Current Operations - Housing & Community Development	16019
E52	Current Operations - Libraries	7333
E54	Current Operations - Natural Resources, Agriculture, Other	149363
E55	Current Operations - Natural Resources, Fish & Game	42240
E56	Current Operations - Natural Resources, Forestry	19516

State Government Finances in Iowa - Detail: 2002

Note: In Excel to view other years select the tabs at the bottom of the page

Item code	Category	FY 2002
		Amount (\$000)
E59	Current Operations - Natural Resources, Other	74085
E61	Current Operations - Parks & Recreation	135664
E62	Current Operations - Police Protection	180865
E66	Current Operations - Protective Inspection and Regulation, NEC	47367
E67	Current Operations - Welfare, Federal Categorical Assistance Programs	213810
E74	Current Operations - Welfare, Vendor Payments for Medical Care	2402937
E79	Current Operations - Welfare, Other	367163
E81	Current Operations - Solid Waste Management	18068
E85	Current Operations - Other Veterans Services	14278
E87	Current Operations - Sea and Inland Port Facilities	40804
E89	Current Operations - General, Other	424290
E91	Current Operations - Water Utilities	1741
E92	Current Operations - Electric Utilities	854
F01	Construction - Air Transportation	2492
F04	Construction - Correctional Institutions	10920
F16	Construction - Higher Education, Auxiliary Enterprises	10899
F18	Construction - Higher Education, Other	76852
F21	Construction - Education, Other	1950
F31	Construction - General Public Buildings	71077
F32	Construction - Health, Other	1659
F36	Construction - Own Hospitals	18416
F44	Construction - Regular Highways	549822
F45	Construction - Toll Highways	24129
F54	Construction - Agriculture, Other	753
F55	Construction - Fish & Game	4906
F59	Construction - Natural Resources, Other	9531
F61	Construction - Parks & Recreation	45718
F62	Construction - Police Protection	2604
F85	Construction - Other Veterans Services	369
F87	Construction - Sea and Inland Port Facilities	71242
F89	Construction - General	2260
G01	Other Capital Outlay - Air Transportation	5
G04	Other Capital Outlay - Correctional Institutions	1753
G05	Other Capital Outlay - Corrections, Other	4662
G16	Other Capital Outlay - Higher Education, Auxiliary Enterprises	2530
G18	Other Capital Outlay - Other Higher Education	93323
G21	Other Capital Outlay - Education, Other	8552
G22	Other Capital Outlay - Social Insurance Administration	12
G23	Other Capital Outlay - Financial Administration	5872
G25	Other Capital Outlay - Judicial	2141
G26	Other Capital Outlay - Legislative	466
G29	Other Capital Outlay - Central Staff	918
G31	Other Capital Outlay - General Public Building	598
G32	Other Capital Outlay - Health - Other	9352

State Government Finances in Iowa - Detail: 2002

Note: In Excel to view other years select the tabs at the bottom of the page

Item code	Category	FY 2002
		Amount (\$000)
G36	Other Capital Outlay - Own Hospitals	12951
G44	Other Capital Outlay - Regular Highways	42377
G45	Other Capital Outlay - Toll Highways	492
G50	Other Capital Outlay - Housing & Community Development	37
G52	Other Capital Outlay - Libraries	934
G54	Other Capital Outlay - Agriculture, Other	4010
G55	Other Capital Outlay - Fish & Game	7171
G56	Other Capital Outlay - Forestry	497
G59	Other Capital Outlay - Natural Resource - Other	4818
G61	Other Capital Outlay - Parks & Recreation	3447
G62	Other Capital Outlay - Police Protection	11462
G66	Other Capital Outlay - Protective Inspection & Regulation, NEC	2291
G79	Other Capital Outlay - Welfare, Other	1076
G81	Other Capital Outlay - Solid Waste Management	1044
G85	Other Capital Outlay - Other Veterans Services	243
G87	Other Capital Outlay - Sea and Inland Port Facilities	11435
G89	Other Capital Outlay - General, Other	13103
I89	Interest on General Debt	505717
K01	Equipment Only - Air Transportation	5
K04	Equipment Only - Correctional Institutions	1723
K05	Equipment Only - Correction, Other	4206
K16	Equipment Only - Higher Education, Auxiliary Enterprises	2530
K18	Equipment Only - Higher Education, Other	93005
K21	Equipment Only - Education, Other	8440
K22	Equipment Only - Social Insurance Administration	12
K23	Equipment Only - Financial Administration	5872
K25	Equipment Only - Judicial and Legal	2141
K26	Equipment Only - Legislative	466
K29	Equipment Only - Central Staff Services	918
K31	Equipment Only - General Public Building	598
K32	Equipment Only - Health, Other	9352
K36	Equipment Only - Own Hospitals	12656
K45	Equipment Only - Toll Highways	492
K50	Equipment Only - Housing & Community Development	37
K52	Equipment Only - Libraries	934
K54	Equipment Only - Agriculture, Other	4010
K55	Equipment Only - Fish & Game	7171
K56	Equipment Only - Forestry	497
K59	Equipment Only - Natural Resources, Other	4818
K61	Equipment Only - Parks & Recreation	3235
K62	Equipment Only - Police Protection	11462
K66	Equipment Only - Protective Inspection and Regulation, NEC	2291
K79	Equipment Only - Welfare, Other	1076
K81	Equipment Only - Solid Waste Management	1044
K85	Equipment Only - Other Veterans Services	242

