

Carroll, Chair
Van Engelenhoven
Kuhn

HSB 633
LOCAL GOVERNMENT

SENATE/HOUSE FILE SF/HR
BY (PROPOSED DEPARTMENT OF
HUMAN SERVICES BILL)

Passed Senate, Date _____ Passed House, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act relating to county levy and expenditure authority
2 involving the county mental health, mental retardation, and
3 developmental disabilities services fund by prohibiting
4 appropriations from the fund for capital assets, authorizing
5 associated county general fund levies and expenditures, and
6 including transition, effective, and applicability dates, and
7 other related provisions.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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1 Section 1. Section 331.424A, Code 1999, is amended by
2 adding the following new subsection:

3 NEW SUBSECTION. 6. a. For the purposes of this
4 subsection and section 331.438, "capital asset" means any real
5 or tangible personal property with a value of more than ten
6 thousand dollars and an estimated usable life of more than
7 three years. Capital asset does not include any modification
8 made to the home or vehicle of a consumer of services paid
9 from the services fund.

10 b. An appropriation from the services fund shall not be
11 made for a purchase, lease-purchase, installment acquisition
12 arrangement, or other arrangement for acquisition or
13 improvement of a capital asset.

14 c. If a capital asset is owned by the county or the
15 acquisition cost is charged to the county's general fund and
16 the capital asset is used for a purpose payable from the
17 county's services fund, the county's services fund shall
18 annually reimburse the county's general fund for the use of
19 the capital asset. For capital assets acquired on or after
20 July 1, 2000, and for subsequent improvements of those capital
21 assets, the reimbursement amount shall be in accordance with
22 comparable federally approved depreciation schedules. For
23 capital assets for which appropriations were included in the
24 county budget prior to July 1, 2000, and for subsequent
25 improvements of those capital assets, the reimbursement amount
26 shall be the current fair market rate for use of the capital
27 asset, as determined by an independent real estate appraiser.

28 Sec. 2. Section 331.427, subsection 2, Code 1999, is
29 amended by adding the following new paragraph:

30 NEW PARAGRAPH. n. Capital assets, as defined in section
31 331.424A, acquired to be used for purposes which are
32 reimbursable from the county's services fund.

33 Sec. 3. Section 331.438, subsection 1, paragraph a, Code
34 Supplement 1999, is amended to read as follows:

35 a. "Base year expenditures" means the amount selected by a

1 county and reported to the county finance committee pursuant
2 to this paragraph. The amount selected shall be equal to the
3 amount of net expenditures made by the county for qualified
4 mental health, mental retardation, and developmental
5 disabilities services provided in either one of the following
6 fiscal-years:

7 (1) The actual amount reported to the state on October 15,
8 1994, for the fiscal year beginning July 1, 1993.

9 (2) The net expenditure amount contained in the county's
10 final budget certified in accordance with chapter 24 for the
11 fiscal year beginning July 1, 1995, and reported to the county
12 finance committee.

13 If the county finance committee approved the county's
14 petition, filed in accordance with this Act for an adjustment
15 in base year expenditures, to transfer accrual of
16 appropriations and revenues attributable to acquisition of
17 capital assets from the county's services fund to the county's
18 general fund, the amount in subparagraph (1) or (2) that was
19 selected by the county shall be adjusted accordingly.

20 Sec. 4. TRANSITION -- TRANSFER OF CAPITAL ASSETS.

21 1. For the purposes of this section, "base year
22 expenditures" means the same as provided in section 331.438,
23 "county finance committee" means the committee created in
24 section 333A.2, and "capital asset" and "services fund" mean
25 the same as provided in section 331.424A, as amended by this
26 Act.

27 2. If, as of the effective date of this Act, a county's
28 base year expenditures includes expenditures for acquisition
29 of a capital asset that are prohibited under section 331.424A,
30 subsection 6, as enacted by this Act, the county shall
31 petition the county finance committee by April 30, 2000, to
32 approve an adjustment in the county's base year expenditures
33 in an amount equal to those capital asset expenditures. The
34 amount of the county's base year expenditures shall be
35 adjusted in accordance with the county finance committee's

1 action.

2 3. If a county's certified budget for the fiscal year
3 beginning July 1, 2000, includes expenditures from the
4 services fund for a capital asset, the county shall recertify
5 the budget to adjust the levy for the services fund and make a
6 corresponding adjustment in the levy for the general fund in
7 an equal amount. The county shall complete the
8 recertification with the department of management on or before
9 May 15, 2000.

