

**State and Local Government Finances by Level of Government for Iowa: 1991-1992**  
**(Note: In Excel, to view other years select the tabs at the bottom of the page)**

(Dollar amounts are in thousands.)

Description	Iowa		
	State & local government amount	State government amount	Local government amount
<b>Population (July 1, 1992, in thousands)</b>	<b>2,812</b>	<b>2,812</b>	<b>2,812</b>
<b>Personal Income (Calendar year 1991, in millions)</b>	<b>48,347</b>	<b>48,347</b>	<b>48,347</b>
<b>Revenue, total</b>	11,608,713	7,534,802	6,048,569
<b>General revenue</b>	10,158,643	6,534,101	5,599,200
Intergovernmental revenue, total	1,734,922	1,651,321	2,058,259
From Federal Government *	1,734,922	1,578,926	155,996
Education	352,021	326,249	25,772
Public welfare	710,417	709,170	1,247
From State governments *	**	0	1,902,263
Education	**	0	1,412,150
Public welfare	**	0	19,600
From local governments	**	72,395	**
General revenue from own sources	8,423,721	4,882,780	3,540,941
Taxes	5,709,558	3,616,444	2,093,114
Property	1,998,385	0	1,998,385
General sales	1,050,289	1,010,228	40,061
Motor fuel	333,425	333,425	0
Motor vehicle license	235,835	226,548	9,287
Income-individual and corporations	1,609,508	1,603,744	5,764
Other taxes	482,116	442,499	39,617
Current charges, total *	1,853,305	812,182	1,041,123
Education	720,220	425,403	294,817
Hospitals	726,466	334,984	391,482
Miscellaneous revenue, total *	860,858	454,154	406,704
Interest earnings	451,623	178,324	273,299
Utility revenue	449,369	0	449,369
Liquor store revenue	84,197	84,197	0
Insurance trust revenue, total *	916,504	916,504	0
Employee retirement	677,658	677,658	0
<b>Expenditure, total</b>	11,207,332	7,196,808	6,222,436
Intergovernmental, total	21,146	2,160,539	72,519
To Federal Government	21,146	21,146	0
To State governments	**	0	72,519
To local governments	**	2,139,393	**

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Description	Iowa		
	State & local government amount	State government amount	Local government amount
Current operation	8,562,996	3,466,682	5,096,314
Capital outlay	1,465,919	711,905	754,014
Construction	1,030,316	604,448	425,868
Equipment, land, & existing structures	435,603	107,457	328,146
Assistance and subsidies	269,693	268,281	1,412
Interest on debt	397,204	132,253	264,951
Insurance benefits & repayments	457,148	457,148	0
Exhibit-Expend, salary & wages	4,347,635	1,638,938	2,708,697
Direct expend by function, total	11,186,186	5,036,269	6,149,917
General expenditure	10,181,743	4,520,798	5,660,945
Current expenditure	8,796,088	3,808,893	4,987,195
Capital outlay	1,385,655	711,905	673,750
Education	3,989,314	1,105,383	2,883,931
Elementary & secondary *	2,578,909	0	2,578,909
Capital outlay	222,086	0	222,086
Higher education *	1,251,000	945,978	305,022
Capital outlay	104,482	81,428	23,054
Other education ***	159,405	159,405	0
Libraries	52,861	2,741	50,120
Public welfare	1,398,281	1,265,128	133,153
Hospitals	893,235	473,312	419,923
Health	195,347	73,326	122,021
Employment security administration	46,741	46,741	0
Veterans' services	0	0	0
Highways *	1,240,072	683,221	556,851
Capital outlay	720,901	542,248	178,653
Air transportation	36,589	847	35,742
Parking facilities	14,016	0	14,016
Water transport & terminals	139	0	139
Transit subsidies	9,823	8,808	1,015
Police protection	262,372	44,233	218,139
Fire protection	88,416	0	88,416
Correction	136,299	105,020	31,279
Protective inspection & regulations	35,035	25,508	9,527
Natural resources	185,953	167,142	18,811
Parks and recreation	155,292	15,810	139,482
Housing and community development	69,879	2,319	67,560
Sewerage *	183,950	0	183,950
Capital outlay	80,631	0	80,631

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Description	Iowa		
	State & local government amount	State government amount	Local government amount
Solid waste management	82,988	2,494	80,494
Financial administration	170,932	83,222	87,710
Judicial and legal	148,348	106,851	41,497
General public buildings	45,967	3,946	42,021
Other government administration	89,601	26,557	63,044
Interest on general debt	352,354	132,253	220,101
General expenditure, n.e.c.	297,939	145,936	152,003
Utility expenditure	488,972	0	488,972
Liquor store expenditure	58,323	58,323	0
Insurance trust expenditure, total *	457,148	457,148	0
Employee retirement	231,143	231,143	0

\* Includes amounts for categories not shown separately.

\*\* Duplicative intergovernmental transactions are excluded.

\*\*\* Includes assistance and subsidies to individuals and private institutions for elementary, secondary, and higher education, as well as miscellaneous education expenditures.

Source: U.S. Census Bureau, Governments Division

Annual Survey of Government Finances, 2001, <http://www.census.gov/govs/www/estimate.html>

Prepared By: State Library of Iowa, State Data Center Program, 800-248-4483,

<http://www.silo.lib.ia.us/specialized-services/datacenter/index.html>

**State and Local Government Finances by Level of Government for Iowa: 1992-1993**

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Description	Iowa				
	State & local government amount	State & local government CV	State government amount	Local government amount	Local government CV
Population(7/1/93, thousands)	2,814	-	2,814	2,814	-
Personal Income(CY92, millions)	50,953	-	50,953	50,953	-
<b>Revenue</b>	12,588,062	0.26	8,224,098	6,480,442	0.66
<b>General revenue</b>	11,024,256	0.28	7,123,434	6,017,300	0.68
Intergovernmental revenue	1,969,578	0.29	1,888,764	2,197,292	1.03
From Federal	1,969,578	0.29	1,806,221	163,357	3.47
From State	0	0.00	0	2,033,935	1.01
From local	0	0.00	82,543	0	0.00
General revenue own sources	9,054,678	0.34	5,234,670	3,820,008	0.81
Taxes	6,206,124	0.29	3,901,719	2,304,405	0.79
Property tax	2,182,471	(NA)	0	2,182,471	(NA)
Sales & gross receipts	1,880,485	(NA)	1,806,547	73,938	(NA)
General sales	1,301,909	(NA)	1,251,900	50,009	(NA)
Selective sales taxes	578,576	(NA)	554,647	23,929	(NA)
Motor fuel sales	337,949	(NA)	337,949	0	(NA)
Alcoholic beverage sales	12,477	(NA)	12,471	6	(NA)
Tobacco	94,680	(NA)	94,680	0	(NA)
Public utility	9,534	(NA)	0	9,534	(NA)
Other sales	123,936	(NA)	109,547	14,389	(NA)
Individual income	1,481,757	(NA)	1,467,019	14,738	(NA)
Corporate income	167,046	(NA)	167,046	0	(NA)
Motor vehicle license	251,594	(NA)	241,776	9,818	(NA)
Other taxes	242,771	(NA)	219,331	23,440	(NA)
Charges & misc general revenue	2,848,554	0.81	1,332,951	1,515,603	1.52
Current charges	1,963,765	0.85	849,052	1,114,713	1.49
Education	766,566	(NA)	446,302	320,264	(NA)
Institution of higher education	592,295	(NA)	446,139	146,156	(NA)
School lunch sales	64,426	(NA)	0	64,426	(NA)
Hospitals	749,806	(NA)	350,211	399,595	(NA)
Highways	5,304	(NA)	2,255	3,049	(NA)
Airports	18,109	(NA)	781	17,328	(NA)
Parking facilities	13,846	(NA)	0	13,846	(NA)
Water transport & terminals	90	(NA)	0	90	(NA)
Natural resources	11,157	(NA)	9,889	1,268	(NA)
Parks and recreation	34,477	(NA)	1,603	32,874	(NA)
Housing and community development	6,947	(NA)	108	6,839	(NA)
Sewerage	152,382	(NA)	0	152,382	(NA)
Solid waste management	83,706	(NA)	6,453	77,253	(NA)
Other charges	121,376	(NA)	31,450	89,926	(NA)
Misc general revenue	884,789	1.80	483,899	400,890	3.97
Interest earnings	408,558	(NA)	157,290	251,268	(NA)
Special assessments	24,931	(NA)	0	24,931	(NA)
Sale of property	4,641	(NA)	1,203	3,438	(NA)
Other general revenue	446,659	(NA)	325,406	121,253	(NA)
Utility revenue	463,142	2.29	0	463,142	2.29
Water supply	167,611	(NA)	0	167,611	(NA)
Electric power	252,593	(NA)	0	252,593	(NA)
Gas supply	35,238	(NA)	0	35,238	(NA)
Transit	7,700	(NA)	0	7,700	(NA)
Liquor store revenue	83,882	(NA)	83,882	0	(NA)
Insurance trust revenue	1,016,782	0.00	1,016,782	0	0.00
Unemployment compensation	277,579	(NA)	277,579	0	(NA)
Employee retirement	738,310	(NA)	738,310	0	(NA)
Workers' compensation	893	(NA)	893	0	(NA)
Other insurance trust revenue	0	(NA)	0	0	(NA)

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Description	Iowa				
	State & local government amount	State & local government CV	State government amount	Local government amount	Local government CV
<b>Expenditure</b>	11,876,536	0.53	7,766,918	6,444,183	0.98
Intergovernmental expenditure	26,549	0.00	2,287,463	73,651	5.22
Direct expenditure	11,849,987	0.53	5,479,455	6,370,532	0.99
Current operations	9,170,166	0.38	3,879,796	5,290,370	0.66
Capital outlay	1,501,241	2.88	692,624	808,617	5.35
Construction	1,110,953	(NA)	569,217	541,736	(NA)
Other capital outlay	390,288	(NA)	123,407	266,881	(NA)
Assistance and subsidies	277,046	(NA)	274,481	2,565	(NA)
Interest on debt	391,351	(NA)	122,371	268,980	(NA)
Insurance trust	510,183	0.00	510,183	0	0.00
Exhibit: salaries & wages	4,439,203	(NA)	1,729,159	2,710,044	(NA)
Direct expenditure	11,849,987	0.53	5,479,455	6,370,532	0.99
Direct general expenditure	10,772,240	0.57	4,911,373	5,860,867	1.04
Capital outlay	1,418,687	3.00	692,624	726,063	5.86
Other direct general exp	9,353,553	0.38	4,218,749	5,134,804	0.69
Education	4,075,832	1.06	1,202,486	2,873,346	1.50
Capital outlay	326,602	12.02	80,228	246,374	15.94
Higher education	1,351,090	0.00	1,029,349	321,741	0.00
Capital outlay	101,073	0.00	79,678	21,395	0.00
Elementary & secondary education	2,551,605	1.69	0	2,551,605	1.69
Capital outlay	224,979	18.04	0	224,979	18.04
Other education	173,137	0.00	173,137	0	0.00
Libraries	63,001	4.48	3,835	59,166	4.77
Welfare	1,589,836	0.35	1,451,355	138,481	3.97
Cash assistance	169,173	0.73	166,609	2,564	47.91
Vendor payments	998,423	0.10	978,744	19,679	4.97
Other public welfare	422,240	1.31	306,002	116,238	4.75
Hospitals	930,968	1.72	509,271	421,697	3.79
Capital outlay	64,401	5.53	42,496	21,905	16.26
Health	223,179	3.34	79,765	143,414	5.20
Social insurance administration	52,756	(NA)	52,756	0	(NA)
Veterans's services	0	(NA)	0	0	(NA)
Highways	1,199,783	1.00	628,215	571,568	2.10
Capital outlay	647,777	1.90	468,582	179,195	6.86
Air transportation	41,791	4.45	894	40,897	4.55
Parking facilities	26,544	0.14	0	26,544	0.14
Water transportation	146	0.00	0	146	0.00
Transit subsidies	14,094	0.27	13,082	1,012	3.80
Police protection	281,885	1.14	48,327	233,558	1.37
Fire protection	104,985	4.29	0	104,985	4.29
Correction	152,891	0.62	120,521	32,370	2.92
Capital outlay	2,342	7.87	1,620	722	25.53
Protective inspection	36,799	1.81	27,413	9,386	7.11
Natural resources	195,269	2.73	168,765	26,504	20.13
Capital outlay	14,718	9.38	11,712	3,006	45.95
Parks and recreation	163,257	2.71	14,900	148,357	2.98
Capital outlay	39,694	9.84	184	39,510	9.88
Housing and community development	92,771	5.20	2,555	90,216	5.34
Sewerage	195,729	5.22	0	195,729	5.22
Capital outlay	83,151	11.52	0	83,151	11.52
Solid waste management	100,621	4.45	2,849	97,772	4.58
Capital outlay	13,018	13.03	96	12,922	13.13
Financial administration	200,293	1.22	105,698	94,595	2.59
Judicial and legal	156,226	0.83	113,303	42,923	3.02
General public building	49,423	5.17	4,263	45,160	5.66
Other governmental administration	90,460	2.50	26,075	64,385	3.52
Interest on general debt	346,884	1.71	122,371	224,513	2.65