State Government Finances in Iowa - Detail: 2002

Note: In Excel to view other years select the tabs at the bottom of the page

Item code	Category	FY 2002
		Amount (\$000)
K87	Equipment Only - Sea and Inland Port Facilities	4419
K89	Equipment Only - General, Other	12966
M01	Intergovernmental to Local NEC - Air Transportation	6273
M21	Intergovernmental to Local NEC - Education	12249
M23	Intergovernmental to Local NEC - Financial Administration	381
M25	Intergovernmental to Local NEC - Judicial and Legal	1445
M32	Intergovernmental to Local NEC - Health	1621
M44	Intergovernmental to Local NEC - Regular Highways	60547
M54	Intergovernmental to Local NEC - Agriculture	1342
M59	Intergovernmental to Local NEC - Natural Resources	14134
M61	Intergovernmental to Local NEC - Parks & Recreation	26273
M66	Intergovernmental to Local NEC - Protective Inspection & Regulations	135
M79	Intergovernmental to Local NEC - Welfare	95909
M87	Intergovernmental to Local NEC - Sea and Inland Port Facilities	16999
M89	Intergovernmental to Local NEC - General	71262
N05	Intergovernmental to General Purpose - Corrections	147999
N30	Intergovernmental to General Purpose - General Support	168965
N38	Intergovernmental to General Purpose - Hospitals, Other	556
N44	Intergovernmental to General Purpose - Regular Highways	41489
N50	Intergovernmental to General Purpose - Housing & Community Development	31012
N59	Intergovernmental to General Purpose - Natural Resources, Other	388
N62	Intergovernmental to General Purpose - Police Protection	55183
N89	Intergovernmental to General Purpose - General, Other	150507
Q12	Intergovernmental to School District - Elementary and Secondary Education	3263621
T01	Tax - Property	34794
T09	Tax - General Sales	2326873
T10	Tax - Alcoholic Beverage Sales	51360
T11	Tax - Amusement	497022
T12	Tax - Insurance Premiums	287750
T13	Tax - Motor Fuels Sales	558892
T14	Tax - Pari-mutuels	6100
T15	Tax - Public Utilities	7549
T16	Tax - Tobacco Sales	128521
T19	Tax - Other Selective Sales	327542
T22	Tax - Corporation License	264684
T23	Tax - Hunting & Fishing License	32925
T24	Tax - Motor Vehicle License	114461
T25	Tax - Motor Vehicle Operators License	10752
T27	Tax - Public Utility License	2819
T28	Tax - Occupation & Business License, NEC	85798
T29	Tax - Other License	3285

State Government Finances in Iowa - Detail: 2002

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Item code	Category	FY 2002
		Amount (\$000)
T40	Tax - Individual Income	1788733
T41	Tax - Corporation Net Income	264419
T50	Tax - Death & Gift	68995
T53	Tax - Severance	493662
U11	Miscellaneous - Property Sale Other	29170
U20	Miscellaneous - Interest Earnings	530112
U30	Miscellaneous - Fines & Forfeits	11305
U40	Miscellaneous - Rents	35363
U41	Miscellaneous - Royalties	333307
U50	Miscellaneous - Donations From Private Sources	103140
U95	Miscellaneous - Net Lottery Revenue	129096
U99	Miscellaneous - General Revenue, NEC	863928
W01	Sinking Fund - Cash & Deposits	4983389
W31	Bond Fund - Cash & Deposits	679547
W61	Other Funds - Cash & Deposits	6563628
X01	Employee Retirement Receipts - Local Employee Contribution	366062
X02	Employee Retirement Receipts - State Employee Contribution	159990
X05	Employee Retirement Receipts - Contributions from Local Government	119381
X06	Employee Retirement Receipts - State Government Contributions to Own State System	733284
X08	Employee Retirement Receipts - Total Earnings on Investments	-507338
X11	Employee Retirement Expenses - Benefit Payments	1770867
X12	Employee Retirement Expenses - Withdrawals	99380
X21	Employee Retirement - Total Cash & Deposits	897170
X30	Employee Retirement - Total Federal Securities	1662499
X42	Employee Retirement - Other Investments - Other	199
X44	Employee Retirement - Total Other Securities	3010728
X47	Employee Retirement - Other Investments, Other	2327570
Y01	Unemployment Compensation - Contribution	125108
Y02	Unemployment Compensation - Interest Revenue	97488
Y04	Unemployment Compensation - Federal Advances	28838
Y05	Unemployment Compensation - Benefit Payments	254542
Y06	Unemployment Compensation - Extended & Special Payments	29624
Y07	Unemployment Compensation - Balance In US Treasury	1575492
Y08	Unemployment Compensation - Other Balance (+ or-)	-1011
Y11	Workers Compensation - Other Contributions	40310
Y15	Workers Compensation - Other Payments	40252
Y21	Workers Compensation - Cash & Assets	115954
Z00	Total Salaries & Wages	3709689
Z51	Lotteries Exhibit - Ticket Sales	284655
Z52	Lotteries Exhibit - Prizes	155559
Z53	Lotteries Exhibit - Administrative Expenditures	19055
Z54	Lotteries Exhibit - Proceeds	110041

