

FY25 Budget Work Session

March 5, 2024



Budget Work Session Overview

- Follow Up
- Revenue Analysis
- Operating Services
- Debt Service
- Opioid Services



Follow up

- Property Tax Credit Changes
- Personnel Costs percent of Operating Budget
- Staffing Composition by Bargaining Group
- Historical trends liability claims

Property Tax Credit and Exemption Changes

- Negative Revenue Impact of Commercial & Industrial Replacement (Backfill) Allocations
 - Budgeted \$1,186,538 FY 2024; Budgeted \$988,781 FY 2025; reduction \$197,757 per year through 2030 (\$0)
- Negative Revenue Impact of Business Property Tax Credit
 - Two tier system first \$150,000 statutory residential rollback assessment limitation; remaining valuation received 90% rollback assessment limitation. Qualifies as “Other State Tax Replacements”; State will replace the revenue lost by the difference between the residential rollback and 90% rollback.
 - Budgeted \$962,727 FY 2024; Budgeted \$992,045 FY 2025
 - \$125 Million statewide pool; pool could be changed similar to Backfill. May not be fully funded in future years.

Property Tax Credit and Exemption Changes

- Negative Revenue Impact of Homestead Exemption
 - Added a homestead exemption for individuals 65 and over.
 - FY 25 exemption of \$3,350. FY 26 and thereafter an exemption of \$6,500. There is no state replacement for this exemption.
 - Approximately 10,598 parcels or \$34.4 Assessed Valuation previously assessed and is now exempted. FY 2025 \$15.9 taxable value or \$94,975 County urban taxes exempted.
 - Estimate 2026: \$68.9 Assessed Valuation previously assessed is now exempted. \$31.3 taxable value or \$189,949 County urban taxes exempted.

Property Tax Credit and Exemption Changes

- Negative Revenue Impact of Military Exemption
 - Increased military property valuation exemption from \$1,852 to \$4,000. The exemption will not be funded by the state in any amount beginning FY 25 and forward.
 - Budgeted \$17,375 FY 24 and 25.
 - Estimate of \$32,645 taxable value lost due to increase in exemption amount, plus \$17,375 prior funding; \$50,020 FY 2025 revenues.

Negative Revenue Impact of Property Tax Credit and Exemption Changes

	Lost Intergovernmental / Taxes Between 2024 and 2025	Lost Intergovernmental / Taxes Between 2025 and 2026
Commercial & Industrial Backfill	\$197,757	\$197,757
Business Property Tax Credit	Unknown	Unknown
Homestead Exemption	\$94,975	\$189,949
Military	\$50,020	\$-
Total	\$342,752	\$387,706

Does not include the reclassification of Multi-Residential parcels to residential parcels – Taxable value of 90% down to 47%.

Business Property Tax Credit is \$125 million statewide appropriation. Scott County allocation will vary based on statewide applications and variance between rollback and 90% taxable value. There could be a shortfall in future years based on rollback changes and property assessment growth. FY 2024 (6 months) is \$593,268, estimated to be \$1,186,536.

Staffing Composition by Bargining Group

Group	FY 2024 FTE Count	Open as of 2/13/23
Nonunion	435.8	24.12
AFSCME	89.58	6.69
Teamsters	62	11
DSA	51	1
PPME	27	-
Elected Officials *	14	-
	678.96	42.81

* Does not include Sheriff appointed 3 Non-rep Lts. Salary Compensation is a function of the Sheriff.



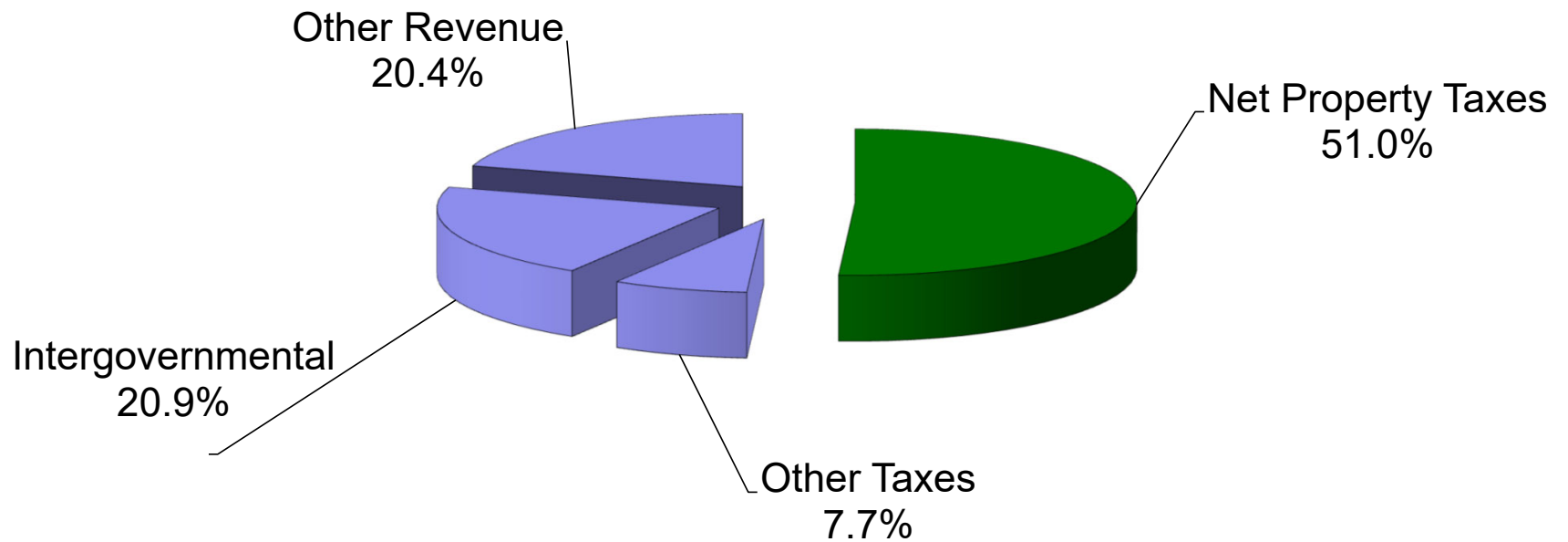
Insurance Trends

- Premiums – 42 % national average increase; Scott County 14% rate increase; includes new properties of warehouse, YJRC, MEDIC.
- Liability Claims – inflationary activity related to repair, replace and damage.
- Scott County retains self insurance risk and benefits through controlled claims and claims management.