10 4. If before the effective date of this section the
11 ownership or acquisition costs of a county's capital asset
12 charges were accrued to the county's services fund, beginning
13 with the effective date of this Act, any appropriations or
14 revenues attributable to that capital asset shall instead be
15 accrued to the county's general fund. Except as expressly
16 authorized by this Act, the county shall not make any
17 adjustment to the county's services fund or general fund to
18 remunerate the services fund for such appropriations or
19 revenues that were accrued to the services fund before the
20 transfer of accrual to the general fund.

21 Sec. 5. EFFECTIVE AND APPLICABILITY DATES. This Act,
22 being deemed of immediate importance, takes effect upon
23 enactment, and is first applicable to county budgets and
24 levies in effect for the fiscal year beginning July 1, 2000,
25 and ending June 30, 2001.

26 EXPLANATION

27 This bill relates to the county mental health, mental
28 retardation, and developmental disabilities services fund by
29 prohibiting appropriations from the fund for capital assets,
30 and includes transition, effective, and applicability dates,
31 and other related provisions.

32 Code section 331.424A, relating to the county mental
33 health, mental retardation, and developmental disabilities
34 services fund, is amended to prohibit appropriations from the
35 services fund for purchase, lease-purchase, installment

1 acquisition arrangement, or other arrangement for acquisition
2 of capital assets. Capital assets are defined as any real or
3 tangible personal property with a value of more than \$10,000
4 and an estimated usable life of more than three years. If
5 charges for the capital asset are accrued to the county's
6 general fund, the county is to annually reimburse the general
7 fund for the use of the capital asset. For capital assets
8 acquired on or after July 1, 2000, and for subsequent
9 modifications of those assets, comparable federally approved
10 depreciation schedules are to be used. Otherwise, the
11 reimbursement amount is to reflect the capital asset's current
12 fair market rate, as determined by an independent real estate
13 appraiser.

14 The bill amends Code section 331.427 to authorize
15 appropriations to acquire capital assets, as defined in the
16 bill, that were previously accrued to the county's services
17 fund and transferred to the county's general fund pursuant to
18 the bill or are acquired to be used for purposes which are
19 reimbursable from the county's services fund.

20 The Code section 331.438 definition of "base year
21 expenditures" is amended by allowing an adjustment of a
22 county's base year expenditures amount to reflect the transfer
23 of accrual of charges for capital assets that are included in
24 the county's services fund to the county's general fund. The
25 adjustment is subject to approval by the county finance
26 committee and a petition to the committee must be submitted by
27 April 30, 2000. If the adjustment is approved by the
28 committee, the county is to recertify its levies to make the
29 adjustment in the services fund levy and adjust its levies for
30 the general fund in an equal amount. The recertification is
31 to be complete by May 15, 2000.

32 The bill provides that beginning with the bill's effective
33 date, charges or revenues previously accrued to the county's
34 services fund shall instead be accrued to the county's general
35 fund. Any adjustment for charges or revenues previously

1 accrued to the services fund is prohibited.

2 The bill is effective upon enactment, but the changes are
3 first applicable to county budgets and levies in effect for
4 the fiscal year 2001-2002.

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THOMAS J. VILSACK, GOVERNOR
SALLY J. PEDERSON, LT. GOVERNOR

DEPARTMENT OF HUMAN SERVICES
JESSIE K. RASMUSSEN, DIRECTOR

January 13, 2000

TO: Members of the General Assembly

FROM: Karla Fultz McHenry *KFM*

The Iowa Department of Human Services (DHS) is proposing legislation relating to: Prohibiting the County MH/MR/DD Services Fund from owning capital assets and requiring it to pay for use of capital assets owned by the County general fund if they are used for services fund purposes.

Bill Description and Purpose:

This bill relates to the county mental health, mental retardation, and developmental disabilities services fund by prohibiting appropriations from the fund for capital assets, and includes transition, effective, and applicability dates, and other related provisions. Key provisions are:

- Defines capital assets for these purposes
- Prohibits County MH/MR/DD Services Fund from owning capital assets
- Requires County MH/MR/DD Services Fund to pay for use of capital assets owned by the County general fund if they are used for services fund purposes
- Allows Counties to petition to adjust base year dollar amount accordingly to comply with this new provision
- Allows Counties to adjust budgets and levies accordingly to comply with this new provision

For additional information regarding this proposal, or other questions, please contact Karla McHenry, Legislative Liaison, at 281-4848 or e-mail at kmchenr@dhs.state.ia.us.