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Description	Iowa				
	State & local government amount	State & local government CV	State government amount	Local government amount	Local government CV
Misc commercial activities	5,733	0.00	5,733	0	0.00
Other and unallocable	381,084	1.60	206,941	174,143	3.51
Utility expenditure	509,665	2.41	0	509,665	2.41
Utility capital outlay	82,554	9.97	0	82,554	9.97
Water supply	177,769	5.11	0	177,769	5.11
Electric power	256,591	2.91	0	256,591	2.91
Gas supply	37,544	7.29	0	37,544	7.29
Transit	37,761	0.20	0	37,761	0.20
Liquor store expenditure	57,899	0.00	57,899	0	0.00
Insurance trust	510,183	0.00	510,183	0	0.00
Unemployment compensation	246,675	(NA)	246,675	0	(NA)
Employee retirement	262,441	(NA)	262,441	0	(NA)
Workers' compensation	1,067	(NA)	1,067	0	(NA)
Other insurance trust	0	(NA)	0	0	(NA)
<b>Debt outstanding</b>	<b>5,790,268</b>	<b>1.58</b>	<b>1,837,018</b>	<b>3,953,250</b>	<b>2.31</b>
Short-term debt outstanding	160,992	10.58	12,211	148,781	11.45
Long-term debt outstanding	5,629,276	1.52	1,824,807	3,804,469	2.25
Full faith and credit	1,767,023	4.76	0	1,767,023	4.76
Nonguaranteed	3,862,253	0.75	1,824,807	2,037,446	1.43
Pub debt priv purposes	2,106,619	(NA)	1,108,617	998,002	(NA)
Education	1,181,127	(NA)	505,990	675,137	(NA)
Utilities	617,603	(NA)	0	617,603	(NA)
Other	1,723,926	(NA)	210,200	1,513,726	(NA)
Long-term debt issued	736,133	3.87	199,472	536,661	5.30
Long-term debt retired	701,858	1.41	253,563	448,295	2.21
<b>Cash and security holdings</b>	<b>12,923,473</b>	<b>0.40</b>	<b>9,360,346</b>	<b>3,563,127</b>	<b>1.44</b>
Insurance trust funds	7,083,545	0.00	7,083,545	0	0.00
Unemployment compensation	599,210	(NA)	599,210	0	(NA)
Employee retirement	6,484,147	(NA)	6,484,147	0	(NA)
Workers' compensation	188	(NA)	188	0	(NA)
Miscellaneous	0	(NA)	0	0	(NA)
Other than ins trust funds	5,839,928	0.88	2,276,801	3,563,127	1.44
Offsets to debt	2,366,744	(NA)	1,191,292	1,175,452	(NA)
Bond funds	439,603	(NA)	76,077	363,526	(NA)
Other	3,033,581	(NA)	1,009,432	2,024,149	(NA)

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable  
The coefficient of variation is the estimated standard error expressed as a percent of the estimated total or proportion.  
Population source: Internet table. Population Estimates Program  
Personal income source: *Survey of Current Business*, Bureau of Economic Analysis

Source: U.S. Census Bureau, Governments Division  
Annual Survey of Government Finances, 2001, <http://www.census.gov/govs/www/estimate.html>  
Prepared by: State Library of Iowa, State Data Center Program, 800-248-4483,  
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Description	Iowa				
	State & local government amount	State & local government CV	State government amount	Local government amount	Local government CV
Population(7/1/94, thousands)	2,829	-	2,829	2,829	-
Personal Income(CY93, millions)	51,564	-	51,564	0	-
<b>Revenue</b>	13,529,993	0.25	8,960,747	6,736,802	0.83
<b>General revenue</b>	11,731,342	0.29	7,619,377	6,279,521	0.89
Intergovernmental revenue	2,182,704	0.42	2,038,830	2,311,430	1.66
From Federal	2,182,704	0.42	1,957,593	225,111	4.08
From State	0	0.00	0	2,086,319	1.82
From local	0	0.00	81,237	0	0.00
General revenue own sources	9,548,638	0.34	5,580,547	3,968,091	0.81
Taxes	6,496,951	0.18	4,130,450	2,366,501	0.50
Property tax	2,236,806	(NA)	0	2,236,806	(NA)
Sales & gross receipts	2,042,327	(NA)	1,965,098	77,229	(NA)
General sales	1,440,922	(NA)	1,388,742	52,180	(NA)
Selective sales taxes	601,405	(NA)	576,356	25,049	(NA)
Motor fuel sales	354,145	(NA)	354,145	0	(NA)
Alcoholic bev sales	12,484	(NA)	12,478	6	(NA)
Tobacco	96,202	(NA)	96,202	0	(NA)
Public utility	9,258	(NA)	0	9,258	(NA)
Other sales	129,316	(NA)	113,531	15,785	(NA)
Individual income	1,528,269	(NA)	1,509,125	19,144	(NA)
Corporate income	174,285	(NA)	174,285	0	(NA)
Motor vehicle license	259,672	(NA)	249,609	10,063	(NA)
Other taxes	255,592	(NA)	232,333	23,259	(NA)
Charges & misc general rev	3,051,687	0.84	1,450,097	1,601,590	1.60
Current charges	2,087,958	1.25	917,614	1,170,344	2.24
Education	814,037	(NA)	508,181	305,856	(NA)
Inst of higher education	658,567	(NA)	508,079	150,488	(NA)
School lunch sales	60,590	(NA)	0	60,590	(NA)
Hospitals	781,059	(NA)	351,778	429,281	(NA)
Highways	7,694	(NA)	3,792	3,902	(NA)
Airports	20,363	(NA)	0	20,363	(NA)
Parking facilities	14,376	(NA)	0	14,376	(NA)
Water transport & term	100	(NA)	0	100	(NA)
Natural resources	11,937	(NA)	10,649	1,288	(NA)
Parks and recreation	37,040	(NA)	1,559	35,481	(NA)
Housing and community dev	7,474	(NA)	633	6,841	(NA)
Sewerage	176,797	(NA)	0	176,797	(NA)
Solid waste management	96,262	(NA)	7,295	88,967	(NA)
Other charges	120,820	(NA)	33,727	87,093	(NA)
Misc general revenue	963,729	0.76	532,483	431,246	1.70
Interest earnings	436,351	(NA)	184,179	252,172	(NA)
Special assessments	19,987	(NA)	0	19,987	(NA)
Sale of property	16,873	(NA)	14,023	2,850	(NA)
Other general revenue	490,518	(NA)	334,281	156,237	(NA)
Utility revenue	439,928	0.81	0	439,928	0.81
Water supply	170,764	(NA)	0	170,764	(NA)
Electric power	229,521	(NA)	0	229,521	(NA)
Gas supply	31,762	(NA)	0	31,762	(NA)
Transit	7,881	(NA)	0	7,881	(NA)
Liquor store revenue	83,861	(NA)	83,861	0	(NA)
Insurance trust revenue	1,274,862	0.00	1,257,509	17,353	0.00
Unemployment compensation	240,991	(NA)	240,991	0	(NA)
Employee retirement	1,033,258	(NA)	1,015,905	17,353	(NA)
Workers' compensation	613	(NA)	613	0	(NA)

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Other insurance trust rev	0	(NA)	0	0	(NA)
<b>Expenditure</b>	<b>12,298,295</b>	<b>0.51</b>	<b>8,101,063</b>	<b>6,707,459</b>	<b>0.95</b>
Intergovernmental exp	29,843	0.00	2,461,697	78,373	7.51
Direct expenditure	12,268,452	0.51	5,639,366	6,629,086	0.95
Current operations	9,564,354	0.39	4,042,168	5,522,186	0.67
Capital outlay	1,514,402	2.17	678,442	835,960	3.93
Construction	1,148,332	(NA)	544,994	603,338	(NA)
Other capital outlay	366,070	(NA)	133,448	232,622	(NA)
Assistance and subsidies	288,627	(NA)	286,869	1,758	(NA)
Interest on debt	388,276	(NA)	128,150	260,126	(NA)
Insurance trust	512,793	0.00	503,737	9,056	0.00
Exhibit: salaries & wages	4,688,991	(NA)	1,873,808	2,815,183	(NA)
Direct expenditure	12,268,452	0.51	5,639,366	6,629,086	0.95
Direct general expenditure	11,179,057	0.55	5,077,747	6,101,310	1.00
Capital outlay	1,412,322	2.22	678,441	733,881	4.27
Other direct general exp	9,766,735	0.38	4,399,306	5,367,429	0.69
Education	4,244,501	1.01	1,337,152	2,907,349	1.48
Capital outlay	318,538	7.95	100,469	218,069	11.61
Higher education	1,490,184	0.00	1,150,380	339,804	0.00
Capital outlay	118,103	0.00	97,745	20,358	0.00
Elementary & secondary ed	2,567,545	1.67	0	2,567,545	1.67
Capital outlay	197,711	13.29	0	197,711	13.29
Other education	186,772	0.00	186,772	0	0.00
Libraries	60,761	2.48	3,165	57,596	2.62
Welfare	1,582,762	0.43	1,460,153	122,609	5.60
Cash assistance	172,677	0.32	170,918	1,759	31.76
Vendor payments	961,333	0.18	940,882	20,451	8.52
Other public welfare	448,752	1.53	348,353	100,399	6.85
Hospitals	950,245	2.47	492,096	458,149	5.13
Capital outlay	59,602	3.08	40,009	19,593	9.36
Health	266,797	3.14	88,835	177,962	4.70
Social insurance admin	50,160	(NA)	50,160	0	(NA)
Veterans'services	0	(NA)	0	0	(NA)
Highways	1,228,415	1.64	626,881	601,534	3.36
Capital outlay	653,774	2.16	469,860	183,914	7.69
Air transportation	40,059	2.72	850	39,209	2.78
Parking facilities	22,307	0.17	0	22,307	0.17
Water transportation	210	0.00	0	210	0.00
Transit subsidies	15,451	0.17	14,361	1,090	2.41
Police protection	300,406	0.68	51,218	249,188	0.82
Fire protection	103,086	1.83	0	103,086	1.83
Correction	159,755	0.68	124,973	34,782	3.12
Capital outlay	1,759	12.14	1,298	461	46.31
Protective inspection	41,252	1.42	29,024	12,228	4.78
Natural resources	203,058	0.61	185,023	18,035	6.86
Capital outlay	17,030	5.80	15,204	1,826	54.11
Parks and recreation	169,484	4.19	15,466	154,018	4.61
Capital outlay	38,577	17.27	241	38,336	17.38
Housing and community dev	121,564	9.98	2,757	118,807	10.21
Sewerage	218,700	5.40	0	218,700	5.40
Capital outlay	89,893	11.60	0	89,893	11.60
Solid waste management	106,319	2.57	2,857	103,462	2.64
Capital outlay	10,048	11.34	77	9,971	11.43
Financial administration	208,830	0.92	109,573	99,257	1.93
Judicial and legal	164,678	0.71	120,073	44,605	2.61
General public building	49,701	3.94	4,055	45,646	4.29
Other governmental admin	91,683	1.12	26,015	65,668	1.57



