

State and Local Government Finances by Level of Government for Iowa: 1994-1995

(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	
Revenue	14,188,947	0.84	9,274,862	7,197,982	1.77
General revenue	12,542,772	0.95	8,087,497	6,739,172	1.89
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

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Description	Iowa				
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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
Expenditure	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

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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
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
Debt outstanding	7,370,092	4.34	2,110,974	5,259,118	6.09
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

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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
Cash and security holdings	15,986,481	2.26	11,641,678	4,344,803	8.31
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>

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