

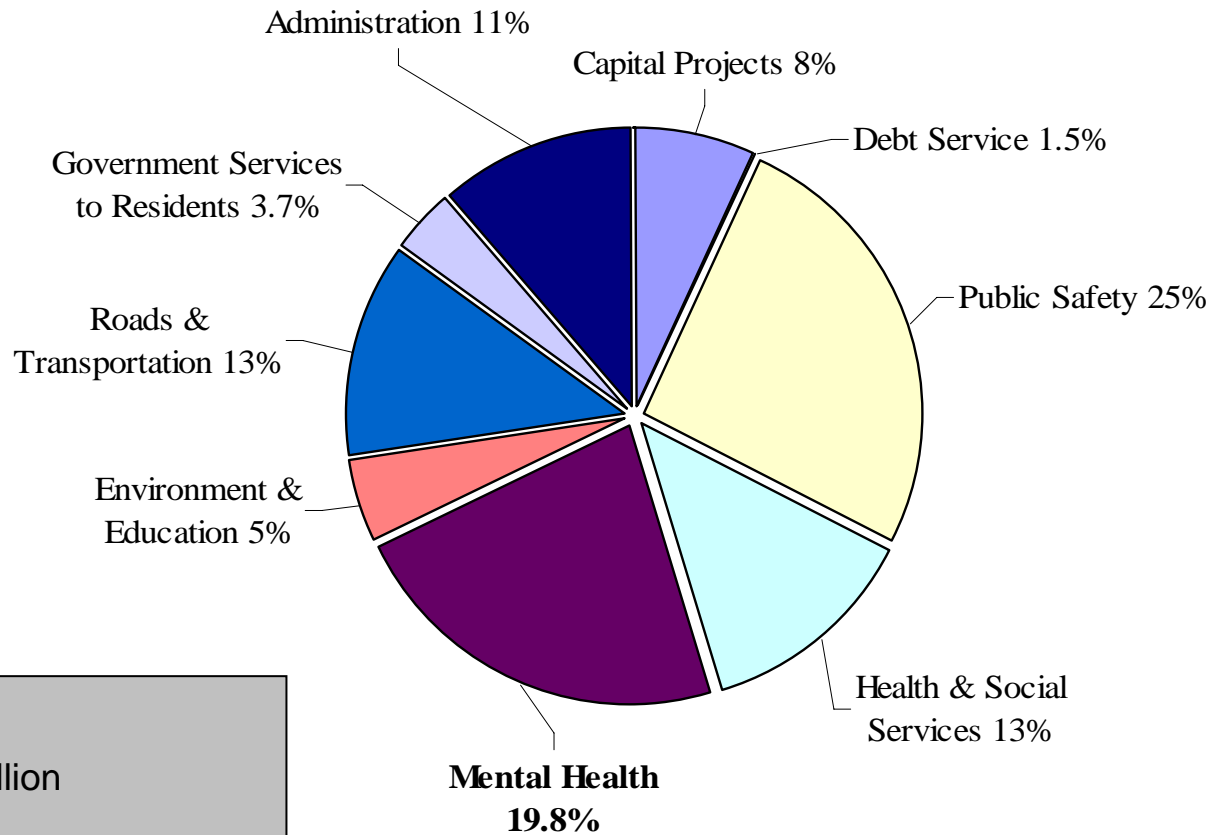
JOHNSON COUNTY MH/DD FUND BALANCE

Fiscal Year 2007 payment/FY2006 Financial Data
Prepared March 2007

Johnson County FY 2006 Budget

Mental Health/Developmental Disabilities

Second Only to Public Safety



Total Budget:

Approximately \$55 Million

MH/DD Budget:

Approximately \$11 Million

What is the MH/DD Fund Balance?

- Balance in the “MH/DD Bank Account” calculated on a modified accrual accounting basis.
- Origin July 1, 1996
- Legislative action to control escalating MH/DD spending & associated property tax levies.
 - *Senate File 69
 - *Chapter 25 Administrative Rules
 - *Provided property tax relief
 - *“Capped” counties’ MH/DD spending to 1996 base year spending
 - *“Capped” property tax levies by County
 - *Created a separate & distinct fund for MH/DD

Why is a Fund Balance Necessary?

- *Cash Flow
- *Contingency Fund

How is the Fund Balance Calculated?

Initial Deposit
July 1996

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graph TD; A[Initial Deposit  
July 1996] --> B[Add Annual Revenues]; A --> C[Deduct Annual Expenses];
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Add Annual Revenues

Deduct Annual Expenses

Johnson County MH/DD Fund Balance 1996 to Present

Johnson County MH/DD Fund Balance								
1996 to present								
Accrual Basis								
	Beginning				Reserve		Ending	Fund Bal as %
	Fund Balance	Spending	Revenue		Adjustments		Fund Balance	of
								Spending
Balance 6-30-97	\$826,206 #	\$7,768,574	\$7,432,374				\$490,006	6.31%
Balance 6-30-98	\$490,006	\$7,661,596	\$8,023,107				\$851,517	11.11%
Balance 6-30-99	\$851,517	\$8,304,393	\$8,200,693				\$747,817	9.01%
Balance 6-30-00	\$747,817	\$8,096,175	\$8,462,668		\$69,650 *		\$1,183,960	14.62%
Balance 6-30-01	\$1,183,960	\$8,632,045	\$8,989,641		-\$69,650 *		\$1,471,906	17.05%
Balance 6-30-02	\$1,471,906	\$9,153,902	\$8,852,597				\$1,170,601	12.79%
Balance 6-30-03	\$1,170,601	\$8,886,899	\$9,067,258				\$1,350,960	15.20%
Balance 6-30-04	\$1,350,960	\$9,456,532	\$9,538,586				\$1,433,014	15.15%
Balance 6-30-05	\$1,433,014	\$10,140,315 @	\$10,338,385				\$1,631,084	16.09%
Balance 6-30-06	\$1,631,084	\$10,821,969 @	\$10,111,299		\$109,619 **		\$1,030,033	9.52%
# Initial Transfer to establish Fund - July 1996					@ Includes Post Closing Auditor Adjustments of:			
* Adjustment to Reserves for Prepays \$69,650					FY05	\$158,000 accrued Expense		
** Adjustment to Reserves for Prepaid Software Development \$109619					FY06	\$424,607,000 Fy02 Accrued A/R Reversal		