FY 25 Revenues by Source

FY25 BUDGET: \$124,363,092



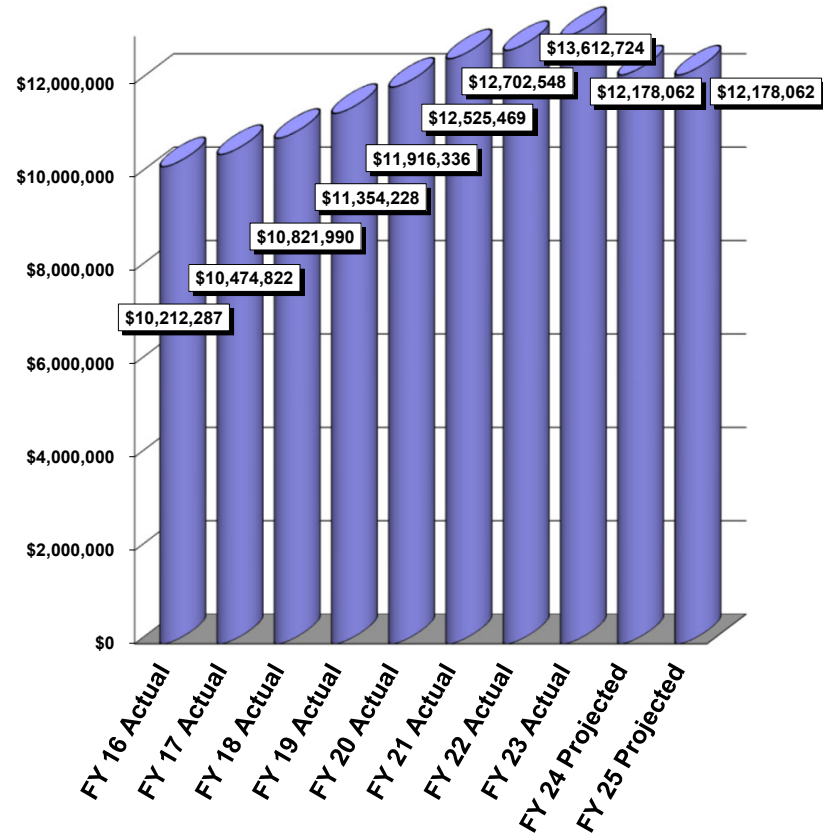
FY25 Budget Overview

- General Fund Budget
 - 3% market adjustment all wages, 3% COLA, Steps for eligible staff.
 - Benefit estimates
 - Required transfers – SECC, EMA, Secondary Roads
 - \$4.1 million tax support for capital projects; budgeted \$3.3 million use of fund balance from FY 2024
 - Departmental goals and outcomes fully funded
- Ending General Fund Unassigned Balance Estimate \$12,178,062 or 16.8% of budgeted FY 25 expenditures.
- Urban Levy Rate \equiv FY24 – \$5.95 FY25 – \$5.95
- Rural Levy Rate \downarrow FY24 – \$8.78 FY25 – \$8.73



Fund Balance Review

Fiscal Year	Unassigned Percent
FY 17	20.0%
FY 18	20.0%
FY 19	20.0%
FY 20	20.0%
FY 21	20.0%
FY 22	20.0%
FY 23	19.9%
FY 24 Budget / Projected	17.0%
FY 25 Budget / Projected	16.8%



Comparative Unassigned 2023 Fund Balance

County	Unassigned Dollars	General Fund Expenditures	% of Fund Balance
~Scott	\$ 13,612,724	\$ 68,349,902	19.9%
~Woodbury	9,688,218	49,195,256	20%
Linn	21,808,497	99,885,481	22%
~Pottawattamie	25,695,598	63,704,106	40%
Dallas	10,554,103	29,042,646	36%
Story	11,958,063	32,262,220	37%
Johnson	29,672,142	68,106,724	44%
Black Hawk	27,846,402	49,672,937	56%
Polk	151,537,472	258,130,189	59%
~Dubuque	26,639,601	39,758,215	67%

Source: 2023 DOM GAAP reports; ~ Border County of State

Negative Impacts of TIF Exclusion

City	FY 24	FY 25	Valuation Change	% Change
Bettendorf	\$137,429,455	\$142,758,516	\$5,329,061	4%
Blue Grass	9,338,139	9,338,139	(6,36,271)	-70%
Davenport	225,818,166	255,852,266	30,034,100	13%
Eldridge	48,943,528	45,592,959	(3,350,569)	-7%
LeClaire	112,476,117	110,670,973	(1,805,144)	-2%
Riverdale	8,666,508	12,210,373	3,543,865	41%
Walcott	<u>13,148,761</u>	<u>13,128,134</u>	<u>(20,627)</u>	-0%
Total	<u>\$555,820,674</u>	<u>\$583,015,089</u>	<u>\$27,194,415</u>	5%

\$583,015,089 TIF exclusion equals \$3.468 million redirected from Scott County levy tax base to municipal projects. An increase of \$161,807 redirected from FY 2024.



Change in Tax Dollars

FY 24	County-Wide (Incorporated)	County-Wide (Unincorporated)~	County-Wide		Unincorporated*	Total
Rate increase / decrease	\$-	\$-	\$-		(\$50,640)	(\$50,640)
Revaluation / Growth / Decline Change	1,371,495	143,291	1,514,786		69,117	1,583,902
Rollback Change	<u>(1,051,798)</u>	<u>(27,143)</u>	<u>(1,078,941)</u>		<u>(13,093)</u>	<u>(1,092,034)</u>
	<u>\$319,697</u>	<u>\$116,148</u>	<u>\$435,844</u>		<u>\$5,384</u>	<u>\$441,228</u>

~ Represents change in unincorporated taxes applied to General and Debt Funds.