**State and Local Government Finances by Level of Government for Iowa: 1993-1994**  
**(Note: In Excel, to view other years select the tabs at the bottom of the page)**

(Dollar amounts are in thousands. Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Iowa				
	State & local government amount	State & local government CV	State government amount	Local government amount	Local government CV
Interest on general debt	352,336	1.08	128,150	224,186	1.70
Misc commercial activities	17,492	0.00	17,492	0	0.00
Other and unallocable	409,045	1.63	187,418	221,627	3.00
Utility expenditure	518,720	1.99	0	518,720	1.99
Utility capital outlay	102,079	6.54	0	102,079	6.54
Water supply	210,315	3.92	0	210,315	3.92
Electric power	238,131	1.74	0	238,131	1.74
Gas supply	30,793	5.28	0	30,793	5.28
Transit	39,481	0.00	0	39,481	0.00
Liquor store expenditure	57,882	0.00	57,882	0	0.00
Insurance trust	512,793	0.00	503,737	9,056	0.00
Unemployment compensation	198,035	(NA)	198,035	0	(NA)
Employee retirement	314,192	(NA)	305,136	9,056	(NA)
Workers' compensation	566	(NA)	566	0	(NA)
Other insurance trust	0	(NA)	0	0	(NA)
<b>Debt outstanding</b>	<b>5,879,929</b>	<b>0.63</b>	<b>1,990,295</b>	<b>3,889,634</b>	<b>0.96</b>
S-T debt outstanding	81,149	16.59	15,153	65,996	20.39
Long-term debt outstanding	5,798,780	0.59	1,975,142	3,823,638	0.89
Full faith and credit	1,818,811	4.24	0	1,818,811	4.24
Nonguaranteed	3,979,969	0.76	1,975,142	2,004,827	1.52
Pub debt priv purposes	2,128,046	(NA)	1,190,752	937,294	(NA)
Education	1,170,739	(NA)	532,214	638,525	(NA)
Utilities	572,369	(NA)	0	572,369	(NA)
Other	1,927,626	(NA)	252,176	1,675,450	(NA)
Long-term debt issued	760,890	3.23	278,555	482,335	5.09
Long-term debt retired	538,778	3.31	128,220	410,558	4.34
<b>Cash and security holdings</b>	<b>14,529,145</b>	<b>0.35</b>	<b>10,742,635</b>	<b>3,786,510</b>	<b>1.32</b>
Insurance trust funds	8,562,317	0.00	8,363,379	198,938	0.00
Unemployment comp	643,688	(NA)	643,688	0	(NA)
Employee retirement	7,918,629	(NA)	7,719,691	198,938	(NA)
Workers' compensation	0	(NA)	0	0	(NA)
Miscellaneous	0	(NA)	0	0	(NA)
Other than ins trust funds	5,966,828	0.84	2,379,256	3,587,572	1.40
Offsets to debt	2,402,018	(NA)	1,276,120	1,125,898	(NA)
Bond funds	359,219	(NA)	61,536	297,683	(NA)
Other	3,205,591	(NA)	1,041,600	2,163,991	(NA)

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable  
The coefficient of variation is the estimated standard error expressed as a percent of the estimated total or proportion.  
Population source: Internet table. Population Estimates Program, released December 31, 1998.  
Personal income source: *Survey of Current Business*, Bureau of Economic Analysis

Source: U.S. Census Bureau, Governments Division  
Annual Survey of Government Finances, 2001, <http://www.census.gov/govs/www/estimate.html>  
Prepared By: State Library of Iowa, State Data Center Program, 800-248-4483,  
<http://www.silo.lib.ia.us/specialized-services/datacenter/index.html>

**State and Local Government Finances by Level of Government for Iowa: 1994-1995**  
**(Note: In Excel, to view other years select the tabs at the bottom of the page)**

(Dollar amounts are in thousands Coefficients of variation (CV) are expressed as percents)

Description	Iowa				
	State & local government amount	State & local government CV	State government amount	Local government amount	Local government CV
Population (7/1/95), thousands)	2,842		2,842	2,842	
Personal Income (Calendar year 94, millions)	57,083		57,083	57,083	
<b>Revenue</b>	<b>14,188,947</b>	<b>0.84</b>	<b>9,274,862</b>	<b>7,197,982</b>	<b>1.77</b>
<b>General revenue</b>	<b>12,542,772</b>	<b>0.95</b>	<b>8,087,497</b>	<b>6,739,172</b>	<b>1.89</b>
Intergovernmental revenue	2,317,197	0.38	2,188,545	2,412,549	1.65
From Federal	2,317,197	0.38	2,092,946	224,251	3.96
From State	0	0.00	0	2,188,298	1.81
From local	0	0.00	95,599	0	0.00
General revenue own sources	10,225,575	1.16	5,898,952	4,326,623	2.74
Taxes	7,007,031	1.61	4,403,428	2,603,603	4.33
Property tax	2,453,867	4.55	0	2,453,867	4.55
Sales & gross receipts	2,157,713	0.18	2,066,479	91,234	4.30
General sales	1,524,014	0.21	1,462,892	61,122	5.21
Selective sales taxes	633,699	0.26	603,587	30,112	5.42
Motor fuel sales	362,278	0.00	362,278	0	0.00
Alcoholic beverage sales	12,435	0.05	12,429	6	101.10
Tobacco	98,324	0.00	98,324	0	0.00
Public utility	9,414	1.87	0	9,414	1.87
Other sales	151,248	1.06	130,556	20,692	7.76
Individual income	1,638,935	0.20	1,617,498	21,437	15.36
Corporate income	220,675	0.00	220,675	0	0.00
Motor vehicle license	269,447	0.18	260,191	9,256	5.38
Other taxes	266,394	1.02	238,585	27,809	9.77
Charges & misc general rev	3,218,544	1.03	1,495,524	1,723,020	1.92
Current charges	2,237,893	1.49	967,475	1,270,418	2.63
Education	873,063	0.64	538,376	334,687	1.67
Institution of higher education	699,244	0	538,097	161,147	0
School lunch sales	64,639	2.55	0	64,639	2.55
Hospitals	826,485	3.83	367,668	458,817	6.89
Highways	11,030	3.12	7,197	3,833	8.99
Air transportation	23,420	2.84	0	23,420	2.84
Parking facilities	15,767	1.31	0	15,767	1.31
Sea and inland port facilities	298	0	0	298	0
Natural resources	12,200	2.24	11,400	800	34.22
Parks and recreation	44,416	7.53	1,889	42,527	7.86
Housing and community dev	7,935	6.97	305	7,630	7.25
Sewerage	185,789	1.39	0	185,789	1.39
Solid waste management	105,814	2.63	8,477	97,337	2.86
Other charges	131,676	6.35	32,163	99,513	8.41
Misc general revenue	980,651	1	528,049	452,602	2.16
Interest earnings	414,599	1.2	183,033	231,566	2.15
Special assessments	26,309	14.04	0	26,309	14.04
Sale of property	8,507	24.82	1,797	6,710	31.47
Other general revenue	531,236	1.1	343,219	188,017	3.12
Utility revenue	444,588	1.49	0	444,588	1.49
Water supply	188,034	1.66	0	188,034	1.66
Electric power	220,373	2.54	0	220,373	2.54
Gas supply	28,089	7.48	0	28,089	7.48
Transit	8,092	0.77	0	8,092	0.77
Liquor store revenue	83,570	0	83,570	0	0
Insurance trust revenue	1,118,017	0	1,103,795	14,222	0
Unemployment compensation	298,734	0	298,734	0	0
Employee retirement	818,997	0	804,775	14,222	0
Workers' compensation	286	0	286	0	0
Other insurance trust revenue	0	0	0	0	0

**State and Local Government Finances by Level of Government for Iowa: 1994-1995**  
**(Note: In Excel, to view other years select the tabs at the bottom of the page)**

(Dollar amounts are in thousands Coefficients of variation (CV) are expressed as percents)

Description	Iowa				
	State & local government amount	State & local government CV	State government amount	Local government amount	Local government CV
<b>Expenditure</b>	13,267,882	1.73	8,591,925	7,304,891	3.15
Intergovernmental expenditure	34,667	0	2,586,535	77,066	7.78
Direct expenditure	13,233,215	1.74	6,005,390	7,227,825	3.18
Current operations	10,254,194	1.24	4,291,153	5,963,041	2.13
Capital outlay	1,638,694	5.13	696,800	941,894	8.92
Construction	1,229,733	5.5	548,655	681,078	9.92
Other capital outlay	408,961	4.58	148,145	260,816	7.19
Assistance and subsidies	284,371	0.17	282,800	1,571	30.46
Interest on debt	429,257	15.87	116,362	312,895	21.77
Insurance trust	626,699	0	618,275	8,424	0
Exhibit: salaries & wages	4,750,133	4.5	1,684,189	3,065,944	6.98
Direct expenditure	13,233,215	1.74	6,005,390	7,227,825	3.18
Direct general expenditure	11,959,991	1.57	5,329,225	6,630,766	2.83
Capital outlay	1,498,990	4.51	696,798	802,192	8.43
Other direct general expenditure	10,461,001	1.26	4,632,427	5,828,574	2.27
Education	4,401,902	0.74	1,374,131	3,027,771	1.07
Capital outlay	267,670	5.45	86,008	181,662	8.04
Higher education	1,509,143	0	1,161,103	348,040	0
Capital outlay	97,022	0	84,841	12,181	0
Elementary & secondary education	2,679,731	1.21	0	2,679,731	1.21
Capital outlay	169,481	8.61	0	169,481	8.61
Other education	213,028	0	213,028	0	0
Libraries	81,544	11.07	3,355	78,189	11.54
Welfare	1,710,292	0.47	1,583,829	126,463	6.42
Cash assistance	160,876	0.3	159,305	1,571	30.46
Vendor payments	1,044,757	0.33	1,021,511	23,246	15.05
Other public welfare	504,659	1.43	403,013	101,646	7.11
Hospitals	981,728	2.98	524,657	457,071	6.4
Capital outlay	56,807	5.62	45,033	11,774	27.09
Health	296,279	3.52	111,133	185,146	5.64
Social insurance administration	55,499	0	55,499	0	0
Veterans'services	0	0	0	0	0
Highways	1,370,078	4.19	680,757	689,321	8.34
Capital outlay	755,135	5.53	519,891	235,244	17.75
Air transportation	49,003	6.97	126	48,877	6.99
Parking facilities	18,037	1.07	0	18,037	1.07
Sea and inland port facilities	275	0	0	275	0
Transit subsidies	20,106	2.54	18,444	1,662	30.71
Police protection	348,514	7.2	53,816	294,698	8.51
Fire protection	111,438	2.77	0	111,438	2.77
Correction	175,867	1.2	135,109	40,758	5.18
Capital outlay	2,911	7.72	2,184	727	30.9
Protective inspection	41,968	0.86	30,788	11,180	3.23
Natural resources	213,563	1.33	190,436	23,127	12.31
Capital outlay	18,233	3.62	16,915	1,318	50.11
Parks and recreation	185,161	6.26	16,446	168,715	6.88
Capital outlay	32,306	14.76	325	31,981	14.91
Housing and community development	129,679	2.82	2,732	126,947	2.88
Sewerage	283,808	7.19	0	283,808	7.19
Capital outlay	144,050	13.27	0	144,050	13.27
Solid waste management	124,251	2.53	3,503	120,748	2.6
Capital outlay	21,668	3.1	99	21,569	3.11
Financial administration	231,490	3.25	121,438	110,052	6.84
Judicial and legal	176,124	1.09	129,725	46,399	4.14
General public building	48,996	4.95	3,013	45,983	5.28
Other governmental administration	110,190	6.64	28,578	81,612	8.96
Interest on general debt	392,383	17.27	116,362	276,021	24.55
Misc commercial activities	0	0	0	0	0

