

**State and Local Government Finances by Level of Government for Iowa: 2005-2006**  
**(Note: In Excel, to view other years select the tabs at the bottom of the page)**

(Dollar amounts are in thousands. For meaning of abbreviations and symbols, see note below table.)

Description	Iowa		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
<b>Revenue<sup>1</sup></b>	24,840,099	16,808,578	11,833,858
<b>General revenue<sup>1</sup></b>	20,640,548	13,434,028	11,008,857
Intergovernmental revenue <sup>1</sup>	4,510,932	4,296,014	4,017,255
From Federal Government	4,510,932	4,089,091	421,841
From State government <sup>1</sup>	(1)	-	3,595,414
From local governments <sup>1</sup>	(1)	206,923	(1)
General revenue from own sources	16,129,616	9,138,014	6,991,602
Taxes	10,256,456	6,118,897	4,137,559
Property	3,391,938	-	3,391,938
Sales and gross receipts	3,342,043	2,732,256	609,787
General sales	2,272,316	1,800,829	471,487
Selective sales	1,069,727	931,427	138,300
Motor fuel	441,867	441,867	-
Alcoholic beverage	14,269	14,269	-
Tobacco products	98,936	98,936	-
Public utilities	99,651	-	99,651
Other selective sales	415,004	376,355	38,649
Individual income	2,482,891	2,413,775	69,116
Corporate income	284,976	284,976	-
Motor vehicle license	411,634	394,576	17,058
Other taxes	342,974	293,314	49,660
Charges and miscellaneous general revenue	5,873,160	3,019,117	2,854,043
Current charges	4,234,913	2,017,249	2,217,664
Education	1,516,168	1,047,038	469,130
Institutions of higher education	1,358,272	1,045,827	312,445
School lunch sales (gross)	102,789	-	102,789
Hospitals	1,730,047	767,354	962,693
Highways	7,756	3,824	3,932
Air transportation (airports)	48,333	788	47,545
Parking facilities	20,780	-	20,780
Sea and inland port facilities	189	-	189
Natural resources	35,237	31,206	4,031
Parks and recreation	74,407	4,194	70,213
Housing and community development	21,870	11,838	10,032
Sewerage	292,609	706	291,903
Solid waste management	143,756	4,137	139,619
Other charges	343,761	146,164	197,597
Miscellaneous general revenue	1,638,247	1,001,868	636,379
Interest earnings	662,547	421,015	241,532
Special assessments	32,830	-	32,830
Sale of property	18,633	6,163	12,470
Other general revenue	924,237	574,690	349,547

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Description	Iowa		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
Utility revenue	819,822	544	819,278
Water supply	344,835	544	344,291
Electric power	373,016	-	373,016
Gas supply	84,704	-	84,704
Transit	17,267	-	17,267
Liquor store revenue	163,371	163,371	-
Insurance trust revenue	3,216,358	3,210,635	5,723
Unemployment compensation	306,459	306,459	-
Employee retirement	2,906,216	2,900,493	5,723
Workers' compensation	3,683	3,683	-
Other insurance trust revenue	-	-	-
<b>Expenditure<sup>1</sup></b>	23,101,674	14,941,961	12,015,702
By character and object:			
Intergovernmental expenditure <sup>1</sup>	117,262	3,881,967	91,284
Direct expenditure	22,984,412	11,059,994	11,924,418
Current operations	17,595,900	7,879,932	9,715,968
Capital outlay	3,171,756	1,281,550	1,890,206
Construction	2,664,349	1,100,286	1,564,063
Other capital outlay	507,407	181,264	326,143
Assistance and subsidies	279,513	276,514	2,999
Interest on debt	574,320	261,145	313,175
Insurance benefits and repayments	1,362,923	1,360,853	2,070
Exhibit: Salaries and wages	6,731,754	2,104,806	4,626,948
Direct expenditure by function	22,984,412	11,059,994	11,924,418
Direct general expenditure	20,605,164	9,588,159	11,017,005
Capital outlay	3,006,583	1,281,490	1,725,093
Other direct general expenditure	17,598,581	8,306,669	9,291,912
Education services:			
Education	7,779,453	2,479,157	5,300,296
Capital outlay	901,619	281,370	620,249
Higher education	2,764,634	2,126,149	638,485
Capital outlay	304,298	276,838	27,460
Elementary & secondary	4,661,811	-	4,661,811
Capital outlay	592,789	-	592,789
Other education	353,008	353,008	-
Libraries	113,282	3,071	110,211
Social services and income maintenance:			
Public welfare	3,529,889	3,426,722	103,167
Cash assistance payments	78,968	75,969	2,999
Vendor payments	2,728,418	2,714,977	13,441
Other public welfare	722,503	635,776	86,727

