

## State and Local Government Finances by Level of Government for Iowa: 2001-2002

(Dollar amounts are in thousands. For meaning of abbreviations and symbols, see note below table.)

Description	Iowa		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
Population (April 1, 2000, in thousands)	2,926	(X)	(X)
<b>Revenue<sup>1</sup></b>	17,601,402	11,130,351	9,743,415
<b>General revenue<sup>1</sup></b>	16,871,168	11,025,846	9,117,686
Intergovernmental revenue <sup>1</sup>	3,626,235	3,445,261	3,453,338
From federal government	3,626,235	3,320,315	305,920
From state government	(X)	(X)	3,147,418
From local governments <sup>1</sup>	(X)	124,946	(X)
General revenue from own sources	13,244,933	7,580,585	5,664,348
Taxes	8,330,414	5,006,251	3,324,163
Property	2,877,921	-	2,877,921
Sales and gross receipts	2,886,338	2,538,484	347,854
General sales	2,016,193	1,747,016	269,177
Selective sales	870,145	791,468	78,677
Motor fuel	343,147	343,147	-
Alcoholic beverage	12,508	12,508	-
Tobacco products	94,480	94,480	-
Public utilities	36,154	-	36,154
Other selective sales	383,856	341,333	42,523
Individual income	1,814,488	1,769,347	45,141
Corporate income	88,310	88,310	-
License taxes	534,465	519,787	14,678
Motor vehicle license	378,330	363,652	14,678
Other taxes	128,892	90,323	38,569
Charges and miscellaneous general revenue	4,914,519	2,574,334	2,340,185
Current charges	3,288,176	1,452,427	1,835,749
Education	1,271,365	791,947	479,418
Institutions of higher education	1,058,307	791,511	266,796
School lunch sales (gross)	90,859	-	90,859
Hospitals	1,295,216	587,137	708,079
Highways	7,471	5,832	1,639
Air transportation (airports)	42,035	-	42,035
Parking facilities	21,403	-	21,403
Sea and inland port facilities	207	-	207
Natural resources	20,708	20,253	455
Parks and recreation	57,070	2,797	54,273
Housing and community development	9,007	947	8,060
Sewerage	255,109	-	255,109
Solid waste management	125,725	3,964	121,761
Other charges	182,860	39,550	143,310

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Miscellaneous general revenue	1,626,343	1,121,907	504,436
Interest earnings	478,971	257,872	221,099
Special assessments	17,302	-	17,302
Sale of property	15,216	4,225	10,991
Other general revenue	1,114,854	859,810	255,044
<b>Other than general revenue</b>	<b>730,234</b>	<b>104,505</b>	<b>625,729</b>
Utility revenue	615,105	-	615,105
Water supply	269,558	-	269,558
Electric power	285,944	-	285,944
Gas supply	48,164	-	48,164
Transit	11,439	-	11,439
Liquor store revenue	115,927	115,927	-
Insurance trust revenue	-798	-11,422	10,624
Unemployment compensation	287,191	287,191	-
Employee retirement	-288,057	-298,681	10,624
Workers' compensation	68	68	-
Other insurance trust revenue	-	-	-
<b>Expenditure<sup>1</sup></b>	<b>19,293,784</b>	<b>12,720,752</b>	<b>9,928,398</b>
Intergovernmental expenditure <sup>1</sup>	42,292	3,326,499	71,159
Direct expenditure	19,251,492	9,394,253	9,857,239
Current operations	14,639,298	6,718,141	7,921,157
Capital outlay	2,701,114	1,072,701	1,628,413
Construction	2,199,226	925,045	1,274,181
Other capital outlay	501,888	147,656	354,232
Assistance and subsidies	277,284	274,217	3,067
Interest on debt	413,605	123,134	290,471
Insurance benefits and repayments	1,220,191	1,206,060	14,131
Exhibit: Salaries and wages	6,443,453	2,402,008	4,041,445
Direct expenditure by function	19,251,492	9,394,253	9,857,239
Direct general expenditure	17,186,430	8,109,027	9,077,403
Capital outlay	2,514,751	1,072,700	1,442,051
Other direct general expenditure	14,671,679	7,036,327	7,635,352
Education services:			
Education	6,467,435	2,139,908	4,327,527
Capital outlay	716,335	220,972	495,363

