



## 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 1999-00</u>	<u>Budget 2000-01</u>	<u>Revised Estimate 2000-01</u>	<u>Budget 2001-02</u>	<u>% Change From Prior Budget</u>
Beginning balance, July 1	\$ 1,714,861	\$ 3,478,107	\$ 2,042,319	\$ 2,056,577	-40.9%
Revenues	<u>10,902,232</u>	<u>11,199,993</u>	<u>11,699,717</u>	<u>11,645,639</u>	4.0%
Funds available	12,617,093	14,678,100	13,742,036	13,702,216	-6.6%
Expenditures	<u>10,574,774</u>	<u>11,745,976</u>	<u>11,685,459</u>	<u>12,575,889</u>	7.1%
Ending Balance, June 30	<u>\$ 2,042,319</u>	<u>\$ 2,932,124</u>	<u>\$ 2,056,577</u>	<u>\$ 1,126,327</u>	-61.6%

# 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>
<b>REVENUES</b>					
Taxes Levied on Property	\$ 3,297,256	\$ 3,146,992	\$ 3,145,934	\$ 3,156,138	0.3%
Less: Uncollected Delinquent Taxes-Lev	2,533	2,241	2,533	2,533	13.0%
Less: Credits To Taxpayers	<u>155,878</u>	<u>157,227</u>	<u>155,877</u>	<u>155,877</u>	-0.9%
Net Current Property Taxes	3,138,845	2,987,524	2,987,524	2,997,728	0.3%
Add: Delinquent Property Tax Revenue	<u>2,533</u>	<u>2,241</u>	<u>2,533</u>	<u>2,533</u>	13.0%
Total Net Property Taxes	3,141,378	2,989,765	2,990,057	3,000,261	0.4%
Other County Taxes	<u>6,597</u>	<u>6,976</u>	<u>6,597</u>	<u>6,597</u>	-5.4%
Total Other Taxes, Penalties & Costs	6,597	6,976	6,597	6,597	-5.4%
Utility Tax Replacement Excise Tax	-	161,040	161,040	151,894	-5.7%
Intergovernmental :					
State Grants & Reimbursements	2,367,029	2,449,807	2,511,389	2,533,159	3.4%
State Credits Against Levied Taxes	155,878	157,227	155,877	155,877	-0.9%
Other State Credits	<u>5,179,960</u>	<u>5,387,979</u>	<u>5,816,904</u>	<u>5,755,653</u>	6.8%
Subtotal Intergovernmental	7,702,867	7,995,013	8,484,170	8,444,689	5.6%
Charges For Services	50,946	47,199	57,853	42,198	-10.6%
Other:					
Miscellaneous	<u>444</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total Other	444	-	-	-	
<b>GRAND TOTAL REVENUES</b>	<u>\$ 10,902,232</u>	<u>\$ 11,199,993</u>	<u>\$ 11,699,717</u>	<u>\$ 11,645,639</u>	4.0%