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Description	Iowa		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
Hospitals	1,914,428	920,241	994,187
Capital outlay	128,063	73,105	54,958
Health	444,149	100,511	343,638
Employment security administration	32,061	32,061	-
Veterans' services	3,803	3,803	-
Transportation:			
Highways	1,862,452	1,021,348	841,104
Capital outlay	1,038,723	778,675	260,048
Air transportation (airports)	83,023	2,310	80,713
Parking facilities	19,766	-	19,766
Sea and inland port facilities	-	-	-
Public safety:			
Police protection	569,508	80,515	488,993
Fire protection	178,382	-	178,382
Correction	359,343	237,279	122,064
Capital outlay	17,449	3,600	13,849
Protective inspection and regulation	74,749	53,063	21,686
Environment and housing:			
Natural resources	273,964	225,330	48,634
Capital outlay	24,966	18,818	6,148
Parks and recreation	339,742	20,651	319,091
Capital outlay	116,730	1,738	114,992
Housing and community development	181,477	22,076	159,401
Sewerage	272,998	2,890	270,108
Capital outlay	69,127	22	69,105
Solid waste management	164,927	3,593	161,334
Capital outlay	11,197	12	11,185
Governmental administration:			
Financial administration	331,847	178,847	153,000
Judicial and legal	287,360	212,167	75,193
General public buildings	122,538	59,048	63,490
Other governmental administration	149,308	34,318	114,990
Interest on general debt	534,456	261,145	273,311
General expenditure, n.e.c.:			
Miscellaneous commercial activities	26,050	-	26,050
Other and unallocable	956,209	208,013	748,196
Utility expenditure	905,343	-	905,343
Capital outlay	165,113	-	165,113
Water supply	378,890	-	378,890
Electric power	364,559	-	364,559
Gas supply	91,753	-	91,753
Transit	70,141	-	70,141

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Description	Iowa		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
Liquor store expenditure	110,982	110,982	-
Insurance trust expenditure	1,362,923	1,360,853	2,070
Unemployment compensation	284,283	284,283	-
Employee retirement	1,076,778	1,074,708	2,070
Workers' compensation	1,862	1,862	-
Other insurance trust	-	-	-
<b>Debt outstanding</b>	<b>13,805,614</b>	<b>6,598,342</b>	<b>7,207,272</b>
Short-term	107,440	-	107,440
Long-term	13,698,174	6,598,342	7,099,832
Public debt for private purposes	4,902,860	4,423,284	479,576
Long-term debt issued	4,485,820	3,136,614	1,349,206
Long-term debt retired	2,387,747	1,468,854	918,893
<b>Cash and security holdings</b>	<b>38,682,731</b>	<b>32,857,967</b>	<b>5,824,764</b>
Insurance trust funds	24,107,603	24,059,905	47,698
Unemployment compensation	656,242	656,242	-
Employee retirement	23,448,890	23,401,192	47,698
Workers' compensation	2,471	2,471	-
Miscellaneous	-	-	-
Other than insurance trust funds	14,575,128	8,798,062	5,777,066
By purpose:			
Offsets to debt	5,821,030	4,941,113	879,917
Bond funds	860,748	128,096	732,652
Other	7,893,350	3,728,853	4,164,497

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

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

n.e.c. = "not elsewhere classified"

There are no by state statistics available for 2002-03.

