

331.424A County mental health and disabilities services fund.

1. For the purposes of [part 6 of division III of this chapter](#), [this section](#), and [chapter 426B](#), unless the context otherwise requires:

a. “*Base expenditure amount*” is an amount determined for each county that is the lesser of the following amounts:

(1) The county’s base year expenditures for mental health and disabilities services, as defined in [section 331.424A, subsection 1](#), paragraph “a”, Code 2017.

(2) The product of the statewide per capita expenditure target amount multiplied by the county’s population for the fiscal year beginning July 1, 2017.

b. “*Cash flow reduction amount*” means the amount calculated under [subsection 4](#) and used to reduce a county budgeted amount under [subsection 9](#) for fiscal years beginning on or after July 1, 2021.

c. “*County budgeted amount*” means the amount calculated under [subsection 9](#) and certified for levy under [subsection 6](#).

d. “*County services fund*” means a county mental health and disabilities services fund created pursuant to [this section](#).

e. “*Population*” means the population shown by the latest preceding certified federal census or the latest applicable population estimate issued by the federal government, whichever is most recent and available as of July 1 of the fiscal year preceding the fiscal year to which the funding calculations apply.

f. “*Region*” means a mental health and disability services region formed in accordance with [section 331.389](#).

g. “*Regional per capita expenditure target amount*” means the amount determined in [subsection 8](#) for each region.

h. “*Statewide per capita expenditure target amount*” means forty-seven dollars and twenty-eight cents.

2. The county finance committee created in [section 333A.2](#) shall consult with the department of human services and the department of management in adopting rules and prescribing forms for administering the county services funds.

3. County revenues from taxes and other sources designated by a county for mental health and disabilities services shall be credited to the county mental health and disabilities services fund which shall be created by the county. The board shall make appropriations from the fund for payment of services provided under the regional service system management plan approved pursuant to [section 331.393](#). The county may pay for the services in cooperation with other counties by pooling appropriations from the county services fund with appropriations from the county services fund of other counties through the county’s regional administrator, or through another arrangement specified in the regional governance agreement entered into by the county under [section 331.392](#).

4. a. An amount of unobligated and unencumbered funds, as specified in the regional governance agreement entered into by the county under [section 331.392](#), shall be reserved in the county services fund to address cash flow obligations in the next fiscal year, subject to the limitations of [this subsection](#).

b. For fiscal years beginning July 1, 2017, July 1, 2018, and July 1, 2019, that portion of each county’s cash flow amount reserved in the county services fund that exceeds an amount equal to twenty-five percent of the gross expenditures from the county services fund in the fiscal year preceding the fiscal year in progress shall be used in whole or in part to fund the county’s financial obligations for the payment of services provided under the regional service system management plan under [section 331.393](#).

c. Each county shall, as part of the financial report required under [section 331.403](#), certify the county’s cash flow amount in the county services fund at the conclusion of the most recently completed fiscal year.

d. For each fiscal year beginning on or after July 1, 2021, of a county’s cash flow amount maintained in the county services fund or of the region’s cash flow amount attributable to the county under [section 331.391, subsection 4](#), paragraph “c”, an amount equal to the county’s cash flow reduction amount shall be used to fund the county’s financial obligations for the

payment of services provided under the regional service system management plan under [section 331.393](#).

e. For each fiscal year beginning on or after July 1, 2021, each county's cash flow reduction amount shall be determined as follows and shall result in a reduction of the county budgeted amount determined pursuant to [subsection 9](#):

(1) For each county located in a region having a population of one hundred thousand or over, the county's cash flow reduction amount equals the sum of the county's cash flow amount in the county services fund plus the most recent amount certified by the region for the county under [section 331.391, subsection 4](#), paragraph "c", minus twenty percent of the gross expenditures from the county services fund in the fiscal year preceding the fiscal year in progress. However, the cash flow reduction amount shall not be less than zero and shall not exceed the county budgeted amount determined under [subsection 9](#) prior to any reduction resulting from the cash flow reduction amount.

(2) For each county located in a region having a population of less than one hundred thousand, the county's cash flow reduction amount equals the sum of the county's cash flow amount in the county services fund plus the most recent amount certified by the region for the county under [section 331.391, subsection 4](#), paragraph "c", minus twenty-five percent of the gross expenditures budgeted from the county services fund for the fiscal year in progress. However, the cash flow reduction amount shall not be less than zero and shall not exceed the county budgeted amount determined under [subsection 9](#) prior to any reduction resulting from the cash flow reduction amount.

5. Receipts from the state or federal government for the mental health and disability services administered or paid for by a county shall be credited to the county services fund, including moneys distributed to the county from the department of human services and moneys allocated under [chapter 426B](#).

6. For each fiscal year, the county shall certify a levy for payment of services. For each fiscal year, county revenues from taxes imposed by the county credited to the county services fund shall not exceed an amount equal to the county budgeted amount for the fiscal year. A levy certified under [this section](#) is not subject to the appeal provisions of [section 331.426](#) or to any other provision in law authorizing a county to exceed, increase, or appeal a property tax levy limit.

7. Appropriations specifically authorized to be made from the county services fund shall not be made from any other fund of the county.

8. For the fiscal year beginning July 1, 2017, the regional per capita expenditure target amount is the sum of the base expenditure amount for all counties in the region divided by the population of the region. However, a regional per capita expenditure target amount shall not exceed the statewide per capita expenditure target amount. For the fiscal year beginning July 1, 2018, and each subsequent fiscal year, the regional per capita expenditure target amount for each region is equal to the regional per capita expenditure target amount for the fiscal year beginning July 1, 2017.

9. For the fiscal year beginning July 1, 2017, and each subsequent fiscal year, the county budgeted amount determined for each county shall be the amount necessary to meet the county's financial obligations for the payment of services provided under the regional service system management plan approved pursuant to [section 331.393](#), not to exceed an amount equal to the product of the regional per capita expenditure target amount multiplied by the county's population, and, for fiscal years beginning on or after July 1, 2021, reduced by the amount of the county's cash flow reduction amount for the fiscal year calculated under [subsection 4](#), if applicable.

95 Acts, ch 206, §10; 96 Acts, ch 1183, §33; 96 Acts, ch 1205, §1; 96 Acts, ch 1219, §103; 97 Acts, ch 198, §2; 2000 Acts, ch 1090, §1, 6; 2000 Acts, ch 1232, §5, 9, 10; 2001 Acts, ch 155, §1, 9 – 11; 2002 Acts, ch 1119, §157; 2002 Acts, ch 1146, §7; 2004 Acts, ch 1090, §18; 2011 Acts, ch 123, §22, 27; 2012 Acts, ch 1019, §114; 2012 Acts, ch 1120, §132, 139, 140; 2014 Acts, ch 1140, §78, 79; 2015 Acts, ch 137, §94, 162, 163; 2016 Acts, ch 1127, §1; 2017 Acts, ch 109, §5 – 9, 20, 21

Referred to in [§123.38](#), [§218.99](#), [§225.24](#), [§226.9C](#), [§249N.8](#), [§331.422](#), [§331.426](#), [§331.432](#), [§331.434](#), [§331.435](#), [§347.7](#), [§426B.5](#)

See Iowa Acts for special provisions relating to appropriations for MH/MR/DD services costs in a given year

2017 amendments take effect May 5, 2017, and apply to fiscal years beginning on or after July 1, 2017; 2017 Acts, ch 109, §20, 21

Subsections 1 and 4 stricken and rewritten
Subsections 6 and 7 amended
Subsection 8 stricken and rewritten
NEW subsection 9