* Represents change in unincorporated taxes applied to Rural Services Funds.

Change in Tax Dollars

FY 25	County-Wide (Incorporated)~	County-Wide (Unincorporated)~	County-Wide		Unincorporated*	Total
Rate increase / decrease	\$-	\$-	\$-		(\$68,545)	(\$68,545)
Revaluation / Growth / Decline Change	8,130,702	1,517,686	9,648,388		732,060	10,380,448
Rollback Change	<u>(5,447,658)</u>	<u>(1,112,955)</u>	<u>(6,560,613)</u>		<u>(536,837)</u>	<u>(7,097,450)</u>
	<u>\$2,683,044</u>	<u>\$404,731</u>	<u>\$3,087,775</u>		<u>\$126,678</u>	<u>\$3,214,453</u>

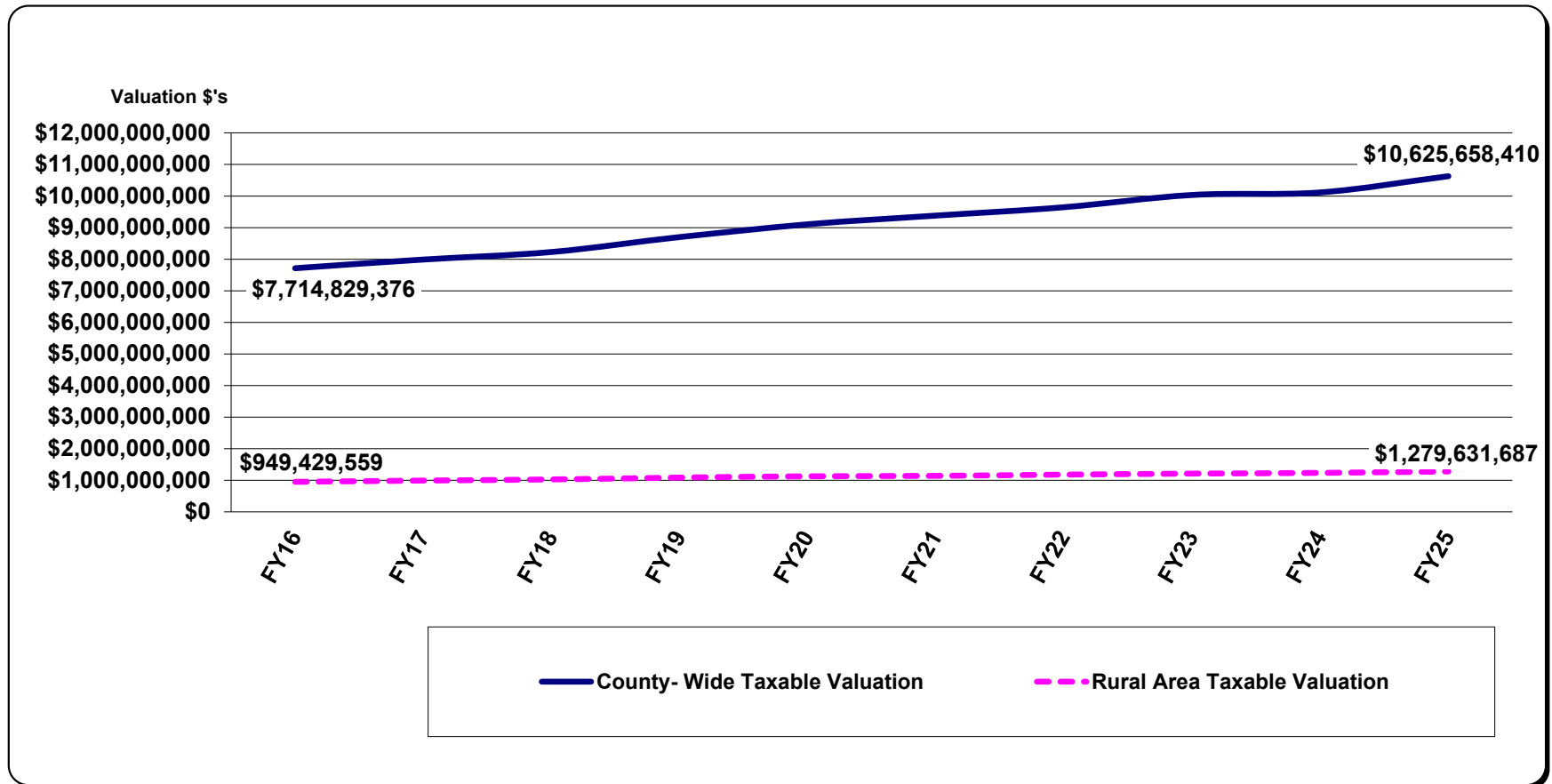
~ Represents change in unincorporated taxes applied to General and Debt Funds.

* Represents change in unincorporated taxes applied to Rural Services Funds.

