



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, if necessary, will be making various priority cost reduction recommendations to the Board prior to December 31, 2003. Exact FY04 State funding will not be known until January 2004.

**MH-DD Fund
FUND STATEMENT**

<u>Fund</u>	<u>Actual 2001-02</u>	<u>Budget 2002-03</u>	<u>Revised Estimate 2002-03</u>	<u>Budget 2003-04</u>	<u>% Change From Prior Budget</u>
Beginning balance, July 1	\$ 2,166,738	\$ 2,867,727	\$ 1,218,233	\$ 1,004,269	-65.0%
Revenues	<u>11,559,148</u>	<u>12,546,057</u>	<u>12,283,624</u>	<u>12,352,316</u>	-1.5%
Funds available	13,725,886	15,413,784	13,501,857	13,356,585	-13.3%
Expenditures	<u>12,507,653</u>	<u>13,099,016</u>	<u>12,497,588</u>	<u>12,916,875</u>	-1.4%
Ending Balance, June 30	<u>\$ 1,218,233</u>	<u>\$ 2,314,768</u>	<u>\$ 1,004,269</u>	<u>\$ 439,710</u>	-81.0%

**MH-DD Fund
REVENUE SOURCES**

<u>Fund</u>	<u>Actual 2001-02</u>	<u>Budget 2002-03</u>	<u>Revised Estimate 2002-03</u>	<u>Budget 2003-04</u>	<u>% Change From Prior Budget</u>
REVENUES					
Taxes Levied on Property	\$ 3,131,813	\$ 3,155,515	\$ 3,155,515	\$ 3,154,566	0.0%
Less: Uncollected Delinquent Taxes-Lev	1,505	1,693	1,693	1,693	0.0%
Less: Credits To Taxpayers	<u>139,181</u>	<u>147,593</u>	<u>147,593</u>	<u>147,593</u>	0.0%
Net Current Property Taxes	2,991,127	3,006,229	3,006,229	3,005,280	0.0%
Add: Delinquent Property Tax Revenue	<u>1,505</u>	<u>1,693</u>	<u>1,693</u>	<u>1,693</u>	0.0%
Total Net Property Taxes	2,992,632	3,007,922	3,007,922	3,006,973	0.0%
Other County Taxes	<u>6,102</u>	<u>6,165</u>	<u>6,300</u>	<u>6,300</u>	2.2%
Total Other Taxes, Penalties & Costs	6,102	6,165	6,300	6,300	2.2%
Utility Tax Replacement Excise Tax	148,651	152,517	152,517	153,466	0.6%
Intergovernmental :					
State Grants & Reimbursements	3,203,913	2,729,542	2,609,282	2,677,872	-1.9%
State Credits Against Levied Taxes	139,181	147,593	147,593	147,593	0.0%
Other State Credits	<u>5,024,405</u>	<u>6,458,818</u>	<u>6,300,579</u>	<u>6,300,579</u>	-2.4%
Subtotal Intergovernmental	8,367,499	9,335,953	9,057,454	9,126,044	-2.2%
Charges For Services	43,516	43,000	45,000	45,000	4.7%
Other:					
Miscellaneous	<u>747</u>	<u>500</u>	<u>14,431</u>	<u>14,533</u>	2806.6%
Total Other	747	500	14,431	14,533	2806.6%
GRAND TOTAL REVENUES	<u>\$ 11,559,147</u>	<u>\$ 12,546,057</u>	<u>\$ 12,283,624</u>	<u>\$ 12,352,316</u>	-1.5%