Source: U.S. Census Bureau, Census of Governments

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

Prepared By: State Library of Iowa, State Data Center Program, 800-248-4483, 5/21/08

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Description	Iowa		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
Population (April 1, 2000, in thousands)	2,926	(X)	(X)
<b>Revenue<sup>1</sup></b>	23,249,871	15,677,109	11,179,351
<b>General revenue<sup>1</sup></b>	19,422,153	12,572,620	10,456,122
Intergovernmental revenue <sup>1</sup>	4,380,491	4,104,190	3,882,890
From federal government	4,380,491	3,949,123	431,368
From state government	(1)	-	3,451,522
From local governments <sup>1</sup>	(1)	155,067	(1)
General revenue from own sources	15,041,662	8,468,430	6,573,232
Taxes	9,704,861	5,750,629	3,954,232
Property	3,302,265	-	3,302,265
Sales and gross receipts	3,155,247	2,627,452	527,795
General sales	2,159,655	1,721,763	437,892
Selective sales	995,592	905,689	89,903
Motor fuel	438,322	438,322	-
Alcoholic beverage	14,062	14,062	-
Tobacco products	96,077	96,077	-
Public utilities	53,409	-	53,409
Other selective sales	393,722	357,228	36,494
Individual income	2,312,898	2,254,107	58,791
Corporate income	186,469	186,469	-
License taxes	398,295	382,374	15,921
Motor vehicle license	349,687	300,227	49,460
Other taxes			
Charges and miscellaneous general revenue	5,336,801	2,717,801	2,619,000
Current charges	3,965,523	1,871,911	2,093,612
Education	1,388,265	966,924	421,341
Institutions of higher education	1,260,964	965,182	295,782
School lunch sales (gross)	98,647	-	98,647
Hospitals	1,635,484	716,093	919,391
Highways	7,057	3,968	3,089
Air transportation (airports)	48,611	694	47,917
Parking facilities	21,081	-	21,081
Sea and inland port facilities	182	-	182
Natural resources	33,253	31,787	1,466
Parks and recreation	71,579	3,412	68,167
Housing and community development	21,384	11,218	10,166
Sewerage	279,585	648	278,937
Solid waste management	141,734	4,061	137,673
Other charges	317,308	133,106	184,202
Miscellaneous general revenue	1,371,278	845,890	525,388
Interest earnings	497,951	321,580	176,371
Special assessments	39,452	-	39,452
Sale of property	20,456	8,371	12,085
Other general revenue	813,419	515,939	297,480
<b>Other than general revenue</b>			
Utility revenue	719,981	520	719,461
Water supply	311,690	520	311,170
Electric power	327,804	-	327,804
Gas supply	64,809	-	64,809
Transit	15,678	-	15,678
Liquor store revenue	149,120	149,120	-
Insurance trust revenue	2,958,617	2,954,849	3,768
Unemployment compensation	285,949	285,949	-
Employee retirement	2,671,761	2,667,993	3,768
Workers' compensation	907	907	-
Other insurance trust revenue	-	-	-
<b>Expenditure<sup>1</sup></b>	21,731,111	14,142,676	11,260,572

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Description	Iowa		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
Intergovernmental expenditure <sup>1</sup>	57,100	3,642,335	86,902
Direct expenditure	21,674,011	10,500,341	11,173,670
Current operations	16,615,339	7,540,752	9,074,587
Capital outlay	2,993,510	1,185,582	1,807,928
Construction	2,517,719	1,027,622	1,490,097
Other capital outlay	475,791	157,960	317,831
Assistance and subsidies	275,259	272,444	2,815
Interest on debt	482,541	196,066	286,475
Insurance benefits and repayments	1,307,362	1,305,497	1,865
Exhibit: Salaries and wages	6,698,546	2,188,308	4,510,238
Direct expenditure by function	21,674,011	10,500,341	11,173,670
Direct general expenditure	19,456,400	9,092,591	10,363,809
Capital outlay	2,835,925	1,185,453	1,650,472
Other direct general expenditure	16,620,475	7,907,138	8,713,337
Education services:			
Education	7,259,124	2,285,678	4,973,446
Capital outlay	831,069	259,327	571,742
Higher education	2,533,630	1,937,941	595,689
Capital outlay	285,840	252,411	33,429
Elementary & secondary	4,377,757	-	4,377,757
Capital outlay	538,313	-	538,313
Other education	347,737	347,737	-
Libraries	133,690	3,082	130,608
Social services and income maintenance:			
Public welfare	3,480,923	3,360,935	119,988
Cash assistance payments	83,880	81,065	2,815
Vendor payments	2,685,850	2,672,429	13,421
Other public welfare	711,193	607,441	103,752
Hospitals	1,835,827	888,057	947,770
Capital outlay	155,842	76,703	79,139
Health	395,033	99,178	295,855
Social insurance administration	31,726	31,726	-
Veterans' services	1,539	1,539	-
Transportation:			
Highways	1,799,601	994,771	804,830
Capital outlay	996,981	744,434	252,547
Air transportation (airports)	69,920	3,639	66,281
Parking facilities	17,019	-	17,019
Sea and inland port facilities	-	-	-
Transit subsidies	-	-	-
Public safety:			
Police protection	533,304	74,272	459,032
Fire protection	177,279	-	177,279
Correction	326,747	223,658	103,089
Capital outlay	4,257	1,923	2,334
Protective inspection and regulation	60,479	40,109	20,370
Environment and housing:			
Natural resources	257,700	214,328	43,372
Capital outlay	24,784	20,015	4,769
Parks and recreation	341,712	18,591	323,121
Capital outlay	121,076	519	120,557
Housing and community development	157,678	21,472	136,206
Sewerage	230,911	4,837	226,074
Capital outlay	48,136	18	48,118
Solid waste management	161,591	2,983	158,608
Capital outlay	7,280	20	7,260
Governmental administration:			
Financial administration	315,531	165,282	150,249
Judicial and legal	269,343	198,623	70,720
General public buildings	104,922	49,166	55,756