5-3/15/00 Local Gov
5-3/16/00 De Pass
5-3/23/00 Legislative Business
Calendar

FEB 17 2000
Place On Calendar

HOUSE FILE 2327
BY COMMITTEE ON LOCAL
GOVERNMENT

(SUCCESSOR TO HSB 633)

Passed (p. 727) House, Date 3-14-00 Passed Senate, Date 3-27-00
Vote: Ayes 94 Nays 0 Vote: Ayes 47 Nays 0
Approved 4/13/00

A BILL FOR

1 An Act relating to county levy and expenditure authority
2 involving the risk pool and county mental health, mental
3 retardation, and developmental disabilities services fund by
4 authorizing appropriations from the fund for capital assets
5 used exclusively for purposes of the services fund,
6 authorizing associated county general fund levies and
7 expenditures, and including transition, effective, and
8 applicability dates, and other related provisions.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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#1-2327

1 Section 1. Section 331.424A, Code 1999, is amended by
2 adding the following new subsection:

3 NEW SUBSECTION. 6. a. For the purposes of this
4 subsection and section 331.438, "capital asset" means any real
5 or tangible personal property with a value of more than ten
6 thousand dollars and an estimated usable life of more than
7 three years. Capital asset does not include any modification
8 made to the home or vehicle of a consumer of services paid
9 from the services fund.

10 b. If a capital asset is to be used exclusively for the
11 provision of services payable from the services fund or for
12 the administration of the services fund, an appropriation may
13 be made from the services fund for the purchase, lease-
14 purchase, installment acquisition arrangement, or other
15 arrangement for acquisition or improvement of the capital
16 asset.

17 c. If a capital asset is owned by the county or the
18 acquisition cost is charged to the county's general fund and
19 the capital asset is used in part for a purpose payable from
20 the county's services fund, the county's services fund shall
21 annually reimburse the county's general fund for the use of
22 the capital asset. For capital assets acquired on or after
23 July 1, 2000, and for subsequent improvements of those capital
24 assets, the reimbursement amount shall be in accordance with
25 comparable federally approved depreciation schedules. For
26 capital assets for which appropriations were included in the
27 county budget prior to July 1, 2000, and for subsequent
28 improvements of those capital assets, the reimbursement amount
29 shall be the current fair market rate for use of the capital
30 asset, as determined by an independent real estate appraiser.

31 Sec. 2. Section 331.427, subsection 2, Code 1999, is
32 amended by adding the following new paragraph:

33 NEW PARAGRAPH. n. Capital assets, as defined in section
34 331.424A, acquired to be used for purposes which are
35 reimbursable in part from the county's services fund.

1 Sec. 3. Section 331.438, subsection 1, paragraph a, Code
2 Supplement 1999, is amended to read as follows:

3 a. "Base year expenditures" means the amount selected by a
4 county and reported to the county finance committee pursuant
5 to this paragraph. The amount selected shall be equal to the
6 amount of net expenditures made by the county for qualified
7 mental health, mental retardation, and developmental
8 disabilities services provided in either one of the following
9 fiscal-years:

10 (1) The actual amount reported to the state on October 15,
11 1994, for the fiscal year beginning July 1, 1993.

12 (2) The net expenditure amount contained in the county's
13 final budget certified in accordance with chapter 24 for the
14 fiscal year beginning July 1, 1995, and reported to the county
15 finance committee.

16 If the county finance committee approved the county's
17 petition, filed in accordance with this Act for an adjustment
18 in base year expenditures, to transfer accrual of
19 appropriations and revenues attributable to acquisition of
20 capital assets from the county's services fund to the county's
21 general fund, the amount in subparagraph (1) or (2) that was
22 selected by the county shall be adjusted accordingly.

23 Sec. 4. Section 426B.5, subsection 3, paragraph c,
24 subparagraph (6), Code 1999, is amended to read as follows:

25 (6) The total amount of risk pool assistance shall be
26 limited to the amount available in the risk pool for a fiscal
27 year. If the total amount of eligible assistance exceeds the
28 amount available in the risk pool the amount of assistance
29 paid shall be prorated among the counties eligible for
30 assistance. Moneys remaining unexpended or unobligated in the
31 risk pool at the close of a fiscal year shall remain available
32 for distribution in the succeeding fiscal year.

