



MH-DD FUND

All revenues designated for mental health, mental retardation, and developmental disabilities services are now credited to the mental health, mental retardation, and developmental disabilities fund of the County. The fund is known as the MH-DD Services Fund. The Board of Supervisors makes appropriations from the fund for payment of services provided under the MH, MR, DD Management Plan approved pursuant to Iowa Code section 331.439.

The following qualified expenditures may be appropriated under the MH-DD Fund:

- Mental Commitment Costs
 - Sheriff Transportation
 - Psychiatric Evaluation
 - Attorney Fees
 - Mental Health Advocate
 - Hospitalization Pending the Commitment Hearing
- Vocational Costs
- Residential Costs-MHI (Excluding Mount Pleasant if placement Relates to Substance Abuse)
 - SHS
 - ICFMR
 - RCFMR
 - RCF
 - SAL
- Protective Payee
- Respite Services
- Outpatient Services
- Community Support Program
- Adult Day Treatment
- Adult Day Treatment
- Partial Hospitalization
- HCBS Services
 - Supported Community Living
 - Vocational
 - Respite
 - Home & Vehicle Modifications
 - Homemaker
- Case Management
- Psychotropic Medications
- Transportation (If conditional on MH-DD diagnosis)
- Counseling/Client Coordination (i.e. Non-Title 19 Case Management/ County operated "social services")
- Diagnostic Evaluations
- Public Subsidy Program (If conditional on MH-DD diagnosis)
- Administrative Costs (But only those staff costs which can be specifically identified with MH-DD services can be included)

The Iowa State Legislature imposed limitations on increases to the local property tax levy for this fund in the future. Inflationary increases will be allowed by State legislation and counties will be informed prior to the start of their ensuing budget process as to the allowable percent of increase. As stated under the General Fund narrative the action by the State to pull these previously uncontrollable escalating mental health costs from the General Fund into a Special Revenue Fund with future limited cost increases will have a dramatic positive impact on future General Fund balances requirements. In addition the State may increase its property tax relief for mental health costs in the future which will also have a positive impact on local property taxpayers.

**MH-DD Fund
FUND STATEMENT**

<u>Fund</u>	<u>Actual 1998-99</u>	<u>Budget 1999-00</u>	<u>Revised Estimate 1999-00</u>	<u>Budget 2000-01</u>	<u>% Change From Prior Budget</u>
Beginning balance, July 1	\$ 1,196,130	\$ 3,032,418	\$ 1,714,861	\$ 1,813,818	-40.2%
Revenues	<u>10,422,471</u>	<u>10,836,502</u>	<u>11,017,034</u>	<u>11,199,993</u>	3.4%
Funds available	11,618,601	13,868,920	12,731,895	13,013,811	-6.2%
Expenditures	<u>9,903,740</u>	<u>10,997,982</u>	<u>10,918,077</u>	<u>11,605,976</u>	5.5%
Ending Balance, June 30	<u>\$ 1,714,861</u>	<u>\$ 2,870,938</u>	<u>\$ 1,813,818</u>	<u>\$ 1,407,835</u>	-51.0%