State Budget Crisis

MH/DD Fund Re-allocation

- State-wide MH/DD Allocations Reduced:
 - \$15,554,307 in 2002
 - \$12,811,712 in 2003
 - \$9,418,362 in 2004
 - \$9,418,362 in 2005
 - \$9,418,362 in 2006
 - \$7,664,576 in 2007
- Formulas for Allocation:
 - Fund Balance “Ledges” or “Thresholds”
 - Gross Expenditure Basis for Calculation

Impact for Johnson County

Funds Re-allocated from Johnson County

FY02	\$568,553
FY03	\$616,696
FY04	\$311,908
FY05	\$0
FY06	\$753,418
FY07	\$233,018

Allowable Growth, Per Capita Equalization and Community Services FY2006 Comparative Payment Data (Page 1 of 2)

County	No.	Prewithholding FY07 Payment	FY06 Gross Expenditure	FY06 Total Fund Bal	FY06 Fund Bal %	Less than 10% 100%	10-25% 49.90%	Post-Withholding FY06 Total Payment
Adair	1	\$ 80,059	\$ 638,628	\$ 263,678	41.29%	\$ -		
Adams	2	\$ 45,332	\$ 398,227	\$ 154,274	38.74%	\$ -		\$ -
Allamakee	3	\$ 150,446	\$ 1,658,731	\$ 351,799	21.21%	\$ -	\$ 75,070	\$ 75,070
Appanoose	4	\$ 160,636	\$ 931,071	\$ 977,383	104.97%	\$ -		
Audubon	5	\$ 65,694	\$ 822,787	\$ 109,253	13.28%	\$ -		\$ -
Benton	6	\$ 246,707	\$ 1,625,894	\$ 288,708	17.76%	\$ -		\$ -
Black Hawk	7	\$ 3,476,340	\$ 20,226,694	\$ 1,373,801	6.79%	\$ 3,476,340		\$ 3,880,874
Boone	8	\$ 698,900	\$ 2,479,314	(\$ 13,332)	-0.54%	\$ 698,900		\$ 773,279
Bremer	9	\$ 215,521	\$ 1,567,132	\$ 925,433	59.05%	\$ -		\$ -
Buchanan	10	\$ 213,395	\$ 2,500,941	\$ 339,234	13.56%	\$ -	\$ 124,255	\$ 124,255
Buena Vista	11	\$ 206,028	\$ 1,407,028	\$ 408,159	29.01%	\$ -		\$ -
Butler	12	\$ 398,977	\$ 1,285,834	\$ 74,320	5.78%	\$ 398,977		\$ 424,694
Calhoun	13	\$ 283,895	\$ 1,111,901	(\$ 403,766)	-36.31%	\$ 283,895		\$ 317,252
Carroll	14	\$ 204,874	\$ 2,669,843	\$ 365,908	13.71%	\$ -	\$ 105,950	\$ 105,950
Cass	15	\$ 389,632	\$ 1,941,998	\$ 287,466	14.80%	\$ -	\$ 296,366	\$ 296,366
Cedar	16	\$ 469,704	\$ 2,657,815	\$ 308,276	11.60%	\$ -	\$ 427,210	\$ 427,210
Cerro Gordo	17	\$ 1,202,719	\$ 5,611,349	\$ 502,317	8.95%	\$ 1,202,719		\$ 1,314,946
Cherokee	18	\$ 326,948	\$ 1,227,280	\$ 29,661	2.42%	\$ 326,948		\$ 363,766
Chickasaw	19	\$ 124,767	\$ 994,267	\$ 406,970	40.93%	\$ -		\$ -
Clarke	20	\$ 247,467	\$ 1,021,097	\$ 92	0.01%	\$ 247,467		\$ 278,100
Clay	21	\$ 451,117	\$ 1,319,489	\$ 380,276	28.82%	\$ -		\$ -
Clayton	22	\$ 490,476	\$ 1,843,547	(\$ 540,994)	-29.35%	\$ 490,476		\$ 545,783
Clinton	23	\$ 1,358,484	\$ 7,592,274	\$ 239,861	3.16%	\$ 1,358,484		\$ 1,586,252
Crawford	24	\$ 176,843	\$ 1,918,963	\$ 206,686	10.77%	\$ -	\$ 162,053	\$ 162,053
Dallas	25	\$ 1,285,377	\$ 4,026,025	(\$ 3,134)	-0.08%	\$ 1,285,377		\$ 1,406,158
Davis	26	\$ 94,680	\$ 710,395	\$ 300,558	42.31%	\$ -		\$ -
Decatur	27	\$ 243,734	\$ 1,036,031	\$ 102,553	9.90%	\$ 243,734		\$ 264,454
Delaware	28	\$ 479,784	\$ 2,148,717	\$ 301,940	14.05%	\$ -	\$ 392,716	\$ 392,716
Des Moines	29	\$ 1,131,988	\$ 4,032,749	\$ 856,754	21.24%	\$ -	\$ 678,509	\$ 678,509
Dickinson	30	\$ 154,984	\$ 1,248,013	\$ 382,004	30.61%	\$ -		\$ -
Dubuque	31	\$ 898,152	\$ 7,695,818	\$ 1,868,912	24.28%	\$ -	\$ 448,163	\$ 448,163
Emmet	32	\$ 106,914	\$ 1,626,630	\$ 104,717	6.44%	\$ 106,914		\$ 139,447
Fayette	33	\$ 584,455	\$ 2,052,923	\$ 431,003	20.99%	\$ -	\$ 358,744	\$ 358,744
Floyd	34	\$ 445,381	\$ 1,736,586	\$ 157,485	9.07%	\$ 445,381		\$ 480,113
Franklin	35	\$ 105,888	\$ 1,221,761	\$ 59,340	4.86%	\$ 105,888		\$ 142,541
Fremont	36	\$ 80,461	\$ 1,076,418	\$ 466,444	43.33%	\$ -		\$ -
Greene	37	\$ 269,115	\$ 1,276,025	\$ 138,437	10.85%	\$ -	\$ 258,280	\$ 258,280
Grundy	38	\$ 315,295	\$ 1,237,419	\$ 103,901	8.40%	\$ 315,295		\$ 340,044
Guthrie	39	\$ 114,225	\$ 1,230,079	\$ 93,129	7.57%	\$ 114,225		\$ 138,827
Hamilton	40	\$ 426,006	\$ 2,136,414	\$ 188,760	8.84%	\$ 426,006		\$ 468,735
Hancock	41	\$ 308,505	\$ 1,373,779	\$ 307,802	22.41%	\$ -	\$ 153,939	\$ 153,939
Hardin	42	\$ 182,960	\$ 1,804,829	\$ 213,780	11.84%	\$ -	\$ 149,663	\$ 149,663
Harrison	43	\$ 158,592	\$ 1,461,126	\$ 451,585	30.91%	\$ -		\$ -
Henry	44	\$ 203,240	\$ 2,179,224	\$ 826,938	37.95%	\$ -		\$ -
Howard	45	\$ 262,234	\$ 1,106,594	\$ 60,097	5.43%	\$ 262,234		\$ 284,366
Humboldt	46	\$ 266,420	\$ 1,091,144	\$ 283,825	26.01%	\$ -		\$ -
Ida	47	\$ 75,904	\$ 646,308	\$ 37,880	5.86%	\$ 75,904		\$ 88,830
Iowa	48	\$ 146,331	\$ 1,107,579	\$ 498,744	45.03%	\$ -		\$ -
Jackson	49	\$ 551,364	\$ 1,951,115	\$ 555,300	28.46%	\$ -		\$ -
Jasper	50	\$ 359,220	\$ 3,694,994	\$ 1,185,847	32.09%	\$ -		\$ -

