



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.

However, due to current State historically low revenue levels, State MH-DD funding may be severely reduced next fiscal year. The County's MH-DD Advisory Board will be making various priority cost reduction recommendations to the Board prior to July 1, 2002. Exact FY03 State funding will not be known until January 2003.

MH-DD Fund FUND STATEMENT

<u>Fund</u>	<u>Actual 2000-01</u>	<u>Budget 2001-02</u>	<u>Revised Estimate 2001-02</u>	<u>Budget 2002-03</u>	<u>% Change From Prior Budget</u>
Beginning balance, July 1	\$ 2,042,319	\$ 3,720,866	\$ 2,166,738	\$ 1,203,438	-67.7%
Revenues	<u>11,739,712</u>	<u>11,645,639</u>	<u>11,642,527</u>	<u>12,546,057</u>	7.7%
Funds available	13,782,031	15,366,505	13,809,265	13,749,495	-10.5%
Expenditures	<u>11,615,293</u>	<u>12,575,889</u>	<u>12,605,827</u>	<u>13,099,016</u>	4.2%
Ending Balance, June 30	<u>\$ 2,166,738</u>	<u>\$ 2,790,616</u>	<u>\$ 1,203,438</u>	<u>\$ 650,479</u>	-76.7%

MH-DD Fund REVENUE SOURCES

<u>Fund</u>	<u>Actual 2000-01</u>	<u>Budget 2001-02</u>	<u>Revised Estimate 2001-02</u>	<u>Budget 2002-03</u>	<u>% Change From Prior Budget</u>
REVENUES					
Taxes Levied on Property	\$ 3,145,525	\$ 3,156,138	\$ 3,140,666	\$ 3,155,515	0.0%
Less: Uncollected Delinquent Taxes-Lev	1,693	2,533	1,693	1,693	-33.2%
Less: Credits To Taxpayers	<u>147,593</u>	<u>155,877</u>	<u>141,245</u>	<u>147,593</u>	-5.3%
Net Current Property Taxes	2,996,239	2,997,728	2,997,728	3,006,229	0.3%
Add: Delinquent Property Tax Revenue	<u>1,693</u>	<u>2,533</u>	<u>1,693</u>	<u>1,693</u>	-33.2%
Total Net Property Taxes	2,997,932	3,000,261	2,999,421	3,007,922	0.3%
Other County Taxes	<u>6,165</u>	<u>6,597</u>	<u>6,165</u>	<u>6,165</u>	-6.5%
Total Other Taxes, Penalties & Costs	6,165	6,597	6,165	6,165	-6.5%
Utility Tax Replacement Excise Tax	157,799	151,894	157,799	152,517	0.4%
Intergovernmental :					
State Grants & Reimbursements	2,479,105	2,533,159	3,300,915	2,729,542	7.8%
State Credits Against Levied Taxes	147,593	155,877	141,245	147,593	-5.3%
Other State Credits	<u>5,844,619</u>	<u>5,755,653</u>	<u>4,993,482</u>	<u>6,458,818</u>	12.2%
Subtotal Intergovernmental	8,471,317	8,444,689	8,435,642	9,335,953	10.6%
Charges For Services	105,554	42,198	43,000	43,000	1.9%
Other:					
Miscellaneous	<u>945</u>	<u>-</u>	<u>500</u>	<u>500</u>	
Total Other	945	-	500	500	
GRAND TOTAL REVENUES	<u>\$ 11,739,712</u>	<u>\$ 11,645,639</u>	<u>\$ 11,642,527</u>	<u>\$ 12,546,057</u>	7.7%

