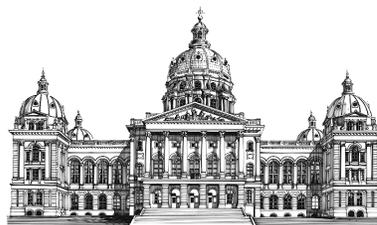

Iowa Legislative Fiscal Bureau

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State Capitol
Des Moines, IA 50319
December 7, 1999

Mental Health Expenditures

ISSUE

A review of county mental health expenditures, history of property tax relief, and allowable growth increases to counties for mental health expenditures.

AFFECTED AGENCIES

Department of Human Services
Ninety-nine county governments

CODE AUTHORITY

Sections 331.424A, 331.438, 426B.1, Code of Iowa
Chapter 206 (SF 69), 1995 Iowa Acts
Chapter 1213, 1998 Iowa Acts

BACKGROUND

In 1995, the General Assembly enacted SF 69 (Property and Income Tax Act) which created a Property Tax Relief Fund for county expenditures relating to mental health, mental retardation, and developmental disabilities services. Statutory language provides a formula for calculating the property tax levy cap for each county and the amount of State funding to be provided. Base year expenditures were originally the FY 1994 actual county expenditures for mental health services, but later counties were allowed to choose between the actual FY 1994 expenditures or the net expenditures for FY 1996. A total of \$214.2 million was used as the base for county mental health expenditures.

Also in 1995, the General Assembly made the following General Fund appropriations to the Property Tax Relief Fund:

- \$61.0 million for FY 1996
- \$87.0 million for FY 1997
- \$95.0 million for FY 1998. The FY 1998 appropriation also included \$6.6 million for the nonfederal share of the cost of services provided to minors with mental retardation under the Medical Assistance Program. Statutory language specifies that the \$6.6 million is to be included as property tax relief for purposes of determining the 50.0% State share of the counties' base year expenditures.

In addition, the General Assembly has provided the following appropriations as growth funding for expenditures incurred after calculation of the base year expenditures:

- \$6.2 million for FY 1998
- \$12.5 million for FY 1999
- \$18.1 million for FY 2000
- \$21.3 million for FY 2001

The General Assembly has appropriated these growth funds two years in advance to allow local planning of expenditures and calculation of local property tax levies.

CURRENT SITUATION

County Expenditures

Counties are required to provide total mental health expenditures to the Department of Human Services by December 1 of each year. **Attachment I** illustrates the 99 counties' gross expenditures for FY 1993 through FY 1998. Although "net expenditures" are to be used for the determination of the 50.0% State share, the Department of Human Services indicates that due to changes in the "net" definition, county accounting system changes, and assumptions in reporting; "gross" expenditures more accurately reflect the expenditures for mental health services. "Net expenditures" are a county's expenditures in one year for mental health, mental retardation, and developmental disabilities. **Attachment I** also illustrates that county expenditures between FY 1993 and FY 1998 have increased \$28.6 million (12.9%) over a five-year period, or an average annual rate of 2.6%.

County Fund Balances

Each county is required to report the ending balance of their Mental Health, Mental Retardation, and Development Disabilities Services Fund to the Department of Human Services by December 1 of each year. **Attachment II** shows the balance of the Fund for each county. **Attachment II** also illustrates that the Fund balances have grown in one year from \$51.6 million to \$78.2 million, an increase of \$26.7 million (51.7%). The FY 1998 balance of \$78.2 million equals 31.2% of the FY 1998 total gross expenditures. In addition, the FY 1998 ending balance represents 52.2% of the counties' share of gross expenditures and 36.5% of the original base year expenditures of \$214.2 million.¹

County Property Tax Levies

Counties are allowed by statute to levy an amount equal to the base year expenditures less property tax relief. **Attachment III** shows the levies by county. The levy formula does not include a factor for the amount of growth funding appropriated by the General Assembly, or the Fund balance.

Chart 1 illustrates that 91.9% of counties had Fund balances which increased between FY 1997 and FY 1998. **Chart 2** illustrates that for FY 1999, 48 of the 99 counties (48.5%) levied the maximum amount. These counties levied the maximum despite the fact that the ending Fund balances increased from FY 1997 to FY 1998 in 44 of those 48 counties.