Allowable Growth, Per Capita Equalization and Community Services FY2006 Comparative Payment Data (Page 2 of 2)

County	No.	Prewithholding FY07 Payment	FY06 Gross Expenditure	FY06 Total Fund Bal	FY06 Fund Bal %	Less than 10% 100%	10-25% 49.90%	Post-Withholding FY06 Total Payment
Jefferson	51	\$ 174,488	\$ 1,057,241	\$ 418,588	40%	\$		
Johnson	52	\$ 3,162,350	\$ 10,397,362	\$ 1,272,754	12%	\$	\$ 2,929,332	\$ 2,929,332
Jones	53	\$ 544,306	\$ 2,226,362	\$ 270,793	12%	\$	\$ 496,149	\$ 496,149
Keokuk	54	\$ 118,533	\$ 747,131	\$ 898,224	120%	\$		\$
Kossuth	55	\$ 168,873	\$ 2,045,768	\$ 773,628	38%	\$		\$
Lee	56	\$ 1,012,320	\$ 4,285,060	\$ (471,177)	-11%	\$ 1,012,320		\$ 1,140,871
Linn	57	\$ 5,223,662	\$ 25,705,849	\$ 1,655,431	6.44%	\$ 5,223,662		\$ 5,737,779
Louisa	58	\$ 122,175	\$ 948,009	\$ 802,763	84.68%	\$ -		\$ -
Lucas	59	\$ 106,468	\$ 797,689	\$ 636,293	79.77%	\$ -		\$ -
Lyon	60	\$ 308,489	\$ 914,771	\$ 107,151	11.71%	\$ -	\$ 292,815	\$ 292,815
Madison	61	\$ 139,365	\$ 1,103,099	\$ 8,677	0.79%	\$ 139,365		\$ 172,458
Mahaska	62	\$ 237,033	\$ 2,340,064	\$ 830,323	35.48%	\$ -		\$ -
Marion	63	\$ -	\$ 2,412,897	\$ 930,054	38.55%	\$ -		\$
Marshall	64	\$ 420,176	\$ 3,128,228	\$ (213,055)	-6.81%	\$ 420,176		\$ 514,022
Mills	65	\$ 402,336	\$ 1,387,408	\$ 241,708	17.42%	\$ -	\$ 299,369	\$ 299,369
Mitchell	66	\$ 109,850	\$ 1,270,923	\$ 347,999	27.38%	\$ -		\$
Monona	67	\$ 103,341	\$ 731,575	\$ 211,051	28.85%	\$ -		\$ -
Monroe	68	\$ 213,590	\$ 795,100	\$ 26,526	3.34%	\$ 213,590		\$ 237,443
Montgomery	69	\$ 120,883	\$ 899,688	\$ 206,018	22.90%	\$ -	\$ 60,319	\$ 60,319
Muscatine	70	\$ 1,150,802	\$ 4,872,925	\$ 238,809	4.90%	\$ 1,150,802		\$ 1,296,989
O'Brien	71	\$ 381,808	\$ 1,610,403	\$ 122,742	7.62%	\$ 381,808		\$ 414,016
Osceola	72	\$ 64,449	\$ 532,029	\$ 248,179	46.65%	\$ -		\$
Page	73	\$ 177,258	\$ 1,602,544	\$ 210,898	13.16%	\$ -	\$ 126,615	\$ 126,615
Palo Alto	74	\$ 261,170	\$ 1,217,605	\$ 294,684	24.20%	\$ -	\$ 130,320	\$ 130,320
Plymouth	75	\$ 232,509	\$ 1,565,248	\$ 310,876	19.86%	\$ -	\$ 116,018	\$ 116,018
Pocahontas	76	\$ 85,191	\$ 965,788	\$ 249,095	25.79%	\$		\$ -
Polk	77	\$ 10,596,034	\$ 44,253,468	\$ (399,195)	-0.90%	\$ 10,596,034		\$ 11,923,638
Pottawattamie	78	\$ 940,376	\$ 7,583,257	\$ 1,252,641	16.52%	\$ -	\$ 469,232	\$ 469,232
Poweshiek	79	\$ 503,757	\$ 1,429,942	\$ 186,500	13.04%	\$ -	\$ 460,251	\$ 460,251
Ringgold	80	\$ 60,206	\$ 813,173	\$ 368,103	45.27%	\$ -		\$ -
Sac	81	\$ 288,106	\$ 1,429,582	\$ (103,311)	-7.23%	\$ 288,106		\$ 330,993
Scott	82	\$ 4,378,490	\$ 13,416,089	\$ 855,147	6.37%	\$ 4,378,490		\$ 4,646,812
Shelby	83	\$ 125,431	\$ 2,079,662	\$ 249,269	11.99%	\$ -	\$ 84,128	\$ 84,128
Sioux	84	\$ 294,035	\$ 2,260,766	\$ 509,017	22.52%	\$ -	\$ 146,718	\$ 146,718
Story	85	\$ 2,140,627	\$ 7,899,547	\$ 1,984,011	25.12%	\$ -		\$ -
Tama	86	\$ 479,919	\$ 2,387,504	\$ (515,266)	-21.58%	\$ 479,919		\$ 551,544
Taylor	87	\$ 182,475	\$ 552,081	\$ (8,128)	-1.47%	\$ 182,475		\$ 199,038
Union	88	\$ 131,156	\$ 1,573,479	\$ 52,932	3.36%	\$ 131,156		\$ 178,360
Van Buren	89	\$ 85,072	\$ 556,243	\$ 140,432	25.25%	\$ -		\$ -
Wapello	90	\$ 403,384	\$ 3,862,925	\$ 117,070	3.03%	\$ 403,384		\$ 519,271
Warren	91	\$ 1,098,989	\$ 2,713,919	\$ (120,982)	-4.46%	\$ 1,098,989		\$ 1,180,406
Washington	92	\$ 205,829	\$ 1,338,336	\$ 766,706	57.29%	\$ -		\$ -
Wayne	93	\$ 185,132	\$ 768,428	\$ 8,019	1.04%	\$ 185,132		\$ 208,185
Webster	94	\$ 417,514	\$ 4,112,306	\$ 594,597	14.46%	\$ -	\$ 234,147	\$ 234,147
Winnebago	95	\$ 113,439	\$ 1,230,189	\$ 540,075	43.90%	\$ -		\$
Winneshiek	96	\$ 203,015	\$ 2,080,775	\$ 1,392,998	66.95%	\$ -		\$
Woodbury	97	\$ 2,830,526	\$ 9,832,736	\$ 1,644,135	16.72%	\$ -	\$ 2,169,665	\$ 2,169,665
Worth	98	\$ 74,701	\$ 881,146	\$ 110,062	12.49%	\$ -	\$ 52,754	\$ 52,754
Wright	99	\$ 137,806	\$ 1,389,847	\$ 530,921	38.20%	\$ -		\$ -
Total		\$ 61,853,614	\$	\$ 37,794,849		\$ 38,150,572	\$ 11,698,751	\$ 54,189,038

Allowable Growth, Per Capita Equalization and Community Services FY2005 Comparative Payment Data (Page 1 of 2)