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Description	Iowa		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
Other governmental administration	144,591	38,466	106,125
Interest on general debt	452,092	196,066	256,026
General expenditure, n.e.c.:			
Miscellaneous commercial activities	14,245	-	14,245
Other and unallocable	883,873	176,133	707,740
Utility expenditure	809,100	1,104	807,996
Capital outlay	157,456	-	157,456
Water supply	343,630	1,088	342,542
Electric power	343,905	-	343,905
Gas supply	59,907	-	59,907
Transit	61,658	16	61,642
Liquor store expenditure	101,149	101,149	-
Insurance trust expenditure	1,307,362	1,305,497	1,865
Unemployment compensation	289,547	289,547	-
Employee retirement	1,016,006	1,014,141	1,865
Workers' compensation	1,809	1,809	-
Other insurance trust	-	-	-
<b>Debt outstanding</b>	<b>11,649,016</b>	<b>4,930,582</b>	<b>6,718,434</b>
Short-term	97,749	-	97,749
Long-term	11,551,267	4,930,582	6,620,685
Public debt for private purposes	3,500,996	2,966,744	534,252
Long-term debt issued	1,410,490	309,353	1,101,137
Long-term debt retired	1,107,865	236,385	871,480
<b>Cash and security holdings</b>	<b>35,070,355</b>	<b>29,172,244</b>	<b>5,898,111</b>
Insurance trust funds	22,200,091	22,158,997	41,094
Unemployment compensation	648,919	648,919	-
Employee retirement	21,550,423	21,509,329	41,094
Workers' compensation	749	749	-
Miscellaneous	-	-	-
Other than insurance trust funds	12,870,264	7,013,247	5,857,017
By purpose:			
Offsets to debt	4,308,477	3,437,442	871,035
Bond funds	902,848	93,819	809,029
Other	7,658,939	3,481,986	4,176,953

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

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

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

There are no by state statistics available for 2002-03.

Source: U.S. Census Bureau, Census of Governments

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

Prepared By: State Library of Iowa, State Data Center Program, 800-248-4483, 5/22/07