¹ The total FY 1998 expenditures in **Attachment I** include \$101.2 million of State funding (the original appropriation of \$95.0 million and the subsequent \$6.2 million appropriation for growth).

Chart 1

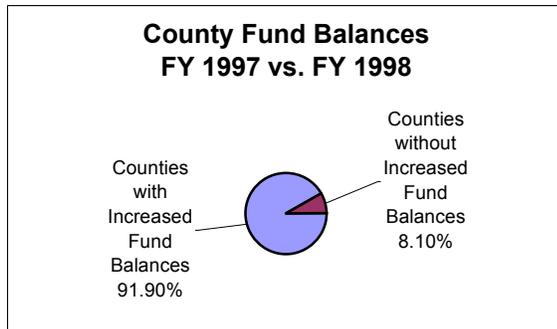
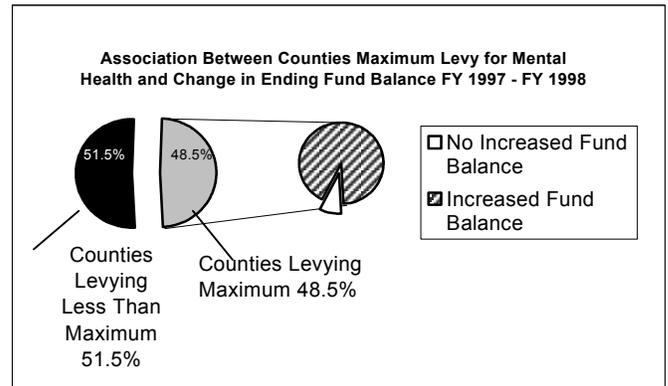


Chart 2



In addition, as illustrated in **Attachment III**, in cases where counties are not levying the maximum, 20 counties increased their levies between FY 1999 and FY 2000 while Fund balances increased in 18 of those 20 counties.

Conclusions

In 26 counties the gross expenditures per year decreased between FY 1993 and FY 1998 at the same time ending balances increased for the two years available, between FY 1997 and FY 1998. Four of the counties had enough funds available in the FY 1998 ending Fund balance to meet expenditures for FY 1998 without any property tax levy or State funding. An additional 34 counties had sufficient Fund balances to meet FY 1998 expenditures without any property tax levy.

ALTERNATIVES/BUDGET IMPACT

The General Assembly may wish to consider the following alternatives:

- Changing the levy calculation to include allowable growth funds in order to reduce the levies allowed.
- Changing the levy calculation to use the most recent actual year's expenditures, if less than the base year expenditures, to determine the amount of levy necessary.
- Limiting the ending Fund balance to less than 25.0% of actual expenditures. Generally, 25.0% (or three months) of funding is often viewed as appropriate funding for cash flow purposes. Given that the State funding involved is more than 50.0% of the base expenditures, only half of the 25.0% (or 12.5%) should be necessary as the local share. This action may require the General Assembly to change the timing of State funding provided to counties. This could involve making the allowable growth funds in two payments, July and January, rather than just one in January. In addition, the General Assembly could make the \$88.4 million (\$95.0 million less the \$6.6 million) from the Property Tax Relief Fund appropriation available in four quarterly payments, July, October, January, and April, in lieu of the current September and March payments. Both of these actions would allow for a decreased need of a high balance in the Fund, which could reduce the property tax levy. The impact on State government would be less interest earned from the State General Fund balance. Providing monthly draw-downs would reduce the amount of lost interest to the State General Fund. Caution is urged when encouraging counties to spend down ending Fund balances with a great growth of expenditures, since the balances are one-time monies and the expenditures may be on-going. Another option

would be to decrease the amount of State appropriation to the counties with excessive Fund balances, but when expenditures are determined at the local level, this could result in great fluctuation of needed State appropriations from year to year.

- When appropriating the allowable growth funds for FY 2000 and FY 2001, the General Assembly allocated \$2.0 million of the funds for a Risk Pool, which counties may apply for by April 1, 2000. Estimated unanticipated cost criteria are set forth in statute, as well as criteria which requires counties to repay the Risk Pool. The Governor is required to appoint members to a Risk Pool Board that will determine the amounts eligible counties receive from the Pool. Unused funds are allowed to carry over to increase the amount of funding available in the Risk Pool over a period of years. The General Assembly may want to review the first year of applications for funds from the Risk Pool and determine the necessary level of future appropriations to the Pool. Any change in the amount could reduce the appropriation need or increase the other allowable growth funds if combined with other growth funding categories. The later would reduce the financial contributions of the local counties.