County	No.	Prewithholding FY05 Total Payment	FY05 LEVY %	FY04 Gross Expenditure	FY04 Total Fund Bal	FY04 Fund Bal %	Less than 10% 100%	10-25% 100%	Post- Withholding FY05 Total Payment
Calhoun	13	\$ 252,253	100%	\$ 1,220,833	\$ (512,922)	-42.01%	\$ 252,253		\$ 283,995
Clayton	22	\$ 192,865	97%	\$ 1,813,069	\$ (255,364)	-14.08%	\$ 192,865		\$ 240,005
Guthrie	39	\$ 117,626	89%	\$ 1,188,315	\$ (114,517)	-9.64%	\$ 117,626		\$ 148,522
Floyd	34	\$ 387,093	100%	\$ 1,689,065	\$ (124,919)	-7.40%	\$ 387,093		\$ 431,009
Taylor	87	\$ 169,111	100%	\$ 489,836	\$ (10,227)	-2.09%	\$ 169,111		\$ 181,847
Hancock	41	\$ 263,186	100%	\$ 1,318,830	\$ (16,446)	-1.25%	\$ 263,186		\$ 297,476
Palo Alto	74	\$ 197,030	100%	\$ 1,330,115	\$ (8,892)	-0.67%	\$ 197,030		\$ 231,613
Wayne	93	\$ 162,416	100%	\$ 758,545	\$ (4,969)	-0.66%	\$ 162,416		\$ 182,138
Mahaska	62	\$ 508,361	100%	\$ 2,242,468	\$ 2,011	0.09%	\$ 508,361		\$ 566,665
Linn	57	\$ 4,137,116	100%	\$ 24,278,308	\$ 826,814	3.41%	\$ 4,137,116	\$ -	\$ 4,768,532
Boone	8	\$ 568,809	100%	\$ 2,005,825	\$ 74,139	3.70%	\$ 568,809		\$ 620,960
Jones	53	\$ 448,869	100%	\$ 2,168,836	\$ 119,011	5.49%	\$ 448,869	\$ -	\$ 505,259
Clarke	20	\$ 210,529	100%	\$ 871,929	\$ 66,501	7.63%	\$ 210,529		\$ 233,199
O'Brien	71	\$ 330,352	100%	\$ 1,432,500	\$ 112,212	7.83%	\$ 330,352		\$ 367,597
Scott	82	\$ 3,629,481	100%	\$ 12,454,452	\$ 1,000,512	8.03%	\$ 3,629,481		\$ 3,953,297
Tama	86	\$ 181,061	96%	\$ 1,697,265	\$ 137,151	8.08%	\$ 181,061		\$ 225,190
Sac	81	\$ 122,145	80%	\$ 1,386,637	\$ 125,646	9.06%	\$ 122,145		\$ 158,198
Butler	12	\$ 335,586	100%	\$ 1,114,860	\$ 106,477	9.55%	\$ 335,586		\$ 364,572
Cerro Gordo	17	\$ 1,031,457	100%	\$ 5,196,956	\$ 496,742	9.56%	\$ 1,031,457		\$ 1,166,578
Jackson	49	\$ 463,134	100%	\$ 1,732,214	\$ 171,073	9.88%	\$ 463,134		\$ 508,172
Audubon	5	\$ 72,713	71%	\$ 752,503	\$ 75,166	9.99%	\$ 72,713		\$ 92,278
Wapello	90	\$ 420,693	72%	\$ 3,648,067	\$ 367,393	10.07%	\$ -	\$ 420,693	\$ 420,693
Decatur	27	\$ 213,957	100%	\$ 1,404,725	\$ 152,272	10.84%	\$ -	\$ 213,957	\$ 213,957
Hamilton	40	\$ 359,559	100%	\$ 2,010,301	\$ 220,146	10.95%	\$ -	\$ 359,559	\$ 359,559
Iowa	48	\$ 146,984	100%	\$ 1,368,348	\$ 151,539	11.07%	\$ -	\$ 146,984	\$ 146,984