MH-DD FUND EXPENDITURE DETAIL

	<u>Actual</u> <u>2001-02</u>	<u>Budget</u> <u>2002-03</u>	<u>Revised</u> <u>Estimate</u> <u>2002-03</u>	<u>Budget</u> <u>2003-04</u>	<u>%</u> <u>Change</u> <u>From</u> <u>Prior</u> <u>Budget</u>
MH-DD SERVICE AREA					
Mental Health					
Info & Education Services	26,917	39,211	39,211	40,088	2.2%
General Administration	16,092	8,100	8,100	8,100	0.0%
Coordination Services	22,599	3,056	22,904	23,959	684.0%
Personal & Environ Support	14,292	3,547	3,611	2,836	-20.0%
Treatment Services	999,650	1,049,109	1,059,669	1,091,071	4.0%
Licensed/Certified Living Arrangements	62,856	53,700	53,700	55,311	3.0%
Instit/Hospital/Commitment Services	286,395	257,150	316,634	324,581	26.2%
Total Mental Health	1,428,801	1,413,873	1,503,829	1,545,946	9.3%
Chronic Mental Illness					
Info & Education Services	28,116	26,777	26,777	27,580	3.0%
General Administration	56,632	629,837	40,000	39,265	-93.8%
Coordination Services	778,842	821,761	829,570	902,454	9.8%
Personal & Environ Support	509,925	100,190	137,464	144,908	44.6%
Treatment Services	754,660	789,085	778,439	801,619	1.6%
Vocational & Day Services	114,985	145,721	163,230	171,084	17.4%
Licensed/Certified Living Arrangements	1,098,999	1,001,006	965,026	992,866	-0.8%
Instit/Hospital/Commitment Services	321,797	248,328	343,535	330,735	33.2%
Total Chronic Mental Illness	3,663,956	3,762,705	3,284,041	3,410,511	-9.4%
Mental Retardation					
General Administration	72,623	8,100	8,100	8,100	0.0%
Coordination Services	141,468	118,411	117,882	126,630	6.9%
Personal & Environ Support	319,186	378,360	371,833	386,742	2.2%
Treatment Services	29,673	26,122	18,678	19,238	-26.4%
Vocational & Day Services	1,438,206	1,369,585	1,342,551	1,354,165	-1.1%
Licensed/Certified Living Arrangements	4,125,863	4,617,318	4,519,331	4,664,665	1.0%
Instit/Hospital/Commitment Services	1,127,682	1,213,927	1,148,662	1,206,060	-0.6%
Total Mental Retardation	7,254,701	7,731,823	7,527,037	7,765,600	0.4%
Developmental Disabilities					
General Administration	5,264	8,100	8,100	8,100	0.0%
Coordination Services	18,561	-	5	5	
Personal & Environ Support	973	1,727	1,142	1,191	-31.0%
Treatment Services	-	490	490	505	3.1%
Vocational & Day Services	83,089	100,583	100,191	110,092	9.5%
Licensed/Certified Living Arrangements	52,308	79,715	72,753	74,925	-6.0%
Total Developmental Disabilities	160,195	190,615	182,681	194,818	2.2%
MH-DD Holding Account	-	-	-	-	
Grand total MH-DD expenditures	\$ 12,507,653	\$ 13,099,016	\$ 12,497,588	\$ 12,916,875	-1.4%

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 27% 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 have fluctuated over the past ten (10) years as shows below:

Fiscal Year	Rural Tax Base	Rural Services Fund Levy *	Rural Services Fund Levy
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
2003-04	686,308,656	1,992,385	2.90305

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
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
2003-04	1,640,529	2.35507	381,718	0.54798