**State and Local Government Finances by Level of Government for Iowa: 1994-1995**  
**(Note: In Excel, to view other years select the tabs at the bottom of the page)**

(Dollar amounts are in thousands Coefficients of variation (CV) are expressed as percents)

Description	Iowa				
	State & local government amount	State & local government CV	State government amount	Local government amount	Local government CV
Other and unallocable	401,816	6.17	145,348	256,468	9.67
Utility	588,635	7.81	0	588,635	7.81
Utility capital outlay	139,702	14.14	0	139,702	14.14
Water supply	276,216	13.55	0	276,216	13.55
Electric power	241,916	4.61	0	241,916	4.61
Gas supply	26,784	5.72	0	26,784	5.72
Transit	43,719	0.2	0	43,719	0.2
Liquor store expenditure	57,890	0	57,890	0	0
Insurance trust	626,699	0	618,275	8,424	0
Unemployment compensation	272,688	0	272,688	0	0
Employee retirement	353,261	0	344,837	8,424	0
Workers' compensation	750	0	750	0	0
Other insurance trust	0	0	0	0	0
<b>Debt outstanding</b>	<b>7,370,092</b>	<b>4.34</b>	<b>2,110,974</b>	<b>5,259,118</b>	<b>6.09</b>
Short-term debt outstanding	431,340	51.3	17,062	414,278	53.41
Long-term debt outstanding	6,938,752	2.36	2,093,912	4,844,840	3.38
Full faith and credit	2,135,874	7.28	0	2,135,874	7.28
Nonguaranteed	4,802,878	0.69	2,093,912	2,708,966	1.23
Public debt private purposes	2,077,736	0.24	1,235,476	842,260	0.59
Education	1,272,415	7.34	549,492	722,923	12.92
Utilities	548,443	4.2	0	548,443	4.2
Other	3,040,158	4.48	308,944	2,731,214	4.99
Long-term debt issued	823,745	7.74	312,663	511,082	12.48
Long-term debt retired	530,112	1.92	193,894	336,218	3.03
<b>Cash and security holdings</b>	<b>15,986,481</b>	<b>2.26</b>	<b>11,641,678</b>	<b>4,344,803</b>	<b>8.31</b>
Insurance trust funds	9,087,393	0	8,907,812	179,581	0
Unemployment compensation	684,732	0	684,732	0	0
Employee retirement	8,402,165	0	8,222,584	179,581	0
Workers' compensation	496	0	496	0	0
Miscellaneous	0	0	0	0	0
Other than insurance trust funds	6,899,088	5.23	2,733,866	4,165,222	8.67
Offsets to debt	2,411,189	1.1	1,328,385	1,082,804	2.44
Bond funds	493,952	8.82	86,151	407,801	10.68
Other	3,993,947	8.95	1,319,330	2,674,617	13.36

The coefficient of variation is the estimated standard error expressed as a percent of the estimated total or proportion.

Population source: Internet table. Population Estimates Program

Personal income source: *Survey of Current Business*, Bureau of Economic Analysis

Source: U.S. Census Bureau, Governments Division

Annual Survey of Government Finances, 2001, <http://www.census.gov/govs/www/estimate.html>

Prepared By: State Library of Iowa, State Data Center Program, 800-248-4483,

<http://www.silo.lib.ia.us/specialized-services/datacenter/index.html>

**State and Local Government Finances by Level of Government for Iowa: 1995-1996**  
**(Note: In Excel, to view other years select the tabs at the bottom of the page)**

(Dollar amounts are in thousands Coefficients of variation (CV) are expressed as percents)

Description	Iowa				
	State & local government amount <sup>1</sup>	State & local government CV	State government amount	Local government amount <sup>1</sup>	Local government CV
Population(7/1/96, thousands)	2,852		2,852	2,852	
Personal Income (Calendar year 95, millions)	59,453		59,453	59,453	
<b>Revenue</b>	<b>14,320,121</b>	<b>0.32</b>	<b>9,244,859</b>	<b>7,487,513</b>	<b>0.94</b>
<b>General revenue</b>	<b>12,714,658</b>	<b>0.36</b>	<b>8,133,204</b>	<b>6,993,705</b>	<b>1.01</b>
Intergovernmental revenue	2,302,695	0.40	2,139,113	2,575,833	1.76
From Federal	2,302,695	0.40	2,057,097	245,598	3.76
From State	0	0.00	0	2,330,235	1.95
From local	0	0.00	82,016	0	0.00
General revenue own sources	10,411,963	0.43	5,994,091	4,417,872	1.02
Taxes	6,982,600	0.36	4,440,540	2,542,060	1.00
Property tax	2,383,595	1.00	0	2,383,595	1.00
Sales & gross receipts	2,242,689	0.17	2,147,520	95,169	3.91
General sales	1,516,146	0.20	1,456,221	59,925	5.07
Selective sales taxes	726,543	0.18	691,299	35,244	3.64
Motor fuel sales	367,154	0.00	367,154	0	0.00
Alcoholic bev sales	12,550	0.00	12,550	0	0.00
Tobacco	99,404	0.00	99,404	0	0.00
Public utility	9,883	2.14	0	9,883	2.14
Other sales	237,552	0.52	212,191	25,361	4.89
Individual income	1,614,489	0.24	1,588,052	26,437	14.44
Corporate income	202,929	0.00	202,929	0	0.00
Motor vehicle license	280,882	0.15	271,076	9,806	4.25
Other taxes	258,016	0.89	230,963	27,053	8.49
Charges & misc general revenue	3,429,363	0.98	1,553,551	1,875,812	1.79
Current charges	2,334,191	1.48	979,409	1,354,782	2.55
Education	894,085	0.49	553,998	340,087	1.29
Inst of higher education	727,191	0.00	553,708	173,483	0.00
School lunch sales	68,959	2.52	0	68,959	2.52
Hospitals	875,741	3.88	367,421	508,320	6.69
Highways	7,365	6.02	3,677	3,688	12.02
Air transportation	28,184	0.48	0	28,184	0.48
Parking facilities	15,694	0.29	0	15,694	0.29
Sea and inland port fac	236	0.00	0	236	0.00
Natural resources	11,339	5.78	10,808	531	123.50
Parks and recreation	48,051	8.02	2,093	45,958	8.38
Housing and community dev	9,008	8.22	778	8,230	9.00
Sewerage	197,298	1.20	0	197,298	1.20
Solid waste management	98,471	2.54	3,386	95,085	2.63
Other charges	148,719	5.39	37,248	111,471	7.19
Misc general revenue	1,095,172	0.79	574,142	521,030	1.67
Interest earnings	476,296	1.16	210,685	265,611	2.08
Special assessments	19,046	16.11	0	19,046	16.11
Sale of property	5,020	44.20	3,312	1,708	129.90
Other general revenue	594,810	0.84	360,145	234,665	2.13
Utility revenue	477,192	0.99	0	477,192	0.99
Water supply	202,661	1.71	0	202,661	1.71
Electric power	236,832	1.52	0	236,832	1.52
Gas supply	28,926	7.92	0	28,926	7.92
Transit	8,773	0.71	0	8,773	0.71
Liquor store revenue	87,338	0.00	87,338	0	0.00
Insurance trust revenue	1,040,933	0.00	1,024,317	16,616	0.00
Unemployment compensation	261,620	0.00	261,620	0	0.00
Employee retirement	778,324	0.00	761,708	16,616	0.00
Workers'compensation	989	0.00	989	0	0.00

**State and Local Government Finances by Level of Government for Iowa: 1995-1996**

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

(Dollar amounts are in thousands Coefficients of variation (CV) are expressed as percents)

Description	Iowa				
	State & local government amount <sup>1</sup>	State & local government CV	State government amount	Local government amount <sup>1</sup>	Local government CV
Other insurance trust revenue	0	0.00	0	0	0.00
<b>Expenditure</b>	<b>13,466,723</b>	<b>0.52</b>	<b>8,853,150</b>	<b>7,330,639</b>	<b>0.95</b>
Intergovernmental expenditure	36,060	0.00	2,672,320	80,806	6.34
Direct expenditure	13,430,663	0.52	6,180,830	7,249,833	0.96
Current operations	10,521,938	0.50	4,436,969	6,084,969	0.87
Capital outlay	1,642,568	2.29	736,516	906,052	4.16
Construction	1,218,576	2.65	584,861	633,715	5.10
Other capital outlay	423,992	2.89	151,655	272,337	4.49
Assistance and subsidies	274,011	0.19	272,401	1,610	31.56
Interest on debt	373,454	1.29	125,001	248,453	1.95
Insurance trust	618,692	0.00	609,943	8,749	0.00
Exhibit: salaries & wages	4,619,384	0.97	1,632,767	2,986,617	1.50
Direct expenditure	13,430,663	0.52	6,180,830	7,249,833	0.96
Direct general expenditure	12,218,118	0.54	5,510,589	6,707,529	0.99
Capital outlay	1,547,802	2.26	736,505	811,297	4.31
Other direct general exp	10,670,316	0.49	4,774,084	5,896,232	0.89
Education	4,632,930	0.96	1,416,914	3,216,016	1.38
Capital outlay	294,073	9.33	84,770	209,303	13.10
Higher education	1,561,415	0.00	1,186,478	374,937	0.00
Capital outlay	100,604	0.00	83,907	16,697	0.00
Elementary & secondary education	2,841,079	1.56	0	2,841,079	1.56
Capital outlay	192,606	14.24	0	192,606	14.24
Other education	230,436	0.00	230,436	0	0.00
Libraries	79,827	3.56	3,660	76,167	3.73
Welfare	1,789,230	0.44	1,662,714	126,516	6.26
Cash assistance	139,836	0.36	138,226	1,610	31.56
Vendor payments	1,132,613	0.33	1,108,443	24,170	15.37
Other public welfare	516,781	1.39	416,045	100,736	7.12
Hospitals	1,041,284	3.13	518,934	522,350	6.25
Capital outlay	66,044	4.90	44,968	21,076	15.34
Health	297,402	3.38	99,104	198,298	5.07
Social insurance administration	52,445	0.00	52,445	0	0.00
Veterans's services	0	0.00	0	0	0.00
Highways	1,379,758	1.35	709,359	670,399	2.78
Capital outlay	768,382	1.99	543,883	224,499	6.80
Air transportation	54,710	0.96	0	54,710	0.96
Parking facilities	19,433	1.84	0	19,433	1.84
Sea and inland port facilities	304	0.00	0	304	0.00
Transit subsidies	19,206	2.83	17,599	1,607	33.86
Police protection	333,218	0.78	60,942	272,276	0.96
Fire protection	112,259	3.03	0	112,259	3.03
Correction	188,704	1.16	141,371	47,333	4.64
Capital outlay	4,222	3.53	2,035	2,187	6.82
Protective inspection	43,255	0.97	32,765	10,490	3.99
Natural resources	214,161	1.08	191,774	22,387	10.37
Capital outlay	22,203	3.48	20,694	1,509	51.21
Parks and recreation	173,280	3.50	13,931	159,349	3.80
Capital outlay	32,123	13.18	682	31,441	13.47
Housing and community development	132,743	2.67	2,814	129,929	2.73
Sewerage	244,116	6.15	0	244,116	6.15
Capital outlay	106,847	12.45	0	106,847	12.45
Solid waste management	116,104	2.47	3,815	112,289	2.56
Capital outlay	14,957	3.66	100	14,857	3.68
Financial administration	234,906	1.12	130,178	104,728	2.52
Judicial and legal	183,767	0.68	136,087	47,680	2.61

**State and Local Government Finances by Level of Government for Iowa: 1995-1996**  
 (Note: In Excel, to view other years select the tabs at the bottom of the page)

(Dollar amounts are in thousands Coefficients of variation (CV) are expressed as percents)