Marshall	64	\$ 407,659	67%	\$ 2,858,400	\$ 316,709	11.08%	\$ -	\$ -	\$ -
Grundy	38	\$ 115,266	72%	\$ 1,112,123	\$ 131,248	11.80%	\$ -	\$ 115,266	\$ 115,266
Black Hawk	7	\$ 2,939,252	100%	\$ 18,883,439	\$ 2,318,027	12.28%	\$ -	\$ 2,939,252	\$ 2,939,252
Howard	45	\$ 105,058	89%	\$ 1,054,929	\$ 132,582	12.57%	\$ -	\$ 105,058	\$ 105,058
Fayette	33	\$ 507,423	100%	\$ 2,003,318	\$ 252,826	12.62%	\$ -	\$ 507,423	\$ 507,423
Clay	21	\$ 171,210	100%	\$ 1,421,131	\$ 189,018	13.30%	\$ -	\$ 171,210	\$ 171,210
Winnebago	95	\$ 260,083	100%	\$ 1,287,652	\$ 171,343	13.31%	\$ -	\$ 260,083	\$ 260,083
Story	85	\$ 764,435	100%	\$ 7,881,446	\$ 1,143,940	14.51%	\$ -	\$ 764,435	\$ 764,435
Johnson	52	\$ 2,414,709	100%	\$ 9,567,964	\$ 1,433,014	14.98%	\$ -	\$ 2,414,709	\$ 2,414,709
Carroll	14	\$ 213,715	81%	\$ 2,323,077	\$ 352,850	15.19%	\$ -	\$ 213,715	\$ 213,715
Clinton	23	\$ 534,581	100%	\$ 6,324,124	\$ 961,116	15.20%	\$ -	\$ 534,581	\$ 534,581
Delaware	28	\$ 192,457	100%	\$ 2,105,336	\$ 322,217	15.30%	\$ -	\$ 192,457	\$ 192,457
Des Moines	29	\$ 967,947	100%	\$ 4,097,288	\$ 635,297	15.51%	\$ -	\$ 967,947	\$ 967,947
Polk	77	\$ 8,198,665	100%	\$ 35,871,973	\$ 5,675,162	15.82%	\$ -	\$ 8,198,665	\$ 8,198,665
Woodbury	97	\$ 2,340,330	100%	\$ 9,023,344	\$ 1,455,927	16.14%	\$ -	\$ 2,340,330	\$ 2,340,330
Adams	2	\$ 52,092	100%	\$ 474,494	\$ 78,808	16.61%	\$ -	\$ 52,092	\$ 52,092
Lyon	60	\$ 260,567	100%	\$ 839,397	\$ 147,292	17.55%	\$ -	\$ 260,567	\$ 260,567
Worth	98	\$ 77,390	85%	\$ 794,339	\$ 142,946	18.00%	\$ -	\$ 77,390	\$ 77,390
Jasper	50	\$ 350,167	60%	\$ 3,728,968	\$ 698,227	18.72%	\$ -	\$ -	\$ -
Lee	56	\$ 419,393	66%	\$ 3,925,727	\$ 757,787	19.30%	\$ -	\$ -	\$ -
Greene	37	\$ 107,813	70%	\$ 1,195,523	\$ 238,369	19.94%	\$ -	\$ 107,813	\$ 107,813
Ida	47	\$ 81,877	73%	\$ 585,812	\$ 118,691	20.26%	\$ -	\$ 81,877	\$ 81,877
Cass	15	\$ 333,965	100%	\$ 1,699,741	\$ 347,033	20.42%	\$ -	\$ 333,965	\$ 333,965
Dallas	25	\$ 361,465	71%	\$ 3,892,604	\$ 796,126	20.45%	\$ -	\$ 361,465	\$ 361,465
Montgomery	69	\$ 127,201	76%	\$ 821,818	\$ 175,047	21.30%	\$ -	\$ 127,201	\$ 127,201
Union	88	\$ 287,594	100%	\$ 1,362,450	\$ 298,592	21.92%	\$ -	\$ 287,594	\$ 287,594