MH-DD FUND EXPENDITURE DETAIL

	<u>Actual</u> <u>2000-01</u>	<u>Budget</u> <u>2001-02</u>	<u>Revised</u> <u>Estimate</u> <u>2001-02</u>	<u>Budget</u> <u>2002-03</u>	<u>%</u> <u>Change</u> <u>From</u> <u>Prior</u> <u>Budget</u>
MH-DD SERVICE AREA					
Mental Health					
Info & Education Services	25,882	39,160	38,088	39,211	0.1%
General Administration	71,422	1,250	6,800	8,100	548.0%
Coordination Services	2,938	2,789	3,056	3,056	9.6%
Personal & Environ Support	3,533	3,956	3,259	3,547	-10.3%
Treatment Services	895,944	868,437	929,321	1,049,109	20.8%
Licensed/Certified Living Arrangements	73,826	127,904	76,779	53,700	
Instit/Hospital/Commitment Services	255,041	199,595	257,528	257,150	28.8%
Total Mental Health	1,328,586	1,243,091	1,314,831	1,413,873	13.7%
Chronic Mental Illness					
Info & Education Services	23,725	34,675	35,747	36,777	6.1%
General Administration	278,464	223,267	102,062	111,637	-50.0%
Coordination Services	674,082	713,520	789,002	821,761	15.2%
Personal & Environ Support	100,462	126,946	94,058	100,190	-21.1%
Treatment Services	685,141	781,816	709,743	909,085	16.3%
Vocational & Day Services	55,287	31,146	76,131	195,721	528.4%
Licensed/Certified Living Arrangements	1,293,875	817,824	1,389,483	1,001,006	22.4%
Instit/Hospital/Commitment Services	270,241	393,444	245,689	252,759	-35.8%
Total Chronic Mental Illness	3,381,277	3,122,638	3,441,915	3,428,936	9.8%
Mental Retardation					
General Administration	1,422	1,250	6,800	8,100	548.0%
Coordination Services	88,461	127,550	125,343	130,411	2.2%
Personal & Environ Support	277,537	267,265	344,044	378,360	41.6%
Treatment Services	19,303	20,913	21,821	26,122	24.9%
Vocational & Day Services	1,267,036	1,411,176	1,340,219	1,382,153	-2.1%
Licensed/Certified Living Arrangements	3,858,918	4,963,809	4,619,548	4,892,750	-1.4%
Instit/Hospital/Commitment Services	1,218,272	1,291,298	1,211,122	1,247,696	-3.4%
Total Mental Retardation	6,730,949	8,083,261	7,668,897	8,065,592	-0.2%
Developmental Disabilities					
General Administration	1,422	1,250	6,800	8,100	548.0%
Coordination Services	2,058	299	-	-	-100.0%
Personal & Environ Support	964	1,154	1,583	1,727	49.7%
Treatment Services	408	-	422	490	
Vocational & Day Services	95,320	78,618	99,331	100,583	27.9%
Licensed/Certified Living Arrangements	72,152	45,578	72,048	79,715	74.9%
Total Developmental Disabilities	172,324	126,899	180,184	190,615	50.2%
MH-DD Holding Account	2,157	-	-	-	
Grand total MH-DD expenditures	\$ 11,615,293	\$ 12,575,889	\$ 12,605,827	\$ 13,099,016	4.2%

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 28% 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
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
2002-03	655,499,566	1,973,847	3.01121

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
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
2002-03	1,640,529	2.46405	364,290	0.54716

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

**RURAL SERVICES BASIC FUND
FUND STATEMENT**

	<u>Actual 2000-01</u>	<u>Budget 2001-02</u>	<u>Revised Estimate 2001-02</u>	<u>Budget 2002-03</u>	<u>% Change From Prior Budget</u>
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	\$ 1,720,668	\$ 1,865,863	\$ 1,850,225	\$ 1,902,678	2.0%
Less: Uncollected Delinq Taxes-Levy Yr	523	1,452	523	523	-64.0%
Less: Credits To Taxpayers	116,701	126,390	111,681	116,700	-7.7%
Net Current Property Taxes	1,603,444	1,738,021	1,738,021	1,785,455	2.7%
Delinquent Property Tax Revenue	523	1,452	523	523	-64.0%
Other County Taxes	72,841	78,916	72,841	77,548	-1.7%
Intergovernmental	175,740	191,033	170,463	185,113	-3.1%
Subtotal Revenues	1,852,548	2,009,422	1,981,848	2,048,639	2.0%
Other Financing Sources:	-	-	-	-	
Total Revenues & Other Sources	1,852,548	2,009,422	1,981,848	2,048,639	2.0%
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Physical Health & Education	329,258	352,100	352,100	364,290	3.5%
Subtotal Expenditures	329,258	352,100	352,100	364,290	3.5%
Other Financing Uses:					
Operating Transfers Out	1,546,356	1,657,322	1,657,322	1,705,104	2.9%
Total Expenditures & Other Uses	1,875,614	2,009,422	2,009,422	2,069,394	3.0%
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	(23,066)	-	(27,574)	(20,755)	
Beginning Fund Balance - July 1,	\$ 155,078	\$ 259,015	\$ 132,012	\$ 104,438	-59.7%
Ending Fund Balance - June 30,	\$ 132,012	\$ 259,015	\$ 104,438	\$ 83,683	-67.7%

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. Subsequent years have also been lower due to reduced utilization. FY03 is projected to remain flat compared to FY02 projected amounts.