Ten Year Taxable Value Comparison

- County -
Wide
3.77%
average
per year
over 10
year
period

- Rural -
3.48%
average
per year
over 10
year
period

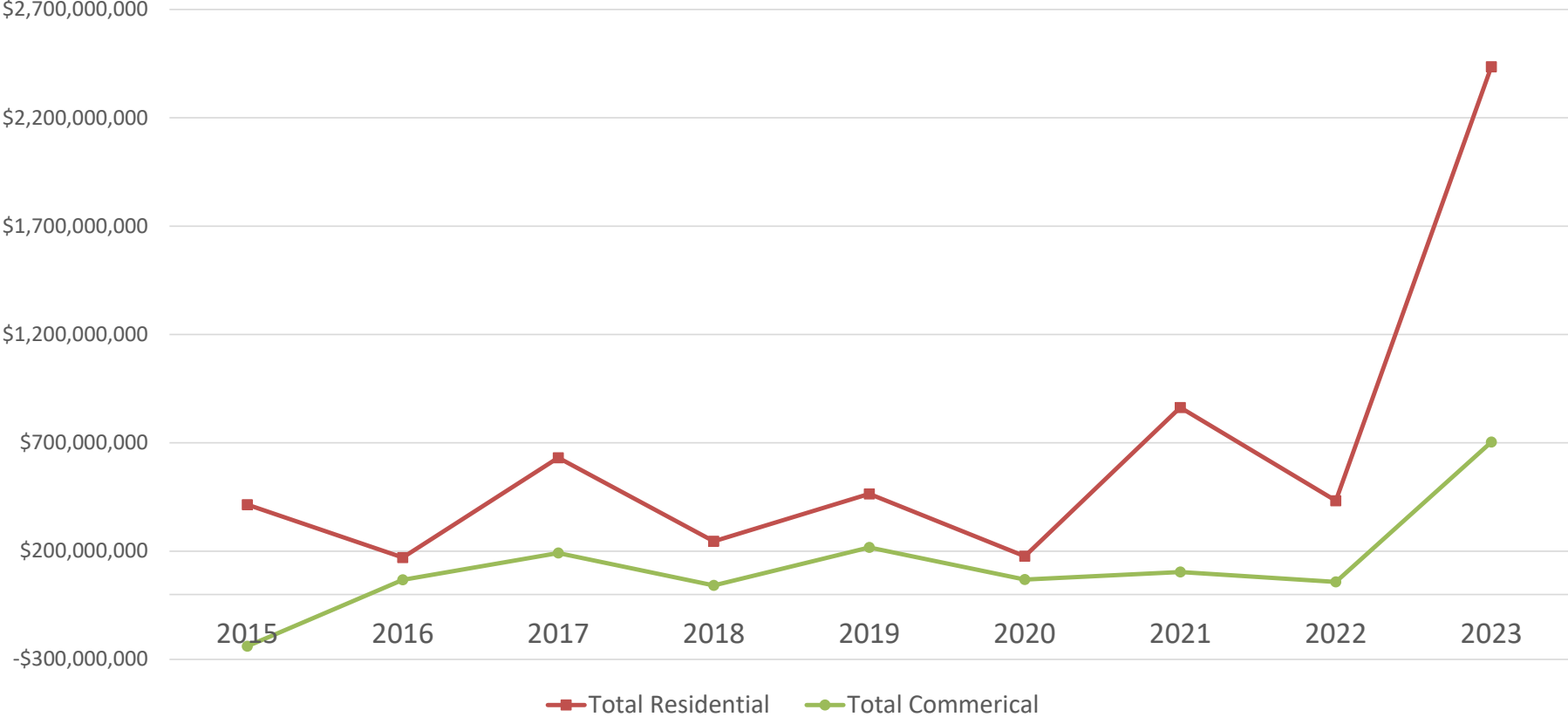


Scott County's Assessment Growth Valuation

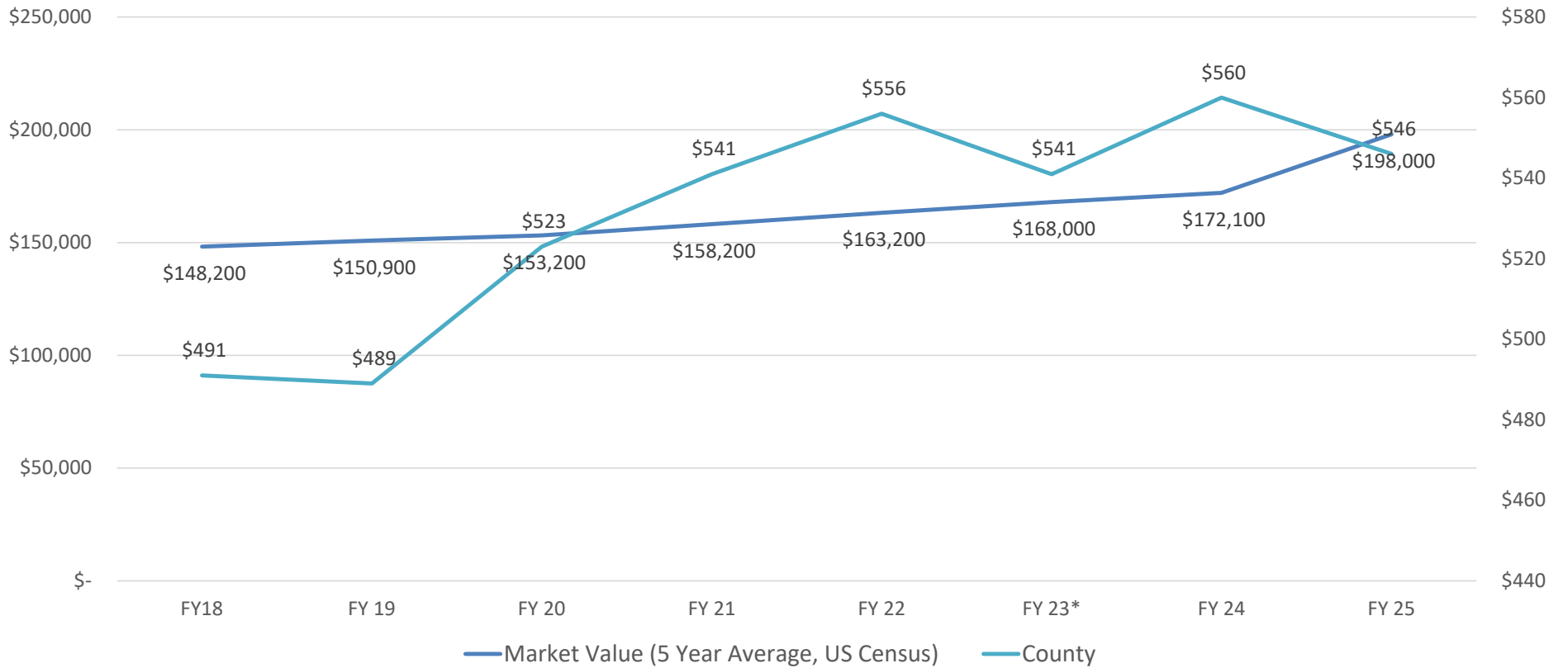
Residential	County Assessor	City Assessor	Total
New Construction	\$ 140,037,490	\$ 99,529,434	\$239,566,924
Revaluation, net	1,298,024,884	904,687,098	2,202,711,982
Reclass, net	(517,912)	1,431,547	913,635
Building Removals	<u>(2,410,810)</u>	<u>(5,548,496)</u>	<u>(7,959,306)</u>
Assessment year 2023 change	<u>\$1,435,133,652</u>	<u>\$1,000,099,583</u>	<u>\$2,435,233,235</u>