## MH-DD FUND EXPENDITURE DETAIL

	<u>Actual</u> <u>1999-00</u>	<u>Budget</u> <u>2000-01</u>	<u>Revised</u> <u>Estimate</u> <u>2000-01</u>	<u>Budget</u> <u>2001-02</u>	<u>%</u> <u>Change</u> <u>From</u> <u>Prior</u> <u>Budget</u>
<b>MH-DD SERVICE AREA</b>					
<b>Mental Health</b>					
Info & Education Services	26,960	30,195	28,038	39,160	29.7%
General Administration	497	554	1,250	1,250	125.6%
Coordination Services	2,521	3,585	2,681	2,789	-22.2%
Personal & Environ Support	2,655	3,322	3,725	3,956	19.1%
Treatment Services	802,750	827,886	835,067	868,437	4.9%
Licensed/Certified Living Arrangements	48,196	-	122,984	127,904	
Instit/Hospital/Commitment Services	178,625	254,426	192,168	199,595	-21.6%
<b>Total Mental Health</b>	<b>1,062,204</b>	<b>1,119,968</b>	<b>1,185,913</b>	<b>1,243,091</b>	<b>11.0%</b>
<b>Chronic Mental Illness</b>					
Info & Education Services	22,813	22,265	23,726	34,675	55.7%
General Administration	80,074	292,449	230,972	223,267	-23.7%
Coordination Services	568,855	690,237	686,075	713,520	3.4%
Personal & Environ Support	90,421	89,808	77,391	126,946	41.4%
Treatment Services	721,156	811,450	752,329	781,816	-3.7%
Vocational & Day Services	36,242	33,402	30,621	31,146	-6.8%
Licensed/Certified Living Arrangements	1,230,796	1,275,128	775,679	817,824	-35.9%
Instit/Hospital/Commitment Services	385,118	379,800	386,440	393,444	3.6%
<b>Total Chronic Mental Illness</b>	<b>3,135,475</b>	<b>3,594,539</b>	<b>2,963,233</b>	<b>3,122,638</b>	<b>-13.1%</b>
<b>Mental Retardation</b>					
General Administration	497	554	1,250	1,250	125.6%
Coordination Services	64,182	93,406	101,635	127,550	36.6%
Personal & Environ Support	191,264	263,638	232,342	267,265	1.4%
Treatment Services	17,282	11,539	19,200	20,913	81.2%
Vocational & Day Services	1,098,257	1,297,298	1,358,958	1,411,176	8.8%
Licensed/Certified Living Arrangements	3,633,382	3,951,147	4,454,277	4,963,809	25.6%
Instit/Hospital/Commitment Services	1,249,471	1,301,677	1,245,419	1,291,298	-0.8%
<b>Total Mental Retardation</b>	<b>6,254,335</b>	<b>6,919,259</b>	<b>7,413,081</b>	<b>8,083,261</b>	<b>16.8%</b>
<b>Developmental Disabilities</b>					
General Administration	497	554	1,250	1,250	125.6%
Coordination Services	1,431	2,700	287	299	-88.9%
Personal & Environ Support	1,055	628	995	1,154	83.8%
Vocational & Day Services	64,434	61,722	75,749	78,618	27.4%
Licensed/Certified Living Arrangements	55,343	46,606	44,951	45,578	-2.2%
<b>Total Developmental Disabilities</b>	<b>122,760</b>	<b>112,210</b>	<b>123,232</b>	<b>126,899</b>	<b>13.1%</b>
<b>Grand total MH-DD expenditures</b>	<b>\$ 10,574,774</b>	<b>\$ 11,745,976</b>	<b>\$ 11,685,459</b>	<b>\$ 12,575,889</b>	<b>7.1%</b>

## 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
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
2001-02	634,917,239	1,937,669	3.05184

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
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
2001-02	1,592,747	2.50859	352,100	0.54325

\* 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>1999-00</u>	<u>Budget</u> <u>2000-01</u>	<u>Revised</u> <u>Estimate</u> <u>2000-01</u>	<u>Budget</u> <u>2001-02</u>	<u>%</u> <u>Change</u> <u>From</u> <u>Prior</u> <u>Budget</u>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>					
Taxes Levied on Property	\$ 1,752,085	\$ 1,721,716	\$ 1,721,926	\$ 1,865,863	8.4%
Less: Uncollected Delinq Taxes-Levy Yr	1,452	1,029	1,452	1,452	41.1%
Less: Credits To Taxpayers	126,390	126,603	126,390	126,390	-0.2%
Net Current Property Taxes	1,624,242	1,594,084	1,594,084	1,738,021	9.0%
Delinquent Property Tax Revenue	1,452	1,029	1,452	1,452	41.1%
Other County Taxes	7,109	79,541	76,364	78,916	0.1%
Intergovernmental	188,874	190,791	191,033	191,033	0.1%
Subtotal Revenues	1,821,678	1,865,445	1,862,933	2,009,422	7.7%
Other Financing Sources:	-	-	-	-	
Total Revenues & Other Sources	1,821,678	1,865,445	1,862,933	2,009,422	7.7%
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
Operating:					
Physical Health & Education	322,925	329,258	329,258	352,100	6.9%
Subtotal Expenditures	322,925	329,258	329,258	352,100	6.9%
Other Financing Uses:					
Operating Transfers Out	1,501,317	1,546,356	1,546,356	1,657,322	7.2%
Total Expenditures & Other Uses	1,824,242	1,875,614	1,875,614	2,009,422	7.1%
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	(2,564)	(10,169)	(12,681)	-	-100.0%
<b>Beginning Fund Balance - July 1,</b>	<b>\$ 157,642</b>	<b>\$ 265,246</b>	<b>\$ 155,078</b>	<b>\$ 142,397</b>	<b>-46.3%</b>
<b>Ending Fund Balance - June 30,</b>	<b>\$ 155,078</b>	<b>\$ 255,077</b>	<b>\$ 142,397</b>	<b>\$ 142,397</b>	<b>-44.2%</b>