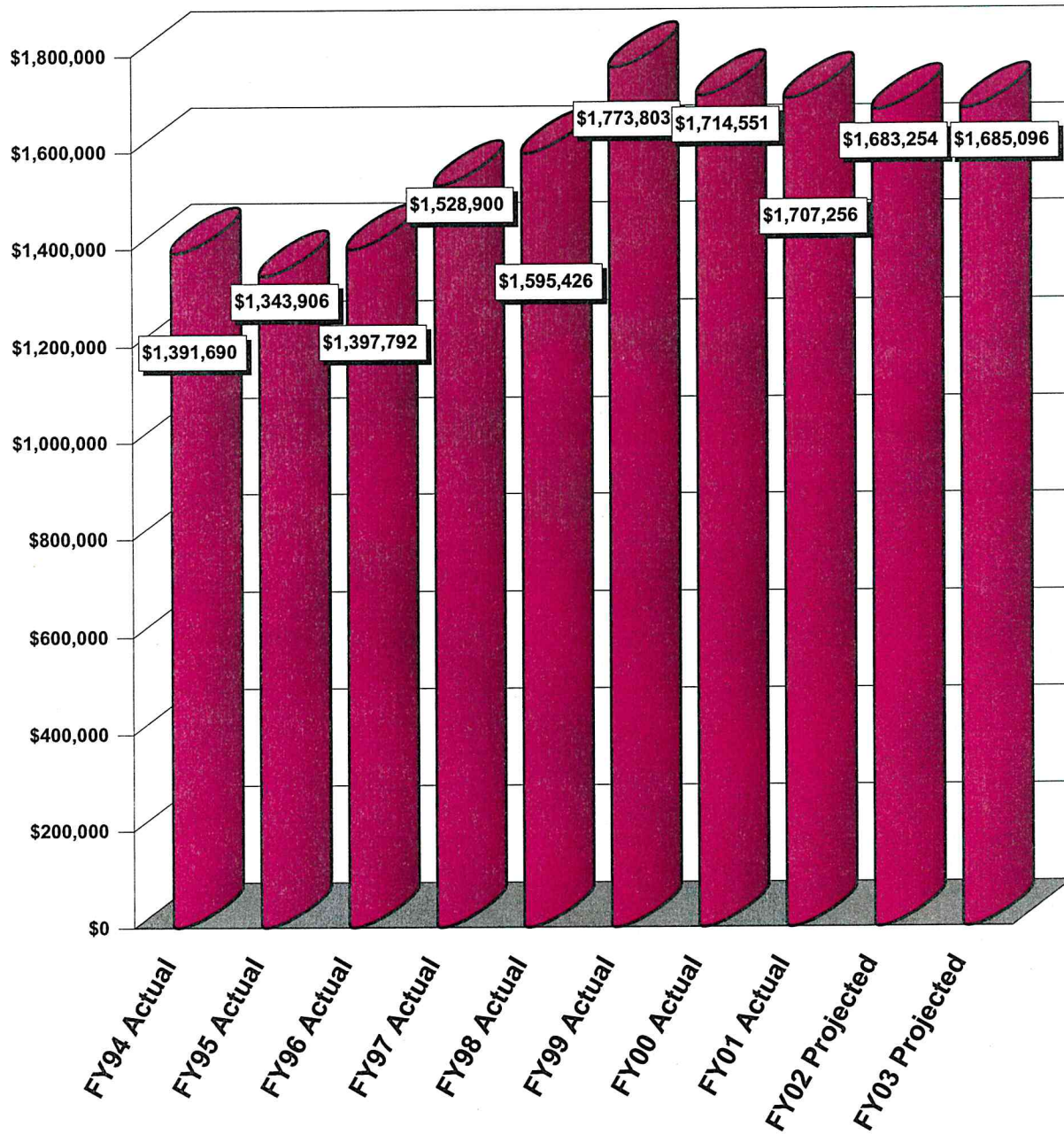
The following information provides a ten year history of State Road Use Tax revenues:

Fiscal Year	Road Use Tax Revenues
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	1,707,256
2001-02 (revised estimate)	1,683,254
2002-03 (Budget)	1,685,096

Finally for fiscal year 2002-03 the corporate levy rate used to compute the transfer amount from the General Basic Fund is \$.11465 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 \$2.46405 or 82% of the maximum \$3.00375 levy rate.

ROAD USE TAX REVENUES

TEN YEAR COMPARISON



This graph shows that after increasing during a six year period through FY99 the amount of road use taxes received from the State began decreasing in FY00 due to a change in the funding distribution formula and most recently due to reduced utilization.