State Government Finances in Iowa - Detail: 2002

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Item code	Category	FY 2002
		Amount (\$000)
Z77	Employee Retirement - Corporate Bonds (market value)	5035332
Z78	Employee Retirement - Corporate Stocks (market value)	9470406

The Dictionary is new for the 2002 survey. It contains two new variables. Item code Z77 is "Employee Retirement - Securities - - Corporate Bonds (market value)." Item code Z78 is "Employee Retirement - Corporate Stocks - (market value)." Prior to 2002, these two variables were included in the survey at X40 and X41, respectively, and measured at book value (cost basis) instead of at market value. Users can refer to the Documentation for the annual survey Public Employee Retirement Systems of State and Local Governments for additional information about these two changes.

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State Government Finances in Iowa - Detail: 2001

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Item code	Category	FY 2001
		Amount (\$000)
19H	Long Term Debt Beginning Outstanding, Education, NEC	194,549
19T	Long Term Debt Beginning Outstanding – Public Debt for Private Purposes	4,012,227
19X	Long Term Debt Beginning Outstanding, NEC	3,558,808
21X	Long Term Debt Issue - Full Faith & Credit - Other NEC	372,859
24G	Long Term Debt Issue, Nonguaranteed - Higher Education	18,055
24T	Long Term Debt Issue, Nonguaranteed - Industrial Revenue	194,673
24X	Long Term Debt Issue, Nonguaranteed - Other NEC	211,361
31G	Long Term Debt Retired - Full Faith & Credit - Higher Education	2,221
31X	Long Term Debt Retired - Full Faith & Credit - Other, NEC	155,767
34G	Long Term Debt Retired Nonguaranteed - Higher Education	20,529
34T	Long Term Debt Retired Nonguaranteed - Industrial Revenue	241,115
34X	Long Term Debt Retired Nonguaranteed - Other, NEC	170,609
41G	Long Term Debt Outstanding - Full Faith & Credit - Higher Education	4,383
41X	Long Term Debt Outstanding - Full Faith & Credit - Other, NEC	2,224,625
44G	Long Term Debt Outstanding Nonguaranteed - Higher Education	185,471
44T	Long Term Debt Outstanding Nonguaranteed - Industrial Revenue	3,965,785
44X	Long Term Debt Outstanding Nonguaranteed - Other, NEC	1,592,027
61V	Short Term Debt Outstanding - Beginning	4,659
64V	Short Term Debt Outstanding - End of Fiscal Year	5,107
71W	Long Term Debt Offsets - Full Faith & Credit	438,794
74W	Long Term Debt Offsets - Nonguaranteed	4,638,015
A16	Charges - Higher Education Auxiliary Enterprises	246,507
A18	Charges - Higher Education, Other	731,097
A21	Charges - Education - Other, NEC	16,709
A36	Charges - Public Hospital	952,036
A44	Charges - Regular Highways	367
A45	Charges - Toll Highways	33,197
A50	Charges - Housing & Community Development	1,230
A54	Charges - Natural Resources, Agriculture	5,003
A56	Charges - Natural Resources, Forestry	2,414
A59	Charges - Natural Resources, Other	4,994
A61	Charges - Parks & Recreation	99,307
A87	Charges - Sea and Inland Port Facilities	49,001
A89	Charges - All Other	115,809
A91	Revenue - Water Utilities	2,490
A92	Revenue - Electric Utilities	972

State Government Finances in Iowa - Detail: 2001

Note: In Excel to view other years select the tabs at the bottom of the page

Item code	Category	FY 2001
		Amount (\$000)
B01	Intergovernmental Revenue from Federal - Air Transportation	108
B21	Intergovernmental Revenue from Federal - Education	892,740
B22	Intergovernmental Revenue from Federal- Employment Security Administration	81,059
B42	Intergovernmental Revenue from Federal - Health & Hospitals	202,995
B46	Intergovernmental Revenue from Federal - Highways	396,353
B50	Intergovernmental Revenue from Federal - Housing & Community Development	2,249
B54	Intergovernmental Revenue from Federal - Natural Resources, Agriculture	22,313
B59	Intergovernmental Revenue from Federal - Other Natural Resources	18,091
B79	Intergovernmental Revenue from Federal - Public Welfare	3,353,182
B89	Intergovernmental Revenue from Federal - All Other	255,426
CGE	Tabacco Lawsuit Settlement - Expenditure of Proceeds	73,088
CGR	Tabacco Lawsuit Settlement - Receipts	141,262
D21	Intergovernmental Revenue from Local - Education	7,358
D42	Intergovernmental Revenue from Local - Health & Hospitals	3,642
D46	Local Intergovernmental - Highways	538
D89	Intergovernmental Revenue from Local - All Other	44,204
E01	Current Operations - Air Transportation	108
E04	Current Operations - Correctional Institutions	334,267
E05	Current Operations - Corrections, Other	81,270
E16	Current Operations - Higher Education Auxiliary Enterprises	245,298
E18	Current Operations - Other Higher Education	1,635,781
E19	Current Operations - Educational Scholarships, Assistance, & Subsidies	237,221
E21	Current Operations - Other Education	275,204
E22	Current Operations - Social Insurance Administration	80,809
E23	Current Operations - Financial Administration	226,950
E25	Current Operations - Judicial and Legal Services	122,903
E26	Current Operations - Legislative Services	36,311
E29	Current Operations - Central Staff Services	24,679
E31	Current Operations - General Public Buildings	21,790
E32	Current Operations - Health Services, Other	459,597
E36	Current Operations - Own Hospitals	1,307,411
E44	Current Operations - Regular Highways	293,514
E45	Current Operations - Toll Highways	21,909
E50	Current Operations - Housing & Community Development	15,996
E52	Current Operations - Libraries	5,788
E54	Current Operations - Natural Resources, Agriculture, Other	160,919
E55	Current Operations - Natural Resources, Fish & Game	33,692
E56	Current Operations - Natural Resources, Forestry	18,075
E59	Current Operations - Natural Resources, Other	83,423

