

State and Local Government Finances by Level of Government for Iowa: 1991-1992

(Dollar amounts are in thousands.)

Description	Iowa		
	State & local government amount	State government amount	Local government amount
Population (July 1, 1992, in thousands)	2,812	2,812	2,812
Personal Income (Calendar year 1991, in millions)	48,347	48,347	48,347
Revenue, total	11,608,713	7,534,802	6,048,569
General revenue	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
Expenditure, total	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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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		
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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>

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