

State and Local Government Finances by Level of Government for Iowa: 1995-1996

(Dollar amounts are in thousands Coefficients of variation (CV) are expressed as percents)

Description	Iowa				
	State & local government amount ¹	State & local government CV	State government amount	Local government amount ¹	Local government CV
Population(7/1/96, thousands)	2,852		2,852	2,852	
Personal Income (Calendar year 95, millions)	59,453		59,453	59,453	
Revenue	14,320,121	0.32	9,244,859	7,487,513	0.94
General revenue	12,714,658	0.36	8,133,204	6,993,705	1.01
Intergovernmental revenue	2,302,695	0.40	2,139,113	2,575,833	1.76
From Federal	2,302,695	0.40	2,057,097	245,598	3.76
From State	0	0.00	0	2,330,235	1.95
From local	0	0.00	82,016	0	0.00
General revenue own sources	10,411,963	0.43	5,994,091	4,417,872	1.02
Taxes	6,982,600	0.36	4,440,540	2,542,060	1.00
Property tax	2,383,595	1.00	0	2,383,595	1.00
Sales & gross receipts	2,242,689	0.17	2,147,520	95,169	3.91
General sales	1,516,146	0.20	1,456,221	59,925	5.07
Selective sales taxes	726,543	0.18	691,299	35,244	3.64
Motor fuel sales	367,154	0.00	367,154	0	0.00
Alcoholic bev sales	12,550	0.00	12,550	0	0.00
Tobacco	99,404	0.00	99,404	0	0.00
Public utility	9,883	2.14	0	9,883	2.14
Other sales	237,552	0.52	212,191	25,361	4.89
Individual income	1,614,489	0.24	1,588,052	26,437	14.44
Corporate income	202,929	0.00	202,929	0	0.00
Motor vehicle license	280,882	0.15	271,076	9,806	4.25
Other taxes	258,016	0.89	230,963	27,053	8.49
Charges & misc general revenue	3,429,363	0.98	1,553,551	1,875,812	1.79
Current charges	2,334,191	1.48	979,409	1,354,782	2.55
Education	894,085	0.49	553,998	340,087	1.29
Inst of higher education	727,191	0.00	553,708	173,483	0.00
School lunch sales	68,959	2.52	0	68,959	2.52
Hospitals	875,741	3.88	367,421	508,320	6.69
Highways	7,365	6.02	3,677	3,688	12.02
Air transportation	28,184	0.48	0	28,184	0.48
Parking facilities	15,694	0.29	0	15,694	0.29
Sea and inland port fac	236	0.00	0	236	0.00
Natural resources	11,339	5.78	10,808	531	123.50
Parks and recreation	48,051	8.02	2,093	45,958	8.38
Housing and community dev	9,008	8.22	778	8,230	9.00
Sewerage	197,298	1.20	0	197,298	1.20
Solid waste management	98,471	2.54	3,386	95,085	2.63
Other charges	148,719	5.39	37,248	111,471	7.19
Misc general revenue	1,095,172	0.79	574,142	521,030	1.67
Interest earnings	476,296	1.16	210,685	265,611	2.08
Special assessments	19,046	16.11	0	19,046	16.11
Sale of property	5,020	44.20	3,312	1,708	129.90
Other general revenue	594,810	0.84	360,145	234,665	2.13
Utility revenue	477,192	0.99	0	477,192	0.99

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Water supply	202,661	1.71	0	202,661	1.71
Electric power	236,832	1.52	0	236,832	1.52
Gas supply	28,926	7.92	0	28,926	7.92
Transit	8,773	0.71	0	8,773	0.71
Liquor store revenue	87,338	0.00	87,338	0	0.00
Insurance trust revenue	1,040,933	0.00	1,024,317	16,616	0.00
Unemployment compensation	261,620	0.00	261,620	0	0.00
Employee retirement	778,324	0.00	761,708	16,616	0.00
Workers' compensation	989	0.00	989	0	0.00
Other insurance trust revenue	0	0.00	0	0	0.00
Expenditure	13,466,723	0.52	8,853,150	7,330,639	0.95
Intergovernmental expenditure	36,060	0.00	2,672,320	80,806	6.34
Direct expenditure	13,430,663	0.52	6,180,830	7,249,833	0.96
Current operations	10,521,938	0.50	4,436,969	6,084,969	0.87
Capital outlay	1,642,568	2.29	736,516	906,052	4.16
Construction	1,218,576	2.65	584,861	633,715	5.10
Other capital outlay	423,992	2.89	151,655	272,337	4.49
Assistance and subsidies	274,011	0.19	272,401	1,610	31.56
Interest on debt	373,454	1.29	125,001	248,453	1.95
Insurance trust	618,692	0.00	609,943	8,749	0.00
Exhibit: salaries & wages	4,619,384	0.97	1,632,767	2,986,617	1.50
Direct expenditure	13,430,663	0.52	6,180,830	7,249,833	0.96
Direct general expenditure	12,218,118	0.54	5,510,589	6,707,529	0.99
Capital outlay	1,547,802	2.26	736,505	811,297	4.31
Other direct general exp	10,670,316	0.49	4,774,084	5,896,232	0.89
Education	4,632,930	0.96	1,416,914	3,216,016	1.38
Capital outlay	294,073	9.33	84,770	209,303	13.10
Higher education	1,561,415	0.00	1,186,478	374,937	0.00
Capital outlay	100,604	0.00	83,907	16,697	0.00
Elementary & secondary education	2,841,079	1.56	0	2,841,079	1.56
Capital outlay	192,606	14.24	0	192,606	14.24
Other education	230,436	0.00	230,436	0	0.00
Libraries	79,827	3.56	3,660	76,167	3.73
Welfare	1,789,230	0.44	1,662,714	126,516	6.26
Cash assistance	139,836	0.36	138,226	1,610	31.56
Vendor payments	1,132,613	0.33	1,108,443	24,170	15.37
Other public welfare	516,781	1.39	416,045	100,736	7.12
Hospitals	1,041,284	3.13	518,934	522,350	6.25
Capital outlay	66,044	4.90	44,968	21,076	15.34
Health	297,402	3.38	99,104	198,298	5.07
Social insurance administration	52,445	0.00	52,445	0	0.00
Veterans' services	0	0.00	0	0	0.00
Highways	1,379,758	1.35	709,359	670,399	2.78
Capital outlay	768,382	1.99	543,883	224,499	6.80
Air transportation	54,710	0.96	0	54,710	0.96