State Government Finances in Iowa - Detail: 2001

Note: In Excel to view other years select the tabs at the bottom of the page

Item code	Category	FY 2001
		Amount (\$000)
E61	Current Operations - Parks & Recreation	128,084
E62	Current Operations - Police Protection	172,246
E66	Current Operations - Protective Inspection and Regulation, NEC	43,202
E67	Current Operations - Welfare, Federal Categorical Assistance Programs	191,100
E74	Current Operations - Welfare, Vendor Payments for Medical Care	2,168,019
E79	Current Operations - Welfare, Other	356,708
E81	Current Operations - Solid Waste Management	16,230
E85	Current Operations - Other Veterans Services	13,421
E87	Current Operations - Sea and Inland Port Facilities	37,243
E89	Current Operations - General, Other	323,049
E91	Current Operations - Water Utilities	1,982
E92	Current Operations - Electric Utilities	1,982
F01	Construction - Air Transportation	628
F04	Construction - Correctional Institutions	14,104
F16	Construction - Higher Education, Auxiliary Enterprises	23,674
F18	Construction - Higher Education, Other	54,493
F21	Construction - Education, Other	8,078
F31	Construction - General Public Buildings	16,008
F32	Construction - Health, Other	64
F36	Construction - Own Hospitals	16,520
F44	Construction - Regular Highways	452,765
F45	Construction - Toll Highways	18,853
F54	Construction - Agriculture, Other	1,760
F55	Construction - Fish & Game	2,778
F59	Construction - Natural Resources, Other	21,313
F61	Construction - Parks & Recreation	67,549
F62	Construction - Police Protection	4,889
F85	Construction - Other Veterans Services	267
F87	Construction - Sea and Inland Port Facilities	83,460
F89	Construction - General	37,337
G01	Other Capital Outlay - Air Transportation	12
G04	Other Capital Outlay - Correctional Institutions	10,353
G05	Other Capital Outlay - Corrections, Other	2,135
G16	Other Capital Outlay - Higher Education, Auxiliary Enterprises	1,438
G18	Other Capital Outlay - Other Higher Education	76,974
G21	Other Capital Outlay - Education, Other	12,128
G23	Other Capital Outlay - Financial Administration	7,368
G25	Other Capital Outlay - Judicial	3,178
G26	Other Capital Outlay - Legislative	475
G29	Other Capital Outlay - Central Staff	692
G31	Other Capital Outlay - General Public Building	626
G32	Other Capital Outlay - Health - Other	6,594
G36	Other Capital Outlay - Own Hospitals	16,213
G44	Other Capital Outlay - Regular Highways	40,248

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Item code	Category	FY 2001
		Amount (\$000)
G52	Other Capital Outlay - Libraries	795
G54	Other Capital Outlay - Agriculture, Other	6,310
G55	Other Capital Outlay - Fish & Game	3,004
G56	Other Capital Outlay - Forestry	410
G59	Other Capital Outlay - Natural Resource - Other	723
G61	Other Capital Outlay - Parks & Recreation	2,483
G62	Other Capital Outlay - Police Protection	10,635
	Other Capital Outlay - Protective Inspection & Regulation, NEC	
G66	NEC	2,088
G79	Other Capital Outlay - Welfare, Other	4,441
G81	Other Capital Outlay - Solid Waste Management	405
G85	Other Capital Outlay - Other Veterans Services	462
G87	Other Capital Outlay - Sea and Inland Port Facilities	733
G89	Other Capital Outlay - General, Other	6,924
I89	Interest on General Debt	454,790
K01	Equipment Only - Air Transportation	12
K04	Equipment Only - Correctional Institutions	8,939
K05	Equipment Only - Correction, Other	2,126
K16	Equipment Only - Higher Education, Auxiliary Enterprises	1,178
K18	Equipment Only - Higher Education, Other	76,161
K21	Equipment Only - Education, Other	12,122
K23	Equipment Only - Financial Administration	7,368
K25	Equipment Only - Judicial and Legal	3,178
K26	Equipment Only - Legislative	475
K29	Equipment Only - Central Staff Services	692
K31	Equipment Only - General Public Building	626
K32	Equipment Only - Health, Other	6,570
K36	Equipment Only - Own Hospitals	15,950
K52	Equipment Only - Libraries	795
K54	Equipment Only - Agriculture, Other	6,310
K55	Equipment Only - Fish & Game	2,990
K56	Equipment Only - Forestry	410
K59	Equipment Only - Natural Resources, Other	723
K61	Equipment Only - Parks & Recreation	2,481
K62	Equipment Only - Police Protection	10,633
	Equipment Only - Protective Inspection and Regulation, NEC	
K66	Equipment Only - Protective Inspection and Regulation, NEC	2,088
K79	Equipment Only - Welfare, Other	4,441
K81	Equipment Only - Solid Waste Management	405
K85	Equipment Only - Other Veterans Services	445
K87	Equipment Only - Sea and Inland Port Facilities	562
K89	Equipment Only - General, Other	6,624
M01	Intergovernmental to Local NEC - Air Transportation	17,521
M21	Intergovernmental to Local NEC - Education	22,342
	Intergovernmental to Local NEC - Financial Administration	
M23	Intergovernmental to Local NEC - Financial Administration	1,913
M25	Intergovernmental to Local NEC - Judicial and Legal	1,446
M32	Intergovernmental to Local NEC - Health	5,477

