

**State and Local Government Finances by Level of Government for Iowa: 1999 - 2000**

(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 (April 1, 2000, in thousands)	2,926	(X)	2,926	2,926	(X)
<b>Revenue<sup>1</sup></b>	17,220,008	0.26	11,339,509	9,052,574	0.54
<b>General revenue<sup>1</sup></b>	15,134,160	0.10	9,891,815	8,414,420	0.23
Intergovernmental revenue <sup>1</sup>	2,885,433	0.36	2,730,827	3,326,681	0.58
From Federal Government	2,885,433	0.36	2,631,885	253,548	4.08
From State government	(1)	0.00	-	3,073,133	0.51
From local governments <sup>1</sup>	(1)	0.00	98,942	(1)	0.00
General revenue from own sources	12,248,727	0.11	7,160,988	5,087,739	0.26
Taxes	8,090,525	0.10	5,185,394	2,905,131	0.29
Property	2,599,313	0.26	-	2,599,313	0.26
Sales and gross receipts	2,697,588	0.13	2,478,583	219,005	1.66
General sales	1,893,062	0.19	1,722,836	170,226	2.14
Selective sales	804,526	0.08	755,747	48,779	1.38
Motor fuel	346,461	0.00	346,461	-	0.00
Alcoholic beverage	12,265	0.00	12,265	-	0.00
Tobacco products	96,982	0.00	96,982	-	0.00
Public utilities	13,431	4.04	-	13,431	4.04
Other selective sales	335,387	0.13	300,039	35,348	1.19
Individual income	1,928,266	0.00	1,890,427	37,839	0.00
Corporate income	214,605	0.00	214,605	-	0.00
Motor vehicle license	349,059	0.21	335,732	13,327	5.47
Other taxes	301,694	0.60	266,047	35,647	5.07
Charges and miscellaneous general revenue	4,158,202	0.26	1,975,594	2,182,608	0.50
Current charges	2,863,682	0.18	1,239,071	1,624,611	0.33
Education	1,121,063	0.00	683,221	437,842	0.00
Institutions of higher education	921,670	0.00	682,844	238,826	0.00
School lunch sales (gross)	83,442	0.00	-	83,442	0.00
Hospitals	1,110,172	0.11	479,437	630,735	0.19
Highways	15,385	0.11	13,594	1,791	0.96
Air transportation (airports)	34,075	0.52	-	34,075	0.52
Parking facilities	15,526	0.00	-	15,526	0.00
Sea and inland port facilities	190	0.00	-	190	0.00
Natural resources	15,201	0.47	14,434	767	9.36
Parks and recreation	52,385	1.38	2,632	49,753	1.45
Housing and community development	6,365	11.42	511	5,854	12.42
Sewerage	229,000	0.80	-	229,000	0.80
Solid waste management	113,846	1.50	4,214	109,632	1.56
Other charges	150,474	3.26	41,028	109,446	4.48
Miscellaneous general revenue	1,294,520	0.71	736,523	557,997	1.65
Interest earnings	534,472	0.43	265,026	269,446	0.85
Special assessments	18,409	9.65	-	18,409	9.65
Sale of property	8,010	8.91	1,892	6,118	11.66
Other general revenue	733,629	1.13	469,605	264,024	3.13
Utility revenue	619,548	6.55	-	619,548	6.55
Water supply	220,973	8.65	-	220,973	8.65
Electric power	342,744	10.22	-	342,744	10.22
Gas supply	44,259	32.89	-	44,259	32.89

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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
Transit	11,572	0.40	-	11,572	0.40
Liquor store revenue	107,421	0.00	107,421	-	0.00
Insurance trust revenue	1,358,879	0.00	1,340,273	18,606	0.00
Unemployment compensation	221,674	0.00	221,674	-	0.00
Employee retirement	1,136,452	0.00	1,117,846	18,606	0.00
Workers' compensation	753	0.00	753	-	0.00
Other insurance trust revenue	-	0.00	-	-	0.00
<b>Expenditure<sup>1</sup></b>	<b>17,274,861</b>	<b>0.35</b>	<b>11,453,109</b>	<b>9,081,657</b>	<b>0.67</b>
By character and object:					
Intergovernmental expenditure <sup>1</sup>	36,010	0.00	3,211,878	84,037	0.19
Direct expenditure	17,238,851	0.35	8,241,231	8,997,620	0.67
Current operations	13,331,953	0.25	5,895,862	7,436,091	0.45
Capital outlay	2,392,921	1.81	1,107,104	1,285,817	3.37
Construction	1,831,614	2.07	919,884	911,730	4.17
Other capital outlay	561,307	2.63	187,220	374,087	3.95
Assistance and subsidies	249,655	0.00	248,323	1,332	0.00
Interest on debt	393,352	1.33	131,285	262,067	2.00
Insurance benefits and repayments	870,970	0.00	858,657	12,313	0.00
Exhibit: Salaries and wages	6,204,865	0.09	2,352,906	3,851,959	0.15
Direct expenditure by function	17,238,851	0.35	8,241,231	8,997,620	0.67
Direct general expenditure	15,562,762	0.33	7,308,509	8,254,253	0.62
Capital outlay	2,273,935	1.86	1,107,099	1,166,836	3.62
Other direct general expenditure	13,288,827	0.12	6,201,410	7,087,417	0.22
Education services:					
Education	5,964,320	0.00	1,862,066	4,102,254	0.00
Capital outlay	542,080	0.00	140,636	401,444	0.00
Higher education	2,031,922	0.00	1,550,706	481,216	0.00
Capital outlay	185,007	0.00	136,832	48,175	0.00
Elementary & secondary	3,621,038	0.00	-	3,621,038	0.00
Capital outlay	353,269	0.00	-	353,269	0.00
Other education	311,360	0.00	311,360	-	0.00
Libraries	93,588	5.17	4,370	89,218	5.42
Social services and income maintenance:					
Public welfare	2,258,615	0.03	2,152,759	105,856	0.58
Cash assistance payments	86,226	0.00	84,894	1,332	0.00
Vendor payments	1,508,977	0.01	1,495,841	13,136	0.60
Other public welfare	663,412	0.09	572,024	91,388	0.68
Hospitals	1,304,188	0.14	655,221	648,967	0.27
Capital outlay	60,080	2.95	36,659	23,421	7.56
Health	373,966	1.59	112,471	261,495	2.28
Social insurance administration	87,606	0.00	87,606	-	0.00
Veterans' services	-	0.00	-	-	0.00
Transportation:					
Highways	1,835,931	2.11	1,017,365	818,566	4.74
Capital outlay	1,131,056	3.23	799,595	331,461	11.02
Air transportation (airports)	49,711	2.41	-	49,711	2.41

