

**State and Local Government Finances by Level of Government for Iowa: 1997-1998**

(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 <sup>1</sup>	State & local government CV	State government amount	Local government amount <sup>1</sup>	Local government CV
Population (FY 1998, in thousands)	2,862	(X)	2,862	2,862	(X)
Personal Income (Calendar year 1997, in millions)	67,930	(X)	67,930	67,930	(X)
<b>Revenue<sup>1</sup></b>	15,418,322	0.13	10,029,402	8,254,097	0.27
<b>General revenue<sup>1</sup></b>	13,685,390	0.15	8,821,047	7,729,520	0.29
Intergovernmental revenue <sup>1</sup>	2,366,474	0.29	2,215,812	3,015,839	0.55
From Federal Government	2,366,474	0.29	2,117,659	248,815	2.75
From State government	(1)	(X)	-	2,767,024	0.51
From local governments <sup>1</sup>	(1)	(X)	98,153	(1)	(X)
General revenue from own sources	11,318,916	0.16	6,605,235	4,713,681	0.39
Taxes	7,458,719	0.23	4,802,531	2,656,188	0.66
Property	2,415,825	0.23	-	2,415,825	0.23
Sales and gross receipts	2,385,438	0.72	2,214,369	171,069	10.08
General sales	1,638,830	0.20	1,528,824	110,006	3.01
Selective sales	746,608	2.28	685,545	61,063	27.88
Motor fuel	325,732	0.00	325,732	-	0.00
Alcoholic beverage	11,497	0.00	11,497	-	0.00
Tobacco products	100,155	0.00	100,155	-	0.00
Public utilities	13,212	9.16	-	13,212	9.16
Other selective sales	296,012	5.74	248,161	47,851	35.51
Individual income	1,869,184	0.00	1,838,497	30,687	0.00
Corporate income	196,841	0.00	196,841	-	0.00
Motor vehicle license	307,153	0.24	295,248	11,905	6.26
Other taxes	284,278	0.36	257,576	26,702	3.82
Charges and miscellaneous general revenue	3,860,197	0.29	1,802,704	2,057,493	0.54
Current charges	2,631,782	0.30	1,113,601	1,518,181	0.53
Education	1,006,211	0.00	623,603	382,608	0.00
Institutions of higher education	826,854	0.00	623,318	203,536	0.00
School lunch sales (gross)	74,944	0.00	-	74,944	0.00
Hospitals	1,038,512	0.53	431,882	606,630	0.91
Highways	4,888	4.31	2,853	2,035	10.35
Air transportation (airports)	33,808	0.20	-	33,808	0.20
Parking facilities	16,508	0.11	-	16,508	0.11
Sea and inland port facilities	344	0.00	-	344	0.00
Natural resources	12,718	1.00	11,931	787	16.10
Parks and recreation	48,283	2.42	2,363	45,920	2.55
Housing and community development	9,528	5.82	544	8,984	6.17
Sewerage	217,192	0.68	-	217,192	0.68
Solid waste management	113,661	0.63	3,845	109,816	0.65
Other charges	130,129	4.31	36,580	93,549	5.99
Miscellaneous general revenue	1,228,415	0.68	689,103	539,312	1.56
Interest earnings	517,178	0.92	247,232	269,946	1.77
Special assessments	15,036	13.40	-	15,036	13.40
Sale of property	8,320	10.42	196	8,124	10.67
Other general revenue	687,881	0.80	441,675	246,206	2.23

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Description	Iowa				
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Utility revenue	504,902	0.61	-	504,902	0.61
Water supply	217,520	0.93	-	217,520	0.93
Electric power	239,495	0.69	-	239,495	0.69
Gas supply	37,806	2.94	-	37,806	2.94
Transit	10,081	0.16	-	10,081	0.16
Liquor store revenue	94,066	0.00	94,066	-	0.00
Insurance trust revenue	1,133,964	0.00	1,114,289	19,675	0.00
Unemployment compensation	183,264	0.00	183,264	-	0.00
Employee retirement	950,403	0.00	930,728	19,675	0.00
Workers' compensation	297	0.00	297	-	0.00
Other insurance trust revenue	-	0.00	-	-	0.00
<b>Expenditure<sup>1</sup></b>	<b>15,132,110</b>	<b>0.26</b>	<b>9,729,171</b>	<b>8,249,358</b>	<b>0.47</b>
By character and object:					
Intergovernmental expenditure <sup>1</sup>	30,286	0.00	2,794,519	82,186	2.71
Direct expenditure	15,101,824	0.26	6,934,652	8,167,172	0.48
Current operations	11,849,829	0.15	5,138,217	6,711,612	0.26
Capital outlay	1,988,687	1.67	795,715	1,192,972	2.79
Construction	1,458,117	1.97	624,705	833,412	3.45
Other capital outlay	530,570	2.16	171,010	359,560	3.19
Assistance and subsidies	251,858	0.05	250,040	1,818	6.47
Interest on debt	366,715	0.47	116,786	249,929	0.69
Insurance benefits and repayments	644,735	0.00	633,894	10,841	0.00
Exhibit: salaries & wages	5,071,888	0.11	1,592,413	3,479,475	0.16
Direct expenditure by function	15,101,824	0.26	6,934,652	8,167,172	0.48
Direct general expenditure	13,837,339	0.25	6,235,861	7,601,478	0.45
Capital outlay	1,874,860	1.55	795,713	1,079,147	2.70
Other direct general expenditure	11,962,479	0.14	5,440,148	6,522,331	0.25
Education services:					
Education	5,459,441	0.00	1,712,459	3,746,982	0.00
Capital outlay	476,429	0.00	121,339	355,090	0.00
Higher education	1,808,634	0.00	1,381,011	427,623	0.00
Capital outlay	146,485	0.00	117,235	29,250	0.00
Elementary & secondary education	3,319,359	0.00	-	3,319,359	0.00
Capital outlay	325,840	0.00	-	325,840	0.00
Other education	331,448	0.00	331,448	-	0.00
Libraries	85,700	3.22	3,959	81,741	3.37
Social services and income maintenance:					
Public welfare	1,992,065	0.19	1,896,169	95,896	3.94
Cash assistance payments	108,973	0.11	107,155	1,818	6.47
Vendor payments	1,340,734	0.06	1,322,243	18,491	4.64
Other public welfare	542,358	0.63	466,771	75,587	4.53
Hospitals	1,181,031	0.74	537,465	643,566	1.35
Capital outlay	80,271	7.84	44,446	35,825	17.56