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MENTAL HEALTH EXPENDITURES

ATTACHMENT I

CNTY NO.	COUNTY NAME	FY 1993 COUNTY GROSS EXPENDITURES	FY 1994 COUNTY GROSS EXPENDITURES	FY 1995 COUNTY GROSS EXPENDITURES	FY 1996 COUNTY GROSS EXPENDITURES	FY 1997 COUNTY GROSS EXPENDITURES	FY 1998 COUNTY GROSS EXPENDITURES
1	ADAIR	\$ 651,134	\$ 591,883	\$ 586,630	\$ 587,509	\$ 555,796	\$ 546,736
2	ADAMS	376,594	363,192	410,164	415,304	408,230	386,619
3	ALLAMAKEE	1,514,912	1,499,700	1,519,384	1,417,265	1,356,306	1,471,922
4	APPANOOSE	1,105,813	1,174,129	1,244,228	1,246,188	1,213,160	1,184,922
5	AUDUBON	756,026	713,846	733,155	593,279	664,931	693,433
6	BENTON	1,669,845	1,662,457	1,702,683	1,688,072	1,421,105	1,587,031
7	BLACK HAWK	14,867,314	15,412,152	14,944,292	16,293,106	13,970,926	15,359,928
8	BOONE	1,748,481	1,847,353	1,648,794	1,820,726	1,672,810	1,754,193
9	BREMER	1,807,189	2,115,845	1,985,628	2,314,019	2,016,025	1,915,702
10	BUCHANAN	1,650,570	1,756,841	2,117,960	2,137,747	1,996,236	2,053,261
11	BUENA VISTA	1,164,478	1,271,979	1,260,505	1,223,907	1,172,908	1,201,751
12	BUTLER	948,066	951,829	948,777	988,402	973,785	900,726
13	CALHOUN	908,888	857,795	888,849	886,106	897,806	913,215
14	CARROLL	2,527,762	2,478,415	2,579,969	2,484,747	2,323,632	2,410,016
15	CASS	1,388,590	1,384,535	1,464,063	1,364,553	1,458,098	1,527,792
16	CEDAR	1,481,914	1,783,785	1,961,997	2,003,010	1,829,311	2,099,119
17	CERRO GORDO	3,743,485	4,099,449	4,434,748	4,622,919	4,329,469	4,556,624
18	CHEROKEE	990,270	927,753	885,924	845,731	963,496	848,190
19	CHICKASAW	904,860	1,052,275	1,054,781	1,150,182	1,001,209	986,587
20	CLARKE	724,833	750,846	804,352	741,820	725,766	783,455
21	CLAY	955,770	1,068,639	1,018,514	1,166,572	1,151,464	1,192,642
22	CLAYTON	1,610,080	1,636,856	1,233,900	1,670,888	1,621,600	1,519,663
23	CLINTON	3,877,603	5,075,654	4,278,954	4,962,964	4,720,679	5,182,371
24	CRAWFORD	1,431,095	1,711,144	1,709,003	1,613,081	1,486,461	1,654,936
25	DALLAS	2,720,894	2,859,909	2,900,403	2,757,514	3,116,577	3,336,019
26	DAVIS	753,703	671,419	703,706	706,945	702,742	779,928
27	DECATUR	583,724	632,754	781,060	648,668	594,732	571,192
28	DELAWARE	1,685,649	1,642,656	1,611,077	1,677,055	1,546,702	1,833,663
29	DES MOINES	2,377,823	2,391,881	2,222,827	2,412,112	2,810,623	2,943,197
30	DICKINSON	878,700	915,306	1,053,077	1,052,305	1,100,175	1,054,378