## 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 2001-02, however, is 6.8% more than estimated for 1999-00.

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

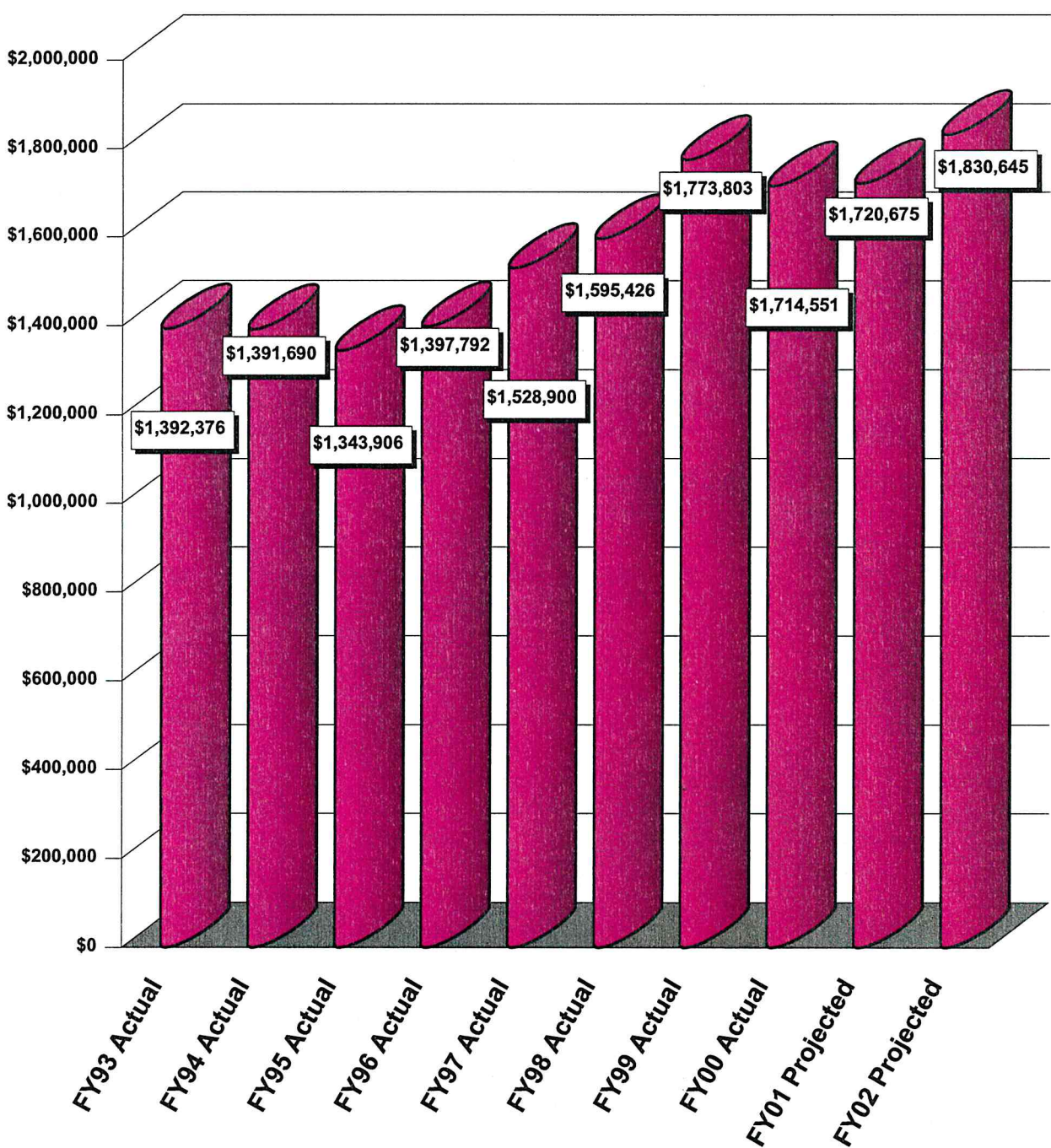
Fiscal Year	Road Use Tax Revenues
1992-93	1,391,690
1993-94	1,343,906
1994-95	1,397,792
1995-96	1,528,900
1996-97	1,595,426
1997-98	1,644,000
1998-99	1,773,803
1999-00	1,714,551
2000-01 (Revised Estimate)	1,720,675
2001-02 (Budget)	1,830,645

Finally for fiscal year 2001-02 the corporate levy rate used to compute the transfer amount from the General Basic Fund is \$.11429 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 \$2.50859 or 83% of the maximum \$3.00375 levy rate.



# ROAD USE TAX REVENUES

## TEN YEAR COMPARISON



This graph shows that after increasing over a five year period, the amount of road use taxes received from the State decreased in FY00 due to a change in the funding distribution formula. The amount received has increased subsequently.