**MH-DD Fund
REVENUE SOURCES**

<u>Fund</u>	<u>Actual 1998-99</u>	<u>Budget 1999-00</u>	<u>Revised Estimate 1999-00</u>	<u>Budget 2000-01</u>	<u>% Change From Prior Budget</u>
REVENUES					
Taxes Levied on Property	\$ 3,302,463	\$ 3,308,032	\$ 3,296,212	\$ 3,146,992	-4.9%
Less: Uncollected Delinquent Taxes-Lev	1,126	2,241	2,241	2,241	0.0%
Less: Credits To Taxpayers	<u>157,373</u>	<u>169,047</u>	<u>157,227</u>	<u>157,227</u>	-7.0%
Net Current Property Taxes	3,143,964	3,136,744	3,136,744	2,987,524	-4.8%
Add: Delinquent Property Tax Revenue	<u>1,126</u>	<u>2,241</u>	<u>2,241</u>	<u>2,241</u>	0.0%
Total Net Property Taxes	3,145,090	3,138,985	3,138,985	2,989,765	-4.8%
Other County Taxes	<u>6,976</u>	<u>8,062</u>	<u>6,976</u>	<u>6,976</u>	-13.5%
Total Other Taxes, Penalties & Costs	6,976	8,062	6,976	6,976	-13.5%
Utility Tax Replacement Excise Tax	-	-	-	161,040	0.0%
Intergovernmental :					
State Grants & Reimbursements	2,279,800	2,415,801	2,493,876	2,449,807	1.4%
State Credits Against Levied Taxes	157,373	169,047	157,227	157,227	-7.0%
Other State Credits	<u>4,778,668</u>	<u>5,059,107</u>	<u>5,172,771</u>	<u>5,387,979</u>	6.5%
Subtotal Intergovernmental	7,215,841	7,643,955	7,823,874	7,995,013	4.6%
Charges For Services	54,119	45,500	47,199	47,199	3.7%
Other:					
Miscellaneous	<u>444</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0%
Total Other	444	-	-	-	0.0%
GRAND TOTAL REVENUES	<u>\$ 10,422,471</u>	<u>\$ 10,836,502</u>	<u>\$ 11,017,034</u>	<u>\$ 11,199,993</u>	3.4%

**MH-DD FUND
EXPENDITURE DETAIL**

	<u>Actual</u> <u>1998-99</u>	<u>Budget</u> <u>1999-00</u>	<u>Revised</u> <u>Estimate</u> <u>1999-00</u>	<u>Budget</u> <u>2000-01</u>	<u>%</u> <u>Change</u> <u>From</u> <u>Prior</u> <u>Budget</u>
MH-DD SERVICE AREA					
Mental Health					
Info & Education Services	27,704	29,864	29,034	30,195	1.1%
General Administration	398	-	2,216	554	0.0%
Coordination Services	2,977	3,723	3,428	3,585	-3.7%
Personal & Environ Support	2,445	2,376	3,139	3,322	39.8%
Treatment Services	754,388	704,903	796,238	827,886	17.4%
Vocational & Day Services	-	3,615	-	-	-100.0%
Licensed/Certified Living Arrangements	-	6,480	-	-	-100.0%
Instit/Hospital/Commitment Services	151,538	194,949	236,666	254,426	30.5%
Total Mental Health	939,451	945,910	1,070,721	1,119,968	18.4%
Chronic Mental Illness					
Info & Education Services	20,289	19,909	23,523	22,265	11.8%
General Administration	97,840	118,973	131,115	152,449	28.1%
Coordination Services	544,537	654,343	658,562	690,237	5.5%
Personal & Environ Support	95,158	88,017	87,096	89,808	2.0%
Treatment Services	732,131	830,391	777,809	811,450	-2.3%
Vocational & Day Services	52,870	74,630	81,715	33,402	-55.2%
Licensed/Certified Living Arrangements	1,167,874	1,374,417	1,250,283	1,275,128	-7.2%
Instit/Hospital/Commitment Services	338,388	377,297	360,775	379,800	0.7%
Total Chronic Mental Illness	3,049,086	3,537,977	3,370,878	3,454,539	-2.4%
Mental Retardation					
General Administration	398	-	2,216	554	0.0%
Coordination Services	57,471	81,100	74,476	93,406	15.2%
Personal & Environ Support	152,676	203,671	213,132	263,638	29.4%
Treatment Services	10,449	2,806	11,061	11,539	311.2%
Vocational & Day Services	1,041,268	1,356,860	1,326,619	1,297,298	-4.4%
Licensed/Certified Living Arrangements	3,238,057	3,462,751	3,502,462	3,951,147	14.1%
Instit/Hospital/Commitment Services	1,291,203	1,259,893	1,223,292	1,301,677	3.3%
Total Mental Retardation	5,791,521	6,367,081	6,353,258	6,919,259	8.7%
Developmental Disabilities					
General Administration	398	-	2,216	554	0.0%
Coordination Services	2,078	-	2,700	2,700	0.0%
Personal & Environ Support	573	2,496	610	628	-74.8%
Vocational & Day Services	54,077	71,523	66,860	61,722	-13.7%
Licensed/Certified Living Arrangements	66,556	72,995	50,834	46,606	-36.2%
Total Developmental Disabilities	123,682	147,014	123,220	112,210	-23.7%
Grand total MH-DD expenditures	\$ 9,903,740	\$ 10,997,982	\$ 10,918,077	\$ 11,605,976	5.5%