33 Sec. 5. TRANSITION -- TRANSFER OF CAPITAL ASSETS.

34 1. For the purposes of this section, "base year
35 expenditures" means the same as provided in section 331.438,

1 "county finance committee" means the committee created in
2 section 333A.2, and "capital asset" and "services fund" mean
3 the same as provided in section 331.424A, as amended by this
4 Act.

5 2. If, as of the effective date of this Act, a county's
6 base year expenditures includes expenditures for acquisition
7 of a capital asset that are to be charged to the county's
8 general fund in accordance with section 331.424A, subsection
9 6, as enacted by this Act, the county shall petition the
10 county finance committee by April 30, 2000, to approve an
11 adjustment in the county's base year expenditures in an amount
12 equal to those capital asset expenditures. The amount of the
13 county's base year expenditures shall be adjusted in
14 accordance with the county finance committee's action.

15 3. If a county's certified budget for the fiscal year
16 beginning July 1, 2000, includes expenditures from the
17 services fund for a capital asset that are to be charged to
18 the county's general fund in accordance with section 331.424A,
19 subsection 6, as enacted by this Act, the county shall
20 recertify the budget to adjust the levy for the services fund
21 and make a corresponding adjustment in the levy for the
22 general fund in an equal amount. The county shall complete
23 the recertification with the department of management on or
24 before May 15, 2000.

25 4. If before the effective date of this section the
26 ownership or acquisition costs of a county's capital asset
27 used in part for a purpose payable from the county's services
28 fund were accrued to the county's services fund, beginning
29 with the effective date of this Act, any appropriations or
30 revenues attributable to that capital asset shall instead be
31 accrued to the county's general fund. Except as expressly
32 authorized by this Act, the county shall not make any
33 adjustment to the county's services fund or general fund to
34 remunerate the services fund for such appropriations or
35 revenues that were accrued to the services fund before the

1 transfer of accrual to the general fund.

2 Sec. 6. EFFECTIVE AND APPLICABILITY DATES. This Act,
3 being deemed of immediate importance, takes effect upon
4 enactment. The amendments to section 331.424A, 331.427, and
5 331.438, and the transition section in this Act are first
6 applicable to county budgets and levies in effect for the
7 fiscal year beginning July 1, 2000, and ending June 30, 2001.

8 EXPLANATION

9 This bill relates to county levy and expenditure authority
10 relating to the risk pool and the county mental health, mental
11 retardation, and developmental disabilities services fund by
12 authorizing appropriations from the fund for capital assets,
13 and includes transition, effective, and applicability dates,
14 and other related provisions.

15 Code section 331.424A, relating to the county mental
16 health, mental retardation, and developmental disabilities
17 services fund, is amended to authorize appropriations from the
18 services fund for purchase, lease-purchase, installment
19 acquisition arrangement, or other arrangement for acquisition
20 of capital assets used exclusively for provision of services
21 payable from the fund or for the fund's administration.
22 Capital assets are defined as any real or tangible personal
23 property with a value of more than \$10,000 and an estimated
24 usable life of more than three years. Charges for a capital
25 asset used in part for a service payable from the services
26 fund are to be accrued to the county's general fund and the
27 county is to annually reimburse the general fund for the use
28 of the capital asset. For capital assets acquired on or after
29 July 1, 2000, and for subsequent modifications of those
30 assets, comparable federally approved depreciation schedules
31 are to be used. Otherwise, the reimbursement amount is to
32 reflect the capital asset's current fair market rate, as
33 determined by an independent real estate appraiser.

34 The bill amends Code section 331.427 to authorize
35 appropriations to acquire capital assets that are acquired for

1 purposes reimbursable in part from the services fund that were
2 previously accrued to the county's services fund and
3 transferred to the county's general fund pursuant to the bill.

4 The Code section 331.438 definition of "base year
5 expenditures" is amended by allowing an adjustment of a
6 county's base year expenditures amount to reflect the transfer
7 of accrual of charges for capital assets that are included in
8 the county's services fund to the county's general fund. The
9 adjustment is subject to approval by the county finance
10 committee and a petition to the committee must be submitted by
11 April 30, 2000. If the adjustment is approved by the
12 committee, the county is to recertify its levies to make the
13 adjustment in the services fund levy and adjust its levies for
14 the general fund in an equal amount. The recertification is
15 to be complete by May 15, 2000.