Allowable Growth, Per Capita Equalization and Community Services FY2005 Comparative Payment Data (Page 2 of 2)

Cedar	16	\$	394,398	100%	\$	2,306,745	\$	521,103	22.59%	\$	-	\$	394,398	\$	394,398
Franklin	35	\$	239,663	100%	\$	999,261	\$	228,479	22.86%	\$	-	\$	239,663	\$	239,663
Allamakee	3	\$	331,417	100%	\$	1,606,397	\$	367,686	22.89%	\$	-	\$	331,417	\$	331,417
Shelby	83	\$	290,121	100%	\$	1,704,527	\$	416,794	24.45%	\$	-	\$	290,121	\$	290,121
Madison	61	\$	134,315	72%	\$	951,864	\$	241,075	25.33%	\$	-			\$	-
Humboldt	46	\$	100,766	100%	\$	1,148,983	\$	305,868	26.62%	\$	-			\$	-
Warren	91	\$	370,304	86%	\$	2,275,267	\$	609,641	26.79%	\$	-			\$	-
Pottawattamie	78	\$	935,636	70%	\$	7,266,366	\$	1,961,809	27.00%	\$	-			\$	-
Bremer	9	\$	217,579	97%	\$	1,531,503	\$	423,242	27.64%	\$	-			\$	-
Monona	67	\$	111,608	73%	\$	732,244	\$	202,676	27.68%	\$	-			\$	-
Mills	65	\$	320,945	100%	\$	1,256,362	\$	369,579	29.42%	\$	-			\$	-
Poweshiek	79	\$	186,722	100%	\$	1,363,955	\$	419,877	30.78%	\$	-			\$	-
Buena Vista	11	\$	202,757	57%	\$	1,167,621	\$	363,470	31.13%	\$	-			\$	-
Mitchell	66	\$	107,741	90%	\$	1,518,957	\$	486,380	32.02%	\$	-			\$	-
Hardin	42	\$	192,273	71%	\$	1,597,489	\$	518,773	32.47%	\$	-			\$	-
Emmet	32	\$	115,200	88%	\$	1,369,753	\$	456,458	33.32%	\$	-			\$	-
Harrison	43	\$	355,731	100%	\$	1,469,399	\$	496,745	33.81%	\$	-			\$	-
Dubuque	31	\$	886,372	49%	\$	12,127,062	\$	4,252,999	35.07%	\$	-			\$	-
Sioux	84	\$	291,175	100%	\$	2,107,320	\$	791,266	37.55%	\$	-			\$	-
Page	73	\$	184,240	64%	\$	1,407,163	\$	531,462	37.77%	\$	-			\$	-
Buchanan	10	\$	221,755	100%	\$	2,301,303	\$	895,227	38.90%	\$	-			\$	-
Adair	1	\$	186,225	100%	\$	638,400	\$	251,016	39.32%	\$	-	\$	-	\$	-
Muscatine	70	\$	444,877	78%	\$	4,108,575	\$	1,615,864	39.33%	\$	-			\$	-
Cherokee	18	\$	130,413	73%	\$	943,337	\$	377,062	39.97%	\$	-			\$	-
Webster	94	\$	434,560	59%	\$	4,073,776	\$	1,672,985	41.07%	\$	-			\$	-
Dickinson	30	\$	158,922	100%	\$	1,278,801	\$	527,223	41.23%	\$	-			\$	-
Marion	63	\$	639,742	100%	\$	2,392,307	\$	994,392	41.57%	\$	-			\$	-
Henry	44	\$	206,324	100%	\$	1,938,760	\$	812,611	41.91%	\$	-			\$	-
Chickasaw	19	\$	131,192	87%	\$	931,285	\$	402,529	43.22%	\$	-			\$	-
Wright	99	\$	314,791	100%	\$	1,388,337	\$	668,669	48.16%	\$	-			\$	-
Crawford	24	\$	185,327	93%	\$	1,477,462	\$	714,039	48.33%	\$	-			\$	-
Van Buren	89	\$	89,623	64%	\$	500,595	\$	243,831	48.71%	\$	-			\$	-
Kossuth	55	\$	175,953	89%	\$	1,949,459	\$	985,556	50.56%	\$	-	\$	-	\$	-
Jefferson	51	\$	181,691	75%	\$	1,126,811	\$	570,149	50.60%	\$	-			\$	-
Washington	92	\$	208,725	100%	\$	1,379,236	\$	710,911	51.54%	\$	-			\$	-
Davis	26	\$	98,246	100%	\$	678,565	\$	351,442	51.79%	\$	-			\$	-
Louisa	58	\$	129,735	100%	\$	980,403	\$	529,949	54.05%	\$	-	\$	-	\$	-
Appanoose	4	\$	174,231	100%	\$	1,146,712	\$	622,011	54.24%	\$	-			\$	-
Fremont	36	\$	86,248	100%	\$	995,212	\$	591,500	59.43%	\$	-			\$	-
Winneshiek	96	\$	210,896	93%	\$	2,113,423	\$	1,260,500	59.64%	\$	-			\$	-
Osceola	72	\$	69,676	100%	\$	481,889	\$	297,998	61.84%	\$	-			\$	-
Ringgold	80	\$	66,051	100%	\$	719,433	\$	518,521	72.07%	\$	-			\$	-
Benton	6	\$	242,081	39%	\$	1,478,350	\$	1,078,906	72.98%	\$	-			\$	-
Plymouth	75	\$	233,796	100%	\$	1,286,679	\$	975,522	75.82%	\$	-			\$	-
Monroe	68	\$	92,529	87%	\$	616,370	\$	565,136	91.69%	\$	-			\$	-
Lucas	59	\$	106,857	70%	\$	765,306	\$	846,097	110.56%	\$	-	\$	-	\$	-
Keokuk	54	\$	127,872	54%	\$	662,385	\$	956,335	144.38%	\$	-	\$	-	\$	-
Pocahontas	76	\$	-	100%											