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Description	Iowa		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
Population (April 1, 2000, in thousands)	2,926	(X)	(X)
<b>Revenue<sup>1</sup></b>	<b>22,544,565</b>	<b>15,363,015</b>	<b>10,639,521</b>
<b>General revenue<sup>1</sup></b>	<b>18,396,343</b>	<b>11,916,703</b>	<b>9,937,611</b>
Intergovernmental revenue <sup>1</sup>	4,304,225	4,038,220	3,723,976
From federal government	4,304,225	3,911,906	392,319
From state government	(X)	(X)	3,331,657
From local governments <sup>1</sup>	(X)	126,314	(X)
General revenue from own sources	14,092,118	7,878,483	6,213,635
Taxes	9,018,748	5,214,602	3,804,146
Property	3,188,869	-	3,188,869
Sales and gross receipts	3,011,578	2,508,799	502,779
General sales	2,035,321	1,617,505	417,816
Selective sales	976,257	891,294	84,963
Motor fuel	429,311	429,311	-
Alcoholic beverage	12,709	12,709	-
Tobacco products	94,282	94,282	-
Public utilities	43,033	-	43,033
Other selective sales	396,922	354,992	41,930
Individual income	2,010,610	1,958,697	51,913
Corporate income	89,826	89,826	-
License taxes			
Motor vehicle license	393,327	377,672	15,655
Other taxes	324,538	279,608	44,930
Charges and miscellaneous general revenue	5,073,370	2,663,881	2,409,489
Current charges	3,709,395	1,776,175	1,933,220
Education	1,332,311	937,492	394,819
Institutions of higher education	1,209,312	935,652	273,660
School lunch sales (gross)	94,752	-	94,752
Hospitals	1,470,834	656,783	814,051
Highways	9,042	4,784	4,258
Air transportation (airports)	49,498	761	48,737
Parking facilities	19,657	-	19,657
Sea and inland port facilities	171	-	171
Natural resources	31,765	30,321	1,444
Parks and recreation	65,188	3,184	62,004
Housing and community development	20,498	10,693	9,805
Sewerage	269,321	583	268,738
Solid waste management	138,907	4,029	134,878
Other charges	302,203	127,545	174,658
Miscellaneous general revenue	1,363,975	887,706	476,269
Interest earnings	395,907	253,108	142,799
Special assessments	37,713	-	37,713
Sale of property	16,592	7,234	9,358
Other general revenue	913,763	627,364	286,399
<b>Other than general revenue</b>			
Utility revenue	684,323	410	683,913
Water supply	297,229	410	296,819
Electric power	314,799	-	314,799
Gas supply	59,926	-	59,926
Transit	12,369	-	12,369
Liquor store revenue	135,957	135,957	-
Insurance trust revenue	3,327,942	3,309,945	17,997
Unemployment compensation	342,209	342,209	-
Employee retirement	2,983,015	2,965,018	17,997
Workers' compensation	2,718	2,718	-
Other insurance trust revenue	-	-	-
<b>Expenditure<sup>1</sup></b>	<b>20,634,486</b>	<b>13,424,350</b>	<b>10,771,212</b>

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	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
Intergovernmental expenditure <sup>1</sup>	48,062	3,529,971	79,167
Direct expenditure	20,586,424	9,894,379	10,692,045
Current operations	15,757,379	7,063,915	8,693,464
Capital outlay	2,770,132	1,103,983	1,666,149
Construction	2,351,003	969,607	1,381,396
Other capital outlay	419,129	134,376	284,753
Assistance and subsidies	268,309	265,644	2,665
Interest on debt	476,504	161,473	315,031
Insurance benefits and repayments	1,314,100	1,299,364	14,736
Exhibit: Salaries and wages	6,687,185	2,299,205	4,387,980
Direct expenditure by function	20,586,424	9,894,379	10,692,045
Direct general expenditure	18,396,422	8,501,080	9,895,342
Capital outlay	2,615,742	1,103,978	1,511,764
Other direct general expenditure	15,780,680	7,397,102	8,383,578
Education services:			
Education	7,019,541	2,228,306	4,791,235
Capital outlay	806,262	251,446	554,816
Higher education	2,467,394	1,902,112	565,282
Capital outlay	270,757	248,961	21,796
Elementary & secondary	4,225,953	-	4,225,953
Capital outlay	533,020	-	533,020
Other education	326,194	326,194	-
Libraries	95,652	2,998	92,654
Social services and income maintenance:			
Public welfare	3,080,674	2,960,417	120,257
Cash assistance payments	84,594	81,929	2,665
Vendor payments	2,321,365	2,308,299	13,066
Other public welfare	674,715	570,189	104,526
Hospitals	1,758,467	898,849	859,618
Capital outlay	125,433	76,164	49,269
Health	372,775	93,533	279,242
Social insurance administration	31,164	31,164	-
Veterans' services	1,614	1,614	-
Transportation:			
Highways	1,583,141	933,173	649,968
Capital outlay	778,293	667,106	111,187
Air transportation (airports)	60,871	2,699	58,172
Parking facilities	18,009	-	18,009
Sea and inland port facilities	8	-	8
Transit subsidies	1,314	-	1,314
Public safety:			
Police protection	492,510	67,366	425,144
Fire protection	155,826	0	155,826
Correction	315,585	215,837	99,748
Capital outlay	5,087	2,138	2,949
Protective inspection and regulation	56,035	38,247	17,788
Environment and housing:			
Natural resources	252,476	207,296	45,180
Capital outlay	21,652	17,338	4,314
Parks and recreation	285,817	17,313	268,504
Capital outlay	91,342	666	90,676
Housing and community development	140,460	11,147	129,313
Sewerage	214,972	4,500	210,472
Capital outlay	39,782	27	39,755
Solid waste management	157,847	3,013	154,834
Capital outlay	10,151	14	10,137
Governmental administration:			
Financial administration	300,809	158,665	142,144
Judicial and legal	264,065	199,082	64,983
General public buildings	108,891	61,824	47,067
Other governmental administration	139,827	40,272	99,555
Interest on general debt	438,608	161,473	277,135