31	DUBUQUE	7,576,981	9,930,112	9,970,224	10,234,942	9,595,477	10,829,892
32	EMMET	1,253,605	1,228,713	1,240,024	1,284,697	1,221,341	1,389,811
33	FAYETTE	1,227,997	1,258,707	1,345,226	1,465,202	1,296,030	1,336,653
34	FLOYD	1,520,708	1,419,670	1,519,928	1,388,568	1,316,291	1,209,730
35	FRANKLIN	752,856	744,924	765,942	715,858	763,937	751,951
36	FREMONT	750,796	864,171	884,672	848,209	825,279	835,657
37	GREENE	1,224,266	1,188,480	1,281,305	1,196,975	1,218,634	1,273,789
38	GRUNDY	831,444	1,020,324	961,398	885,855	877,583	894,022
39	GUTHRIE	1,000,691	878,350	1,132,533	1,127,259	1,066,301	1,111,813
40	HAMILTON	1,293,348	1,375,657	1,309,401	1,371,986	1,559,096	1,747,515
41	HANCOCK	1,199,952	1,081,035	1,178,537	1,259,341	1,057,876	1,063,896
42	HARDIN	1,456,340	1,607,826	1,549,622	1,600,658	1,450,015	1,428,486
43	HARRISON	1,475,344	1,475,129	1,496,555	1,289,865	1,358,294	1,280,341
44	HENRY	1,536,744	1,704,691	1,654,157	1,620,753	1,712,883	1,697,217
45	HOWARD	714,547	719,957	705,624	823,703	837,898	854,239
46	HUMBOLDT	1,016,506	1,008,855	1,023,822	997,408	923,837	1,032,228
47	IDA	612,424	606,967	618,764	588,946	564,458	575,338
48	IOWA	1,309,092	1,438,179	1,415,989	1,340,832	1,214,345	1,387,263
49	JACKSON	1,622,076	1,589,612	1,603,803	1,747,569	1,846,595	1,876,624
50	JASPER	4,069,070	7,091,420	7,351,895	7,151,745	7,157,517	8,520,624
51	JEFFERSON	1,250,410	1,254,164	1,148,224	1,286,816	1,218,000	1,278,117
52	JOHNSON	6,642,518	7,085,940	6,501,583	7,519,952	7,768,574	7,681,596
53	JONES	1,804,931	1,876,211	1,945,647	1,938,875	1,768,076	1,981,328
54	KEOKUK	983,885	990,333	855,880	950,789	904,372	840,711
55	KOSSUTH	1,507,854	1,805,544	1,474,914	2,282,045	1,792,378	1,997,952
56	LEE	3,417,313	3,268,777	3,554,124	3,928,798	3,909,169	3,477,448
57	LINN	15,632,868	17,104,559	15,622,979	16,640,427	16,948,507	17,476,638
58	LOUISA	630,944	1,078,825	867,688	1,090,517	962,155	930,871
59	LUCAS	785,660	823,147	683,104	724,301	750,297	592,891
60	LYON	724,193	610,975	634,362	657,466	723,533	746,019
61	MADISON	868,957	867,037	1,045,254	1,036,696	948,421	949,137
62	MAHASKA	1,783,474	2,016,052	1,925,752	2,292,910	1,792,187	2,076,680
63	MARION	1,897,012	1,754,097	1,704,155	2,302,862	2,117,840	2,402,122
64	MARSHALL	3,645,506	3,716,252	3,518,011	3,734,537	2,718,912	2,659,418
65	MILLS	971,603	1,114,223	1,157,993	1,031,540	1,173,779	1,169,979