16 The bill provides that beginning with the bill's effective
17 date, charges or revenues previously accrued to the county's
18 services fund shall instead be accrued to the county's general
19 fund. Any adjustment for charges or revenues previously
20 accrued to the services fund is prohibited.

21 The bill amends Code section 426B.5, relating to funding
22 pools within the property tax relief fund. The bill provides
23 that moneys in the risk pool that are unexpended or
24 unobligated at the close of a fiscal year remain available for
25 expenditure in the succeeding fiscal year.

26 The bill is effective upon enactment, but the changes
27 involving capital assets are first applicable to county
28 budgets and levies in effect for the fiscal year 2001-2002.

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HOUSE FILE 2327

S-5204

- 1 Amend House File 2327, as passed by the House, as
2 follows:
- 3 1. Page 1, by striking lines 10 through 16 and
4 inserting the following:
5 "b. An appropriation from the services fund shall
6 not be made for a purchase, lease-purchase,
7 installment acquisition arrangement, or other
8 arrangement for acquisition or improvement of a
9 capital asset."
10 2. Page 1, line 19, by striking the words "in
11 part".
12 3. Page 1, line 23, by striking the figure "2000"
13 and inserting the following: "2001".
14 4. Page 1, line 27, by striking the figure "2000"
15 and inserting the following: "2001".
16 5. Page 1, line 35, by striking the words "in
17 part".
18 6. Page 3, line 5, by striking the words "the
19 effective date of this Act" and inserting the
20 following: "July 1, 2000".
21 7. Page 3, lines 7 and 8, by striking the words
22 "to be charged to the county's general fund in
23 accordance with" and inserting the following:
24 "prohibited under".
25 8. Page 3, line 10, by striking the word and
26 figures "April 30, 2000" and inserting the following:
27 "December 1, 2000".
28 9. Page 3, by striking lines 15 through 24.
29 10. Page 3, by striking line 25 and inserting the
30 following:
31 "4. If, as of July 1, 2000, the".
32 11. Page 3, lines 27 and 28, by striking the
33 words "used in part for a purpose payable from the
34 county's services fund".
35 12. Page 3, line 28, by striking the word "were"
36 and inserting the following: "have".
37 13. Page 3, line 29, by striking the words "with
38 the effective date of this Act" and inserting the
39 following: "July 1, 2001".
40 14. Page 4, by striking line 7 and inserting the
41 following: "fiscal year beginning July 1, 2001, and
42 ending June 30, 2002."
43 15. Title page, by striking lines 4 and 5 and
44 inserting the following: "prohibiting appropriations
45 from the fund for capital assets,".
46 16. By renumbering as necessary.

By JOE BOLKCOM

S-5204 FILED MARCH 22, 2000

WJL
3/27/00
(p. 861)

HOUSE FILE 2327

AN ACT

RELATING TO COUNTY LEVY AND EXPENDITURE AUTHORITY INVOLVING THE RISK POOL AND COUNTY MENTAL HEALTH, MENTAL RETARDATION, AND DEVELOPMENTAL DISABILITIES SERVICES FUND BY AUTHORIZING APPROPRIATIONS FROM THE FUND FOR CAPITAL ASSETS USED EXCLUSIVELY FOR PURPOSES OF THE SERVICES FUND, AUTHORIZING ASSOCIATED COUNTY GENERAL FUND LEVIES AND EXPENDITURES, AND INCLUDING TRANSITION, EFFECTIVE, AND APPLICABILITY DATES, AND OTHER RELATED PROVISIONS.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

Section 1. Section 331.424A, Code 1999, is amended by adding the following new subsection:

NEW SUBSECTION. 6. a. For the purposes of this subsection and section 331.438, "capital asset" means any real

or tangible personal property with a value of more than ten thousand dollars and an estimated usable life of more than three years. Capital asset does not include any modification made to the home or vehicle of a consumer of services paid from the services fund.

b. If a capital asset is to be used exclusively for the provision of services payable from the services fund or for the administration of the services fund, an appropriation may be made from the services fund for the purchase, lease-purchase, installment acquisition arrangement, or other arrangement for acquisition or improvement of the capital asset.

c. If a capital asset is owned by the county or the acquisition cost is charged to the county's general fund and the capital asset is used in part for a purpose payable from the county's services fund, the county's services fund shall annually reimburse the county's general fund for the use of the capital asset. For capital assets acquired on or after July 1, 2000, and for subsequent improvements of those capital assets, the reimbursement amount shall be in accordance with comparable federally approved depreciation schedules. For capital assets for which appropriations were included in the county budget prior to July 1, 2000, and for subsequent improvements of those capital assets, the reimbursement amount shall be the current fair market rate for use of the capital asset, as determined by an independent real estate appraiser.

