

Federal Revenues and Expenditures by Function 1950-1987 as Percentages of Total Revenues or Expenditures

REVENUE [Percent of Total Revenue]	1950	1960	1970	1975	1980	1985	1986	1987
Total Revenue	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
General Revenue	92.0%	87.3%	79.6%	73.5%	74.1%	69.5%	68.5%	70.0%
Total Tax Revenue	80.8%	77.2%	71.1%	62.6%	62.0%	56.3%	55.7%	56.6%
Individual Income Tax	36.2%	40.8%	44.0%	40.3%	43.2%	41.0%	41.2%	41.2%
Corporate Income Tax	24.1%	21.5%	16.0%	13.4%	11.4%	7.6%	7.5%	8.8%
Sales & Gross Receipts	18.0%	12.6%	8.9%	6.9%	5.7%	6.1%	5.6%	5.1%
Charges and Misc	11.2%	10.1%	8.5%	10.5%	11.8%	12.9%	12.6%	13.1%
Insurance Trust	8.0%	12.7%	20.4%	26.5%	25.9%	30.5%	31.5%	30.0%
EXPENDITURES [Percent of Total Expenditure]	1950	1960	1970	1975	1980	1985	1986	1987
Total Expenditure	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Total General	89.9%	86.1%	80.2%	74.2%	72.4%	72.4%	72.6%	72.4%
Intergovernmental	5.3%	7.2%	11.2%	14.5%	14.7%	10.4%	10.5%	9.7%
Direct Expenditure	94.7%	92.8%	88.8%	85.5%	85.3%	62.0%	62.1%	62.7%
General	84.6%	78.9%	69.0%	59.7%	57.6%	34.5%	34.7%	35.2%
National Defense	41.0%	50.3%	40.5%	27.5%	24.2%	28.0%	28.5%	27.8%
Postal	5.1%	3.8%	3.7%	3.7%	2.9%	2.8%	2.8%	2.8%
Space Research	NA	0.4%	1.8%	1.0%	0.8%	0.7%	0.7%	0.6%
Education	5.5%	0.7%	1.5%	2.1%	1.7%	1.3%	1.2%	1.2%
Public Welfare	0.1%	0.1%	1.4%	3.6%	3.1%	2.4%	2.4%	2.3%
Highways	0.2%	0.1%	0.2%	0.1%	0.1%	0.1%	0.1%	0.1%
Health	0.7%	0.5%	1.0%	0.9%	0.9%	0.6%	0.7%	0.7%
Hospitals	1.5%	1.0%	0.9%	0.9%	0.9%	0.7%	0.7%	0.7%
Police Protection	0.2%	0.2%	0.2%	0.3%	0.3%	0.3%	0.3%	0.4%
Correction	NA	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%
Natural Resources	9.7%	6.1%	4.2%	4.1%	4.8%	5.2%	5.5%	7.4%
Housing and Comm. Devel.	0.3%	0.3%	0.5%	0.7%	1.0%	0.8%	0.7%	0.8%
Interest on General Debt	9.8%	7.9%	6.7%	7.3%	9.9%	13.6%	13.1%	12.7%
Other	20.8%	21.2%	26.3%	33.3%	34.5%	5.4%	5.3%	5.3%
Insurance Trust	10.1%	13.9%	19.8%	25.8%	27.6%	27.6%	27.4%	27.6%

Source: Previous Iowa Tax Facts Data, Source: Governmental Finances, various years.