Description	Iowa				
	State & local government amount <sup>1</sup>	State & local government CV	State government amount	Local government amount <sup>1</sup>	Local government CV
General public building	55,992	4.04	2,945	53,047	4.26
Other governmental admin	101,443	1.76	30,705	70,738	2.52
Interest on general debt	340,551	1.40	125,001	215,550	2.21
Misc commercial activities	0	0.00	0	0	0.00
Other and unallocable	377,090	2.23	157,532	219,558	3.83
Utility	533,555	2.46	0	533,555	2.46
Utility capital outlay	94,755	9.55	0	94,755	9.55
Water supply	230,023	4.85	0	230,023	4.85
Electric power	228,322	2.39	0	228,322	2.39
Gas supply	29,316	9.33	0	29,316	9.33
Transit	45,894	0.12	0	45,894	0.12
Liquor store expenditure	60,298	0.00	60,298	0	0.00
Insurance trust	618,692	0.00	609,943	8,749	0.00
Unemployment compensation	236,391	0.00	236,391	0	0.00
Employee retirement	381,753	0.00	373,004	8,749	0.00
Workers' compensation	548	0.00	548	0	0.00
Other insurance trust	0	0.00	0	0	0.00
<b>Debt outstanding</b>	<b>6,355,473</b>	<b>2.27</b>	<b>2,064,507</b>	<b>4,290,966</b>	<b>3.36</b>
S-T debt outstanding	103,792	15.72	19,510	84,282	19.36
Long-term debt outstanding	6,251,681	2.29	2,044,997	4,206,684	3.40
Full faith and credit	2,297,202	6.17	0	2,297,202	6.17
Nonguaranteed	3,954,479	0.86	2,044,997	1,909,482	1.78
Pub debt priv purposes	1,964,929	0.23	1,174,256	790,673	0.57
Education	1,363,338	7.38	541,459	821,879	12.25
Utilities	580,978	4.03	0	580,978	4.03
Other	2,342,436	4.65	329,282	2,013,154	5.41
Long-term debt issued	819,113	5.75	208,463	610,650	7.71
Long-term debt retired	733,796	2.75	257,378	476,418	4.23
<b>Cash and security holdings</b>	<b>17,268,223</b>	<b>0.44</b>	<b>12,990,230</b>	<b>4,277,993</b>	<b>1.78</b>
Insurance trust funds	10,196,796	0.00	9,997,921	198,875	0.00
Unemployment comp	683,136	0.00	683,136	0	0.00
Employee retirement	9,513,316	0.00	9,314,441	198,875	0.00
Workers' compensation	344	0.00	344	0	0.00
Miscellaneous	0	0.00	0	0	0.00
Other than ins trust funds	7,071,427	1.08	2,992,309	4,079,118	1.86
Offsets to debt	2,267,783	1.03	1,266,018	1,001,765	2.34
Bond funds	708,824	7.54	194,949	513,875	10.40
Other	4,094,820	1.16	1,531,342	2,563,478	1.85

The coefficient of variation is the estimated standard error expressed as a percent of the estimated total or proportion.

Population source: Internet table. Population Estimates Program

Personal income source: *Survey of Current Business*, Bureau of Economic Analysis

Source: U.S. Census Bureau, Governments Division

Annual Survey of Government Finances, 2001, <http://www.census.gov/govs/www/estimate.html>

Prepared By: State Library of Iowa, State Data Center Program, 800-248-4483,

<http://www.silo.lib.ia.us/specialized-services/datacenter/index.html>

State and Local Government Finances by Level of Government for Iowa: 1996-1997

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

(Dollar amounts are in thousands.)

Description	Iowa		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
<b>Population (July 1, 1996, in thousands)</b>	<b>2,849</b>	<b>2,849</b>	<b>2,849</b>
<b>Personal Income (Calendar year 1996, in millions)</b>	<b>64,696</b>	<b>64,696</b>	<b>64,696</b>
<b>Revenue<sup>1</sup></b>	<b>14,643,600</b>	<b>9,509,064</b>	<b>7,785,806</b>
<b>General revenue<sup>1</sup></b>	<b>13,000,455</b>	<b>8,360,300</b>	<b>7,291,425</b>
Intergovernmental revenue <sup>1</sup>	2,192,500	2,007,968	2,835,802
From Federal Government	2,192,500	1,919,522	272,978
From State government	(1)	(X)	2,562,824
From local governments <sup>1</sup>	(X)	88,446	(X)
General revenue from own sources	10,807,955	6,352,332	4,455,623
Taxes	7,195,350	4,686,244	2,509,106
Property	2,319,279	-	2,319,279
Sales and gross receipts	2,354,251	2,228,431	125,820
General	1,586,978	1,500,162	86,816
Selective	767,273	728,269	39,004
Motor fuel	385,652	385,652	-
Alcoholic beverage	12,479	12,479	-
Tobacco products	99,814	99,814	-
Public utilities	10,684	-	10,684
Other	258,644	230,324	28,320
Individual income	1,745,507	1,719,566	25,941
Corporate income	221,041	221,041	0
Motor vehicle license	273,740	262,488	11,252
Other taxes	281,532	254,718	26,814
Charges and miscellaneous general revenue	3,612,605	1,666,088	1,946,517
Current charges	2,493,757	1,055,655	1,438,102
Education	942,868	588,818	354,050
Institutions of higher education	773,443	588,471	184,972
School lunch sales (gross)	71,284	-	71,284
Hospitals	989,292	409,477	579,815
Highways	5,673	2,801	2,872
Airports	29,291	-	29,291
Parking facilities	15,142	(X)	15,142
Water transport and terminals	218	-	218
Natural resources	12,936	12,086	850
Parks and recreation	44,033	2,429	41,604
Housing and community development	9,682	506	9,176
Sewerage	204,465	-	204,465
Solid waste management	108,621	3,972	104,649
Other charges	131,536	35,566	95,970
Miscellaneous general revenue	1,118,848	610,433	508,415
Interest earnings	471,656	223,757	247,899
Special assessments	17,724	-	17,724
Sale of property	15,048	2,608	12,440
Other general revenue	614,420	384,068	230,352
Other than general revenue	1,643,145	1,148,764	494,381
Utility revenue	491,497	-	491,497
Water supply	208,000	-	208,000
Electric power	232,740	-	232,740
Gas supply	40,326	-	40,326
Transit	10,431	-	10,431
Liquor store revenue	90,005	90,005	-
Insurance trust revenue	1,061,643	1,058,759	2,884
Unemployment compensation	268,674	268,674	-
Employee retirement	792,164	789,280	2,884
Other insurance trust revenue	805	805	(X)
<b>Expenditure<sup>1</sup></b>	<b>14,129,793</b>	<b>9,347,768</b>	<b>7,698,693</b>
By character and object:			
Intergovernmental expenditure <sup>1</sup>	35,409	2,869,259	82,818
Direct expenditure	14,094,384	6,478,509	7,615,875
Current operation	10,924,136	4,674,318	6,249,818



**State and Local Government Finances by Level of Government for Iowa: 1996-1997**

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

(Dollar amounts are in thousands.)

Description	Iowa		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
Capital outlay	1,883,831	758,059	1,125,772
Construction	1,397,995	608,771	789,224
Other	485,836	149,288	336,548
Assistance and subsidies	269,887	268,090	1,797
Interest on debt	351,452	114,458	236,994
Insurance benefits and repayments	665,078	663,584	1,494
Exhibit: Salaries and wages	4,917,486	1,694,243	3,223,243
Direct expenditure by function	14,094,384	6,478,509	7,615,875
Direct general expenditure	12,822,477	5,752,731	7,069,746
Capital outlay	1,783,063	758,053	1,025,010
Other direct general expenditure	11,039,414	4,994,678	6,044,736
Education services:			
Education	4,902,901	1,550,396	3,352,505
Higher education	1,687,355	1,298,523	388,832
Elementary and secondary education	2,963,673	-	2,963,673
Other education	251,873	251,873	(X)
Libraries	81,683	3,770	77,913
Social services and income maintenance:			
Public welfare	1,803,292	1,692,022	111,270
Cash assistance payments	123,060	121,263	1,797
Vendor payments	1,157,418	1,137,285	20,133
Other public welfare	522,814	433,474	89,340
Hospitals	1,118,496	493,587	624,909
Health	320,923	106,342	214,581
Social insurance administration	85,132	85,132	-
Veterans' services	-	-	(X)
Transportation:			
Highways	1,419,753	744,725	675,028
Air transportation (airports)	61,363	-	61,363
Parking facilities	18,064	(X)	18,064
Water transport and terminals	179	-	179
Transit subsidies	20,687	18,214	2,473
Public safety:			
Police protection	350,462	57,881	292,581
Fire protection	115,241	-	115,241
Correction	210,014	155,730	54,284
Protective inspection and regulation	45,193	34,660	10,533
Environment and housing:			
Natural resources	224,273	198,460	25,813
Parks and recreation	177,405	14,507	162,898
Housing and community development	137,817	2,986	134,831
Sewerage	280,395	-	280,395
Solid waste management	122,611	3,575	119,036
Governmental administration:			
Financial administration	224,682	123,545	101,137
Judicial and legal	195,297	146,749	48,548
General public buildings	58,118	4,977	53,141
Other government administration	104,751	32,217	72,534
Interest on general debt	323,040	114,458	208,582
General expenditure, n.e.c			
Miscellaneous commercial activities	-	-	-
Other and unallocable	420,705	168,798	251,907
Utilities	544,635	-	544,635
Capital outlay	100,762	-	100,762
Water supply	233,522	-	233,522
Electric power	221,271	-	221,271
Gas supply	39,402	-	39,402
Transit	50,440	-	50,440
Liquor store expenditure	62,194	62,194	-

**State and Local Government Finances by Level of Government for Iowa: 1996-1997**

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

(Dollar amounts are in thousands.)

Description	Iowa		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
Insurance trust	665,078	663,584	1,494
Unemployment compensation	236,318	236,318	-
Employee retirement	428,175	426,681	1,494
Other insurance trust	585	585	(X)
<b>Debt outstanding</b>	<b>6,257,508</b>	<b>2,013,891</b>	<b>4,243,617</b>
Long-term	6,171,999	1,995,282	4,176,717
Full faith and credit	2,350,637	-	2,350,637
Nonguaranteed	3,821,362	1,995,282	1,826,080
Short-term	85,509	18,609	66,900
Long-term debt by purpose			
Education	1,372,989	518,233	854,756
Utilities	433,163	-	433,163
Other	4,365,847	1,477,049	2,888,798
Long-term debt issued	782,784	138,542	644,242
Long-term debt retired	825,574	188,257	637,317
Exhibit: Change in total debt during year	-31,087	-47,541	16,454
<b>Cash and security holdings</b>	<b>23,014,599</b>	<b>18,888,592</b>	<b>4,126,007</b>
Insurance trust funds	15,738,028	15,697,496	40,532
By purpose:			
Unemployment compensation	679,228	679,228	-
Employee retirement	15,058,343	15,017,811	40,532
Workers' compensation	457	457	(X)
Miscellaneous	-	-	(X)
By type (Employee retirement funds):			
Cash and deposits	167,395	164,479	2,916
Securities	14,890,948	14,853,332	37,616
Federal	724,492	714,083	10,409
State and local government	-	-	-
Nongovernment	14,166,456	14,139,249	27,207
Other than insurance trust funds	7,276,571	3,191,096	4,085,475
By purpose:			
Offsets to debt	2,176,563	1,237,660	938,903
Bond funds	658,760	185,262	473,498
Other	4,441,248	1,768,174	2,673,074

Data in this table relate to the governments' 12-month fiscal year. The data for each annual survey reflect individual government fiscal years that ended between July 1 and the following June 30.

<sup>1</sup> Duplicative intergovernmental transactions are excluded.

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable

The coefficient of variation is the estimated standard error expressed as a percent of the estimated total or proportion.

