

State and Local Government Finances by Level of Government for Iowa: 1998-1999

(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 ¹	State & local government CV	State government amount	Local government amount ¹	Local government CV
Population (FY 1999, in thousands)	2,869	(X)	2,869	2,869	(X)
Personal Income (Calendar year 1998, in millions)	71,080	(X)	71,080	71,080	(X)
Revenue¹	17,269,875	0.16	11,629,027	8,641,609	0.36
General revenue¹	14,313,639	0.19	9,207,794	8,106,606	0.38
Intergovernmental revenue ¹	2,597,399	0.30	2,467,487	3,130,673	0.53
From Federal Government	2,597,399	0.30	2,377,788	219,611	3.52
From State government	0	0.00	0	2,911,062	0.50
From local governments ¹	0	0.00	89,699	0	0.00
General revenue from own sources	11,716,240	0.22	6,740,307	4,975,933	0.53
Taxes	7,673,090	0.24	4,868,494	2,804,596	0.65
Property	2,532,735	0.28	0	2,532,735	0.28
Sales and gross receipts	2,559,937	0.67	2,368,497	191,440	9.00
General sales	1,771,920	0.21	1,646,052	125,868	3.01
Selective sales	788,017	2.14	722,445	65,572	25.74
Motor fuel	340,767	0.00	340,767	0	0.00
Alcoholic beverage	11,916	0.00	11,916	0	0.00
Tobacco products	98,305	0.00	98,305	0	0.00
Public utilities	14,917	10.48	0	14,917	10.48
Other selective sales	322,112	5.22	271,457	50,655	33.21
Individual income	1,754,698	0.00	1,715,117	39,581	0.00
Corporate income	234,540	0.00	234,540	0	0.00
Motor vehicle license	325,229	0.23	314,536	10,693	7.08
Other taxes	265,951	0.38	235,804	30,147	3.39
Charges and miscellaneous general revenue	4,043,150	0.55	1,871,813	2,171,337	1.02
Current charges	2,792,365	0.72	1,180,431	1,611,934	1.25
Education	1,062,071	0.00	641,431	420,640	0.00
Institutions of higher education	870,400	0.00	641,085	229,315	0.00
School lunch sales (gross)	79,246	0.00	0	79,246	0.00
Hospitals	1,106,277	0.76	478,960	627,317	1.34
Highways	5,164	3.83	2,836	2,328	8.49
Air transportation (airports)	32,628	0.22	0	32,628	0.22
Parking facilities	15,072	0.29	0	15,072	0.29
Sea and inland port facilities	188	0.00	0	188	0.00
Natural resources	27,789	51.66	12,795	14,994	95.74
Parks and recreation	43,518	3.23	2,469	41,049	3.42
Housing and community development	4,853	13.90	256	4,597	14.67
Sewerage	224,521	0.76	0	224,521	0.76
Solid waste management	114,313	1.16	4,165	110,148	1.21
Other charges	155,971	7.16	37,519	118,452	9.43
Miscellaneous general revenue	1,250,785	0.79	691,382	559,403	1.77
Interest earnings	522,513	1.05	249,139	273,374	2.01
Special assessments	15,346	5.76	0	15,346	5.76
Sale of property	10,421	9.26	2,684	7,737	12.48
Other general revenue	702,505	1.04	439,559	262,946	2.79
Utility revenue	515,780	1.11	0	515,780	1.11
Water supply	229,342	1.34	0	229,342	1.34
Electric power	241,512	1.26	0	241,512	1.26
Gas supply	34,154	7.19	0	34,154	7.19
Transit	10,772	0.17	0	10,772	0.17

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Description	Iowa				
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Liquor store revenue	99,978	0.00	99,978	0	0.00
Insurance trust revenue	2,340,478	0.00	2,321,255	19,223	0.00
Unemployment compensation	196,703	0.00	196,703	0	0.00
Employee retirement	2,142,261	0.00	2,123,038	19,223	0.00
Workers' compensation	1,514	0.00	1,514	0	0.00
Other insurance trust revenue	0	0.00	0	0	0.00
Expenditure¹	16,138,220	0.30	10,320,512	8,738,712	0.55
By character and object:					
Intergovernmental expenditure ¹	35,556	0.00	2,872,879	83,681	3.78
Direct expenditure	16,102,664	0.30	7,447,633	8,655,031	0.56
Current operations	12,485,213	0.17	5,476,901	7,008,312	0.30
Capital outlay	2,310,386	1.70	932,935	1,377,451	2.85
Construction	1,716,229	1.86	720,852	995,377	3.22
Other capital outlay	594,157	2.82	212,083	382,074	4.38
Assistance and subsidies	245,745	0.04	244,015	1,730	5.62
Interest on debt	340,465	0.56	85,046	255,419	0.75
Insurance benefits and repayments	720,855	0.00	708,736	12,119	0.00
Exhibit: salaries & wages	5,975,521	0.13	2,286,600	3,688,921	0.21
Direct expenditure by function					
Direct expenditure	16,102,664	0.30	7,447,633	8,655,031	0.56
Direct general expenditure	14,686,612	0.31	6,669,747	8,016,865	0.56
Capital outlay	2,140,811	1.70	932,917	1,207,894	3.01
Other direct general expenditure	12,545,801	0.16	5,736,830	6,808,971	0.30
Education services:					
Education	5,691,915	0.00	1,792,563	3,899,352	0.00
Capital outlay	535,283	0.00	169,888	365,395	0.00
Higher education	1,939,766	0.00	1,493,991	445,775	0.00
Capital outlay	190,517	0.00	165,304	25,213	0.00
Elementary & secondary education	3,453,577	0.00	0	3,453,577	0.00
Capital outlay	340,182	0.00	0	340,182	0.00
Other education	298,572	0.00	298,572	0	0.00
Libraries	91,368	3.20	4,157	87,211	3.36
Social services and income maintenance:					
Public welfare	2,077,637	0.17	1,977,038	100,599	3.61
Cash assistance payments	95,398	0.10	93,668	1,730	5.62
Vendor payments	1,391,097	0.07	1,374,520	16,577	5.78
Other public welfare	591,142	0.54	508,850	82,292	3.90
Hospitals	1,267,053	0.97	576,783	690,270	1.78
Capital outlay	88,270	9.48	43,622	44,648	18.73
Health	352,228	2.52	113,164	239,064	3.71
Social insurance administration	101,125	0.00	101,125	0	0.00
Veterans' services	0	0.00	0	0	0.00
Transportation:					
Highways	1,607,368	1.41	810,817	796,551	2.85
Capital outlay	930,450	2.11	618,085	312,365	6.29
Air transportation (airports)	50,097	5.01	0	50,097	5.01
Parking facilities	15,999	0.21	0	15,999	0.21
Sea and inland port facilities	157	0.00	0	157	0.00
Transit subsidies	21,922	0.03	19,508	2,414	0.32