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Item code	Category	FY 2001
		Amount (\$000)
M44	Intergovernmental to Local NEC - Regular Highways	58,495
M54	Intergovernmental to Local NEC - Agriculture	1,079
M59	Intergovernmental to Local NEC - Natural Resources	19,637
M61	Intergovernmental to Local NEC - Parks & Recreation	26,086
M66	Intergovernmental to Local NEC - Protective Inspection & Regulations	163
M79	Intergovernmental to Local NEC - Welfare	80,982
M87	Intergovernmental to Local NEC - Sea and Inland Port Facilities	19,109
M89	Intergovernmental to Local NEC - General	67,497
N05	Intergovernmental to General Purpose - Corrections	138,928
N30	Intergovernmental to General Purpose - General Support	181,426
N38	Intergovernmental to General Purpose - Hospitals, Other	890
N44	Intergovernmental to General Purpose - Regular Highways	40,107
N50	Intergovernmental to General Purpose - Housing & Community Development	35,771
N62	Intergovernmental to General Purpose - Police Protection	52,759
N89	Intergovernmental to General Purpose - General, Other	105,570
Q12	Intergovernmental to School District - Elementary and Secondary Education	2,923,587
T01	Tax - Property	24,607
T09	Tax - General Sales	2,400,038
T10	Tax - Alcoholic Beverage Sales	52,392
T11	Tax - Amusement	457,975
T12	Tax - Insurance Premiums	247,319
T13	Tax - Motor Fuels Sales	538,812
T14	Tax - Pari-mutuels	5,020
T15	Tax - Public Utilities	9,067
T16	Tax - Tobacco Sales	96,621
T19	Tax - Other Selective Sales	297,087
T22	Tax - Corporation License	252,710
T23	Tax - Hunting & Fishing License	33,234
T24	Tax - Motor Vehicle License	106,281
T25	Tax - Motor Vehicle Operators License	7,783
T27	Tax - Public Utility License	2,640
T28	Tax - Occupation & Business License, NEC	71,745
T29	Tax - Other License	3,382
T40	Tax - Individual Income	1,750,261
T41	Tax - Corporation Net Income	293,056
T50	Tax - Death & Gift	82,930
T53	Tax - Severance	464,420
U11	Miscellaneous - Property Sale Other	52,118
U20	Miscellaneous - Interest Earnings	519,366
U30	Miscellaneous - Fines & Forfeits	5,110
U40	Miscellaneous - Rents	26,127
U41	Miscellaneous - Royalties	506,622
U50	Miscellaneous - Donations From Private Sources	135,293

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Item code	Category	FY 2001
		Amount (\$000)
U95	Miscellaneous - Net Lottery Revenue	118,148
U99	Miscellaneous - General Revenue, NEC	712,339
W01	Sinking Fund - Cash & Deposits	5,076,809
W31	Bond Fund - Cash & Deposits	678,421
W61	Other Funds - Cash & Deposits	3,902,908
X01	Employee Retirement Receipts - Local Employee Contribution	325,173
X02	Employee Retirement Receipts - State Employee Contribution	166,488
X05	Employee Retirement Receipts - Contributions from Local Government	86,765
X06	Employee Retirement Receipts - State Government Contributions to Own State System	720,778
X08	Employee Retirement Receipts - Total Earnings on Investments	165,003
X11	Employee Retirement Expenses - Benefit Payments	1,636,138
X12	Employee Retirement Expenses - Withdrawals	109,726
X21	Employee Retirement - Total Cash & Deposits	1,229,204
X30	Employee Retirement - Total Federal Securities	1,901,378
X40	Employee Retirement - Securities - Mortgages	4,864,974
X41	Employee Retirement - Total Other Securities	10,590,620
X42	Employee Retirement - Other Investments - Other	348
X44	Employee Retirement - Total Other Securities	3,567,129
X47	Employee Retirement - Other Investments, Other	2,669,961
Y01	Unemployment Compensation - Contribution	117,338
Y02	Unemployment Compensation - Interest Revenue	98,589
Y04	Unemployment Compensation - Federal Advances	10
Y05	Unemployment Compensation - Benefit Payments	190,245
Y06	Unemployment Compensation - Extended & Special Payments	11
Y07	Unemployment Compensation - Balance In US Treasury	1,508,710
Y08	Unemployment Compensation - Other Balance (+ or-)	-149
Y11	Workers Compensation - Other Contributions	38,197
Y15	Workers Compensation - Other Payments	38,032
Y21	Workers Compensation - Cash & Assets	109,278
Z00	Total Salaries & Wages	3,784,170
Z51	Lotteries Exhibit - Ticket Sales	260,173
Z52	Lotteries Exhibit - Prizes	142,025
Z53	Lotteries Exhibit - Administrative Expenditures	19,303
Z54	Lotteries Exhibit - Proceeds	98,845