**SECONDARY ROADS FUND  
FUND STATEMENT**

	<u>Actual</u> <u>1999-00</u>	<u>Budget</u> <u>2000-01</u>	<u>Revised</u> <u>Estimate</u> <u>2000-01</u>	<u>Budget</u> <u>2001-02</u>	<u>%</u> <u>Change</u> <u>From</u> <u>Prior</u> <u>Budget</u>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>					
Intergovernmental	\$ 1,795,748	\$ 1,796,900	\$ 1,810,675	\$ 1,912,645	6.4%
Licenses & Permits	1,185	1,000	1,000	1,000	0.0%
Charges For Services	10,273	9,000	9,000	9,000	0.0%
Miscellaneous	22,764	5,000	5,000	10,000	100.0%
Subtotal Revenues	1,829,970	1,811,900	1,825,675	1,932,645	6.7%
Other Financing Sources:					
Operating Transfers In	2,039,536	2,100,722	2,100,722	2,163,744	3.0%
Total Revenues & Other Sources	3,869,506	3,912,622	3,926,397	4,096,389	4.7%
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
Operating:					
Roads & Transportation					
Administration	\$ 154,129	\$ 150,200	\$ 150,200	\$ 163,600	8.9%
Engineering	309,364	286,000	286,000	310,000	8.4%
Bridges & Culverts	99,168	72,000	72,000	102,000	41.7%
Roads	1,239,721	1,207,000	1,207,000	1,252,000	3.7%
Snow & Ice Control	204,945	193,000	193,000	216,000	11.9%
Traffic Controls	122,606	140,000	140,000	146,000	4.3%
Road Clearing	83,246	95,000	95,000	95,000	0.0%
New Equipment	383,993	372,000	372,000	350,000	-5.9%
Equipment Operation	543,198	516,500	516,500	577,500	11.8%
Tools, Materials, Supplies	57,054	47,000	47,000	53,000	12.8%
Real Estate & Buildings	17,946	20,000	20,000	30,000	50.0%
Capital Projects	630,315	950,000	950,000	1,100,000	15.8%
Subtotal Expenditures	3,845,686	4,048,700	4,048,700	4,395,100	8.6%
Other Financing Uses:	-	-	-	-	
Total Expenditures & Other Uses	3,845,686	4,048,700	4,048,700	4,395,100	8.6%
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	23,820	(136,078)	(122,303)	(298,711)	119.5%
<b>Beginning Fund Balance - July 1,</b>	<b>\$ 666,640</b>	<b>\$ 1,216,707</b>	<b>\$ 690,461</b>	<b>\$ 568,158</b>	<b>-53.3%</b>
<b>Ending Fund Balance - June 30,</b>	<b>\$ 690,461</b>	<b>\$ 1,080,629</b>	<b>\$ 568,158</b>	<b>\$ 269,447</b>	<b>-75.1%</b>

# **Secondary Roads Equipment Fund** **FUND STATEMENT**

<u>Fund</u>	<u>Actual</u> <u>1999-00</u>	<u>Budget</u> <u>2000-01</u>	<u>Revised</u> <u>Estimate</u> <u>2000-01</u>	<u>Budget</u> <u>2001-02</u>	<u>%</u> <u>Change</u> <u>From</u> <u>Prior</u> <u>Budget</u>
Beginning balance, July 1	\$ -	\$ -	\$ -	\$ -	
Revenues	-	-	-	-	
Funds available	-	-	-	-	
Expenditures	-	-	-	-	
Ending Balance, June 30	\$ -	\$ -	\$ -	\$ -	

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

	<b><u>Actual</u> <u>1999-00</u></b>	<b><u>Budget</u> <u>2000-01</u></b>	<b><u>Revised</u> <u>Estimate</u> <u>2000-01</u></b>	<b><u>Budget</u> <u>2001-02</u></b>	<b>% Change From Prior Budget</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>					
Charges For Services	\$ 40,267	\$ 45,540	\$ 45,540	\$ 45,000	-1.2%
Use of Money & Property	<u>4,632</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>	0.0%
Subtotal Revenues	44,899	49,540	49,540	49,000	-1.1%
Other Financing Sources:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total Revenues & Other Sources	44,899	49,540	49,540	49,000	-1.1%
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
Operating:					
Other Financing Uses:					
Operating Transfers Out	\$ <u>11,953</u>	\$ <u>30,000</u>	\$ <u>50,000</u>	\$ <u>50,000</u>	66.7%
Total Expenditures & Other Uses	11,953	30,000	50,000	50,000	66.7%
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	32,946	19,540	(460)	(1,000)	-105.1%
<b>Beginning Fund Balance - July 1,</b>	\$ 78,772	\$ 179,183	\$ 111,718	\$ 111,258	-37.9%
<b>Ending Fund Balance - June 30,</b>	\$ 111,718	\$ 198,723	\$ 111,258	\$ 110,258	-44.5%