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Description	Iowa				
	State & local government amount ¹	State & local government CV	State government amount	Local government amount ¹	Local government CV
Public safety:					
Police protection	397,350	0.94	75,189	322,161	1.16
Fire protection	138,627	5.50	0	138,627	5.50
Correction	281,543	1.37	206,126	75,417	5.10
Capital outlay	21,336	15.08	5,955	15,381	20.92
Protective inspection and regulation	51,306	0.94	38,732	12,574	3.82
Environment and housing:					
Natural resources	248,909	5.46	213,015	35,894	37.86
Capital outlay	24,955	1.61	23,388	1,567	25.70
Parks and recreation	226,039	2.86	17,772	208,267	3.11
Capital outlay	59,810	9.44	1,756	58,054	9.73
Housing and community development	103,478	5.32	4,952	98,526	5.58
Sewerage	268,700	5.40	0	268,700	5.40
Capital outlay	120,572	11.43	0	120,572	11.43
Solid waste management	132,963	1.57	3,508	129,455	1.61
Capital outlay	13,648	9.57	1	13,647	9.57
Governmental administration:					
Financial administration	272,530	0.83	152,560	119,970	1.89
Judicial and legal	241,840	0.60	187,175	54,665	2.65
General public buildings	66,221	8.60	6,990	59,231	9.61
Other governmental administration	121,068	1.43	36,508	84,560	2.04
Interest on general debt	313,250	0.65	85,046	228,204	0.89
General expenditure, n.e.c.					
Miscellaneous commercial activities	0	0.00	0	0	0.00
Other and unallocable	545,919	3.37	247,019	298,900	6.16
Utility expenditure	626,047	2.44	0	626,047	2.44
Capital outlay	169,557	8.16	0	169,557	8.16
Water supply	268,568	4.72	0	268,568	4.72
Electric power	271,510	1.47	0	271,510	1.47
Gas supply	32,747	2.06	0	32,747	2.06
Transit	53,222	0.07	0	53,222	0.07
Liquor store expenditure	69,150	0.00	69,150	0	0.00
Insurance trust expenditure	720,855	0.00	708,736	12,119	0.00
Unemployment compensation	164,054	0.00	164,054	0	0.00
Employee retirement	555,974	0.00	543,855	12,119	0.00
Workers' compensation	827	0.00	827	0	0.00
Other insurance trust	0	0.00	0	0	0.00
Debt outstanding	7,156,202	1.16	2,472,046	4,684,156	1.78
Short-term	405,291	1.78	348,887	56,404	12.82
Long-term	6,750,911	1.20	2,123,159	4,627,752	1.75
Full faith and credit	2,737,839	1.96	0	2,737,839	1.96
Nonguaranteed	4,013,072	1.26	2,123,159	1,889,913	2.67
Long-term debt by purpose					
Public debt for private purposes	2,001,452	1.23	1,264,131	737,321	3.33
Education	1,643,371	0.00	583,223	1,060,148	0.00
Utilities	480,587	5.59	0	480,587	5.59
Other	2,625,501	2.53	275,805	2,349,696	2.83
Long-term debt issued	986,483	3.27	256,110	730,373	4.42
Long-term debt retired	625,838	1.58	138,822	487,016	2.03

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Cash and security holdings	27,517,131	0.14	22,509,388	5,007,743	0.76
Insurance trust funds	19,202,342	0.00	18,810,870	391,472	0.00
Unemployment compensation	731,986	0.00	731,986	0	0.00
Employee retirement	18,469,435	0.00	18,077,963	391,472	0.00
Workers' compensation	921	0.00	921	0	0.00
Miscellaneous	0	0.00	0	0	0.00
Other than insurance trust funds					
By purpose	8,314,789	0.46	3,698,518	4,616,271	0.82
Offsets to debt	2,256,310	0.39	1,363,791	892,519	0.99
Bond funds	705,412	2.65	109,195	596,217	3.14
Other	5,353,067	0.52	2,225,532	3,127,535	0.89

¹Duplicative 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, released December 31, 1999.

Personal income source: *Survey of Current Business* (October 2000) BEA, released September 12, 2000.

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>