Commercial	County Assessor	City Assessor	Total
New Construction	\$ 31,680,300	\$ 219,181,966	\$250,862,266
Revaluation, net	182,665,045	285,545,101	468,210,146
Reclass, net	(6,133,198)	(4,059,877)	(10,193,075)
Building Removals	<u>(2,122,880)</u>	<u>(3,394,484)</u>	<u>(5,517,364)</u>
Assessment year 2023 change	<u>\$206,089,267</u>	<u>\$497,272,706</u>	<u>\$703,361,973</u>

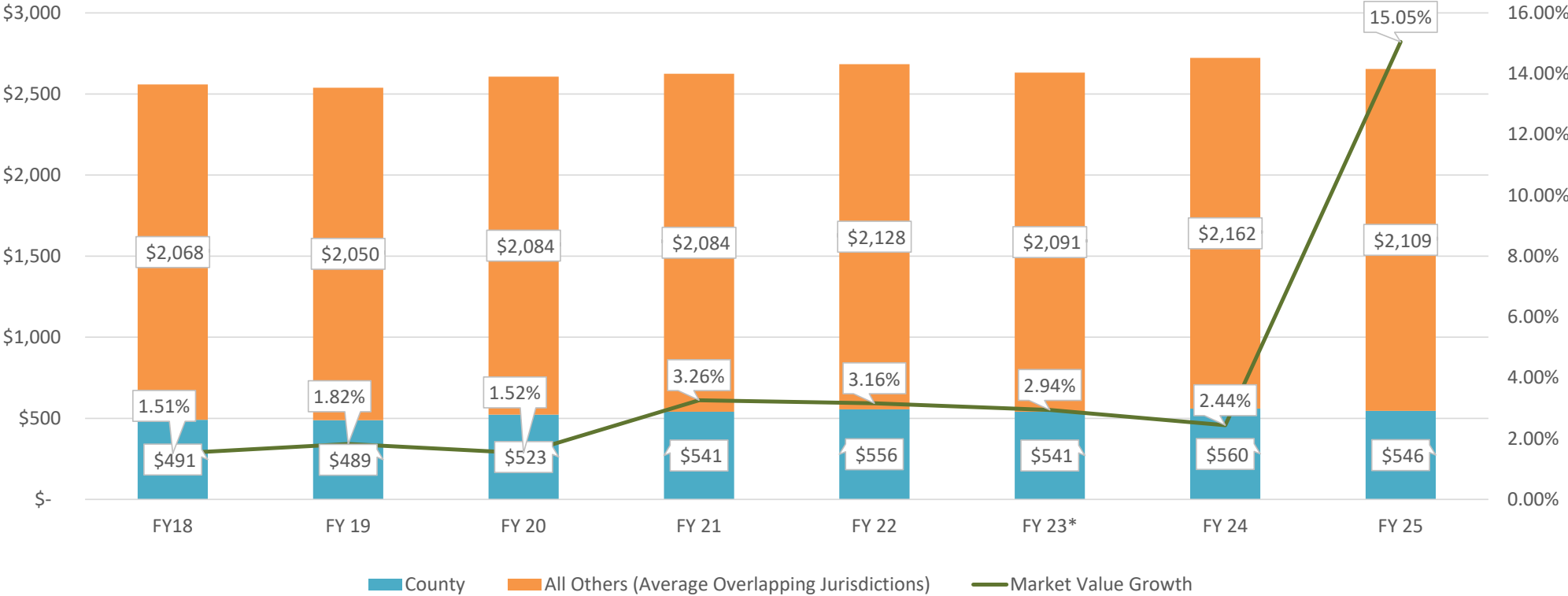
Scott County's Assessment Growth in Residential and Commercial Class – Assessed Valuation



5 Year Median Valuations vs County Property Tax Dollars



Estimate of County and Other Property Taxes, based on median value owner occupied housing units (5 year averages)



Levy Rate Impact

Urban Levy Rate:	\$100,000 <u>Home</u>	\$198,000 <u>Home</u>	\$200,000 <u>Home</u>
Amount of Annual Increase in Property Taxes	-\$49.43 -15.20%	-\$97.87 -15.20%	-\$98.86 -15.20%
Rural Levy Rate:	\$100,000 <u>Home</u>	\$198,000 <u>Home</u>	\$200,000 <u>Home</u>
Amount of Annual Increase in Property Taxes	-\$75.56 -15.74%	-\$149.61 -15.74%	-\$151.12 -15.74%
	80 Acres <u>of Land</u>	120 Acres <u>of Land</u>	160 Acres <u>of Land</u>
Amount of Annual Increase in Property Taxes	\$49.80 4.65%	\$74.69 4.65%	\$99.59 4.65%
Combined Farm Home and Land	-\$25.77 -1.66%	-\$74.92 -2.93%	-\$51.53 -1.66%

A home would have to be assessed 17.925% higher than the prior year to equal rollback adjustment from 54.6501% down to 46.3428%.

Change in 5 year average is 15.05%.