66	MITCHELL	1,098,291	1,284,220	1,344,345	1,444,677	1,285,599	1,206,457
67	MONONA	767,254	745,490	658,541	844,557	664,673	718,536
68	MONROE	645,596	739,548	615,481	738,866	728,203	688,377
69	MONTGOMERY	987,953	738,991	819,570	682,171	769,666	676,825
70	MUSCATINE	3,459,293	3,855,946	3,930,757	4,468,106	4,355,710	4,785,031
71	O'BRIEN	987,739	1,106,582	1,154,013	1,203,856	1,198,653	1,286,763
72	OSCEOLA	427,808	362,434	385,589	449,690	362,737	364,980
73	PAGE	1,244,922	1,313,880	1,287,633	1,140,358	1,158,238	1,065,493
74	PALO ALTO	974,359	988,528	968,529	968,841	1,109,751	1,169,462
75	PLYMOUTH	1,141,460	1,189,005	955,031	1,043,417	861,971	1,023,730
76	POCAHONTAS	757,033	785,336	802,885	797,741	825,391	827,325
77	POLK	26,405,810	28,331,850	25,976,782	27,612,843	29,067,291	30,667,891
78	POTTAWATTAMIE	8,116,114	6,657,280	7,363,318	5,795,994	6,128,454	6,364,028
79	POWESHIEK	1,136,802	1,215,816	1,132,816	1,114,507	1,109,927	1,132,828
80	RINGGOLD	518,948	443,909	608,170	480,064	472,787	455,290
81	SAC	996,295	947,418	928,102	902,041	922,547	1,076,410
82	SCOTT	8,836,055	8,978,609	9,381,273	9,292,635	9,328,108	9,424,014
83	SHELBY	1,420,442	1,424,422	1,224,979	1,300,837	1,291,143	1,427,137
84	SIOUX	1,934,902	1,834,304	1,710,579	1,783,352	1,817,300	2,172,060
85	STORY	5,007,810	5,349,402	5,420,055	5,797,996	6,029,141	6,457,596
86	TAMA	1,308,484	1,194,569	1,016,469	1,166,547	1,139,301	1,169,479
87	TAYLOR	403,852	355,466	350,723	362,055	355,866	432,540
88	UNION	876,983	961,898	1,033,004	1,206,311	1,123,621	1,145,149
89	VANBUREN	587,934	570,334	605,193	567,210	490,958	478,038
90	WAPELLO	3,772,252	3,813,620	3,884,664	3,945,491	3,810,981	3,886,587
91	WARREN	1,999,412	2,130,679	1,991,651	2,146,162	1,994,223	2,159,888
92	WASHINGTON	1,453,632	1,339,776	1,524,960	1,418,764	1,353,079	1,510,886
93	WAYNE	417,871	432,119	421,168	608,096	570,439	590,065
94	WEBSTER	2,518,252	3,446,878	3,608,916	3,550,556	3,965,959	3,503,786
95	WINNEBAGO	903,076	877,476	883,520	887,561	854,203	917,051
96	WINNESHIEK	2,259,966	2,133,049	2,014,918	2,245,342	2,066,752	2,069,549
97	WOODBURY	6,590,941	6,556,089	6,830,525	6,788,592	6,719,073	7,400,655
98	WORTH	730,372	746,019	767,154	737,607	640,904	797,286
99	WRIGHT	935,992	1,090,827	1,077,308	1,086,014	1,108,634	1,309,542
TOTALS		\$ 222,413,934	\$ 239,042,959	\$ 235,002,717	\$ 244,400,553	\$ 238,824,030	\$ 251,027,732