**State and Local Government Finances by Level of Government for Iowa: 2003-2004**  
**(Note: In Excel, to view other years select the tabs at the bottom of the page)**

(Dollar amounts are in thousands. For meaning of abbreviations and symbols, see note below table.)

Description	Iowa		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
General expenditure, n.e.c.:			
Miscellaneous commercial activities	-	-	-
Other and unallocable	1,049,464	162,292	887,172
Utility expenditure	782,822	855	781,967
Capital outlay	154,385	0	154,385
Water supply	349,554	855	348,699
Electric power	318,436	0	318,436
Gas supply	53,527	0	53,527
Transit	61,305	0	61,305
Liquor store expenditure	93,080	93,080	-
Insurance trust expenditure	1,314,100	1,299,364	14,736
Unemployment compensation	372,295	372,295	0
Employee retirement	940,514	925,778	14,736
Workers' compensation	1,291	1,291	-
Other insurance trust	-	-	-
<b>Debt outstanding</b>	<b>11,335,384</b>	<b>4,857,614</b>	<b>6,477,770</b>
Short-term	101,843	-	101,843
Long-term	11,233,541	4,857,614	6,375,927
Full faith and credit	4,069,379	-	4,069,379
Nonguaranteed	7,164,162	4,857,614	2,306,548
Long-term debt by purpose:			
Public debt for private purposes	3,429,363	2,861,733	567,630
Education	2,257,520	709,030	1,548,490
Utilities	744,112	-	744,112
Other	4,802,546	1,286,851	3,515,695
Long-term debt issued	1,926,833	909,282	1,017,551
Long-term debt retired	1,084,629	331,117	753,512
<b>Cash and security holdings</b>	<b>32,967,459</b>	<b>27,063,116</b>	<b>5,904,343</b>
Insurance trust funds	20,367,981	20,113,803	254,178
Unemployment compensation	652,603	652,603	-
Employee retirement	19,713,627	19,459,449	254,178
Workers' compensation	1,751	1,751	-
Miscellaneous	-	-	-
Other than insurance trust funds	12,599,478	6,949,313	5,650,165
By purpose:			
Offsets to debt	4,115,620	3,262,375	853,245
Bond funds	783,185	103,041	680,144
Other	7,700,673	3,583,897	4,116,776

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

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

There are no by state statistics available for 2002-03.

Source: U.S. Census Bureau, Census of Governments

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

Prepared By: State Library of Iowa, State Data Center Program, 800-248-4483, 6/5/06

<http://www.iowadatecenter.org>

**State and Local Government Finances by Level of Government for Iowa: 2001-2002**  
**(Note: In Excel, to view other years select the tabs at the bottom of the page)**

(Dollar amounts are in thousands. For meaning of abbreviations and symbols, see note below table.)

