

State and Local Government Finances by Level of Government for Iowa: 1996-1997

(Dollar amounts are in thousands.)

Description	Iowa		
	State & local government amount ¹	State government amount	Local government amount ¹
Population (July 1, 1996, in thousands)	2,849	2,849	2,849
Personal Income (Calendar year 1996, in millions)	64,696	64,696	64,696
Revenue¹	14,643,600	9,509,064	7,785,806
General revenue¹	13,000,455	8,360,300	7,291,425
Intergovernmental revenue ¹	2,192,500	2,007,968	2,835,802
From Federal Government	2,192,500	1,919,522	272,978
From State government	(1)	(X)	2,562,824
From local governments ¹	(X)	88,446	(X)
General revenue from own sources	10,807,955	6,352,332	4,455,623
Taxes	7,195,350	4,686,244	2,509,106
Property	2,319,279	-	2,319,279
Sales and gross receipts	2,354,251	2,228,431	125,820
General	1,586,978	1,500,162	86,816
Selective	767,273	728,269	39,004
Motor fuel	385,652	385,652	-
Alcoholic beverage	12,479	12,479	-
Tobacco products	99,814	99,814	-
Public utilities	10,684	-	10,684
Other	258,644	230,324	28,320
Individual income	1,745,507	1,719,566	25,941
Corporate income	221,041	221,041	0
Motor vehicle license	273,740	262,488	11,252
Other taxes	281,532	254,718	26,814
Charges and miscellaneous general revenue	3,612,605	1,666,088	1,946,517
Current charges	2,493,757	1,055,655	1,438,102
Education	942,868	588,818	354,050
Institutions of higher education	773,443	588,471	184,972
School lunch sales (gross)	71,284	-	71,284
Hospitals	989,292	409,477	579,815
Highways	5,673	2,801	2,872
Airports	29,291	-	29,291
Parking facilities	15,142	(X)	15,142
Water transport and terminals	218	-	218
Natural resources	12,936	12,086	850
Parks and recreation	44,033	2,429	41,604
Housing and community development	9,682	506	9,176
Sewerage	204,465	-	204,465
Solid waste management	108,621	3,972	104,649

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Other charges	131,536	35,566	95,970
Miscellaneous general revenue	1,118,848	610,433	508,415
Interest earnings	471,656	223,757	247,899
Special assessments	17,724	-	17,724
Sale of property	15,048	2,608	12,440
Other general revenue	614,420	384,068	230,352
Other than general revenue	1,643,145	1,148,764	494,381
Utility revenue	491,497	-	491,497
Water supply	208,000	-	208,000
Electric power	232,740	-	232,740
Gas supply	40,326	-	40,326
Transit	10,431	-	10,431
Liquor store revenue	90,005	90,005	-
Insurance trust revenue	1,061,643	1,058,759	2,884
Unemployment compensation	268,674	268,674	-
Employee retirement	792,164	789,280	2,884
Other insurance trust revenue	805	805	(X)
Expenditure¹	14,129,793	9,347,768	7,698,693
By character and object:			
Intergovernmental expenditure ¹	35,409	2,869,259	82,818
Direct expenditure	14,094,384	6,478,509	7,615,875
Current operation	10,924,136	4,674,318	6,249,818
Capital outlay	1,883,831	758,059	1,125,772
Construction	1,397,995	608,771	789,224
Other	485,836	149,288	336,548
Assistance and subsidies	269,887	268,090	1,797
Interest on debt	351,452	114,458	236,994
Insurance benefits and repayments	665,078	663,584	1,494
Exhibit: Salaries and wages	4,917,486	1,694,243	3,223,243
Direct expenditure by function	14,094,384	6,478,509	7,615,875
Direct general expenditure	12,822,477	5,752,731	7,069,746
Capital outlay	1,783,063	758,053	1,025,010
Other direct general expenditure	11,039,414	4,994,678	6,044,736
Education services:			