* 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>2001-02</u>	<u>Budget</u> <u>2002-03</u>	<u>Revised</u> <u>Estimate</u> <u>2002-03</u>	<u>Budget</u> <u>2003-04</u>	<u>%</u> <u>Change</u> <u>From</u> <u>Prior</u> <u>Budget</u>
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	\$ 1,855,727	\$ 1,902,678	\$ 1,903,788	\$ 1,922,221	1.0%
Less: Uncollected Delinq Taxes-Levy Yr	712	523	523	523	0.0%
Less: Credits To Taxpayers	<u>117,642</u>	<u>116,700</u>	<u>117,810</u>	<u>117,810</u>	1.0%
Net Current Property Taxes	1,737,373	1,785,455	1,785,455	1,803,888	1.0%
Delinquent Property Tax Revenue	712	523	523	523	0.0%
Other County Taxes	76,081	77,548	78,278	77,273	-0.4%
Intergovernmental	<u>147,134</u>	<u>185,113</u>	<u>180,558</u>	<u>180,558</u>	-2.5%
Subtotal Revenues	1,961,300	2,048,639	2,044,814	2,062,242	0.7%
Other Financing Sources:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total Revenues & Other Sources	1,961,300	2,048,639	2,044,814	2,062,242	0.7%
EXPENDITURES & OTHER FINANCING USES					
Operating:					
County Environment & Education	<u>352,100</u>	<u>364,290</u>	<u>364,290</u>	<u>381,718</u>	4.8%
Subtotal Expenditures	352,100	364,290	364,290	381,718	4.8%
Other Financing Uses:					
Operating Transfers Out	<u>1,657,322</u>	<u>1,705,104</u>	<u>1,705,104</u>	<u>1,705,104</u>	0.0%
Total Expenditures & Other Uses	2,009,422	2,069,394	2,069,394	2,086,822	0.8%
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	(48,122)	(20,755)	(24,580)	(24,580)	18.4%
Beginning Fund Balance - July 1,	\$ 132,012	\$ 221,056	\$ 83,889	\$ 59,309	-73.2%
Ending Fund Balance - June 30,	\$ 83,889	\$ 200,301	\$ 59,309	\$ 34,729	-82.7%

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).

Every four years the allocation formula changes based on a needs assessment performed by the State. While previous needs assessment reports have lowered the County allocated amount in the past, the most current study will result in a major increase to Scott County. FY04 is projected to increase substantially compared to FY03 projected amounts. This increase will fund construction projects and keep the rural services property tax levy stable.