Source: U.S. Bureau of the Census, Governments Division; "State Government Finances" published yearly, <http://www.census.gov/govs/www/state.html>

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Note: In Excel to view other years select the tabs at the bottom of the page

Item code	Category	FY 2000
		Amount (\$000)
19H	Long Term Debt Beginning Outstanding, Education, NEC	164,360
19T	Long Term Debt Beginning Outstanding – Public Debt for Private Purposes	3,462,910
19X	Long Term Debt Beginning Outstanding, NEC	3,523,356
21X	Long Term Debt Issue - Full Faith & Credit - Other NEC	10,477
24G	Long Term Debt Issue, Nonguaranteed - Higher Education	42,909
24T	Long Term Debt Issue, Nonguaranteed - Industrial Revenue	1,262,579
24X	Long Term Debt Issue, Nonguaranteed - Other NEC	236,349
31G	Long Term Debt Retired - Full Faith & Credit - Higher Education	1,360
31X	Long Term Debt Retired - Full Faith & Credit - Other, NEC	13,917
34G	Long Term Debt Retired Nonguaranteed - Higher Education	11,360
34T	Long Term Debt Retired Nonguaranteed - Industrial Revenue	713,262
34X	Long Term Debt Retired Nonguaranteed - Other, NEC	197,459
41G	Long Term Debt Outstanding - Full Faith & Credit - Higher Education	6,604
41X	Long Term Debt Outstanding - Full Faith & Credit - Other, NEC	2,007,533
44G	Long Term Debt Outstanding Nonguaranteed - Higher Education	187,945
44T	Long Term Debt Outstanding Nonguaranteed - Industrial Revenue	4,012,227
44X	Long Term Debt Outstanding Nonguaranteed - Other, NEC	1,551,275
61V	Short Term Debt Outstanding - Beginning	1,831
64V	Short Term Debt Outstanding - End of Fiscal Year	4,614
71W	Long Term Debt Offsets - Full Faith & Credit	369,270
74W	Long Term Debt Offsets - Nonguaranteed	4,702,462
A16	Charges - Higher Education Auxiliary Enterprises	255,824
A18	Charges - Higher Education, Other	699,377
A21	Charges - Education - Other, NEC	7,545
A36	Charges - Public Hospital	992,229
A44	Charges - Regular Highways	408
A45	Charges - Toll Highways	35,769
A50	Charges - Housing & Community Development	2,316
A54	Charges - Natural Resources, Agriculture	5,432
A56	Charges - Natural Resources, Forestry	2,459
A59	Charges - Natural Resources, Other	3,221
A61	Charges - Parks & Recreation	91,921
A87	Charges - Sea and Inland Port Facilities	51,751
A89	Charges - All Other	111,026
A91	Revenue - Water Utilities	2,685

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Item code	Category	FY 2000
		Amount (\$000)
A92	Revenue - Electric Utilities	1,084
	Intergovernmental Revenue from Federal - Air	
B01	Transportation	200
B21	Intergovernmental Revenue from Federal - Education	824,679
	Intergovernmental Revenue from Federal- Employment	
B22	Security Administration	70,949
	Intergovernmental Revenue from Federal - Health &	
B42	Hospitals	211,752
B46	Intergovernmental Revenue from Federal - Highways	419,673
	Intergovernmental Revenue from Federal - Housing &	
B50	Community Development	286
	Intergovernmental Revenue from Federal - Natural	
B54	Resources, Agriculture	26,905
	Intergovernmental Revenue from Federal - Other Natural	
B59	Resources	26,058
B79	Intergovernmental Revenue from Federal - Public Welfare	2,864,483
B89	Intergovernmental Revenue from Federal - All Other	284,891
CGE	Tabacco Lawsuit Settlement - Expenditure of Proceeds	162,359
CGR	Tabacco Lawsuit Settlement - Receipts	184,578
D21	Intergovernmental Revenue from Local - Education	7,497
D42	Intergovernmental Revenue from Local - Health & Hospitals	3,812
D46	Local Intergovernmental - Highways	5
D89	Intergovernmental Revenue from Local - All Other	43,930
E04	Current Operations - Correctional Institutions	303,703
E05	Current Operations - Corrections, Other	71,685
E16	Current Operations - Higher Education Auxiliary Enterprises	240,826
E18	Current Operations - Other Higher Education	1,574,398
	Current Operations - Educational Scholarships, Assistance,	
E19	& Subsidies	218,518
E21	Current Operations - Other Education	261,769
E22	Current Operations - Social Insurance Administration	69,713
E23	Current Operations - Financial Administration	187,287
E25	Current Operations - Judicial and Legal Services	131,711
E26	Current Operations - Legislative Services	35,447
E29	Current Operations - Central Staff Services	26,655
E31	Current Operations - General Public Buildings	19,763
E32	Current Operations - Health Services, Other	468,139
E36	Current Operations - Own Hospitals	1,353,257
E44	Current Operations - Regular Highways	284,260
E45	Current Operations - Toll Highways	21,453
E50	Current Operations - Housing & Community Development	25,221
E52	Current Operations - Libraries	7,286
E54	Current Operations - Natural Resources, Agriculture, Other	177,994