% Assessed Change	% Taxable Change	\$ Change
0%	-15.2%	(\$49)
10%	-6.7%	(\$22)
17.925%	0.00%	\$0
20%	1.76%	\$6

As of January, 2024 the median value of owner-occupied housing units, 2018 - 2022 was \$198,000 (U.S. Census.gov, as of January 13, 2023)

Taxable Value Comparison to Scott County

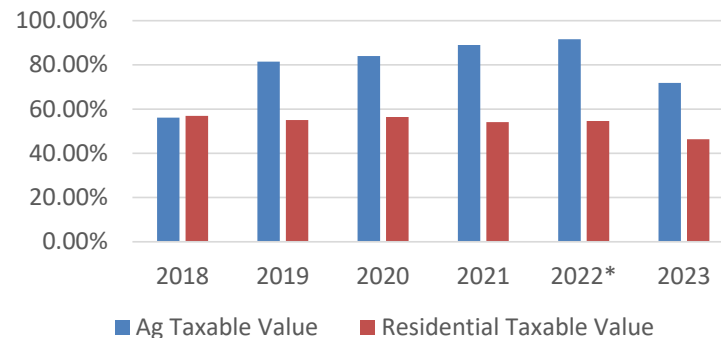
County	FY 24 Taxable Valuation*	FY 25 Taxable Valuation	% Change 20-21	% Change 21-22	% Change 22-23	% Change 23-24	% Change 24-25
Scott	\$10,112,774,767	\$10,625,658,410	3.0%	2.8%	4.0%	0.8%	5.1%
Black Hawk	\$ 5,825,912,670	\$ 5,976,931,780	0.0%	0.8%	3.3%	-1.1%	2.6%
Dallas	\$ 8,305,117,504	\$ 8,769,987,324	5.3%	7.1%	8.0%	11.7%	5.6%
Dubuque	\$ 5,292,093,047	\$ 5,606,714,810	2.6%	2.7%	3.0%	-0.8%	5.9%
Johnson	\$ 9,447,346,515	\$ 9,878,988,357	5.2%	3.3%	2.2%	0.9%	4.6%
Linn	\$ 12,641,265,897	\$ 13,202,391,777	3.5%	2.0%	2.8%	1.7%	4.4%
Polk	\$ 29,434,592,208	\$ 31,810,519,622	7.4%	3.8%	5.8%	2.0%	8.1%
Pottawattamie	\$ 5,777,586,084	\$ 6,273,326,541	0.9%	6.7%	6.1%	0.0%	8.6%
Story	\$ 5,581,337,786	\$ 5,950,618,629	4.0%	4.2%	4.2%	1.2%	6.6%
Woodbury	\$ 5,283,087,945	\$ 5,571,574,739	8.1%	1.0%	5.1%	2.8%	5.5%

Green is Growth Higher than Scott County;

Red is growth lower than Scott County

State Assessment Limitations

- Increases in assessed values for residential and agricultural property are subject to the rollback assessment limitation formula. If the statewide increase in values of homes and farms exceeds 3% due to revaluation, their values are "rolled back" so that the total increase in aggregate value statewide is 3%.
- Rollback for agricultural and residential property is allowed to fluctuate within the 3% limitation. This does not mean that the assessment on your home will increase by only 3%. The rollback calculation is applied on a class of property, not an individual property. It means that the statewide total taxable value can increase by only 3% due to revaluation.



State Assessment Limitations

Assessment Year	Agricultural	Residential	Multi-Residential	Commercial	Industrial	Railroads	Utilities
2015	46.1068%	55.6259%	86.2500%	90.0000%	90.0000%	90.0000%	100.0000%
2016	47.4996%	56.9391%	82.5000%	90.0000%	90.0000%	90.0000%	100.0000%
2017	54.4480%	55.6209%	78.7500%	90.0000%	90.0000%	90.0000%	100.0000%
2018	56.1324%	56.9180%	75.0000%	90.0000%	90.0000%	90.0000%	100.0000%
2019	81.4832%	55.0743%	71.2500%	90.0000%	90.0000%	90.0000%	100.0000%
2020	84.0305%	56.4094%	67.5000%	90.0000%	90.0000%	90.0000%	98.5489%
2021	89.0412%	54.1302%	63.7500%	90.0000%	90.0000%	90.0000%	100.0000%
2022*	91.6430%	54.6501%	N/A	90.0000%^	90.0000%^	90.0000%	100.0000%
2023	71.8370%	46.3428%	N/A	90.0000%^	90.0000%^	90.0000%	100.0000%

^ Multi-Tiered – First \$150,000 assessed at Residential rate then 90%.

-Residential drop is largest since 1995, 2nd largest since 1979, 2nd year of tax system.

* Restated due to correcting legislation.

HF 718 New Formula

GENERAL BASIC FUND LEVY CALCULATION

	GBFL Max Rate	GBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2024 Budget Data	3.50000	35,394,750	10,112,774,767	5.07
	Limitation Percentage			
	2			
	GBFL Max Rate	GBFL Max Dollars	Revenue Growth %	
Max Allowed GBFL for FY 2025	3.43138	36,460,672	3.01	