RURAL SERVICES BASIC FUND

The Rural Services Basic Fund is used to levy taxes for rural county services as identified in Section 331.428 of the Code of Iowa (see the Financial Management Policies in the Supplemental Information section of the budget document).

The County currently uses this fund for two specific purposes: (1) transfer of funds to the Secondary Roads Fund, and (2) appropriation of funds toward the funding of the Scott County Library.

The levy for the aforementioned two purposes is applied only against property located in the unincorporated areas (townships). Since the taxable valuation of agricultural land, which represents 29% of the total rural valuation base, is computed on a five year productivity average as opposed to fair market value, the rural tax base and calculated rural services fund tax levy rate has fluctuated over the past ten (10) years as shows below:

Fiscal Year	Rural Tax Base	Rural Services Fund Levy *	Rural Services Fund Levy
1991-92	424,133,555	1,415,431	3.22204
1992-93	420,487,335	1,437,963	3.30356
1993-94	425,831,899	1,479,512	3.35967
1994-95	444,949,402	1,547,545	3.36822
1995-96	452,088,279	1,593,273	3.41618
1996-97	463,196,504	1,648,964	3.45449
1997-98	464,586,436	1,702,801	3.55403
1998-99	516,580,701	1,766,799	3.32020
1999-00	541,992,895	1,752,102	3.23270
2000-01	602,008,357	1,721,716	2.97499

The breakdown between the Secondary Roads Fund transfer amount and the amount appropriated for the County Library are as follows:

Fiscal Year	Sec Rds Transfer*	Levy Rate	Library Appropriation*	Levy Rate
1991-92	1,173,907	2.67713	241,524	0.54491
1992-93	1,188,121	2.73415	249,842	0.56941
1993-94	1,225,779	2.78827	253,733	0.57140
1994-95	1,293,812	2.82137	253,733	0.54685
1995-96	1,333,920	2.86554	259,353	0.55065
1996-97	1,373,917	2.88316	275,047	0.57132
1997-98	1,415,135	2.95725	287,666	0.59678
1998-99	1,457,589	2.74719	309,210	0.57301
1999-00	1,501,317	2.69906	322,925	0.53364
2000-01	1,546,356	2.45274	329,258	0.52225

* Includes tax levy and other county taxes and State tax replacement credits not against levied taxes