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Item code	Category	FY 2000
		Amount (\$000)
E55	Current Operations - Natural Resources, Fish & Game	34,738
E56	Current Operations - Natural Resources, Forestry	20,445
E59	Current Operations - Natural Resources, Other	101,273
E61	Current Operations - Parks & Recreation	118,424
E62	Current Operations - Police Protection	174,713
E66	Current Operations - Protective Inspection and Regulation, NEC	37,231
E67	Current Operations - Welfare, Federal Categorical Assistance Programs	194,019
E74	Current Operations - Welfare, Vendor Payments for Medical Care	2,468,230
E79	Current Operations - Welfare, Other	347,194
E81	Current Operations - Solid Waste Management	18,950
E85	Current Operations - Other Veterans Services	13,278
E87	Current Operations - Sea and Inland Port Facilities	36,635
E89	Current Operations - General, Other	378,684
E91	Current Operations - Water Utilities	1,924
E92	Current Operations - Electric Utilities	944
F01	Construction - Air Transportation	937
F04	Construction - Correctional Institutions	15,427
F05	Construction - Corrections - Other	55
F16	Construction - Higher Education, Auxiliary Enterprises	6,127
F18	Construction - Higher Education, Other	54,008
F21	Construction - Education, Other	13,661
F29	Construction - Central Staff Services	1,767
F31	Construction - General Public Buildings	47,240
F32	Construction - Health, Other	628
F36	Construction - Own Hospitals	9,818
F44	Construction - Regular Highways	697,006
F45	Construction - Toll Highways	18,989
F54	Construction - Agriculture, Other	204
F55	Construction - Fish & Game	4,315
F59	Construction - Natural Resources, Other	23,338
F61	Construction - Parks & Recreation	37,275
F62	Construction - Police Protection	9,922
F85	Construction - Other Veterans Services	20
F87	Construction - Sea and Inland Port Facilities	158
F89	Construction - General	63,537
G01	Other Capital Outlay - Air Transportation	7,015
G04	Other Capital Outlay - Correctional Institutions	4,393
G05	Other Capital Outlay - Corrections, Other	1,545
G16	Other Capital Outlay - Higher Education, Auxiliary Enterprises	5,114
G18	Other Capital Outlay - Other Higher Education	79,964
G21	Other Capital Outlay - Education, Other	7,384
G23	Other Capital Outlay - Financial Administration	4,449
G25	Other Capital Outlay - Judicial	2,251
G26	Other Capital Outlay - Legislative	1,261

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Item code	Category	FY 2000
		Amount (\$000)
G29	Other Capital Outlay - Central Staff	1,759
G31	Other Capital Outlay - General Public Building	362
G32	Other Capital Outlay - Health - Other	4,745
G36	Other Capital Outlay - Own Hospitals	12,771
G44	Other Capital Outlay - Regular Highways	34,507
G50	Other Capital Outlay - Housing & Community Development	7
G52	Other Capital Outlay - Libraries	1,078
G54	Other Capital Outlay - Agriculture, Other	6,624
G55	Other Capital Outlay - Fish & Game	2,105
G56	Other Capital Outlay - Forestry	736
G59	Other Capital Outlay - Natural Resource - Other	1,813
G61	Other Capital Outlay - Parks & Recreation	12,511
G62	Other Capital Outlay - Police Protection	10,167
G66	Other Capital Outlay - Protective Inspection & Regulation, NEC	2,141
G79	Other Capital Outlay - Welfare, Other	4,380
G81	Other Capital Outlay - Solid Waste Management	337
G85	Other Capital Outlay - Other Veterans Services	456
G87	Other Capital Outlay - Sea and Inland Port Facilities	3,647
G89	Other Capital Outlay - General, Other	9,307
I89	Interest on General Debt	411,003
K04	Equipment Only - Correctional Institutions	4,390
K05	Equipment Only - Correction, Other	1,545
K16	Equipment Only - Higher Education, Auxiliary Enterprises	5,098
K18	Equipment Only - Higher Education, Other	79,741
K21	Equipment Only - Education, Other	7,384
K23	Equipment Only - Financial Administration	4,449
K25	Equipment Only - Judicial and Legal	2,251
K26	Equipment Only - Legislative	1,261
K29	Equipment Only - Central Staff Services	1,759
K31	Equipment Only - General Public Building	362
K32	Equipment Only - Health, Other	4,744
K36	Equipment Only - Own Hospitals	12,771
K50	Equipment Only - Housing & Community Development	7
K52	Equipment Only - Libraries	1,078
K54	Equipment Only - Agriculture, Other	6,624
K55	Equipment Only - Fish & Game	2,105
K56	Equipment Only - Forestry	736
K59	Equipment Only - Natural Resources, Other	1,813
K61	Equipment Only - Parks & Recreation	12,511
K62	Equipment Only - Police Protection	10,167
K66	Equipment Only - Protective Inspection and Regulation, NEC	2,141
K79	Equipment Only - Welfare, Other	4,380
K81	Equipment Only - Solid Waste Management	337
K85	Equipment Only - Other Veterans Services	456