\$ 48,832,001 \$ 284,972,628 \$ 56,448,106 \$ 13,781,193 \$ 23,811,887 \$ 39,338,989

Comparative Statewide Status of Counties

Note: FY of Payment/FY of Fund Balance

<u>Categories of Comparison</u>	Number of Counties	
	FY05/06	FY06/07
Fund Balance less than 10% of Gross Expenditures	26	35
Fund Balance 10-25% of Gross Expenditures	33	30
Fund Balance 25-35% of Gross Expenditures	15	12
Fund Balance Greater than 35% of Gross Expenditures	25	22
Total Number of Counties	99	99
Number of Counties with Negative Fund Balance	9	11
Number of Counties with Percent of Fund Balance:		
Higher than Johnson County	56	56
Lower than Johnson County	42	42

Johnson County MH/DD

County FY07 Allowable Growth, Per Capita Equalization and Community Services Payment Comparison of Ten Counties with Largest Gross Expenditure (Calculated on FY06 Data)

Top Ten Counties Sorted by Gross Expenditures

	FY07	FY07	FY07	Prewithholding	FY06	FY06	FY06	Less than	10-25%	Post-Withholding
County	Allowed	Per Capita	Comm.	FY07	Gross	Total	Fund Bal %	10%		FY07 Total
	Growth		Svcs.	Payment	Expenditure	Fund Bal		100%		Payment
Polk	1,640,470	6,668,517	2,287,047	10,596,034	44,253,468	-399,195	-0.90%	10,596,034		11,923,638
Linn	813,689	3,307,651	1,102,321	5,223,662	25,705,849	1,655,431	6.44%	5,223,662		5,737,779
Black Hawk	515,006	2,093,501	867,834	3,476,340	20,226,694	1,373,801	6.79%	3,476,340		3,880,874
Scott	658,624	2,677,311	1,042,554	4,378,490	13,416,089	855,147	6.37%	4,378,490		4,646,812
Johnson	478,908	1,946,762	736,680	3,162,350	10,397,362	1,272,754	12.24%	0	2,929,332	2,929,332
Woodbury	419,745	1,706,267	704,514	2,830,526	9,832,736	1,644,135	16.72%	0	2,169,665	2,169,665
Story	327,075	1,329,559	483,993	2,140,627	7,899,547	1,984,011	25.12%	0		0
Dubuque	374,852		523,300	898,152	7,695,818	1,868,912	24.28%	0	448,163	448,163
Clinton	203,387	826,767	328,330	1,358,484	7,592,274	239,861	3.16%	1,358,484		1,586,252
Pottawattamie	367,108		573,268	940,376	7,583,257	1,252,641	16.52%	0	469,232	469,232
Total	\$ 12,000,000	\$ 32,125,724	\$ 17,727,890	\$ 61,853,614	\$ 306,366,965	\$ 37,794,849	20.41%	\$ 38,150,572	\$ 11,698,751	\$ 54,189,038

Top Ten Counties Sorted by Fund Balance Percent

	FY07	FY07	FY07	Prewithholding	FY06	FY06	FY06	Less than	10-25%	Post-Withholding
County	Allowed	Per Capita	Comm.	FY07	Gross	Total	Fund Bal %	10%		FY06 Total
	Growth		Svcs.	Payment	Expenditure	Fund Bal		100%		Payment
Story	327,075	1,329,559	483,993	2,140,627	7,899,547	1,984,011	25.12%	0		0
Dubuque	374,852		523,300	898,152	7,695,818	1,868,912	24.28%	0	448,163	448,163
Woodbury	419,745	1,706,267	704,514	2,830,526	9,832,736	1,644,135	16.72%	0	2,169,665	2,169,665
Pottawattamie	367,108		573,268	940,376	7,583,257	1,252,641	16.52%	0	469,232	469,232
Johnson	478,908	1,946,762	736,680	3,162,350	10,397,362	1,272,754	12.24%	0	2,929,332	2,929,332
Black Hawk	515,006	2,093,501	867,834	3,476,340	20,226,694	1,373,801	6.79%	3,476,340		3,880,874
Linn	813,689	3,307,651	1,102,321	5,223,662	25,705,849	1,655,431	6.44%	5,223,662		5,737,779
Scott	658,624	2,677,311	1,042,554	4,378,490	13,416,089	855,147	6.37%	4,378,490		4,646,812
Clinton	203,387	826,767	328,330	1,358,484	7,592,274	239,861	3.16%	1,358,484		1,586,252
Polk	1,640,470	6,668,517	2,287,047	10,596,034	44,253,468	-399,195	-0.90%	10,596,034		11,923,638

Johnson County MH/DD

County FY06 Allowable Growth, Per Capita Equalization and Community Services Payment Comparison of Ten Counties with Largest Gross Expenditure (Calculated on FY05 Data)