Population source: Internet table. Population Estimates Program

Personal income source: *Survey of Current Business*, Bureau of Economic Analysis

Source: U.S. Census Bureau, Governments Division

Annual Survey of Government Finances, 2001, <http://www.census.gov/govs/www/estimate.html>

Prepared By: State Library of Iowa, State Data Center Program, 800-248-4483,

<http://www.silo.lib.ia.us/specialized-services/datacenter/index.html>

**State and Local Government Finances by Level of Government for Iowa: 1997-1998**

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

(Dollar amounts are in thousands. Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Iowa				
	State & local government amount <sup>1</sup>	State & local government CV	State government amount	Local government amount <sup>1</sup>	Local government CV
Population (FY 1998, in thousands)	2,862	(X)	2,862	2,862	(X)
Personal Income (Calendar year 1997, in millions)	67,930	(X)	67,930	67,930	(X)
<b>Revenue<sup>1</sup></b>	<b>15,418,322</b>	<b>0.13</b>	<b>10,029,402</b>	<b>8,254,097</b>	<b>0.27</b>
<b>General revenue<sup>1</sup></b>	<b>13,685,390</b>	<b>0.15</b>	<b>8,821,047</b>	<b>7,729,520</b>	<b>0.29</b>
Intergovernmental revenue <sup>1</sup>	2,366,474	0.29	2,215,812	3,015,839	0.55
From Federal Government	2,366,474	0.29	2,117,659	248,815	2.75
From State government	(1)	(X)	-	2,767,024	0.51
From local governments <sup>1</sup>	(1)	(X)	98,153	(1)	(X)
General revenue from own sources	11,318,916	0.16	6,605,235	4,713,681	0.39
Taxes	7,458,719	0.23	4,802,531	2,656,188	0.66
Property	2,415,825	0.23	-	2,415,825	0.23
Sales and gross receipts	2,385,438	0.72	2,214,369	171,069	10.08
General sales	1,638,830	0.20	1,528,824	110,006	3.01
Selective sales	746,608	2.28	685,545	61,063	27.88
Motor fuel	325,732	0.00	325,732	-	0.00
Alcoholic beverage	11,497	0.00	11,497	-	0.00
Tobacco products	100,155	0.00	100,155	-	0.00
Public utilities	13,212	9.16	-	13,212	9.16
Other selective sales	296,012	5.74	248,161	47,851	35.51
Individual income	1,869,184	0.00	1,838,497	30,687	0.00
Corporate income	196,841	0.00	196,841	-	0.00
Motor vehicle license	307,153	0.24	295,248	11,905	6.26
Other taxes	284,278	0.36	257,576	26,702	3.82
Charges and miscellaneous general revenue	3,860,197	0.29	1,802,704	2,057,493	0.54
Current charges	2,631,782	0.30	1,113,601	1,518,181	0.53
Education	1,006,211	0.00	623,603	382,608	0.00
Institutions of higher education	826,854	0.00	623,318	203,536	0.00
School lunch sales (gross)	74,944	0.00	-	74,944	0.00
Hospitals	1,038,512	0.53	431,882	606,630	0.91
Highways	4,888	4.31	2,853	2,035	10.35
Air transportation (airports)	33,808	0.20	-	33,808	0.20
Parking facilities	16,508	0.11	-	16,508	0.11
Sea and inland port facilities	344	0.00	-	344	0.00
Natural resources	12,718	1.00	11,931	787	16.10
Parks and recreation	48,283	2.42	2,363	45,920	2.55
Housing and community development	9,528	5.82	544	8,984	6.17
Sewerage	217,192	0.68	-	217,192	0.68
Solid waste management	113,661	0.63	3,845	109,816	0.65
Other charges	130,129	4.31	36,580	93,549	5.99
Miscellaneous general revenue	1,228,415	0.68	689,103	539,312	1.56
Interest earnings	517,178	0.92	247,232	269,946	1.77
Special assessments	15,036	13.40	-	15,036	13.40
Sale of property	8,320	10.42	196	8,124	10.67
Other general revenue	687,881	0.80	441,675	246,206	2.23
Utility revenue	504,902	0.61	-	504,902	0.61
Water supply	217,520	0.93	-	217,520	0.93
Electric power	239,495	0.69	-	239,495	0.69
Gas supply	37,806	2.94	-	37,806	2.94
Transit	10,081	0.16	-	10,081	0.16
Liquor store revenue	94,066	0.00	94,066	-	0.00
Insurance trust revenue	1,133,964	0.00	1,114,289	19,675	0.00
Unemployment compensation	183,264	0.00	183,264	-	0.00
Employee retirement	950,403	0.00	930,728	19,675	0.00
Workers' compensation	297	0.00	297	-	0.00
Other insurance trust revenue	-	0.00	-	-	0.00
<b>Expenditure<sup>1</sup></b>	<b>15,132,110</b>	<b>0.26</b>	<b>9,729,171</b>	<b>8,249,358</b>	<b>0.47</b>
By character and object:					
Intergovernmental expenditure <sup>1</sup>	30,286	0.00	2,794,519	82,186	2.71

**State and Local Government Finances by Level of Government for Iowa: 1997-1998**

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

(Dollar amounts are in thousands. Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Iowa				
	State & local government amount <sup>1</sup>	State & local government CV	State government amount	Local government amount <sup>1</sup>	Local government CV
Direct expenditure	15,101,824	0.26	6,934,652	8,167,172	0.48
Current operations	11,849,829	0.15	5,138,217	6,711,612	0.26
Capital outlay	1,988,687	1.67	795,715	1,192,972	2.79
Construction	1,458,117	1.97	624,705	833,412	3.45
Other capital outlay	530,570	2.16	171,010	359,560	3.19
Assistance and subsidies	251,858	0.05	250,040	1,818	6.47
Interest on debt	366,715	0.47	116,786	249,929	0.69
Insurance benefits and repayments	644,735	0.00	633,894	10,841	0.00
Exhibit: salaries & wages	5,071,888	0.11	1,592,413	3,479,475	0.16
Direct expenditure by function	15,101,824	0.26	6,934,652	8,167,172	0.48
Direct general expenditure	13,837,339	0.25	6,235,861	7,601,478	0.45
Capital outlay	1,874,860	1.55	795,713	1,079,147	2.70
Other direct general expenditure	11,962,479	0.14	5,440,148	6,522,331	0.25
Education services:					
Education	5,459,441	0.00	1,712,459	3,746,982	0.00
Capital outlay	476,429	0.00	121,339	355,090	0.00
Higher education	1,808,634	0.00	1,381,011	427,623	0.00
Capital outlay	146,485	0.00	117,235	29,250	0.00
Elementary & secondary education	3,319,359	0.00	-	3,319,359	0.00
Capital outlay	325,840	0.00	-	325,840	0.00
Other education	331,448	0.00	331,448	-	0.00
Libraries	85,700	3.22	3,959	81,741	3.37
Social services and income maintenance:					
Public welfare	1,992,065	0.19	1,896,169	95,896	3.94
Cash assistance payments	108,973	0.11	107,155	1,818	6.47
Vendor payments	1,340,734	0.06	1,322,243	18,491	4.64
Other public welfare	542,358	0.63	466,771	75,587	4.53
Hospitals	1,181,031	0.74	537,465	643,566	1.35
Capital outlay	80,271	7.84	44,446	35,825	17.56
Health	327,384	2.57	101,447	225,937	3.73
Social insurance administration	90,394	0.00	90,394	-	0.00
Veterans' services	-	0.00	-	-	0.00
Transportation:					
Highways	1,449,000	1.19	717,196	731,804	2.36
Capital outlay	817,385	1.89	559,432	257,953	5.98
Air transportation (airports)	61,999	3.88	-	61,999	3.88
Parking facilities	25,396	0.08	-	25,396	0.08
Sea and inland port facilities	658	0.00	-	658	0.00
Transit subsidies	24,939	0.01	22,349	2,590	0.13
Public safety:					
Police protection	366,280	0.82	65,292	300,988	1.00
Fire protection	120,581	3.03	-	120,581	3.03
Correction	250,965	0.74	180,860	70,105	2.65
Capital outlay	13,906	0.30	2,278	11,628	0.35
Protective inspection and regulation	48,319	1.32	37,381	10,938	5.84
Environment and housing:					
Natural resources	230,497	0.86	205,675	24,822	7.99
Capital outlay	26,529	2.00	24,507	2,022	26.29
Parks and recreation	202,293	1.92	15,885	186,408	2.09
Capital outlay	45,955	6.53	1,311	44,644	6.72
Housing and community development	129,874	3.29	2,867	127,007	3.37
Sewerage	263,699	5.57	-	263,699	5.57
Capital outlay	124,241	11.41	-	124,241	11.41
Solid waste management	125,482	1.20	4,527	120,955	1.24
Capital outlay	12,206	1.96	92	12,114	1.97
Governmental administration:					
Financial administration	252,639	0.75	146,627	106,012	1.79
Judicial and legal	202,250	0.62	151,066	51,184	2.46
General public buildings	55,885	5.55	6,617	49,268	6.30
Other governmental administration	112,010	3.94	32,535	79,475	5.55
Interest on general debt	340,486	0.50	116,786	223,700	0.77

**State and Local Government Finances by Level of Government for Iowa: 1997-1998**  
**(Note: In Excel, to view other years select the tabs at the bottom of the page)**

(Dollar amounts are in thousands. Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Iowa				
	State & local government amount <sup>1</sup>	State & local government CV	State government amount	Local government amount <sup>1</sup>	Local government CV
General expenditure, n.e.c.					
Miscellaneous commercial activities	-	0.00	-	-	0.00
Other and unallocable	438,072	1.65	188,305	249,767	2.90
Utility expenditure	554,853	2.49	-	554,853	2.49
Capital outlay	113,825	10.38	-	113,825	10.38
Water supply	235,203	4.17	-	235,203	4.17
Electric power	231,515	2.67	-	231,515	2.67
Gas supply	35,307	3.79	-	35,307	3.79
Transit	52,828	0.06	-	52,828	0.06
Liquor store expenditure	64,897	0.00	64,897	-	0.00
Insurance trust expenditure	644,735	0.00	633,894	10,841	0.00
Unemployment compensation	152,428	0.00	152,428	-	0.00
Employee retirement	491,788	0.00	480,947	10,841	0.00
Workers' compensation	519	0.00	519	-	0.00
Other insurance trust	-	0.00	-	-	0.00
<b>Debt outstanding</b>	<b>6,508,265</b>	<b>1.14</b>	<b>2,029,300</b>	<b>4,478,965</b>	<b>1.65</b>
Short-term	119,638	6.53	23,430	96,208	8.12
Long-term	6,388,627	1.13	2,005,870	4,382,757	1.65
Full faith and credit	2,572,054	1.83	-	2,572,054	1.83
Nonguaranteed	3,816,573	1.26	2,005,870	1,810,703	2.66
Long-term debt by purpose					
Public debt for private purposes	1,958,319	1.35	1,190,720	767,599	3.44
Education	1,492,652	0.00	519,350	973,302	0.00
Utilities	454,047	6.24	-	454,047	6.24
Other	2,483,609	2.16	295,800	2,187,809	2.45
Long-term debt issued	896,636	2.49	196,593	700,043	3.19
Long-term debt retired	654,612	1.21	186,005	468,607	1.70
<b>Cash and security holdings</b>	<b>26,701,520</b>	<b>0.10</b>	<b>22,073,490</b>	<b>4,628,030</b>	<b>0.58</b>
Insurance trust funds	18,832,462	0.00	18,608,098	224,364	0.00
Unemployment compensation	705,939	0.00	705,939	-	0.00
Employee retirement	18,126,338	0.00	17,901,974	224,364	0.00
Workers' compensation	185	0.00	185	-	0.00
Miscellaneous	-	0.00	-	-	0.00
Other than insurance trust funds	7,869,058	0.34	3,465,392	4,403,666	0.61
By purpose					
Offsets to debt	2,194,997	0.33	1,283,568	911,429	0.79
Bond funds	753,315	1.63	196,503	556,812	2.20
Other	4,920,746	0.43	1,985,321	2,935,425	0.73

<sup>1</sup> Duplicative intergovernmental transactions are excluded.

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable

The coefficient of variation is the estimated standard error expressed as a percent of the estimated total or proportion.