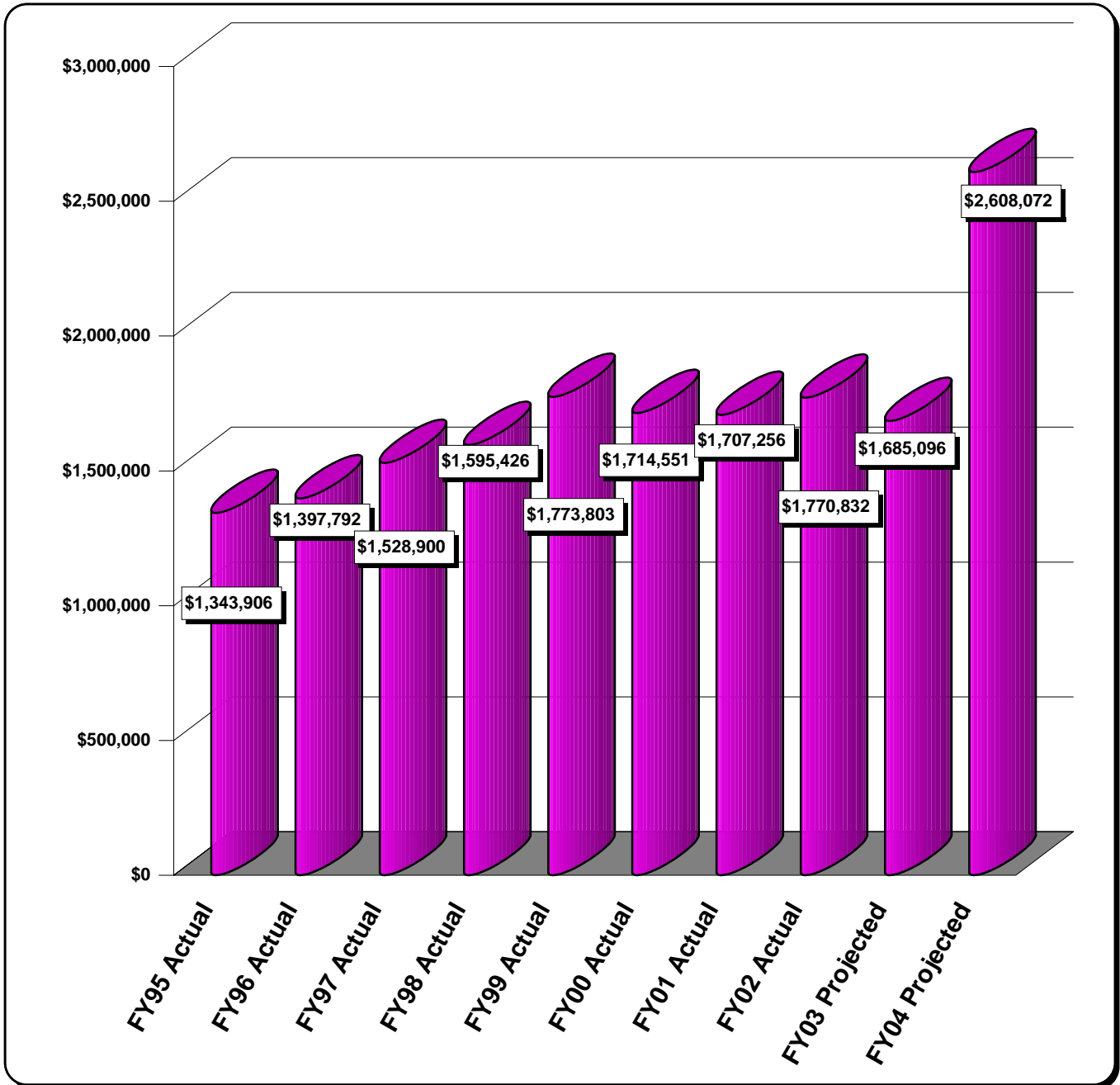
The following information provides a ten year history of State Road Use Tax revenues:

Fiscal Year	Road Use Tax Revenues
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	1,770,832
2002-03 (revised estimate)	1,685,096
2003-04 (Budget)	2,608,072

Finally for fiscal year 2003-04 the corporate levy rate used to compute the transfer amount from the General Basic Fund is \$0.11266 or 67% of the maximum \$.16875 levy rate. While the rural levy rate used to compute the transfer amount from the Rural Basic Fund is \$2.35507 or 78% of the maximum \$3.00375 levy rate.

ROAD USE TAX REVENUES

TEN YEAR COMPARISON



This graph shows that after limited growth in recent years, next year Scott County will be receiving substantially more in Road Use Taxes due to an update of the needs study report which is performed every four years. This substantial increase will go toward construction and keeping the rural services property tax levy stable.