Description	Iowa		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
Population (April 1, 2000, in thousands)	2,926	(X)	(X)
<b>Revenue<sup>1</sup></b>	<b>17,601,402</b>	<b>11,130,351</b>	<b>9,743,415</b>
<b>General revenue<sup>1</sup></b>	<b>16,871,168</b>	<b>11,025,846</b>	<b>9,117,686</b>
Intergovernmental revenue <sup>1</sup>	3,626,235	3,445,261	3,453,338
From federal government	3,626,235	3,320,315	305,920
From state government	(X)	(X)	3,147,418
From local governments <sup>1</sup>	(X)	124,946	(X)
General revenue from own sources	13,244,933	7,580,585	5,664,348
Taxes	8,330,414	5,006,251	3,324,163
Property	2,877,921	-	2,877,921
Sales and gross receipts	2,886,338	2,538,484	347,854
General sales	2,016,193	1,747,016	269,177
Selective sales	870,145	791,468	78,677
Motor fuel	343,147	343,147	-
Alcoholic beverage	12,508	12,508	-
Tobacco products	94,480	94,480	-
Public utilities	36,154	-	36,154
Other selective sales	383,856	341,333	42,523
Individual income	1,814,488	1,769,347	45,141
Corporate income	88,310	88,310	-
License taxes	534,465	519,787	14,678
Motor vehicle license	378,330	363,652	14,678
Other taxes	128,892	90,323	38,569
Charges and miscellaneous general revenue	4,914,519	2,574,334	2,340,185
Current charges	3,288,176	1,452,427	1,835,749
Education	1,271,365	791,947	479,418
Institutions of higher education	1,058,307	791,511	266,796
School lunch sales (gross)	90,859	-	90,859
Hospitals	1,295,216	587,137	708,079
Highways	7,471	5,832	1,639
Air transportation (airports)	42,035	-	42,035
Parking facilities	21,403	-	21,403
Sea and inland port facilities	207	-	207
Natural resources	20,708	20,253	455
Parks and recreation	57,070	2,797	54,273
Housing and community development	9,007	947	8,060
Sewerage	255,109	-	255,109
Solid waste management	125,725	3,964	121,761
Other charges	182,860	39,550	143,310
Miscellaneous general revenue	1,626,343	1,121,907	504,436
Interest earnings	478,971	257,872	221,099
Special assessments	17,302	-	17,302
Sale of property	15,216	4,225	10,991
Other general revenue	1,114,854	859,810	255,044
<b>Other than general revenue</b>	<b>730,234</b>	<b>104,505</b>	<b>625,729</b>
Utility revenue	615,105	-	615,105
Water supply	269,558	-	269,558
Electric power	285,944	-	285,944
Gas supply	48,164	-	48,164
Transit	11,439	-	11,439
Liquor store revenue	115,927	115,927	-
Insurance trust revenue	-798	-11,422	10,624
Unemployment compensation	287,191	287,191	-
Employee retirement	-288,057	-298,681	10,624
Workers' compensation	68	68	-
Other insurance trust revenue	-	-	-
<b>Expenditure<sup>1</sup></b>	<b>19,293,784</b>	<b>12,720,752</b>	<b>9,928,398</b>

**State and Local Government Finances by Level of Government for Iowa: 2001-2002**  
**(Note: In Excel, to view other years select the tabs at the bottom of the page)**

(Dollar amounts are in thousands. For meaning of abbreviations and symbols, see note below table.)