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Education	4,902,901	1,550,396	3,352,505
Higher education	1,687,355	1,298,523	388,832
Elementary and secondary education	2,963,673	-	2,963,673
Other education	251,873	251,873	(X)
Libraries	81,683	3,770	77,913
Social services and income maintenance:			
Public welfare	1,803,292	1,692,022	111,270
Cash assistance payments	123,060	121,263	1,797
Vendor payments	1,157,418	1,137,285	20,133
Other public welfare	522,814	433,474	89,340
Hospitals	1,118,496	493,587	624,909
Health	320,923	106,342	214,581
Social insurance administration	85,132	85,132	-
Veterans' services	-	-	(X)
Transportation:			
Highways	1,419,753	744,725	675,028
Air transportation (airports)	61,363	-	61,363
Parking facilities	18,064	(X)	18,064
Water transport and terminals	179	-	179
Transit subsidies	20,687	18,214	2,473
Public safety:			
Police protection	350,462	57,881	292,581
Fire protection	115,241	-	115,241
Correction	210,014	155,730	54,284
Protective inspection and regulation	45,193	34,660	10,533
Environment and housing:			
Natural resources	224,273	198,460	25,813
Parks and recreation	177,405	14,507	162,898
Housing and community development	137,817	2,986	134,831
Sewerage	280,395	-	280,395
Solid waste management	122,611	3,575	119,036
Governmental administration:			
Financial administration	224,682	123,545	101,137
Judicial and legal	195,297	146,749	48,548
General public buildings	58,118	4,977	53,141
Other government administration	104,751	32,217	72,534
Interest on general debt	323,040	114,458	208,582

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General expenditure, n.e.c.			
Miscellaneous commercial activities	-	-	-
Other and unallocable	420,705	168,798	251,907
Utilities	544,635	-	544,635
Capital outlay	100,762	-	100,762
Water supply	233,522	-	233,522
Electric power	221,271	-	221,271
Gas supply	39,402	-	39,402
Transit	50,440	-	50,440
Liquor store expenditure	62,194	62,194	-
Insurance trust	665,078	663,584	1,494
Unemployment compensation	236,318	236,318	-
Employee retirement	428,175	426,681	1,494
Other insurance trust	585	585	(X)
Debt outstanding	6,257,508	2,013,891	4,243,617
Long-term	6,171,999	1,995,282	4,176,717
Full faith and credit	2,350,637	-	2,350,637
Nonguaranteed	3,821,362	1,995,282	1,826,080
Short-term	85,509	18,609	66,900
Long-term debt by purpose			
Education	1,372,989	518,233	854,756
Utilities	433,163	-	433,163
Other	4,365,847	1,477,049	2,888,798
Long-term debt issued	782,784	138,542	644,242
Long-term debt retired	825,574	188,257	637,317
Exhibit: Change in total debt during year	-31,087	-47,541	16,454
Cash and security holdings	23,014,599	18,888,592	4,126,007
Insurance trust funds	15,738,028	15,697,496	40,532
By purpose:			
Unemployment compensation	679,228	679,228	-
Employee retirement	15,058,343	15,017,811	40,532
Workers' compensation	457	457	(X)
Miscellaneous	-	-	(X)

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By type (Employee retirement funds):			
Cash and deposits	167,395	164,479	2,916
Securities	14,890,948	14,853,332	37,616
Federal	724,492	714,083	10,409
State and local government	-	-	-
Nongovernment	14,166,456	14,139,249	27,207
Other than insurance trust funds	7,276,571	3,191,096	4,085,475
By purpose			
Offsets to debt	2,176,563	1,237,660	938,903
Bond funds	658,760	185,262	473,498
Other	4,441,248	1,768,174	2,673,074

Data in this table relate to the governments' 12-month fiscal year. The data for each annual survey reflect individual government fiscal years that ended between July 1 and the following June 30.

¹ Duplicative intergovernmental transactions are excluded.

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/specialized-services/datacenter/index.html>