**SECONDARY ROADS FUND
FUND STATEMENT**

	<u>Actual</u> <u>2001-02</u>	<u>Budget</u> <u>2002-03</u>	<u>Revised</u> <u>Estimate</u> <u>2002-03</u>	<u>Budget</u> <u>2003-04</u>	<u>%</u> <u>Change</u> <u>From</u> <u>Prior</u> <u>Budget</u>
REVENUES & OTHER FINANCING SOURCES					
Intergovernmental	\$ 1,942,577	\$ 1,784,096	\$ 1,784,096	\$ 2,681,972	50.3%
Licenses & Permits	1,765	1,000	1,000	1,000	0.0%
Charges For Services	39,783	5,000	5,000	5,000	0.0%
Miscellaneous	<u>37,364</u>	<u>253,000</u>	<u>253,000</u>	<u>13,000</u>	-94.9%
Subtotal Revenues	2,021,489	2,043,096	2,043,096	2,700,972	32.2%
Other Financing Sources:					
Operating Transfers In	<u>2,163,744</u>	<u>2,228,656</u>	<u>2,228,656</u>	<u>2,228,656</u>	0.0%
Total Revenues & Other Sources	4,185,233	4,271,752	4,271,752	4,929,628	15.4%
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Roads & Transportation					
Administration	\$ 169,981	\$ 165,000	\$ 165,000	\$ 170,800	3.5%
Engineering	317,500	324,000	324,000	346,900	7.1%
Bridges & Culverts	92,874	102,000	102,000	142,000	39.2%
Roads	1,377,285	1,092,000	1,092,000	1,147,000	5.0%
Snow & Ice Control	153,624	236,000	236,000	246,000	4.2%
Traffic Controls	121,652	146,000	146,000	143,000	-2.1%
Road Clearing	145,939	95,000	95,000	120,000	26.3%
New Equipment	339,207	232,000	232,000	520,000	124.1%
Equipment Operation	565,600	670,000	670,000	653,000	-2.5%
Tools, Materials, Supplies	75,264	52,000	52,000	53,000	1.9%
Real Estate & Buildings	21,140	30,000	30,000	55,000	83.3%
Capital Projects	<u>1,119,570</u>	<u>1,135,000</u>	<u>1,135,000</u>	<u>1,100,000</u>	-3.1%
Subtotal Expenditures	4,499,636	4,279,000	4,279,000	4,696,700	9.8%
Other Financing Uses:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total Expenditures & Other Uses	4,499,636	4,279,000	4,279,000	4,696,700	9.8%
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	(314,403)	(7,248)	(7,248)	232,928	-3313.7%
Beginning Fund Balance - July 1,	\$ 875,848	\$ 1,119,472	\$ 561,446	\$ 554,198	-50.5%
Ending Fund Balance - June 30,	\$ 561,446	\$ 1,112,224	\$ 554,198	\$ 787,126	-29.2%

Secondary Roads Equipment Fund FUND STATEMENT

<u>Fund</u>	<u>Actual</u> <u>2001-02</u>	<u>Budget</u> <u>2002-03</u>	<u>Revised</u> <u>Estimate</u> <u>2002-03</u>	<u>Budget</u> <u>2003-04</u>	<u>%</u> <u>Change</u> <u>From</u> <u>Prior</u> <u>Budget</u>
Beginning balance, July 1	\$ -	\$ -	\$ -	\$ -	
Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Funds available	-	-	-	-	
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Ending Balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

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

	<u>Actual</u> <u>2001-02</u>	<u>Budget</u> <u>2002-03</u>	<u>Revised</u> <u>Estimate</u> <u>2002-03</u>	<u>Budget</u> <u>2003-04</u>	<u>%</u> <u>Change</u> <u>From</u> <u>Prior</u> <u>Budget</u>
REVENUES & OTHER FINANCING SOURCES					
Charges For Services	\$ 52,776	\$ 44,650	\$ 49,000	\$ 53,000	18.7%
Use of Money & Property	<u>4,221</u>	<u>6,500</u>	<u>5,000</u>	<u>6,000</u>	-7.7%
Subtotal Revenues	56,997	51,150	54,000	59,000	15.3%
Other Financing Sources:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total Revenues & Other Sources	56,997	51,150	54,000	59,000	15.3%
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Other Financing Uses:					
Operating Transfers Out	\$ 19,620	\$ 45,000	\$ 100,000	\$ 200,000	344.4%
Total Expenditures & Other Uses	19,620	45,000	100,000	200,000	344.4%
Excess Of Revenues & Other Sources over(under) Expenditures & Other Uses	37,377	6,150	(46,000)	(141,000)	-2392.7%
Beginning Fund Balance - July 1,	\$ 154,882	\$ 82,384	\$ 192,259	\$ 146,259	77.5%
Ending Fund Balance - June 30,	\$ 192,259	\$ 88,534	\$ 146,259	\$ 5,259	-94.1%