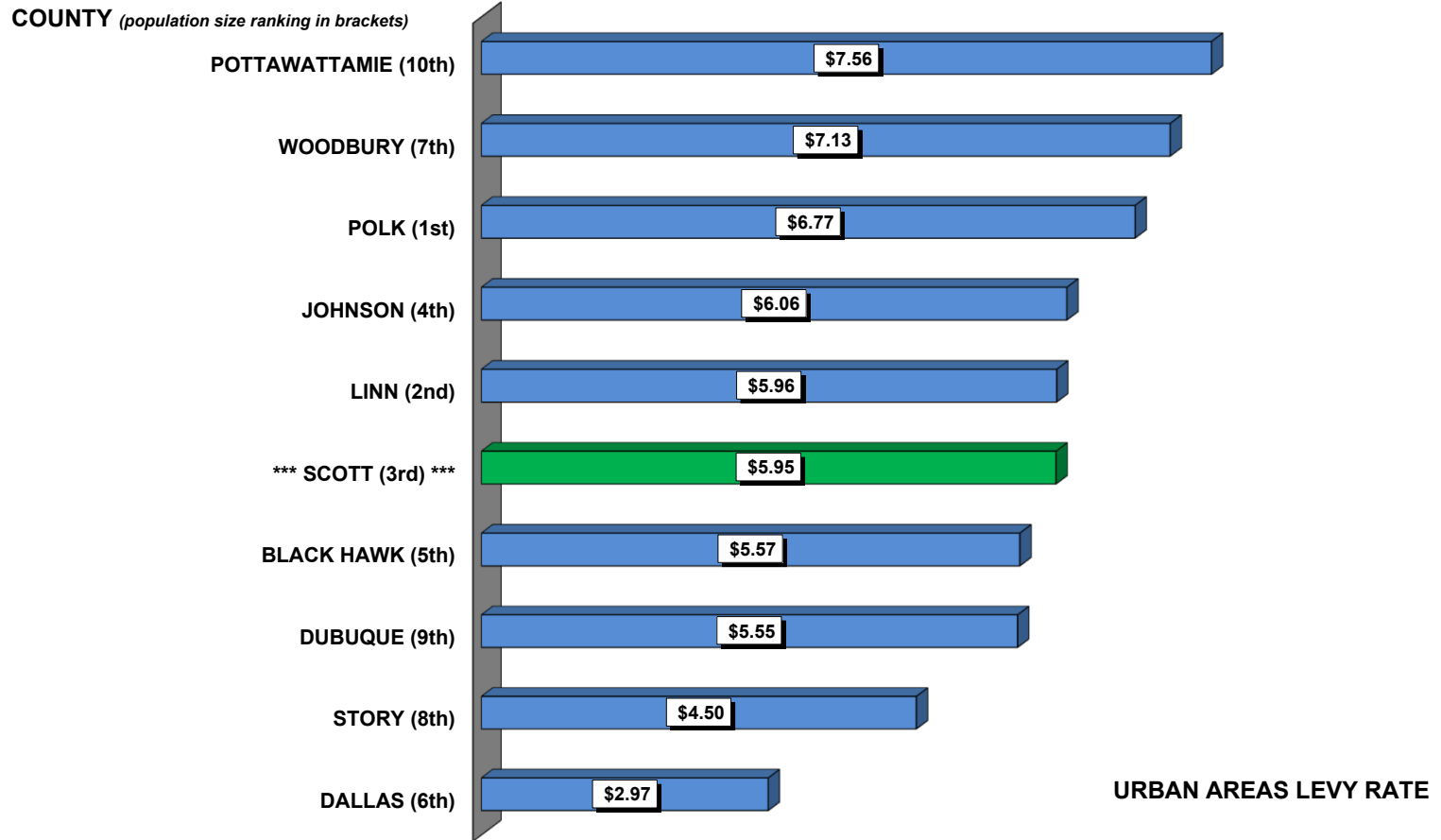
RURAL BASIC FUND LEVY CALCULATION

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2024 Budget Data	2.83568	3,494,639	1,232,380,740	3.83
	Limitation Percentage			
	2			
	RBFL Max Rate	RBFL Max Dollars	Revenue Growth %	
Max Allowed RBFL for FY 2025	2.78008	3,557,478	1.80	

General Fund capped rate reduces FY 2025 revenue capacity by \$729,213.

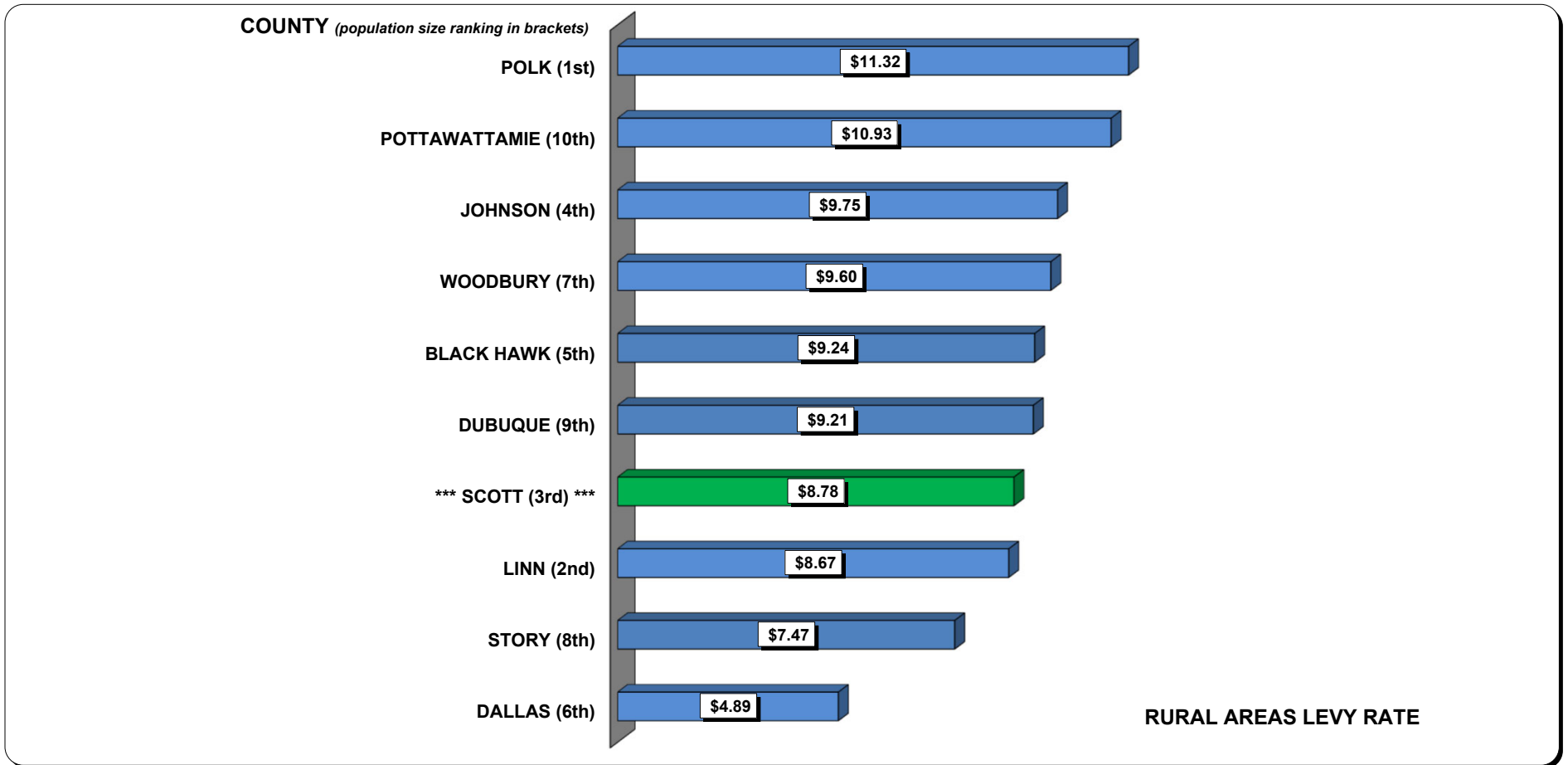
Rural Fund capped rates reduces FY 2025 revenue capacity by \$71,150 (Same FY 2024 rate)