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Parking facilities	21,267	0.00	-	21,267	0.00
Sea and inland port facilities	217	0.00	-	217	0.00
Transit subsidies	21,572	0.00	19,326	2,246	0.00
Public safety:					
Police protection	426,865	0.70	80,403	346,462	0.86
Fire protection	127,307	2.57	-	127,307	2.57
Correction	297,568	0.22	224,364	73,204	0.88
Capital outlay	10,094	0.00	3,841	6,253	0.00
Protective inspection and regulation	57,684	3.19	43,070	14,614	12.59
Environment and housing:					
Natural resources	262,331	0.67	236,194	26,137	6.74
Capital outlay	30,840	0.07	29,379	1,461	1.54
Parks and recreation	245,740	1.68	17,625	228,115	1.81
Capital outlay	65,822	4.19	1,079	64,743	4.26
Housing and community development	132,197	6.38	4,094	128,103	6.58
Sewerage	249,630	3.03	-	249,630	3.03
Capital outlay	88,915	7.34	-	88,915	7.34
Solid waste management	128,362	2.56	3,938	124,424	2.64
Capital outlay	9,699	12.42	45	9,654	12.48
Governmental administration:					
Financial administration	287,392	0.74	169,908	117,484	1.81
Judicial and legal	252,649	0.41	196,662	55,987	1.84
General public buildings	67,955	3.48	7,406	60,549	3.91
Other governmental administration	125,704	0.62	36,332	89,372	0.87
Interest on general debt	356,904	0.74	131,285	225,619	1.18
General expenditure, n.e.c.					
Miscellaneous commercial activities	-	0.00	-	-	0.00
Other and unallocable	533,493	1.56	246,044	287,449	2.90
Utility expenditure	731,054	4.60	-	731,054	4.60
Capital outlay	118,981	3.38	-	118,981	3.38
Water supply	259,906	2.44	-	259,906	2.44
Electric power	385,856	8.63	-	385,856	8.63
Gas supply	32,060	0.17	-	32,060	0.17
Transit	53,232	0.11	-	53,232	0.11
Liquor store expenditure	74,065	0.00	74,065	-	0.00
Insurance trust expenditure	870,970	0.00	858,657	12,313	0.00
Unemployment compensation	190,263	0.00	190,263	-	0.00
Employee retirement	679,550	0.00	667,237	12,313	0.00
Workers' compensation	1,157	0.00	1,157	-	0.00
Other insurance trust	-	0.00	-	-	0.00
<b>Debt outstanding</b>	<b>7,309,590</b>	<b>2.16</b>	<b>2,361,924</b>	<b>4,947,663</b>	<b>3.18</b>
Short-term	106,979	6.08	39,055	67,923	9.58
Long-term	7,202,611	2.19	2,322,869	4,879,740	3.23
Full faith and credit	2,919,449	2.91	-	2,919,448	2.91
Nonguaranteed	4,283,162	2.25	2,322,869	1,960,292	4.92

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Long-term debt by purpose					
Public debt for private purposes	2,097,282	0.09	1,444,418	652,864	0.27
Education	1,798,425	0.00	622,622	1,175,803	0.00
Utilities	564,448	12.92	-	564,448	12.92
Other	2,742,456	3.93	255,829	2,486,625	4.34
Long-term debt issued	903,857	5.38	359,035	544,822	8.93
Long-term debt retired	593,432	2.50	159,325	434,107	3.42
<b>Cash and security holdings</b>	<b>29,589,812</b>	<b>0.17</b>	<b>24,550,901</b>	<b>5,038,911</b>	<b>0.99</b>
Insurance trust funds	20,964,076	0.00	20,728,240	235,836	0.00
Unemployment compensation	765,755	0.00	765,755	-	0.00
Employee retirement	20,197,797	0.00	19,961,961	235,836	0.00
Workers' compensation	524	0.00	524	-	0.00
Miscellaneous	-	0.00	-	-	0.00
Other than insurance trust funds	8,625,736	0.58	3,822,661	4,803,075	1.04
By purpose					
Offsets to debt	2,375,976	0.49	1,549,406	826,570	1.41
Bond funds	651,726	1.49	124,217	527,509	1.84
Other	5,598,034	0.85	2,149,038	3,448,996	1.38

<sup>1</sup> Duplicative intergovernmental transactions are excluded.

The coefficient of variation is the estimated standard error expressed as a percent of the estimated total or proportion.

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable

Population source: U. S. Census Bureau, Population Division, released December 28, 2000

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>