Population source: Internet table. Population Estimates Program

Personal income source: *Survey of Current Business*, Bureau of Economic Analysis

Source: U.S. Census Bureau, Governments Division

Annual Survey of Government Finances, 2001, <http://www.census.gov/govs/www/estimate.html>

Prepared By: State Library of Iowa, State Data Center Program, 800-248-4483,

<http://www.silo.lib.ia.us/specialized-services/datacenter/index.html>

**State and Local Government Finances by Level of Government for Iowa: 1998-1999**  
**(Note: In Excel, to view other years select the tabs at the bottom of the page)**

(Dollar amounts are in thousands. Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Iowa				
	State & local government amount <sup>1</sup>	State & local government CV	State government amount	Local government amount <sup>1</sup>	Local government CV
Population (FY 1999, in thousands)	2,869	(X)	2,869	2,869	(X)
Personal Income (Calendar year 1998, in millions)	71,080	(X)	71,080	71,080	(X)
<b>Revenue<sup>1</sup></b>	<b>17,269,875</b>	<b>0.16</b>	<b>11,629,027</b>	<b>8,641,609</b>	<b>0.36</b>
<b>General revenue<sup>1</sup></b>	<b>14,313,639</b>	<b>0.19</b>	<b>9,207,794</b>	<b>8,106,606</b>	<b>0.38</b>
Intergovernmental revenue <sup>1</sup>	2,597,399	0.30	2,467,487	3,130,673	0.53
From Federal Government	2,597,399	0.30	2,377,788	219,611	3.52
From State government	0	0.00	0	2,911,062	0.50
From local governments <sup>1</sup>	0	0.00	89,699	0	0.00
General revenue from own sources	11,716,240	0.22	6,740,307	4,975,933	0.53
Taxes	7,673,090	0.24	4,868,494	2,804,596	0.65
Property	2,532,735	0.28	0	2,532,735	0.28
Sales and gross receipts	2,559,937	0.67	2,368,497	191,440	9.00
General sales	1,771,920	0.21	1,646,052	125,868	3.01
Selective sales	788,017	2.14	722,445	65,572	25.74
Motor fuel	340,767	0.00	340,767	0	0.00
Alcoholic beverage	11,916	0.00	11,916	0	0.00
Tobacco products	98,305	0.00	98,305	0	0.00
Public utilities	14,917	10.48	0	14,917	10.48
Other selective sales	322,112	5.22	271,457	50,655	33.21
Individual income	1,754,698	0.00	1,715,117	39,581	0.00
Corporate income	234,540	0.00	234,540	0	0.00
Motor vehicle license	325,229	0.23	314,536	10,693	7.08
Other taxes	265,951	0.38	235,804	30,147	3.39
Charges and miscellaneous general revenue	4,043,150	0.55	1,871,813	2,171,337	1.02
Current charges	2,792,365	0.72	1,180,431	1,611,934	1.25
Education	1,062,071	0.00	641,431	420,640	0.00
Institutions of higher education	870,400	0.00	641,085	229,315	0.00
School lunch sales (gross)	79,246	0.00	0	79,246	0.00
Hospitals	1,106,277	0.76	478,960	627,317	1.34
Highways	5,164	3.83	2,836	2,328	8.49
Air transportation (airports)	32,628	0.22	0	32,628	0.22
Parking facilities	15,072	0.29	0	15,072	0.29
Sea and inland port facilities	188	0.00	0	188	0.00
Natural resources	27,789	51.66	12,795	14,994	95.74
Parks and recreation	43,518	3.23	2,469	41,049	3.42
Housing and community development	4,853	13.90	256	4,597	14.67
Sewerage	224,521	0.76	0	224,521	0.76
Solid waste management	114,313	1.16	4,165	110,148	1.21
Other charges	155,971	7.16	37,519	118,452	9.43
Miscellaneous general revenue	1,250,785	0.79	691,382	559,403	1.77
Interest earnings	522,513	1.05	249,139	273,374	2.01
Special assessments	15,346	5.76	0	15,346	5.76
Sale of property	10,421	9.26	2,684	7,737	12.48
Other general revenue	702,505	1.04	439,559	262,946	2.79
Utility revenue	515,780	1.11	0	515,780	1.11
Water supply	229,342	1.34	0	229,342	1.34
Electric power	241,512	1.26	0	241,512	1.26
Gas supply	34,154	7.19	0	34,154	7.19
Transit	10,772	0.17	0	10,772	0.17
Liquor store revenue	99,978	0.00	99,978	0	0.00
Insurance trust revenue	2,340,478	0.00	2,321,255	19,223	0.00
Unemployment compensation	196,703	0.00	196,703	0	0.00
Employee retirement	2,142,261	0.00	2,123,038	19,223	0.00
Workers' compensation	1,514	0.00	1,514	0	0.00
Other insurance trust revenue	0	0.00	0	0	0.00
<b>Expenditure<sup>1</sup></b>	<b>16,138,220</b>	<b>0.30</b>	<b>10,320,512</b>	<b>8,738,712</b>	<b>0.55</b>
By character and object:					
Intergovernmental expenditure <sup>1</sup>	35,556	0.00	2,872,879	83,681	3.78

**State and Local Government Finances by Level of Government for Iowa: 1998-1999**  
**(Note: In Excel, to view other years select the tabs at the bottom of the page)**

(Dollar amounts are in thousands. Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Iowa				
	State & local government amount <sup>1</sup>	State & local government CV	State government amount	Local government amount <sup>1</sup>	Local government CV
Direct expenditure	16,102,664	0.30	7,447,633	8,655,031	0.56
Current operations	12,485,213	0.17	5,476,901	7,008,312	0.30
Capital outlay	2,310,386	1.70	932,935	1,377,451	2.85
Construction	1,716,229	1.86	720,852	995,377	3.22
Other capital outlay	594,157	2.82	212,083	382,074	4.38
Assistance and subsidies	245,745	0.04	244,015	1,730	5.62
Interest on debt	340,465	0.56	85,046	255,419	0.75
Insurance benefits and repayments	720,855	0.00	708,736	12,119	0.00
Exhibit: salaries & wages	5,975,521	0.13	2,286,600	3,688,921	0.21
Direct expenditure by function					
Direct expenditure	16,102,664	0.30	7,447,633	8,655,031	0.56
Direct general expenditure	14,686,612	0.31	6,669,747	8,016,865	0.56
Capital outlay	2,140,811	1.70	932,917	1,207,894	3.01
Other direct general expenditure	12,545,801	0.16	5,736,830	6,808,971	0.30
Education services:					
Education	5,691,915	0.00	1,792,563	3,899,352	0.00
Capital outlay	535,283	0.00	169,888	365,395	0.00
Higher education	1,939,766	0.00	1,493,991	445,775	0.00
Capital outlay	190,517	0.00	165,304	25,213	0.00
Elementary & secondary education	3,453,577	0.00	0	3,453,577	0.00
Capital outlay	340,182	0.00	0	340,182	0.00
Other education	298,572	0.00	298,572	0	0.00
Libraries	91,368	3.20	4,157	87,211	3.36
Social services and income maintenance:					
Public welfare	2,077,637	0.17	1,977,038	100,599	3.61
Cash assistance payments	95,398	0.10	93,668	1,730	5.62
Vendor payments	1,391,097	0.07	1,374,520	16,577	5.78
Other public welfare	591,142	0.54	508,850	82,292	3.90
Hospitals	1,267,053	0.97	576,783	690,270	1.78
Capital outlay	88,270	9.48	43,622	44,648	18.73
Health	352,228	2.52	113,164	239,064	3.71
Social insurance administration	101,125	0.00	101,125	0	0.00
Veterans' services	0	0.00	0	0	0.00
Transportation:					
Highways	1,607,368	1.41	810,817	796,551	2.85
Capital outlay	930,450	2.11	618,085	312,365	6.29
Air transportation (airports)	50,097	5.01	0	50,097	5.01
Parking facilities	15,999	0.21	0	15,999	0.21
Sea and inland port facilities	157	0.00	0	157	0.00
Transit subsidies	21,922	0.03	19,508	2,414	0.32
Public safety:					
Police protection	397,350	0.94	75,189	322,161	1.16
Fire protection	138,627	5.50	0	138,627	5.50
Correction	281,543	1.37	206,126	75,417	5.10
Capital outlay	21,336	15.08	5,955	15,381	20.92
Protective inspection and regulation	51,306	0.94	38,732	12,574	3.82
Environment and housing:					
Natural resources	248,909	5.46	213,015	35,894	37.86
Capital outlay	24,955	1.61	23,388	1,567	25.70
Parks and recreation	226,039	2.86	17,772	208,267	3.11
Capital outlay	59,810	9.44	1,756	58,054	9.73
Housing and community development	103,478	5.32	4,952	98,526	5.58
Sewerage	268,700	5.40	0	268,700	5.40
Capital outlay	120,572	11.43	0	120,572	11.43
Solid waste management	132,963	1.57	3,508	129,455	1.61
Capital outlay	13,648	9.57	1	13,647	9.57
Governmental administration:					
Financial administration	272,530	0.83	152,560	119,970	1.89
Judicial and legal	241,840	0.60	187,175	54,665	2.65
General public buildings	66,221	8.60	6,990	59,231	9.61
Other governmental administration	121,068	1.43	36,508	84,560	2.04
Interest on general debt	313,250	0.65	85,046	228,204	0.89

**State and Local Government Finances by Level of Government for Iowa: 1998-1999**  
**(Note: In Excel, to view other years select the tabs at the bottom of the page)**

(Dollar amounts are in thousands. Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Iowa				
	State & local government amount <sup>1</sup>	State & local government CV	State government amount	Local government amount <sup>1</sup>	Local government CV
General expenditure, n.e.c.					
Miscellaneous commercial activities	0	0.00	0	0	0.00
Other and unallocable	545,919	3.37	247,019	298,900	6.16
Utility expenditure	626,047	2.44	0	626,047	2.44
Capital outlay	169,557	8.16	0	169,557	8.16
Water supply	268,568	4.72	0	268,568	4.72
Electric power	271,510	1.47	0	271,510	1.47
Gas supply	32,747	2.06	0	32,747	2.06
Transit	53,222	0.07	0	53,222	0.07
Liquor store expenditure	69,150	0.00	69,150	0	0.00
Insurance trust expenditure	720,855	0.00	708,736	12,119	0.00
Unemployment compensation	164,054	0.00	164,054	0	0.00
Employee retirement	555,974	0.00	543,855	12,119	0.00
Workers' compensation	827	0.00	827	0	0.00
Other insurance trust	0	0.00	0	0	0.00
<b>Debt outstanding</b>	<b>7,156,202</b>	<b>1.16</b>	<b>2,472,046</b>	<b>4,684,156</b>	<b>1.78</b>
Short-term	405,291	1.78	348,887	56,404	12.82
Long-term	6,750,911	1.20	2,123,159	4,627,752	1.75
Full faith and credit	2,737,839	1.96	0	2,737,839	1.96
Nonguaranteed	4,013,072	1.26	2,123,159	1,889,913	2.67
Long-term debt by purpose					
Public debt for private purposes	2,001,452	1.23	1,264,131	737,321	3.33
Education	1,643,371	0.00	583,223	1,060,148	0.00
Utilities	480,587	5.59	0	480,587	5.59
Other	2,625,501	2.53	275,805	2,349,696	2.83
Long-term debt issued	986,483	3.27	256,110	730,373	4.42
Long-term debt retired	625,838	1.58	138,822	487,016	2.03
<b>Cash and security holdings</b>	<b>27,517,131</b>	<b>0.14</b>	<b>22,509,388</b>	<b>5,007,743</b>	<b>0.76</b>
Insurance trust funds	19,202,342	0.00	18,810,870	391,472	0.00
Unemployment compensation	731,986	0.00	731,986	0	0.00
Employee retirement	18,469,435	0.00	18,077,963	391,472	0.00
Workers' compensation	921	0.00	921	0	0.00
Miscellaneous	0	0.00	0	0	0.00
Other than insurance trust funds					
By purpose	8,314,789	0.46	3,698,518	4,616,271	0.82
Offsets to debt	2,256,310	0.39	1,363,791	892,519	0.99
Bond funds	705,412	2.65	109,195	596,217	3.14
Other	5,353,067	0.52	2,225,532	3,127,535	0.89

<sup>1</sup>Duplicative intergovernmental transactions are excluded.

