

OVERVIEW OF DOLLARS DISTRIBUTED AND EXPENDED FOR MHDD SERVICES: ACTUAL 2008-2011 AND PROJECTED 2013

Revenues and Expenditures	SFY 2008	SFY 2009	SFY 2010	SFY 2011	SFY 2012	SFY2013 PROJECTIONS ⁸
Maximum Allowed County Property Tax Dollars ¹	\$125,781,915	\$125,154,501	\$124,699,459	\$124,406,065	\$124,614,450	\$124,614,450
Actual County Property Taxes Dollars Raised	\$119,434,279	\$121,249,875	\$122,540,426	\$118,320,369	\$119,470,718	\$124,614,450
Energy Replacement Tax (Palo)		\$627,414	\$1,082,456	\$1,375,850	\$1,167,465	\$1,167,465
Property Tax Relief	\$88,400,000	\$88,400,000	\$80,608,000	\$81,199,911	\$81,199,911	\$81,199,911
Allowed Growth ²	\$53,553,547	\$61,634,320	\$48,697,893	\$48,697,893	\$64,697,893	\$74,697,893
Community Services ³	\$17,727,890	\$17,727,890	\$14,187,556	\$14,187,556	\$14,187,556	\$14,187,556
Rate Increases	\$146,750	\$146,750				
Risk Pool		\$591,518	\$7,252,894	\$0	\$15,114,018 ⁹	\$0
SSBG-Local Purchase ⁴	\$12,460,858	\$12,465,259	\$12,446,820	\$12,381,763	\$12,381,763	\$12,381,763
State Payment Program	\$11,267,178	\$13,393,603	\$12,774,570	\$12,495,207	\$12,369,482	\$12,369,482
BEGINNING FUND BALANCE	\$26,930,601	\$23,934,939	\$51,870,432	\$67,073,769	\$41,816,664	(\$2,016,782)
TOTAL COUNTY, STATE, AND SSBG DOLLARS	\$329,921,103	\$340,171,568	\$351,461,047	\$355,732,318	\$362,405,470	\$318,601,738
County Ending Fund Balance	\$23,934,939	\$51,870,432	\$67,073,769 ⁶	\$41,816,664	(\$2,016,782) ⁷	
Actual Dollars Expended⁵	\$305,986,164	\$288,301,136	\$284,387,278	\$313,915,654	\$360,388,688	\$318,601,738

1. The Maximum Allowable Property Tax Dollar Amount is reduced dollar for dollar by the Energy Replacement Tax
2. In FY2008 the Growth appropriation included \$2,926,593 that was transferred to the department of public Health for Brain Injury services. That amount is not reflected above.
3. Community Services Dollars are actual dollars Counties received for their MHDD fund; a portion of that appropriation goes to COMPASS.
4. FY2012 and FY2013 Local Purchase amount is an estimate based on 2011.
5. Actual Dollars Expended is equal to the previous years ending fund balance plus total county, state, and federal dollars minus the current years ending fund balance.
6. The ending fund balance changed from the previously reported \$63,720,834 to \$67,073,769 because of county amendments to the Department of Management.
7. The projected total fund balance for counties with a negative fund balance (adding together only the negative fund balances) is -\$20,389,619 and affects 43 counties. Counties with a negative fund balance cannot access the positive fund balance of another county to offset their expenditures.
8. Does not take into account the potential impact of the Affordable Care Act - impact will be seen beginning January 1, 2014.
9. This includes: SF 209 \$10M appropriation for county waiting lists, carry forward from FY 11 to FY 12; \$1,324,489 (county) risk pool funds payback; and \$3,789,529 County (allowed growth) rebates.

*SF 209 appropriated \$20M to the Property Tax Relief Fund for FY2011 (with carry forward authority authorized in code). Of this amount, HF649 appropriated \$10M to the Risk Pool to address county waiting lists and adding \$10M to the allowed growth general fund appropriation of \$54.7 M raising the total amount of allowed growth appropriation to \$64.7M.

* SF209 does not appropriate any dollars in addition to the FY2011 appropriation. However, HF649 appropriates \$74.7M in general funds to allowed growth for FY2013.

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Additional Expenditure Detail	SFY 2008	SFY 2009	SFY 2010	SFY 2011	SFY 2012	SFY2013 PROJECTIONS
<i>SFY 2010 Medicaid expenditures excl. Resource Centers</i>				\$127,250,774	\$127,250,774	\$127,250,774
<i>FMAP decrease on non-federal share of Medicaid (excl. Res Ctrs)¹</i>					\$6,607,238	\$12,498,633
<i>ARRA phase-out on non-federal share of Medicaid (excl. Res Ctrs)²</i>				\$11,664,211	\$50,989,106	\$53,509,829
<i>Growth on non-federal share of Medicaid (excl. Res Ctrs)³</i>				\$7,824,919	\$15,777,004	\$22,847,798
<i>Subtotal Medicaid excl. Resource Centers</i>	\$153,477,604	\$138,896,820	\$127,250,774	\$146,739,904	\$200,624,122	\$216,107,034
<i>Resource Center expenditures</i>	\$19,203,715	\$16,950,360	\$14,369,115	\$14,208,583	\$16,241,491	\$14,931,144
<i>Total Medicaid expenditures incl. Resources Centers</i>	\$172,681,319	\$155,847,180	\$141,619,889	\$160,948,487	\$216,865,613	\$231,038,178
Actual Dollars Expended⁵	\$305,986,164	\$288,301,136	\$284,387,278	\$313,915,654	\$360,388,688	\$318,601,738
Medicaid/Resource Centers Costs	\$172,681,319	\$155,847,180	\$141,619,889	\$160,948,487	\$216,865,613	\$231,038,178
Non-Medicaid Expenditures	\$133,304,845	\$132,453,957	\$142,767,389	\$152,967,167	\$143,523,075	\$87,563,560

Year to Year Difference in Non-Medicaid Expenditures	
FY2008 to FY2009	\$ (850,888)
FY2009 to FY 2010	\$ 10,313,432
FY2010 to FY2011	\$ 10,199,778
FY2011 to FY2012	\$ (9,444,092)
FY 2012 to FY2013	\$ (55,959,515)

Note:

- Under the Medicaid law, each State's FMAP is determined by a formula based on the relationship of each State's per capita income to the national per capita income.
We anticipate that Iowa's FMAP will decrease due to our economic status compared to other states.
- FMAP is enhanced under ARRA. The enhanced FMAP rate began to phase out January 2011, and will phase out completely June 30, 2011.
- Growth excl. Resource Centers reflects IME projections for increases in enrollment and cost per member.
- Resource Center expenditure projections for SFY 2011 through SFY 2013 include the impact of FMAP decreases, ARRA phase-out, and Growth.
Growth is a decline for the Resource Centers as a result of bed reductions.
- Carried forward from Revenues and Expenditures data.