

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

(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
Population(7/1/93, thousands)	2,814	-	2,814	2,814	-
Personal Income(CY92, millions)	50,953	-	50,953	50,953	-
<b>Revenue</b>	<b>12,588,062</b>	<b>0.26</b>	<b>8,224,098</b>	<b>6,480,442</b>	<b>0.66</b>
<b>General revenue</b>	<b>11,024,256</b>	<b>0.28</b>	<b>7,123,434</b>	<b>6,017,300</b>	<b>0.68</b>
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)

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Description	Iowa				
	State & local government amount	State & local government CV	State government amount	Local government amount	Local government CV
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)
<b>Expenditure</b>	<b>11,876,536</b>	<b>0.53</b>	<b>7,766,918</b>	<b>6,444,183</b>	<b>0.98</b>
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' 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

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Description	Iowa				
	State & local government amount	State & local government CV	State government amount	Local government amount	Local government CV
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
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

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Description	Iowa				
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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,

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