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Description	Iowa				
	State & local government amount <sup>1</sup>	State & local government CV	State government amount	Local government amount <sup>1</sup>	Local government CV
Health	327,384	2.57	101,447	225,937	3.73
Social insurance administration	90,394	0.00	90,394	-	0.00
Veterans' services	-	0.00	-	-	0.00
Transportation:					
Highways	1,449,000	1.19	717,196	731,804	2.36
Capital outlay	817,385	1.89	559,432	257,953	5.98
Air transportation (airports)	61,999	3.88	-	61,999	3.88
Parking facilities	25,396	0.08	-	25,396	0.08
Sea and inland port facilities	658	0.00	-	658	0.00
Transit subsidies	24,939	0.01	22,349	2,590	0.13
Public safety:					
Police protection	366,280	0.82	65,292	300,988	1.00
Fire protection	120,581	3.03	-	120,581	3.03
Correction	250,965	0.74	180,860	70,105	2.65
Capital outlay	13,906	0.30	2,278	11,628	0.35
Protective inspection and regulation	48,319	1.32	37,381	10,938	5.84
Environment and housing:					
Natural resources	230,497	0.86	205,675	24,822	7.99
Capital outlay	26,529	2.00	24,507	2,022	26.29
Parks and recreation	202,293	1.92	15,885	186,408	2.09
Capital outlay	45,955	6.53	1,311	44,644	6.72
Housing and community development	129,874	3.29	2,867	127,007	3.37
Sewerage	263,699	5.57	-	263,699	5.57
Capital outlay	124,241	11.41	-	124,241	11.41
Solid waste management	125,482	1.20	4,527	120,955	1.24
Capital outlay	12,206	1.96	92	12,114	1.97
Governmental administration:					
Financial administration	252,639	0.75	146,627	106,012	1.79
Judicial and legal	202,250	0.62	151,066	51,184	2.46
General public buildings	55,885	5.55	6,617	49,268	6.30
Other governmental administration	112,010	3.94	32,535	79,475	5.55
Interest on general debt	340,486	0.50	116,786	223,700	0.77
General expenditure, n.e.c.					
Miscellaneous commercial activities	-	0.00	-	-	0.00
Other and unallocable	438,072	1.65	188,305	249,767	2.90
Utility expenditure	554,853	2.49	-	554,853	2.49
Capital outlay	113,825	10.38	-	113,825	10.38
Water supply	235,203	4.17	-	235,203	4.17
Electric power	231,515	2.67	-	231,515	2.67
Gas supply	35,307	3.79	-	35,307	3.79
Transit	52,828	0.06	-	52,828	0.06
Liquor store expenditure	64,897	0.00	64,897	-	0.00
Insurance trust expenditure	644,735	0.00	633,894	10,841	0.00
Unemployment compensation	152,428	0.00	152,428	-	0.00

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Employee retirement	491,788	0.00	480,947	10,841	0.00
Workers' compensation	519	0.00	519	-	0.00
Other insurance trust	-	0.00	-	-	0.00
<b>Debt outstanding</b>	<b>6,508,265</b>	<b>1.14</b>	<b>2,029,300</b>	<b>4,478,965</b>	<b>1.65</b>
Short-term	119,638	6.53	23,430	96,208	8.12
Long-term	6,388,627	1.13	2,005,870	4,382,757	1.65
Full faith and credit	2,572,054	1.83	-	2,572,054	1.83
Nonguaranteed	3,816,573	1.26	2,005,870	1,810,703	2.66
Long-term debt by purpose					
Public debt for private purposes	1,958,319	1.35	1,190,720	767,599	3.44
Education	1,492,652	0.00	519,350	973,302	0.00
Utilities	454,047	6.24	-	454,047	6.24
Other	2,483,609	2.16	295,800	2,187,809	2.45
Long-term debt issued	896,636	2.49	196,593	700,043	3.19
Long-term debt retired	654,612	1.21	186,005	468,607	1.70
<b>Cash and security holdings</b>	<b>26,701,520</b>	<b>0.10</b>	<b>22,073,490</b>	<b>4,628,030</b>	<b>0.58</b>
Insurance trust funds	18,832,462	0.00	18,608,098	224,364	0.00
Unemployment compensation	705,939	0.00	705,939	-	0.00
Employee retirement	18,126,338	0.00	17,901,974	224,364	0.00
Workers' compensation	185	0.00	185	-	0.00
Miscellaneous	-	0.00	-	-	0.00
Other than insurance trust funds	7,869,058	0.34	3,465,392	4,403,666	0.61
By purpose					
Offsets to debt	2,194,997	0.33	1,283,568	911,429	0.79
Bond funds	753,315	1.63	196,503	556,812	2.20
Other	4,920,746	0.43	1,985,321	2,935,425	0.73

<sup>1</sup> 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>