

331.424A County mental health and disabilities services fund.

1. For the purposes of [part 6 of subchapter 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. “*County budgeted amount*” means the amount calculated under [subsection 9](#) and certified for levy under [subsection 6](#).

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

d. “*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.

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

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

g. “*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. a. 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. Until the required transfer of funds under paragraph “b”, 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](#). For fiscal years beginning before July 1, 2022, 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](#).

b. Notwithstanding [section 331.432, subsection 3](#), upon conclusion of the fiscal year beginning July 1, 2021, except for an exempt county under [section 331.391, subsection 1](#), the county treasurer shall transfer the remaining balance of the county’s county services fund created under paragraph “a”, including all unobligated and unencumbered funds, to the county’s region to which the county belongs in the fiscal year beginning July 1, 2022, for deposit in the region’s combined account under [section 331.391](#).

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, for fiscal years beginning before July 1, 2022, be reserved in the county services fund to address cash flow obligations in the next fiscal year.

b. 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.

5. Receipts from the state or federal government for fiscal years beginning before July 1, 2022, 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 beginning before July 1, 2022, the county shall certify a levy for payment of services. For each such 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. *a.* 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.

b. Notwithstanding paragraph “*a*”, for the fiscal year beginning July 1, 2019, the regional per capita expenditure target amount for a region formed pursuant to 2018 Iowa Acts, ch. 1165, §90, is the sum of the base expenditure amount for all counties in the region divided by the population of the region. However, the regional per capita expenditure target amount shall not exceed the statewide per capita expenditure target amount. For the fiscal year beginning July 1, 2020, and each subsequent fiscal year, the regional per capita expenditure target amount for the region shall be equal to the regional per capita expenditure target amount for the fiscal year beginning July 1, 2019.

9. *a.* For the fiscal year beginning July 1, 2017, and each subsequent fiscal year beginning before July 1, 2022, 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 twenty-one dollars and fourteen cents multiplied by the county’s population.

b. If a county officially joins a different region, the county’s budgeted amount for a fiscal year beginning before July 1, 2022, shall be the amount necessary to meet the county’s financial obligations for payment of services provided under the new region’s regional service system management plan approved pursuant to [section 331.393](#), not to exceed an amount equal to the product of twenty-one dollars and fourteen cents multiplied by the county’s population.

10. [This section](#) is repealed July 1, 2022.

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; 2018 Acts, ch 1041, §127; 2018 Acts, ch 1056, §14; 2018 Acts, ch 1165, §89, 91; 2018 Acts, ch 1172, §7, 14; 2019 Acts, ch 62, §2 – 4, 6, 7; 2021 Acts, ch 177, §94 – 99, 108

Referred to in [§331.422](#), [331.426](#), [331.432](#), [331.434](#), [331.435](#)

Subsection 1, paragraph b stricken and paragraphs c – h redesignated as b – g

Subsection 3 amended

Subsection 4, paragraph a amended

Subsection 4, paragraphs c and d stricken

Subsections 5, 6, and 9 amended

NEW subsection 10