

State and Local Revenues and Expenditures by Function as Percentages of Total Revenues or Expenditures

REVENUE [MILLIONS]	1950	1960	1970	1980	1990	2000	2005	2007
Total Revenue	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
General Revenue	81.6%	83.8%	87.1%	84.7%	82.3%	79.4%	80.1%	76.0%
Intergovernmental	9.7%	11.6%	14.6%	18.4%	13.3%	15.0%	17.3%	15.3%
Total Tax Revenue	62.1%	59.9%	57.8%	49.5%	48.6%	44.9%	43.5%	41.6%
Property Tax	28.7%	27.2%	22.7%	15.2%	15.1%	12.8%	13.3%	12.5%
Sales & Gross Receipts	20.1%	19.7%	20.2%	17.7%	17.2%	15.9%	15.2%	14.3%
Individual Income Tax	3.1%	4.1%	7.2%	9.3%	10.2%	10.9%	9.6%	9.4%
Corporate Income Tax	2.3%	2.0%	2.5%	3.0%	2.3%	1.9%	1.7%	2.0%
Charges and Misc	9.8%	12.3%	14.7%	16.8%	20.5%	19.4%	19.3%	19.1%
Liquor/Utility	10.6%	8.1%	5.7%	5.7%	5.7%	4.6%	4.7%	4.6%
Insurance Trust	7.9%	8.1%	7.2%	9.7%	12.0%	16.0%	15.1%	19.4%
EXPENDITURES [MILLIONS]	1950	1960	1970	1980	1990	2000	2005	2007
Total Expenditure	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
General Expenditure	81.7%	85.0%	88.7%	85.0%	85.5%	86.3%	85.0%	84.9%
Education	25.7%	30.7%	35.6%	30.7%	29.5%	29.9%	29.0%	29.1%
Public Welfare	10.5%	7.2%	9.9%	10.5%	11.0%	13.4%	15.3%	14.4%
Hospital	5.0%	5.3%	5.4%	5.5%	5.2%	4.3%	4.4%	4.4%
Health	1.3%	0.9%	1.2%	1.9%	2.5%	2.9%	2.8%	2.8%
Police Protection	13.6%	15.5%	11.1%	3.1%	3.1%	3.3%	3.1%	3.2%
Local Fire	2.8%	3.0%	3.0%	1.3%	1.4%	1.3%	1.3%	1.4%
Highways	1.7%	1.6%	1.4%	7.7%	6.3%	5.8%	5.3%	5.4%
Sanitation	3.0%	2.8%	2.3%	3.0%	2.9%	2.6%	2.4%	2.5%
Natural Resources	2.4%	1.9%	1.8%	1.3%	1.3%	1.2%	1.1%	1.1%
Local Parks & Rec	1.1%	1.3%	1.3%	1.5%	1.5%	1.4%	1.3%	1.4%
Housing & Comm. Devel.	1.6%	1.4%	1.4%	1.4%	1.6%	1.5%	1.7%	1.7%
Interest on Gen Debt	1.6%	2.7%	3.0%	3.4%	5.1%	4.0%	3.4%	3.5%
Other	11.2%	10.6%	11.3%	13.7%	14.3%	14.7%	13.8%	14.0%
Liquor/Utility	9.8%	8.3%	6.4%	8.3%	8.0%	6.6%	6.8%	7.1%
Insurance Trust	8.5%	6.6%	4.9%	6.6%	6.5%	7.2%	8.2%	8.0%

1950-1970

Source: Iowa Tax Facts: Governmental Finances, various years

1980-2007

Source: State & Local Government Finance Data Query System. <http://www.taxpolicycenter.org/slf-dqs/pages.cfm>. The Urban Institute-Brookings Institution Tax Policy Center. Data from U.S. Census Bureau, Annual Survey of State and Local Government Finances, Government Finances, Volume 4, and Census of Governments (Years). Date of Access: (17-Jun-10 02:33 PM)