MENTAL HEALTH FUND BALANCES

ATTACHMENT II

CNTY No.	COUNTY NAME	CHANGE IN		
		7-1-97 Beginning Balance	6-30-98 Ending Balance	ENDING BALANCE
1	ADAIR	\$ 146,397	\$ 327,192	\$ 180,795
2	ADAMS	(9,202)	69,045	78,247
3	ALLAMAKEE	653,057	816,670	163,613
4	APPANOOSE	(17,982)	75,400	93,382
5	AUDUBON	735,042	1,032,730	297,688
6	BENTON	992,181	1,394,161	402,000
7	BLACK HAWK	2,530,169	2,963,983	433,814
8	BOONE	39,235	194,144	154,909
9	BREMER	180,303	684,519	504,216
10	BUCHANAN	285,405	508,043	223,638
11	BUENA VISTA	676,223	622,151	(54,072)
12	BUTLER	88,137	139,510	71,373
13	CALHOUN	555,621	656,372	100,751
14	CARROLL	1,075,164	1,684,751	609,587
15	CASS	199,900	485,266	286,366
16	CEDAR	651,282	691,689	40,407
17	CERRO GORDO	451,085	726,690	275,605
18	CHEROKEE	195,626	527,721	332,095
19	CHICKASAW	209,419	529,733	320,314
20	CLARKE	156,708	243,577	86,869
21	CLAY	38,803	84,436	55,633
22	CLAYTON	308,966	586,984	278,018
23	CLINTON	1,182,380	1,944,251	761,871
24	CRAWFORD	131,448	386,125	254,677
25	DALLAS	1,184,472	898,901	(285,571)
26	DAVIS	6,025	(19,235)	(25,260)
27	DECATUR	102,114	237,455	135,341
28	DELAWARE	550,945	780,655	229,710
29	DES MOINES	1,033,942	1,572,152	538,210
30	DICKINSON	334,222	524,127	189,905
31	DUBUQUE	3,323,662	4,451,083	1,127,421
32	EMMET	75,034	212,795	137,761
33	FAYETTE	327,964	537,811	209,847
34	FLOYD	54,636	284,067	229,431
35	FRANKLIN	244,263	425,826	181,563
36	FREMONT	90,740	235,897	145,157
37	GREENE	(20,800)	(101,419)	(80,619)
38	GRUNDY	359,291	726,278	366,987
39	GUTHRIE	596,350	707,555	111,205
40	HAMILTON	356,229	446,215	89,986
41	HANCOCK	421,777	707,744	285,967
42	HARDIN	437,188	704,166	266,978
43	HARRISON	1,159,313	1,596,458	437,145
44	HENRY	689,196	1,103,234	414,038
45	HOWARD	65,890	57,912	(7,978)
46	HUMBOLDT	961,205	1,008,405	47,200
47	IDA	175,265	300,584	125,319
48	IOWA	689,927	766,394	76,467
49	JACKSON	217,316	252,263	34,947
50	JASPER	1,485,902	1,750,776	264,874
51	JEFFERSON	322,993	412,826	89,833
52	JOHNSON	490,006	851,517	361,511
53	JONES	544,169	668,389	124,220
54	KEOKUK	330,889	571,243	240,354
55	KOSSUTH	332,267	660,441	328,174
56	LEE	83,940	540,718	456,778
57	LINN	2,061,009	2,915,038	854,029
58	LOUISA	531,228	845,559	314,331
59	LUCAS	100,860	340,331	239,471
60	LYON	38,606	105,708	69,100
61	MADISON	354,625	583,498	228,873
62	MAHASKA	518,546	713,721	195,175
63	MARION	159,199	268,356	109,157
64	MARSHALL	820,883	1,996,491	1,175,608
65	MILLS	187,969	308,167	120,198
66	MITCHELL	564,197	1,084,411	520,214
67	MONONA	619,465	780,510	161,045
68	MONROE	54,101	101,416	47,315
69	MONTGOMERY	181,003	438,887	257,884
70	MUSCATINE	738,741	815,906	77,165
71	O'BRIEN	(70,563)	(44,646)	25,917
72	OSCEOLA	112,851	250,096	137,245
73	PAGE	332,523	718,730	386,207
74	PALO ALTO	510,730	604,325	93,595
75	PLYMOUTH	544,796	912,816	368,020
76	POCAHONTAS	570,236	575,965	5,729
77	POLK	(457,826)	(789,194)	(331,268)
78	POTTAWATTAMIE	2,210,961	4,982,681	2,771,720
79	POWESHIEK	135,704	320,166	184,462
80	RINGGOLD	202,460	379,161	176,701
81	SAC	303,789	356,931	53,142
82	SCOTT	380,706	1,196,130	815,424
83	SHELBY	987,288	1,211,612	224,324
84	SIOUX	181,830	(34,941)	(216,871)
85	STORY	2,898,432	4,171,912	1,273,480
86	TAMA	595,852	811,899	216,247
87	TAYLOR	157,291	202,182	44,891
88	UNION	263,812	512,708	248,896
89	VANBUREN	419,867	618,446	198,579
90	WAPELLLO	653,267	1,028,121	374,854
91	WARREN	38,143	323,270	285,127
92	WASHINGTON	233,312	491,457	258,145
93	WAYNE	(82,781)	57,107	139,888
94	WEBSTER	754,531	1,336,335	581,804
95	WINNEBAGO	174,870	280,006	105,136
96	WINNESHIEK	852,724	1,231,280	378,556
97	WOODBURY	2,302,068	2,887,845	585,779
98	WORTH	623,829	710,684	86,855
99	WRIGHT	340,799	375,866	35,067
	TOTALS	\$ 51,561,430	\$ 78,237,343	26,675,913

