

State and Local Government Finances by Level of Government for Iowa: 1993-1994

(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(7/1/94, thousands)	2,829	-	2,829	2,829	-
Personal Income(CY93, millions)	51,564	-	51,564	0	-
Revenue	13,529,993	0.25	8,960,747	6,736,802	0.83
General revenue	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)

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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	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)
Other insurance trust rev	0	(NA)	0	0	(NA)
Expenditure	12,298,295	0.51	8,101,063	6,707,459	0.95
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)

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Description	Iowa				
	State & local government amount	State & local government CV	State government amount	Local government amount	Local government CV
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
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)
Debt outstanding	5,879,929	0.63	1,990,295	3,889,634	0.96
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

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	State & local government amount	State & local government CV	State government amount	Local government amount	Local government CV
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
Cash and security holdings	14,529,145	0.35	10,742,635	3,786,510	1.32
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>

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