Top Ten Counties Sorted by Gross Expenditures

County	FY06 Allowed Growth	FY06 Per Capita	FY06 Comm. Svcs.	Pre- withholding FY06 Total Payment	FY05 Gross Expenditure	FY05 Total Fund Bal	FY05 Fund Bal%	Less than		POST Withholding FY06 Total Payment
								10%	10-25%	
Polk	1,540,626	5,061,857	2,271,400	8,873,883	44,893,946	331,840	0.74%	8,873,883	0	10,220,701
Linn	788,411	2,590,391	1,094,696	4,473,498	25,323,758	1,230,065	4.86%	4,473,498	0	5,233,211
Black Hawk	526,476	1,729,783	862,002	3,118,261	19,720,042	2,007,484	10.18%	0	2,244,322	2,244,322
Scott	652,556	2,144,027	1,035,512	3,832,095	12,673,353	1,251,251	9.87%	3,832,095	0	4,085,562
Johnson	456,536	1,499,987	731,712	2,688,235	9,982,226	1,789,173	17.92%	0	1,934,817	1,934,817
Woodbury	427,216	1,403,655	699,780	2,530,651	9,868,766	1,861,414	18.86%	0	1,821,398	1,821,398
Dubuque	366,619	0	519,695	886,314	8,132,532	1,990,937	24.48%	0	637,911	637,911
Story	328,939	1,080,756	480,677	1,890,372	7,716,964	1,251,317	16.22%	0	1,360,567	1,360,567
Pottawattamie	360,701	0	569,392	930,093	7,167,598	1,868,489	26.07%	0	0	0
Clinton	206,248	677,647	326,110	1,210,005	6,637,460	631,093	9.51%	1,210,005	0	1,342,754

State Totals	12,000,000	23,925,724	17,727,890	53,653,614	299,063,252	45,523,781	15.22%	25,744,254	14,829,275	44,235,252
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Top Ten Counties Sorted by Fund Balance Percent

County	FY06 Allowed Growth	FY06 Per Capita	FY06 Comm. Svcs.	Pre- withholding FY06 Total Payment	FY05 Gross Expenditure	FY05 Total Fund Bal	FY05 Fund Bal%	Less than		POST Withholding FY06 Total Payment
								10%	10-25%	
Pottawattamie	360,701	0	569,392	930,093	7,167,598	1,868,489	26.07%	0	0	0
Dubuque	366,619	0	519,695	886,314	8,132,532	1,990,937	24.48%	0	637,911	637,911
Woodbury	427,216	1,403,655	699,780	2,530,651	9,868,766	1,861,414	18.86%	0	1,821,398	1,821,398
Johnson	456,536	1,499,987	731,712	2,688,235	9,982,226	1,789,173	17.92%	0	1,934,817	1,934,817
Story	328,939	1,080,756	480,677	1,890,372	7,716,964	1,251,317	16.22%	0	1,360,567	1,360,567
Black Hawk	526,476	1,729,783	862,002	3,118,261	19,720,042	2,007,484	10.18%	0	2,244,322	2,244,322
Scott	652,556	2,144,027	1,035,512	3,832,095	12,673,353	1,251,251	9.87%	3,832,095	0	4,085,562
Clinton	206,248	677,647	326,110	1,210,005	6,637,460	631,093	9.51%	1,210,005	0	1,342,754
Linn	788,411	2,590,391	1,094,696	4,473,498	25,323,758	1,230,065	4.86%	4,473,498	0	5,233,211
Polk	1,540,626	5,061,857	2,271,400	8,873,883	44,893,946	331,840	0.74%	8,873,883	0	10,220,701

Allowable Growth, Per Capita Equalization and Community Services Payment

Relationship of Fund Balance to Gross Expenditures

FY07 Payment/FY06 Fund Balance

County	Gross Expenditure	County	Fund Balance Percent
Polk	\$ 44,253,468	Story	25.12%
Linn	\$ 25,705,849	Dubuque	24.28%
Black Hawk	\$ 20,226,694	Woodbury	16.72%
Scott	\$ 13,416,089	Pottawattamie	16.52%
Johnson	\$ 10,397,362	Johnson	12.24%
Woodbury	\$ 9,832,736	Black Hawk	6.79%
Story	\$ 7,899,547	Linn	6.44%
Dubuque	\$ 7,695,818	Scott	6.37%
Clinton	\$ 7,562,274	Clinton	3.16%
Pottawattamie	\$ 7,583,257	Polk	-0.90%

Allowable Growth, Per Capita Equalization and Community Services Payment

Relationship of Fund Balance to Gross Expenditures

FY06 Payment/FY05 Fund Balance

County	Gross Expenditure	County	Fund Balance Percent
Polk	\$ 44,893,946	Pottawattamie	26.07%
Linn	\$ 25,323,758	Dubuque	24.48%
Black Hawk	\$ 19,720,042	Woodbury	18.86%
Scott	\$ 12,673,353	Johnson	17.92%
Johnson	\$ 9,982,226	Story	16.22%
Woodbury	\$ 9,868,766	Black Hawk	10.18%
Dubuque	\$ 8,132,532	Scott	9.87%
Story	\$ 7,716,964	Clinton	9.51%
Pottawattamie	\$ 7,167,598	Linn	4.86%
Clinton	\$ 6,637,460	Polk	0.74%

The Present

A Status Report

- More services for more people
- Eligibility Criteria
 - Financial
 - Clinical
- Minimal MH/DD unmet needs, demonstrated by:
 - 2004 Needs Assessment
 - Annual Satisfaction Surveys
- No waiting lists
- No reductions in services

The Future

- State Budget Issues
- Limited Allocations
- MH/DD Redesign
- Increasing Needs
- Increasing Costs
- Services Management Plan Amendments