Sec. 2. Section 331.427, subsection 2, Code 1999, is amended by adding the following new paragraph:

NEW PARAGRAPH. n. Capital assets, as defined in section 331.424A, acquired to be used for purposes which are reimbursable in part from the county's services fund.

Sec. 3. Section 331.438, subsection 1, paragraph a, Code Supplement 1999, is amended to read as follows:

a. "Base year expenditures" means the amount selected by a county and reported to the county finance committee pursuant

to this paragraph. The amount selected shall be equal to the amount of net expenditures made by the county for qualified mental health, mental retardation, and developmental disabilities services provided in either one of the following fiscal years:

(1) The actual amount reported to the state on October 15, 1994, for the fiscal year beginning July 1, 1993.

(2) The net expenditure amount contained in the county's final budget certified in accordance with chapter 24 for the fiscal year beginning July 1, 1995, and reported to the county finance committee.

If the county finance committee approved the county's petition, filed in accordance with this Act for an adjustment in base year expenditures, to transfer accrual of appropriations and revenues attributable to acquisition of capital assets from the county's services fund to the county's general fund, the amount in subparagraph (1) or (2) that was selected by the county shall be adjusted accordingly.

Sec. 4. Section 426B.5, subsection 3, paragraph c, subparagraph (6), Code 1999, is amended to read as follows:

(6) The total amount of risk pool assistance shall be limited to the amount available in the risk pool for a fiscal year. If the total amount of eligible assistance exceeds the amount available in the risk pool the amount of assistance paid shall be prorated among the counties eligible for assistance. Moneys remaining unexpended or unobligated in the risk pool at the close of a fiscal year shall remain available for distribution in the succeeding fiscal year.

Sec. 5. TRANSITION -- TRANSFER OF CAPITAL ASSETS.

1. For the purposes of this section, "base year expenditures" means the same as provided in section 331.438, "county finance committee" means the committee created in section 333A.2, and "capital asset" and "services fund" mean the same as provided in section 331.424A, as amended by this Act.

2. If, as of the effective date of this Act, a county's base year expenditures includes expenditures for acquisition of a capital asset that are to be charged to the county's general fund in accordance with section 331.424A, subsection 6, as enacted by this Act, the county shall petition the county finance committee by April 30, 2000, to approve an adjustment in the county's base year expenditures in an amount equal to those capital asset expenditures. The amount of the county's base year expenditures shall be adjusted in accordance with the county finance committee's action.

3. If a county's certified budget for the fiscal year beginning July 1, 2000, includes expenditures from the services fund for a capital asset that are to be charged to the county's general fund in accordance with section 331.424A, subsection 6, as enacted by this Act, the county shall recertify the budget to adjust the levy for the services fund and make a corresponding adjustment in the levy for the general fund in an equal amount. The county shall complete the recertification with the department of management on or before May 15, 2000.

4. If before the effective date of this section the ownership or acquisition costs of a county's capital asset used in part for a purpose payable from the county's services fund were accrued to the county's services fund, beginning with the effective date of this Act, any appropriations or revenues attributable to that capital asset shall instead be accrued to the county's general fund. Except as expressly authorized by this Act, the county shall not make any adjustment to the county's services fund or general fund to remunerate the services fund for such appropriations or revenues that were accrued to the services fund before the transfer of accrual to the general fund.

Sec. 6. EFFECTIVE AND APPLICABILITY DATES. This Act, being deemed of immediate importance, takes effect upon enactment. The amendments to section 331.424A, 331.427, and

House File 2327, p. 5

331.438, and the transition section in this Act are first applicable to county budgets and levies in effect for the fiscal year beginning July 1, 2000, and ending June 30, 2001.

BRENT SIEGRIST
Speaker of the House

MARY E. KRAMER
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 2327, Seventy-eighth General Assembly.

ELIZABETH ISAACSON
Chief Clerk of the House

Approved 4/13, 2000

THOMAS J. VILSACK
Governor