**RURAL SERVICES BASIC FUND
FUND STATEMENT**

	<u>Actual</u> <u>1998-99</u>	<u>Budget</u> <u>1999-00</u>	<u>Revised</u> <u>Estimate</u> <u>1999-00</u>	<u>Budget</u> <u>2000-01</u>	<u>%</u> <u>Change</u> <u>From</u> <u>Prior</u> <u>Budget</u>
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	\$ 1,714,910	\$ 1,752,102	\$ 1,742,523	\$ 1,721,716	-1.7%
Less: Uncollected Delinq Taxes-Levy Yr	512	1,029	1,029	1,029	0.0%
Less: Credits To Taxpayers	<u>127,094</u>	<u>136,182</u>	<u>126,603</u>	<u>126,603</u>	-7.0%
Net Current Property Taxes	1,587,304	1,614,891	1,614,891	1,594,084	-1.3%
Delinquent Property Tax Revenue	512	1,029	1,029	1,029	0.0%
Other County Taxes	10,287	12,507	10,287	79,541	536.0%
Intergovernmental	<u>189,511</u>	<u>195,815</u>	<u>189,020</u>	<u>190,791</u>	-2.6%
Subtotal Revenues	1,787,614	1,824,242	1,815,227	1,865,445	2.3%
Other Financing Sources:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total Revenues & Other Sources	1,787,614	1,824,242	1,815,227	1,865,445	2.3%
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Physical Health & Education	<u>309,210</u>	<u>322,925</u>	<u>322,925</u>	<u>329,258</u>	2.0%
Subtotal Expenditures	309,210	322,925	322,925	329,258	2.0%
Other Financing Uses:					
Operating Transfers Out	<u>1,457,589</u>	<u>1,501,317</u>	<u>1,501,317</u>	<u>1,546,356</u>	3.0%
Total Expenditures & Other Uses	1,766,799	1,824,242	1,824,242	1,875,614	2.8%
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	20,815	-	(9,015)	(10,169)	0.0%
Beginning Fund Balance - July 1,	\$ 136,828	\$ 275,684	\$ 157,643	\$ 148,628	-46.1%
Ending Fund Balance - June 30,	\$ 157,643	\$ 275,684	\$ 148,628	\$ 138,459	-49.8%

SECONDARY ROAD FUND

The Secondary Road Fund is established pursuant to Section 331.429 of the Code of Iowa (see Financial Management Policies in the Supplemental Information section of the budget document). This fund is used to account for all Secondary Road services expenditures and sources of revenue. The primary sources of revenue include proceeds from the State Road Use Tax and transfers of levied property taxes from both the General Basic Fund and the Rural Services Basic Fund.

The maximum levy amount in any one year from the General Basic Fund cannot exceed the equivalent of a tax of sixteen and seven-eighths cent (.16875) per thousand dollars of assessed value of all taxable property in the County. The maximum levy amount in any one year from the Rural Services Basic Fund cannot exceed the equivalent of a tax of three dollars and three-eighths cents (\$3.00375) per thousand dollars of assessed value on all taxable property not located within the corporate limits of a city (i.e.: townships).

The State Legislature recently changed the Road Use Fund distribution formula that lowered the annual amount received by the County in FY00. The amount projected for 2000-01, however, is 6% more than estimated for 1999-00.