Description	Iowa		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
Intergovernmental expenditure <sup>1</sup>	42,292	3,326,499	71,159
Direct expenditure	19,251,492	9,394,253	9,857,239
Current operations	14,639,298	6,718,141	7,921,157
Capital outlay	2,701,114	1,072,701	1,628,413
Construction	2,199,226	925,045	1,274,181
Other capital outlay	501,888	147,656	354,232
Assistance and subsidies	277,284	274,217	3,067
Interest on debt	413,605	123,134	290,471
Insurance benefits and repayments	1,220,191	1,206,060	14,131
Exhibit: Salaries and wages	6,443,453	2,402,008	4,041,445
Direct expenditure by function	19,251,492	9,394,253	9,857,239
Direct general expenditure	17,186,430	8,109,027	9,077,403
Capital outlay	2,514,751	1,072,700	1,442,051
Other direct general expenditure	14,671,679	7,036,327	7,635,352
Education services:			
Education	6,467,435	2,139,908	4,327,527
Capital outlay	716,335	220,972	495,363
Higher education	2,327,927	1,804,045	523,882
Capital outlay	262,943	220,259	42,684
Elementary & secondary	3,803,645	-	3,803,645
Capital outlay	452,679	-	452,679
Other education	335,863	335,863	-
Libraries	97,133	4,818	92,315
Social services and income maintenance:			
Public welfare	2,682,250	2,572,934	109,316
Cash assistance payments	88,600	85,533	3,067
Vendor payments	1,812,373	1,797,921	14,452
Other public welfare	781,277	689,480	91,797
Hospitals	1,452,361	724,555	727,806
Capital outlay	48,042	34,483	13,559
Health	433,367	140,809	292,558
Social insurance administration	102,433	102,433	-
Veterans' services	-	-	-
Transportation:			
Highways	1,761,868	938,888	822,980
Capital outlay	1,008,227	711,165	297,062
Air transportation (airports)	53,967	-	53,967
Parking facilities	24,021	-	24,021
Sea and inland port facilities	1,871	-	1,871
Transit subsidies	27,619	25,239	2,380
Public safety:			
Police protection	458,397	85,720	372,677
Fire protection	160,959	-	160,959
Correction	329,721	233,012	96,709
Capital outlay	9,668	318	9,350
Protective inspection and regulation	56,282	40,335	15,947
Environment and housing:			
Natural resources	275,207	239,074	36,133
Capital outlay	31,039	25,178	5,861
Parks and recreation	295,540	18,376	277,164
Capital outlay	102,760	2,318	100,442
Housing and community development	151,214	6,282	144,932
Sewerage	299,147	-	299,147
Capital outlay	128,716	-	128,716
Solid waste management	146,273	4,650	141,623
Capital outlay	12,105	143	11,962
Governmental administration:			
Financial administration	350,722	213,045	137,677
Judicial and legal	288,261	223,592	64,669
General public buildings	63,232	8,401	54,831
Other governmental administration	135,838	42,363	93,475
Interest on general debt	376,265	123,134	253,131

**State and Local Government Finances by Level of Government for Iowa: 2001-2002**  
**(Note: In Excel, to view other years select the tabs at the bottom of the page)**

(Dollar amounts are in thousands. For meaning of abbreviations and symbols, see note below table.)

Description	Iowa		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
General expenditure, n.e.c.:			
Miscellaneous commercial activities	-	-	-
Other and unallocable	695,047	221,459	473,588
Utility expenditure	765,705	-	765,705
Capital outlay	186,362	-	186,362
Water supply	356,802	-	356,802
Electric power	298,064	-	298,064
Gas supply	46,807	-	46,807
Transit	64,032	-	64,032
Liquor store expenditure	79,166	79,166	-
Insurance trust expenditure	1,220,191	1,206,060	14,131
Unemployment compensation	380,122	380,122	-
Employee retirement	839,003	824,872	14,131
Workers' compensation	1,066	1,066	-
Other insurance trust	-	-	-
<b>Debt outstanding</b>	<b>9,494,328</b>	<b>3,712,920</b>	<b>5,781,408</b>
Short-term	83,322	-	83,322
Long-term	9,411,006	3,712,920	5,698,086
Full faith and credit	3,508,815	-	3,508,815
Nonguaranteed	5,902,191	3,712,920	2,189,271
Long-term debt by purpose:			
Public debt for private purposes	2,650,163	2,009,955	640,208
Education	1,948,400	609,439	1,338,961
Utilities	695,998	-	695,998
Other	4,116,445	1,093,526	3,022,919
Long-term debt issued	2,704,391	1,508,544	1,195,847
Long-term debt retired	1,058,694	296,370	762,324
<b>Cash and security holdings</b>	<b>27,155,971</b>	<b>21,725,404</b>	<b>5,430,567</b>
Insurance trust funds	16,885,764	16,642,727	243,037
Unemployment compensation	754,283	754,283	-
Employee retirement	16,130,342	15,887,305	243,037
Workers' compensation	1,139	1,139	-
Miscellaneous	-	-	-
Other than insurance trust funds	10,270,207	5,082,677	5,187,530
By purpose:			
Offsets to debt	2,924,377	2,087,037	837,340
Bond funds	965,718	203,925	761,793
Other	6,380,112	2,791,715	3,588,397

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

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

There are no by state statistics available for 2002-03.

Source: U.S. Census Bureau, Census of Governments, 2002

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

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

<http://www.iowadatecenter.org>