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Description	Iowa		
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Higher education	2,327,927	1,804,045	523,882
Capital outlay	262,943	220,259	42,684
Elementary & secondary	3,803,645	-	3,803,645
Capital outlay	452,679	-	452,679
Other education	335,863	335,863	-
Libraries	97,133	4,818	92,315
Social services and income maintenance:			
Public welfare	2,682,250	2,572,934	109,316
Cash assistance payments	88,600	85,533	3,067
Vendor payments	1,812,373	1,797,921	14,452
Other public welfare	781,277	689,480	91,797
Hospitals	1,452,361	724,555	727,806
Capital outlay	48,042	34,483	13,559
Health	433,367	140,809	292,558
Social insurance administration	102,433	102,433	-
Veterans' services	-	-	-
Transportation:			
Highways	1,761,868	938,888	822,980
Capital outlay	1,008,227	711,165	297,062
Air transportation (airports)	53,967	-	53,967
Parking facilities	24,021	-	24,021
Sea and inland port facilities	1,871	-	1,871
Transit subsidies	27,619	25,239	2,380
Public safety:			
Police protection	458,397	85,720	372,677
Fire protection	160,959	-	160,959
Correction	329,721	233,012	96,709
Capital outlay	9,668	318	9,350
Protective inspection and regulation	56,282	40,335	15,947
Environment and housing:			
Natural resources	275,207	239,074	36,133
Capital outlay	31,039	25,178	5,861
Parks and recreation	295,540	18,376	277,164
Capital outlay	102,760	2,318	100,442
Housing and community development	151,214	6,282	144,932
Sewerage	299,147	-	299,147
Capital outlay	128,716	-	128,716
Solid waste management	146,273	4,650	141,623
Capital outlay	12,105	143	11,962
Governmental administration:			

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Financial administration	350,722	213,045	137,677
Judicial and legal	288,261	223,592	64,669
General public buildings	63,232	8,401	54,831
Other governmental administration	135,838	42,363	93,475
Interest on general debt	376,265	123,134	253,131
General expenditure, n.e.c.:			
Miscellaneous commercial activities	-	-	-
Other and unallocable	695,047	221,459	473,588
Utility expenditure	765,705	-	765,705
Capital outlay	186,362	-	186,362
Water supply	356,802	-	356,802
Electric power	298,064	-	298,064
Gas supply	46,807	-	46,807
Transit	64,032	-	64,032
Liquor store expenditure	79,166	79,166	-
Insurance trust expenditure	1,220,191	1,206,060	14,131
Unemployment compensation	380,122	380,122	-
Employee retirement	839,003	824,872	14,131
Workers' compensation	1,066	1,066	-
Other insurance trust	-	-	-
<b>Debt outstanding</b>	<b>9,494,328</b>	<b>3,712,920</b>	<b>5,781,408</b>
Short-term	83,322	-	83,322
Long-term	9,411,006	3,712,920	5,698,086
Full faith and credit	3,508,815	-	3,508,815
Nonguaranteed	5,902,191	3,712,920	2,189,271
Long-term debt by purpose:			
Public debt for private purposes	2,650,163	2,009,955	640,208
Education	1,948,400	609,439	1,338,961
Utilities	695,998	-	695,998
Other	4,116,445	1,093,526	3,022,919
Long-term debt issued	2,704,391	1,508,544	1,195,847
Long-term debt retired	1,058,694	296,370	762,324
<b>Cash and security holdings</b>	<b>27,155,971</b>	<b>21,725,404</b>	<b>5,430,567</b>
Insurance trust funds	16,885,764	16,642,727	243,037
Unemployment compensation	754,283	754,283	-
Employee retirement	16,130,342	15,887,305	243,037

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Workers' compensation	1,139	1,139	-
Miscellaneous	-	-	-
Other than insurance trust funds	10,270,207	5,082,677	5,187,530
By purpose:			
Offsets to debt	2,924,377	2,087,037	837,340
Bond funds	965,718	203,925	761,793
Other	6,380,112	2,791,715	3,588,397

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

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

Source: U.S. Census Bureau, Census of Governments, 2002

<http://www.census.gov/govs/www/estimate.html>

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<http://www.iowadatacenter.org>