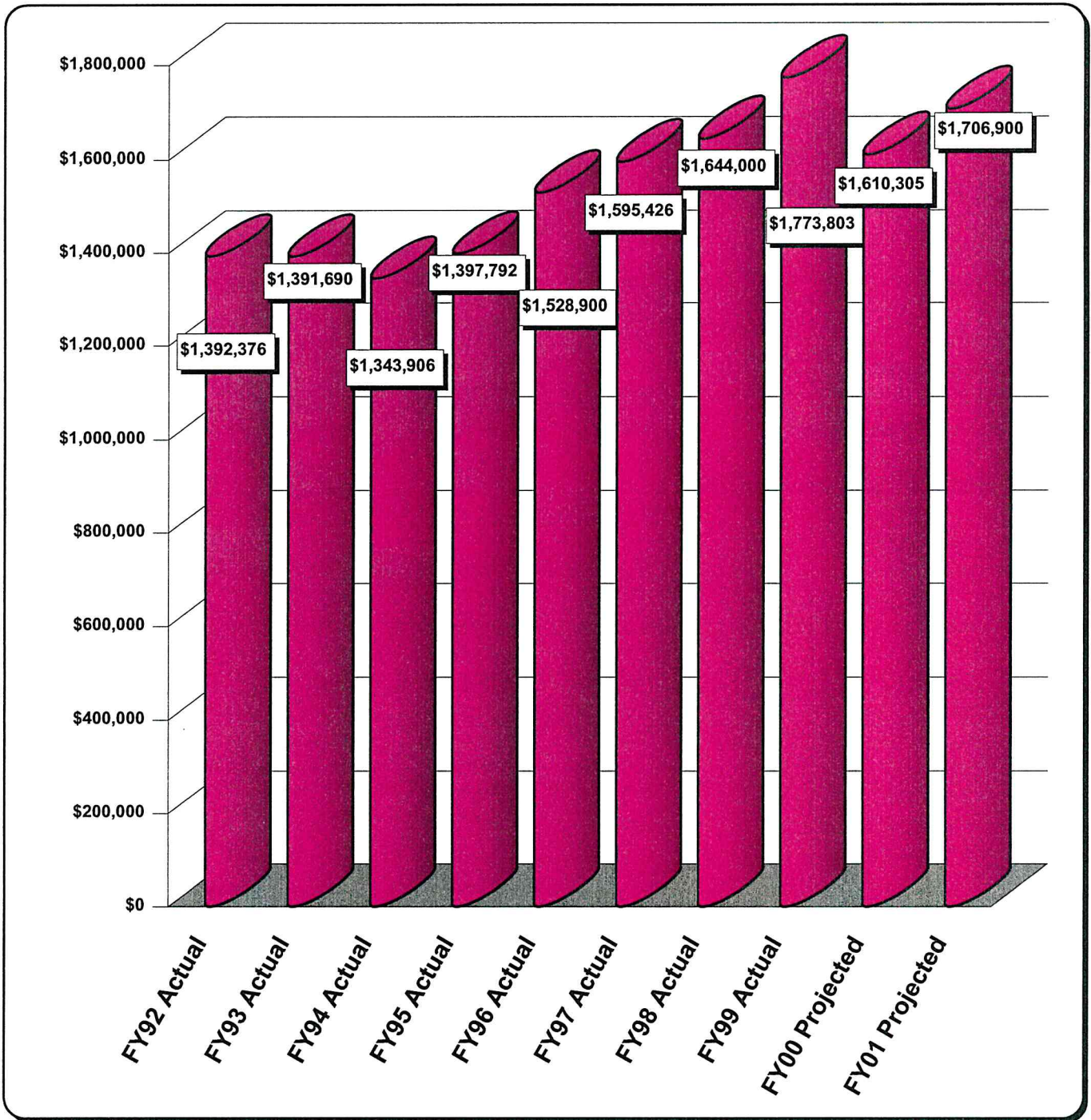
The following information provides a ten year history of State Road Use Tax revenues:

Fiscal Year	Road Use Tax Revenues
1991-92	1,392,376
1992-93	1,391,690
1993-94	1,343,906
1994-95	1,397,792
1995-96	1,528,900
1996-97	1,595,426
1997-98	1,644,000
1998-99	1,773,803
1999-00 (Revised Estimate)	1,610,305
2000-01 (Budget)	1,706,900

Finally for fiscal year 2000-01 the corporate levy rate used to compute the transfer amount from the General Basic Fund is \$.11451 or 68% of the maximum \$.16875 levy rate. While the rural levy rate used to compute the transfer amount from the Rural Basic Fund is \$2.45274 or 82% of the maximum \$3.00375 levy rate.

ROAD USE TAX REVENUES

TEN YEAR COMPARISON



This graph shows that after increasing each of the past five years the amount of road use taxes received from the State is projected to decrease in FY00 due to a change in the funding distribution formula.