MENTAL HEALTH LEVIES

ATTACHMENT III

CNTY NO.	COUNTY NAME	MAXIMUM LEVY	FY 1999 LEVY	FY 2000 LEVY	CHANGE BETWEEN FY 1999 AND FY 2000	FY 1999 COMPARED TO MAX. LEVY	FY 2000 COMPARED TO MAX. LEVY
1	ADAIR	\$ 309,068	\$ 100,000	\$ 114,000	\$ 14,000	\$ (209,066)	\$ (195,066)
2	ADAMS	191,282	191,282	191,282	-	-	-
3	ALLAMAKEE	786,775	786,775	641,775	(145,000)	-	(145,000)
4	APPANOOSE	607,651	607,651	607,651	-	-	-
5	AUDUBON	595,900	280,559	200,000	(80,559)	(315,341)	(395,900)
6	BENTON	908,642	700,000	720,000	20,000	(208,642)	(188,642)
7	BLACK HAWK	5,779,837	5,779,817	5,779,819	2	(20)	(18)
8	BOONE	878,976	878,976	878,976	-	-	-
9	BREMER	1,294,995	1,294,995	885,877	(409,118)	-	(409,118)
10	BUCHANAN	1,292,163	1,064,814	1,064,814	-	(227,349)	(227,349)
11	BUENA VISTA	669,512	234,832	284,832	50,000	(434,680)	(384,680)
12	BUTLER	389,899	389,899	389,899	-	-	-
13	CALHOUN	431,560	158,000	208,000	50,000	(273,560)	(223,560)
14	CARROLL	1,800,630	1,113,906	1,113,990	84	(686,724)	(686,640)
15	CASS	789,047	789,047	789,047	-	-	-
16	CEDAR	968,646	968,646	868,646	(100,000)	-	(100,000)
17	CERRO GORDO	2,284,794	2,284,794	2,284,794	-	-	-
18	CHEROKEE	477,158	255,196	186,332	(68,864)	(221,982)	(290,826)
19	CHICKASAW	572,250	572,250	400,000	(172,250)	-	(172,250)
20	CLARKE	430,559	430,559	430,559	-	-	-
21	CLAY	402,866	402,866	402,866	-	-	-
22	CLAYTON	868,795	868,795	868,795	-	-	-
23	CLINTON	2,883,428	2,483,428	2,084,065	(399,363)	(400,000)	(799,363)
24	CRAWFORD	1,012,457	923,878	896,198	(37,480)	(88,779)	(126,259)
25	DALLAS	1,524,538	1,167,306	999,482	(167,824)	(357,232)	(525,056)
26	DAVIS	426,870	426,870	426,870	-	-	-
27	DECATUR	321,858	321,858	321,858	-	-	-
28	DELAWARE	926,948	720,000	415,400	(304,600)	(206,948)	(511,548)
29	DES MOINES	1,751,030	1,132,390	932,390	(200,000)	(618,640)	(818,640)
30	DICKINSON	412,509	382,259	412,509	50,250	(50,250)	-
31	DUBUQUE	5,165,648	4,932,524	5,165,648	233,124	(233,124)	-
32	EMMET	820,900	820,900	820,900	-	-	-
33	FAYETTE	773,024	623,024	608,233	(14,791)	(150,000)	(164,791)
34	FLOYD	610,064	610,064	610,064	-	-	-
35	FRANKLIN	358,934	187,000	145,793	(41,207)	(171,834)	(213,141)
36	FREMONT	462,193	462,193	462,193	-	-	-
37	GREENE	627,158	627,158	627,158	-	-	-
38	GRUNDY	530,188	135,000	270,000	135,000	(395,188)	(260,188)
39	GUTHRIE	614,141	614,141	427,000	(187,141)	-	(187,141)
40	HAMILTON	860,241	550,966	625,816	74,820	(309,245)	(234,425)
41	HANCOCK	629,221	629,221	242,437	(386,784)	-	(386,784)
42	HARDIN	898,104	750,000	450,000	(300,000)	(148,104)	(448,104)
43	HARRISON	920,559	741,559	470,559	(271,000)	(179,000)	(450,000)
44	HENRY	846,381	846,381	606,944	(239,437)	-	(239,437)
45	HOWARD	364,201	364,201	364,201	-	-	-
46	HUMBOLDT	473,531	424,287	324,287	(100,000)	(49,244)	(149,244)
47	IDA	300,889	300,889	300,889	-	-	-
48	IOWA	728,235	312,617	592,796	280,179	(416,818)	(136,439)
49	JACKSON	787,145	787,145	787,145	-	-	-