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Parking facilities	19,433	1.84	0	19,433	1.84
Sea and inland port facilities	304	0.00	0	304	0.00
Transit subsidies	19,206	2.83	17,599	1,607	33.86
Police protection	333,218	0.78	60,942	272,276	0.96
Fire protection	112,259	3.03	0	112,259	3.03
Correction	188,704	1.16	141,371	47,333	4.64
Capital outlay	4,222	3.53	2,035	2,187	6.82
Protective inspection	43,255	0.97	32,765	10,490	3.99
Natural resources	214,161	1.08	191,774	22,387	10.37
Capital outlay	22,203	3.48	20,694	1,509	51.21
Parks and recreation	173,280	3.50	13,931	159,349	3.80
Capital outlay	32,123	13.18	682	31,441	13.47
Housing and community development	132,743	2.67	2,814	129,929	2.73
Sewerage	244,116	6.15	0	244,116	6.15
Capital outlay	106,847	12.45	0	106,847	12.45
Solid waste management	116,104	2.47	3,815	112,289	2.56
Capital outlay	14,957	3.66	100	14,857	3.68
Financial administration	234,906	1.12	130,178	104,728	2.52
Judicial and legal	183,767	0.68	136,087	47,680	2.61
General public building	55,992	4.04	2,945	53,047	4.26
Other governmental admin	101,443	1.76	30,705	70,738	2.52
Interest on general debt	340,551	1.40	125,001	215,550	2.21
Misc commercial activities	0	0.00	0	0	0.00
Other and unallocable	377,090	2.23	157,532	219,558	3.83
Utility	533,555	2.46	0	533,555	2.46
Utility capital outlay	94,755	9.55	0	94,755	9.55
Water supply	230,023	4.85	0	230,023	4.85
Electric power	228,322	2.39	0	228,322	2.39
Gas supply	29,316	9.33	0	29,316	9.33
Transit	45,894	0.12	0	45,894	0.12
Liquor store expenditure	60,298	0.00	60,298	0	0.00
Insurance trust	618,692	0.00	609,943	8,749	0.00
Unemployment compensation	236,391	0.00	236,391	0	0.00
Employee retirement	381,753	0.00	373,004	8,749	0.00
Workers' compensation	548	0.00	548	0	0.00
Other insurance trust	0	0.00	0	0	0.00
Debt outstanding	6,355,473	2.27	2,064,507	4,290,966	3.36
S-T debt outstanding	103,792	15.72	19,510	84,282	19.36
Long-term debt outstanding	6,251,681	2.29	2,044,997	4,206,684	3.40
Full faith and credit	2,297,202	6.17	0	2,297,202	6.17
Nonguaranteed	3,954,479	0.86	2,044,997	1,909,482	1.78
Pub debt priv purposes	1,964,929	0.23	1,174,256	790,673	0.57
Education	1,363,338	7.38	541,459	821,879	12.25
Utilities	580,978	4.03	0	580,978	4.03
Other	2,342,436	4.65	329,282	2,013,154	5.41

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Long-term debt issued	819,113	5.75	208,463	610,650	7.71
Long-term debt retired	733,796	2.75	257,378	476,418	4.23
Cash and security holdings	17,268,223	0.44	12,990,230	4,277,993	1.78
Insurance trust funds	10,196,796	0.00	9,997,921	198,875	0.00
Unemployment comp	683,136	0.00	683,136	0	0.00
Employee retirement	9,513,316	0.00	9,314,441	198,875	0.00
Workers' compensation	344	0.00	344	0	0.00
Miscellaneous	0	0.00	0	0	0.00
Other than ins trust funds	7,071,427	1.08	2,992,309	4,079,118	1.86
Offsets to debt	2,267,783	1.03	1,266,018	1,001,765	2.34
Bond funds	708,824	7.54	194,949	513,875	10.40
Other	4,094,820	1.16	1,531,342	2,563,478	1.85

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/specialized-services/datacenter/index.html>