**SECONDARY ROADS FUND
FUND STATEMENT**

	<u>Actual</u> <u>1998-99</u>	<u>Budget</u> <u>1999-00</u>	<u>Revised</u> <u>Estimate</u> <u>1999-00</u>	<u>Budget</u> <u>2000-01</u>	<u>%</u> <u>Change</u> <u>From</u> <u>Prior</u> <u>Budget</u>
REVENUES & OTHER FINANCING SOURCES					
Intergovernmental	\$ 1,992,788	\$ 1,630,305	\$ 1,630,305	\$ 1,796,900	10.2%
Licenses & Permits	1,016	1,000	1,000	1,000	0.0%
Charges For Services	38,810	9,000	9,000	9,000	0.0%
Miscellaneous	28,969	5,000	5,000	5,000	0.0%
Subtotal Revenues	2,061,583	1,645,305	1,645,305	1,811,900	10.1%
Other Financing Sources:					
Operating Transfers In	1,980,132	2,039,536	2,039,536	2,100,722	3.0%
Total Revenues & Other Sources	4,041,715	3,684,841	3,684,841	3,912,622	6.2%
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Roads & Transportation					
Administration	\$ 275,889	\$ 141,000	\$ 141,000	\$ 150,200	6.5%
Engineering	281,908	275,000	275,000	286,000	4.0%
Bridges & Culverts	114,583	42,000	42,000	72,000	71.4%
Roads	1,057,091	1,312,000	1,312,000	1,207,000	-8.0%
Snow & Ice Control	146,910	193,000	193,000	193,000	0.0%
Traffic Controls	138,070	133,000	133,000	140,000	5.3%
Road Clearing	96,489	95,000	95,000	95,000	0.0%
New Equipment	429,422	360,000	360,000	372,000	3.3%
Equipment Operation	418,051	511,500	511,500	516,500	1.0%
Tools, Materials, Supplies	40,919	44,000	44,000	47,000	6.8%
Real Estate & Buildings	48,482	20,000	20,000	20,000	0.0%
Capital Projects	852,115	800,000	600,000	950,000	18.8%
Subtotal Expenditures	3,899,930	3,926,500	3,726,500	4,048,700	3.1%
Other Financing Uses:	-	-	-	-	
Total Expenditures & Other Uses	3,899,930	3,926,500	3,726,500	4,048,700	3.1%
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	141,786	(241,659)	(41,659)	(136,078)	-43.7%
Beginning Fund Balance - July 1,	\$ 524,854	\$ 961,527	\$ 666,640	\$ 624,981	-35.0%
Ending Fund Balance - June 30,	\$ 666,640	\$ 719,868	\$ 624,981	\$ 488,903	-32.1%

Secondary Roads Equipment Fund FUND STATEMENT

<u>Fund</u>	<u>Actual 1998-99</u>	<u>Budget 1999-00</u>	<u>Revised Estimate 1999-00</u>	<u>Budget 2000-01</u>	<u>% Change From Prior Budget</u>
Beginning balance, July 1	\$ -	\$ 152,114	\$ -	\$ -	-100.0%
Revenues	-	-	-	-	
Funds available	-	152,114	-	-	-100.0%
Expenditures	-	-	-	-	
Ending Balance, June 30	<u>\$ -</u>	<u>\$ 152,114</u>	<u>\$ -</u>	<u>\$ -</u>	-100.0%

690,460

*9.1
8.2*

**RECORDER'S RECORD MANAGEMENT FUND
FUND STATEMENT**

	<u>Actual</u> <u>1998-99</u>	<u>Budget</u> <u>1999-00</u>	<u>Revised</u> <u>Estimate</u> <u>1999-00</u>	<u>Budget</u> <u>2000-01</u>	<u>%</u> <u>Change</u> <u>From</u> <u>Prior</u> <u>Budget</u>
REVENUES & OTHER FINANCING SOURCES					
Charges For Services	\$ 59,942	\$ 47,520	\$ 47,520	\$ 45,540	-4.2%
Use of Money & Property	3,446	4,389	4,389	4,000	-8.9%
Subtotal Revenues	63,388	51,909	51,909	49,540	-4.6%
Other Financing Sources:	-	-	-	-	
Total Revenues & Other Sources	63,388	51,909	51,909	49,540	-4.6%
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Other Financing Uses:					
Operating Transfers Out	\$ 45,722	\$ 30,000	\$ 30,000	\$ 30,000	0.0%
Total Expenditures & Other Uses	45,722	30,000	30,000	30,000	0.0%
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	17,666	21,909	21,909	19,540	-10.8%
Beginning Fund Balance - July 1,	\$ 61,106	\$ 157,525	\$ 78,772	\$ 100,681	-36.1%
Ending Fund Balance - June 30,	\$ 78,772	\$ 179,434	\$ 100,681	\$ 120,221	-33.0%