**SECONDARY ROADS FUND
FUND STATEMENT**

	<u>Actual 2000-01</u>	<u>Budget 2001-02</u>	<u>Revised Estimate 2001-02</u>	<u>Budget 2002-03</u>	<u>% Change From Prior Budget</u>
REVENUES & OTHER FINANCING SOURCES					
Intergovernmental	\$ 1,799,710	\$ 1,912,645	\$ 1,854,254	\$ 1,784,096	-6.7%
Licenses & Permits	810	1,000	1,000	1,000	0.0%
Charges For Services	13,163	9,000	9,000	5,000	-44.4%
Miscellaneous	<u>42,744</u>	<u>10,000</u>	<u>19,000</u>	<u>253,000</u>	2430.0%
Subtotal Revenues	1,856,427	1,932,645	1,883,254	2,043,096	5.7%
Other Financing Sources:					
Operating Transfers In	<u>2,100,722</u>	<u>2,163,744</u>	<u>2,163,744</u>	<u>2,228,656</u>	3.0%
Total Revenues & Other Sources	3,957,149	4,096,389	4,046,998	4,271,752	4.3%
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Roads & Transportation					
Administration	\$ 160,103	\$ 163,600	\$ 163,600	\$ 165,000	0.9%
Engineering	312,949	310,000	310,000	324,000	4.5%
Bridges & Culverts	78,058	102,000	102,000	102,000	0.0%
Roads	1,195,974	1,252,000	1,252,000	1,092,000	-12.8%
Snow & Ice Control	248,623	216,000	216,000	236,000	9.3%
Traffic Controls	119,334	146,000	146,000	146,000	0.0%
Road Clearing	80,319	95,000	95,000	95,000	0.0%
New Equipment	306,796	350,000	350,000	232,000	-33.7%
Equipment Operation	636,142	577,500	577,500	670,000	16.0%
Tools, Materials, Supplies	47,579	53,000	53,000	52,000	-1.9%
Real Estate & Buildings	54,899	30,000	30,000	30,000	0.0%
Capital Projects	<u>819,625</u>	<u>1,100,000</u>	<u>1,100,000</u>	<u>1,135,000</u>	3.2%
Subtotal Expenditures	4,060,401	4,395,100	4,395,100	4,279,000	-2.6%
Other Financing Uses:	-	-	-	-	
Total Expenditures & Other Uses	4,060,401	4,395,100	4,395,100	4,279,000	-2.6%
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	(103,252)	(298,711)	(348,102)	(7,248)	-97.6%
Beginning Fund Balance - July 1,	\$ 979,100	\$ 1,159,884	\$ 875,848	\$ 527,746	-54.5%
Ending Fund Balance - June 30,	\$ 875,848	\$ 861,173	\$ 527,746	\$ 520,498	-39.6%

Secondary Roads Equipment Fund **FUND STATEMENT**

<u>Fund</u>	<u>Actual</u> <u>2000-01</u>	<u>Budget</u> <u>2001-02</u>	<u>Revised</u> <u>Estimate</u> <u>2001-02</u>	<u>Budget</u> <u>2002-03</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**

	<u>Actual 2000-01</u>	<u>Budget 2001-02</u>	<u>Revised Estimate 2001-02</u>	<u>Budget 2002-03</u>	<u>% Change From Prior Budget</u>
REVENUES & OTHER FINANCING SOURCES					
Charges For Services	\$ 38,452	\$ 45,000	\$ 45,000	\$ 44,650	-0.8%
Use of Money & Property	<u>7,564</u>	<u>4,000</u>	<u>4,000</u>	<u>6,500</u>	62.5%
Subtotal Revenues	46,016	49,000	49,000	51,150	4.4%
Other Financing Sources:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total Revenues & Other Sources	46,016	49,000	49,000	51,150	4.4%
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Other Financing Uses:					
Operating Transfers Out	<u>\$ 2,852</u>	<u>\$ 50,000</u>	<u>\$ 200,000</u>	<u>\$ 45,000</u>	-10.0%
Total Expenditures & Other Uses	2,852	50,000	200,000	45,000	-10.0%
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	43,164	(1,000)	(151,000)	6,150	-715.0%
Beginning Fund Balance - July 1,	\$ 111,718	\$ 189,760	\$ 154,882	\$ 3,882	-98.0%
Ending Fund Balance - June 30,	\$ 154,882	\$ 188,760	\$ 3,882	\$ 10,032	-94.7%