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable

The coefficient of variation is the estimated standard error expressed as a percent of the estimated total or proportion.

Population source: Internet table. Population Estimates Program, released December 31, 1999.

Personal income source: *Survey of Current Business* (October 2000) BEA, released September 12, 2000.

Source: U.S. Census Bureau, Governments Division

Annual Survey of Government Finances, 2001, <http://www.census.gov/govs/www/estimate.html>

Prepared By: State Library of Iowa, State Data Center Program, 800-248-4483,

<http://www.silo.lib.ia.us/specialized-services/datacenter/index.html>



**State and Local Government Finances by Level of Government for Iowa: 1999 - 2000**

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

(Dollar amounts are in thousands. Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Iowa				
	State & local government amount <sup>1</sup>	State & local government CV	State government amount	Local government amount <sup>1</sup>	Local government CV
Population (April 1, 2000, in thousands)	2,926	(X)	2,926	2,926	(X)
<b>Revenue<sup>1</sup></b>	17,220,008	0.26	11,339,509	9,052,574	0.54
<b>General revenue<sup>1</sup></b>	15,134,160	0.10	9,891,815	8,414,420	0.23
Intergovernmental revenue <sup>1</sup>	2,885,433	0.36	2,730,827	3,326,681	0.58
From Federal Government	2,885,433	0.36	2,631,885	253,548	4.08
From State government	(1)	0.00	-	3,073,133	0.51
From local governments <sup>1</sup>	(1)	0.00	98,942	(1)	0.00
General revenue from own sources	12,248,727	0.11	7,160,988	5,087,739	0.26
Taxes	8,090,525	0.10	5,185,394	2,905,131	0.29
Property	2,599,313	0.26	-	2,599,313	0.26
Sales and gross receipts	2,697,588	0.13	2,478,583	219,005	1.66
General sales	1,893,062	0.19	1,722,836	170,226	2.14
Selective sales	804,526	0.08	755,747	48,779	1.38
Motor fuel	346,461	0.00	346,461	-	0.00
Alcoholic beverage	12,265	0.00	12,265	-	0.00
Tobacco products	96,982	0.00	96,982	-	0.00
Public utilities	13,431	4.04	-	13,431	4.04
Other selective sales	335,387	0.13	300,039	35,348	1.19
Individual income	1,928,266	0.00	1,890,427	37,839	0.00
Corporate income	214,605	0.00	214,605	-	0.00
Motor vehicle license	349,059	0.21	335,732	13,327	5.47
Other taxes	301,694	0.60	266,047	35,647	5.07
Charges and miscellaneous general revenue	4,158,202	0.26	1,975,594	2,182,608	0.50
Current charges	2,863,682	0.18	1,239,071	1,624,611	0.33
Education	1,121,063	0.00	683,221	437,842	0.00
Institutions of higher education	921,670	0.00	682,844	238,826	0.00
School lunch sales (gross)	83,442	0.00	-	83,442	0.00
Hospitals	1,110,172	0.11	479,437	630,735	0.19
Highways	15,385	0.11	13,594	1,791	0.96
Air transportation (airports)	34,075	0.52	-	34,075	0.52
Parking facilities	15,526	0.00	-	15,526	0.00
Sea and inland port facilities	190	0.00	-	190	0.00
Natural resources	15,201	0.47	14,434	767	9.36
Parks and recreation	52,385	1.38	2,632	49,753	1.45
Housing and community development	6,365	11.42	511	5,854	12.42
Sewerage	229,000	0.80	-	229,000	0.80
Solid waste management	113,846	1.50	4,214	109,632	1.56
Other charges	150,474	3.26	41,028	109,446	4.48
Miscellaneous general revenue	1,294,520	0.71	736,523	557,997	1.65
Interest earnings	534,472	0.43	265,026	269,446	0.85
Special assessments	18,409	9.65	-	18,409	9.65
Sale of property	8,010	8.91	1,892	6,118	11.66
Other general revenue	733,629	1.13	469,605	264,024	3.13
Utility revenue	619,548	6.55	-	619,548	6.55
Water supply	220,973	8.65	-	220,973	8.65
Electric power	342,744	10.22	-	342,744	10.22
Gas supply	44,259	32.89	-	44,259	32.89
Transit	11,572	0.40	-	11,572	0.40
Liquor store revenue	107,421	0.00	107,421	-	0.00
Insurance trust revenue	1,358,879	0.00	1,340,273	18,606	0.00
Unemployment compensation	221,674	0.00	221,674	-	0.00
Employee retirement	1,136,452	0.00	1,117,846	18,606	0.00
Workers' compensation	753	0.00	753	-	0.00
Other insurance trust revenue	-	0.00	-	-	0.00
<b>Expenditure<sup>1</sup></b>	17,274,861	0.35	11,453,109	9,081,657	0.67
By character and object:					
Intergovernmental expenditure <sup>1</sup>	36,010	0.00	3,211,878	84,037	0.19
Direct expenditure	17,238,851	0.35	8,241,231	8,997,620	0.67

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Description	Iowa				
	State & local government amount <sup>1</sup>	State & local government CV	State government amount	Local government amount <sup>1</sup>	Local government CV
Current operations	13,331,953	0.25	5,895,862	7,436,091	0.45
Capital outlay	2,392,921	1.81	1,107,104	1,285,817	3.37
Construction	1,831,614	2.07	919,884	911,730	4.17
Other capital outlay	561,307	2.63	187,220	374,087	3.95
Assistance and subsidies	249,655	0.00	248,323	1,332	0.00
Interest on debt	393,352	1.33	131,285	262,067	2.00
Insurance benefits and repayments	870,970	0.00	858,657	12,313	0.00
Exhibit: Salaries and wages	6,204,865	0.09	2,352,906	3,851,959	0.15
Direct expenditure by function	17,238,851	0.35	8,241,231	8,997,620	0.67
Direct general expenditure	15,562,762	0.33	7,308,509	8,254,253	0.62
Capital outlay	2,273,935	1.86	1,107,099	1,166,836	3.62
Other direct general expenditure	13,288,827	0.12	6,201,410	7,087,417	0.22
Education services:					
Education	5,964,320	0.00	1,862,066	4,102,254	0.00
Capital outlay	542,080	0.00	140,636	401,444	0.00
Higher education	2,031,922	0.00	1,550,706	481,216	0.00
Capital outlay	185,007	0.00	136,832	48,175	0.00
Elementary & secondary	3,621,038	0.00	-	3,621,038	0.00
Capital outlay	353,269	0.00	-	353,269	0.00
Other education	311,360	0.00	311,360	-	0.00
Libraries	93,588	5.17	4,370	89,218	5.42
Social services and income maintenance:					
Public welfare	2,258,615	0.03	2,152,759	105,856	0.58
Cash assistance payments	86,226	0.00	84,894	1,332	0.00
Vendor payments	1,508,977	0.01	1,495,841	13,136	0.60
Other public welfare	663,412	0.09	572,024	91,388	0.68
Hospitals	1,304,188	0.14	655,221	648,967	0.27
Capital outlay	60,080	2.95	36,659	23,421	7.56
Health	373,966	1.59	112,471	261,495	2.28
Social insurance administration	87,606	0.00	87,606	-	0.00
Veterans' services	-	0.00	-	-	0.00
Transportation:					
Highways	1,835,931	2.11	1,017,365	818,566	4.74
Capital outlay	1,131,056	3.23	799,595	331,461	11.02
Air transportation (airports)	49,711	2.41	-	49,711	2.41
Parking facilities	21,267	0.00	-	21,267	0.00
Sea and inland port facilities	217	0.00	-	217	0.00
Transit subsidies	21,572	0.00	19,326	2,246	0.00
Public safety:					
Police protection	426,865	0.70	80,403	346,462	0.86
Fire protection	127,307	2.57	-	127,307	2.57
Correction	297,568	0.22	224,364	73,204	0.88
Capital outlay	10,094	0.00	3,841	6,253	0.00
Protective inspection and regulation	57,684	3.19	43,070	14,614	12.59
Environment and housing:					
Natural resources	262,331	0.67	236,194	26,137	6.74
Capital outlay	30,840	0.07	29,379	1,461	1.54
Parks and recreation	245,740	1.68	17,625	228,115	1.81
Capital outlay	65,822	4.19	1,079	64,743	4.26
Housing and community development	132,197	6.38	4,094	128,103	6.58
Sewerage	249,630	3.03	-	249,630	3.03
Capital outlay	88,915	7.34	-	88,915	7.34
Solid waste management	128,362	2.56	3,938	124,424	2.64
Capital outlay	9,699	12.42	45	9,654	12.48
Governmental administration:					
Financial administration	287,392	0.74	169,908	117,484	1.81
Judicial and legal	252,649	0.41	196,662	55,987	1.84
General public buildings	67,955	3.48	7,406	60,549	3.91
Other governmental administration	125,704	0.62	36,332	89,372	0.87
Interest on general debt	356,904	0.74	131,285	225,619	1.18
General expenditure, n.e.c.					
Miscellaneous commercial activities	-	0.00	-	-	0.00

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Description	Iowa				
	State & local government amount <sup>1</sup>	State & local government CV	State government amount	Local government amount <sup>1</sup>	Local government CV
Other and unallocable	533,493	1.56	246,044	287,449	2.90
Utility expenditure	731,054	4.60	-	731,054	4.60
Capital outlay	118,981	3.38	-	118,981	3.38
Water supply	259,906	2.44	-	259,906	2.44
Electric power	385,856	8.63	-	385,856	8.63
Gas supply	32,060	0.17	-	32,060	0.17
Transit	53,232	0.11	-	53,232	0.11
Liquor store expenditure	74,065	0.00	74,065	-	0.00
Insurance trust expenditure	870,970	0.00	858,657	12,313	0.00
Unemployment compensation	190,263	0.00	190,263	-	0.00
Employee retirement	679,550	0.00	667,237	12,313	0.00
Workers' compensation	1,157	0.00	1,157	-	0.00
Other insurance trust	-	0.00	-	-	0.00
<b>Debt outstanding</b>	<b>7,309,590</b>	<b>2.16</b>	<b>2,361,924</b>	<b>4,947,663</b>	<b>3.18</b>
Short-term	106,979	6.08	39,055	67,923	9.58
Long-term	7,202,611	2.19	2,322,869	4,879,740	3.23
Full faith and credit	2,919,449	2.91	-	2,919,448	2.91
Nonguaranteed	4,283,162	2.25	2,322,869	1,960,292	4.92
Long-term debt by purpose					
Public debt for private purposes	2,097,282	0.09	1,444,418	652,864	0.27
Education	1,798,425	0.00	622,622	1,175,803	0.00
Utilities	564,448	12.92	-	564,448	12.92
Other	2,742,456	3.93	255,829	2,486,625	4.34
Long-term debt issued	903,857	5.38	359,035	544,822	8.93
Long-term debt retired	593,432	2.50	159,325	434,107	3.42
<b>Cash and security holdings</b>	<b>29,589,812</b>	<b>0.17</b>	<b>24,550,901</b>	<b>5,038,911</b>	<b>0.99</b>
Insurance trust funds	20,964,076	0.00	20,728,240	235,836	0.00
Unemployment compensation	765,755	0.00	765,755	-	0.00
Employee retirement	20,197,797	0.00	19,961,961	235,836	0.00
Workers' compensation	524	0.00	524	-	0.00
Miscellaneous	-	0.00	-	-	0.00
Other than insurance trust funds	8,625,736	0.58	3,822,661	4,803,075	1.04
By purpose					
Offsets to debt	2,375,976	0.49	1,549,406	826,570	1.41
Bond funds	651,726	1.49	124,217	527,509	1.84
Other	5,598,034	0.85	2,149,038	3,448,996	1.38

<sup>1</sup> Duplicative intergovernmental transactions are excluded.

The coefficient of variation is the estimated standard error expressed as a percent of the estimated total or proportion.

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable

Population source: U. S. Census Bureau, Population Division, released December 28, 2000

Annual Survey of Government Finances, 2001, <http://www.census.gov/govs/www/estimate.html>

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