50	JASPER	3,120,466	2,920,466	2,982,200	61,734	(200,000)	(138,266)
51	JEFFERSON	607,300	607,300	607,300	-	-	-
52	JOHNSON	3,138,395	3,138,395	3,138,395	-	-	-
53	JONES	883,021	883,021	808,021	(75,000)	-	(75,000)
54	KEOKUK	490,075	394,814	260,000	(134,814)	(95,261)	(230,075)
55	KOSSUTH	1,140,780	941,000	941,000	-	(199,780)	(199,780)
56	LEE	2,164,720	2,064,720	1,329,420	(735,300)	(100,000)	(835,300)
57	LINN	8,195,141	7,703,507	8,195,141	491,634	(491,634)	-
58	LOUISA	601,189	601,189	421,189	(180,000)	-	(180,000)
59	LUCAS	441,861	441,861	381,861	(60,000)	-	(60,000)
60	LYON	248,113	248,113	248,113	-	-	-
61	MADISON	534,189	328,620	274,376	(54,244)	(205,569)	(259,813)
62	MAHASKA	1,227,887	1,227,887	1,227,887	-	-	-
63	MARION	1,089,896	1,089,896	925,291	(164,605)	-	(164,605)
64	MARSHALL	2,115,400	1,115,400	300,000	(815,400)	(1,000,000)	(1,815,400)
65	MILLS	609,781	609,781	509,781	(100,000)	-	(100,000)
66	MITCHELL	610,215	424,509	440,753	16,244	(185,598)	(169,462)
67	MONONA	375,993	304,875	155,081	(149,794)	(71,118)	(220,912)
68	MONROE	340,278	340,278	340,278	-	-	-
69	MONTGOMERY	369,740	269,740	219,740	(50,000)	(100,000)	(150,000)
70	MUSCATINE	2,055,392	2,055,392	2,055,392	-	-	-
71	O'BRIEN	570,532	570,532	570,532	-	-	-
72	OSCEOLA	195,225	160,291	160,291	-	(34,934)	(34,934)
73	PAGE	652,027	652,027	260,811	(391,216)	-	(391,216)
74	PALO ALTO	688,176	688,176	528,176	(160,000)	-	(160,000)
75	PLYMOUTH	363,771	363,771	363,771	-	-	-
76	POCAHONTAS	440,242	434,510	434,510	-	(5,732)	(5,732)
77	POLK	14,439,175	14,439,144	14,439,175	31	(31)	-
78	POTTAWATTAMIE	4,745,180	285,276	2,785,086	2,499,810	(4,459,904)	(1,960,094)
79	POWESHIEK	444,227	444,227	444,227	-	-	-
80	RINGGOLD	342,082	273,818	291,773	17,955	(68,264)	(50,309)
81	SAC	579,215	300,000	400,418	100,418	(279,215)	(178,797)
82	SCOTT	3,308,032	3,308,032	3,308,032	-	-	-
83	SHELBY	885,694	300,000	310,000	10,000	(585,694)	(575,694)
84	SIOUX	1,027,388	750,000	1,027,388	277,388	(277,388)	-
85	STORY	3,066,575	2,499,633	899,327	(1,600,306)	(566,942)	(2,167,248)
86	TAMA	568,799	568,799	210,637	(358,162)	-	(358,162)
87	TAYLOR	140,346	140,346	140,346	-	-	-
88	UNION	751,659	504,658	526,183	21,525	(247,001)	(225,476)
89	VANBUREN	314,328	110,000	-	(110,000)	(204,328)	(314,328)
90	WAPELLO	2,447,733	2,284,733	2,447,733	163,000	(163,000)	-
91	WARREN	1,084,011	1,084,011	1,084,011	-	-	-
92	WASHINGTON	781,141	648,191	486,143	(162,048)	(132,950)	(284,998)
93	WAYNE	254,099	254,099	254,099	-	-	-
94	WEBSTER	2,146,797	2,122,129	1,666,820	(455,309)	(24,668)	(479,977)
95	WINNEBAGO	433,910	284,249	294,249	10,000	(139,661)	(139,661)
96	WINNEBIEK	1,428,756	1,285,655	1,024,443	(261,212)	(143,101)	(404,313)
97	WOODBURY	3,564,086	2,064,086	2,064,086	-	(1,500,000)	(1,500,000)
99	WORTH	441,512	441,512	241,512	(200,000)	-	(200,000)
99	WRIGHT	554,967	554,967	554,967	-	-	-
	TOTALS	\$ 125,781,915	\$ 107,948,384	\$ 102,672,754	\$ (5,275,630)	\$ (17,833,531)	\$ (23,109,161)