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Item code	Category	FY 2000
		Amount (\$000)
K87	Equipment Only - Sea and Inland Port Facilities	1,082
K89	Equipment Only - General, Other	9,115
M21	Intergovernmental to Local NEC - Education	19,171
M23	Intergovernmental to Local NEC - Financial Administration	132
M25	Intergovernmental to Local NEC - Judicial and Legal	1,425
M32	Intergovernmental to Local NEC - Health	4,491
M54	Intergovernmental to Local NEC - Agriculture	640
M59	Intergovernmental to Local NEC - Natural Resources	57
M61	Intergovernmental to Local NEC - Parks & Recreation	24,830
M79	Intergovernmental to Local NEC - Welfare	83,358
M89	Intergovernmental to Local NEC - General	74,227
N05	Intergovernmental to General Purpose - Corrections	134,147
N30	Intergovernmental to General Purpose - General Support	183,319
N38	Intergovernmental to General Purpose - Hospitals, Other	352
N44	Intergovernmental to General Purpose - Regular Highways	44,397
N50	Intergovernmental to General Purpose - Housing & Community Development	33,629
N62	Intergovernmental to General Purpose - Police Protection	49,546
N89	Intergovernmental to General Purpose - General, Other	149,041
Q12	Intergovernmental to School District - Elementary and Secondary Education	2,918,814
T01	Tax - Property	24,900
T09	Tax - General Sales	2,060,822
T10	Tax - Alcoholic Beverage Sales	54,923
T11	Tax - Amusement	420,779
T12	Tax - Insurance Premiums	239,283
T13	Tax - Motor Fuels Sales	549,421
T14	Tax - Pari-mutuels	6,171
T15	Tax - Public Utilities	12,299
T16	Tax - Tobacco Sales	89,644
T19	Tax - Other Selective Sales	285,394
T22	Tax - Corporation License	273,553
T23	Tax - Hunting & Fishing License	21,933
T24	Tax - Motor Vehicle License	110,023
T25	Tax - Motor Vehicle Operators License	7,594
T27	Tax - Public Utility License	3,671
T28	Tax - Occupation & Business License, NEC	73,354
T40	Tax - Individual Income	1,582,260
T41	Tax - Corporation Net Income	222,008
T50	Tax - Death & Gift	95,577
T53	Tax - Severance	378,773
U11	Miscellaneous - Property Sale Other	23,791
U20	Miscellaneous - Interest Earnings	472,407
U30	Miscellaneous - Fines & Forfeits	2,730
U40	Miscellaneous - Rents	53,287

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Item code	Category	FY 2000
		Amount (\$000)
U41	Miscellaneous - Royalties	280,605
U50	Miscellaneous - Donations From Private Sources	129,764
U95	Miscellaneous - Net Lottery Revenue	114,981
U99	Miscellaneous - General Revenue, NEC	238,043
W01	Sinking Fund - Cash & Deposits	5,071,732
W31	Bond Fund - Cash & Deposits	256,493
W61	Other Funds - Cash & Deposits	3,236,038
X01	Employee Retirement Receipts - Local Employee Contribution	317,943
X02	Employee Retirement Receipts - State Employee Contribution	168,820
X05	Employee Retirement Receipts - Contributions from Local Government	78,938
X06	Employee Retirement Receipts - State Government Contributions to Own State System	723,527
X08	Employee Retirement Receipts - Total Earnings on Investments	3,071,260
X11	Employee Retirement Expenses - Benefit Payments	1,516,939
X12	Employee Retirement Expenses - Withdrawals	96,402
X21	Employee Retirement - Total Cash & Deposits	1,229,905
X30	Employee Retirement - Total Federal Securities	2,408,893
X40	Employee Retirement - Securities - Mortgages	4,818,064
X41	Employee Retirement - Total Other Securities	#####
X42	Employee Retirement - Other Investments - Other	371
X44	Employee Retirement - Total Other Securities	3,784,647
X47	Employee Retirement - Other Investments, Other	2,173,040
Y01	Unemployment Compensation - Contribution	141,028
Y02	Unemployment Compensation - Interest Revenue	96,837
Y05	Unemployment Compensation - Benefit Payments	154,720
Y06	Unemployment Compensation - Extended & Special Payments	8
Y07	Unemployment Compensation - Balance In US Treasury	1,493,963
Y08	Unemployment Compensation - Other Balance (+ or-)	-86
Y11	Workers Compensation - Other Contributions	37,232
Y15	Workers Compensation - Other Payments	36,805
Y21	Workers Compensation - Cash & Assets	102,543
Z00	Total Salaries & Wages	3,208,173
Z51	Lotteries Exhibit - Ticket Sales	253,729
Z52	Lotteries Exhibit - Prizes	138,748
Z53	Lotteries Exhibit - Administrative Expenditures	17,797
Z54	Lotteries Exhibit - Proceeds	97,184

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