FY 24 URBAN AREAS TAX LEVY RATE FOR THE TEN LARGEST METROPOLITAN IOWA COUNTIES



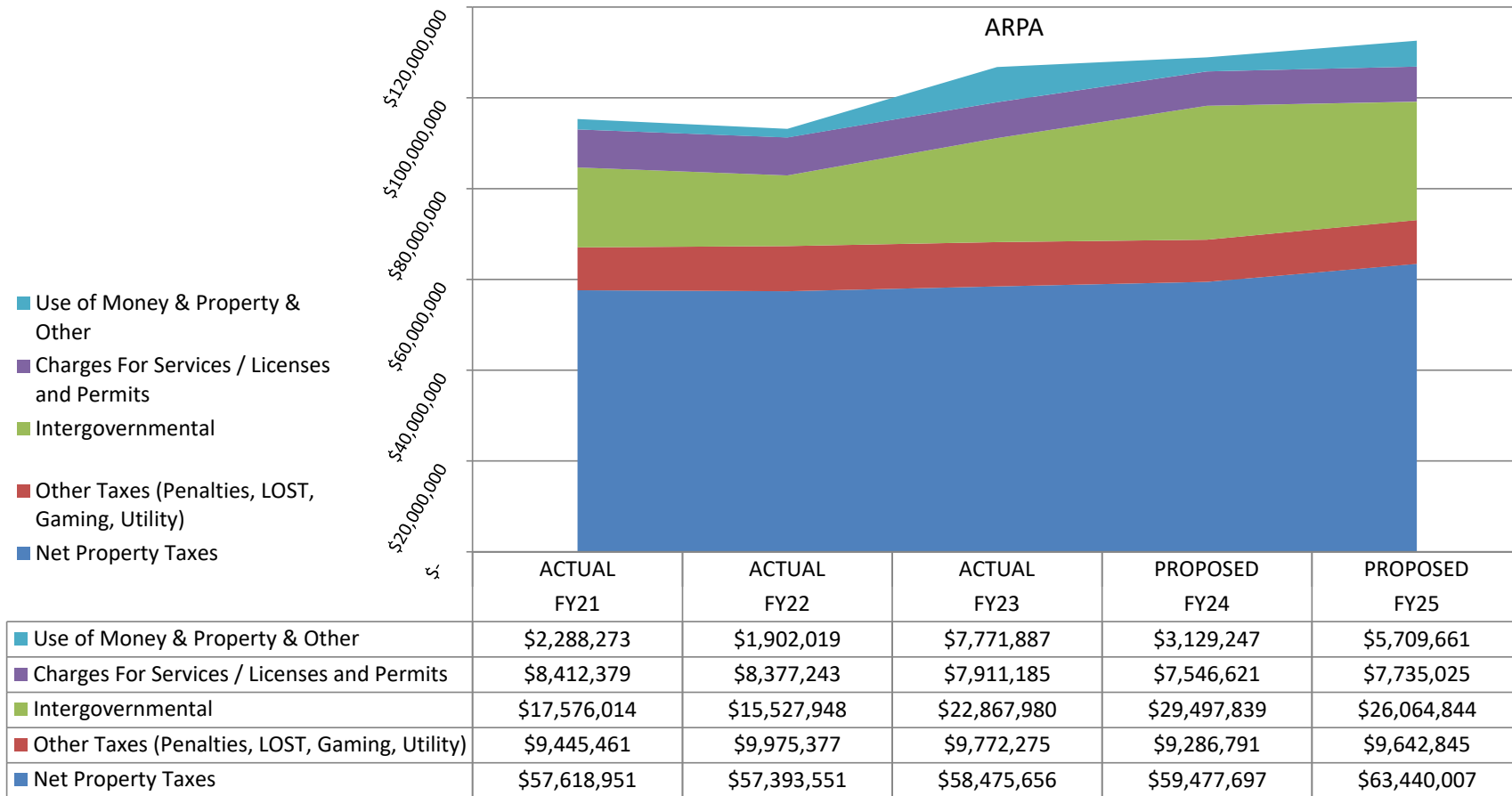
While ranking 3rd in population, Scott County ranks 5th **LOWEST** among the ten largest metropolitan Iowa Counties in the urban areas tax levy rate amount for Fiscal Year FY 24. Of the four largest Counties in Iowa, Scott County ranks the lowest.

FY24 RURAL AREAS TAX LEVY RATE FOR THE TEN LARGEST METROPOLITAN IOWA COUNTIES



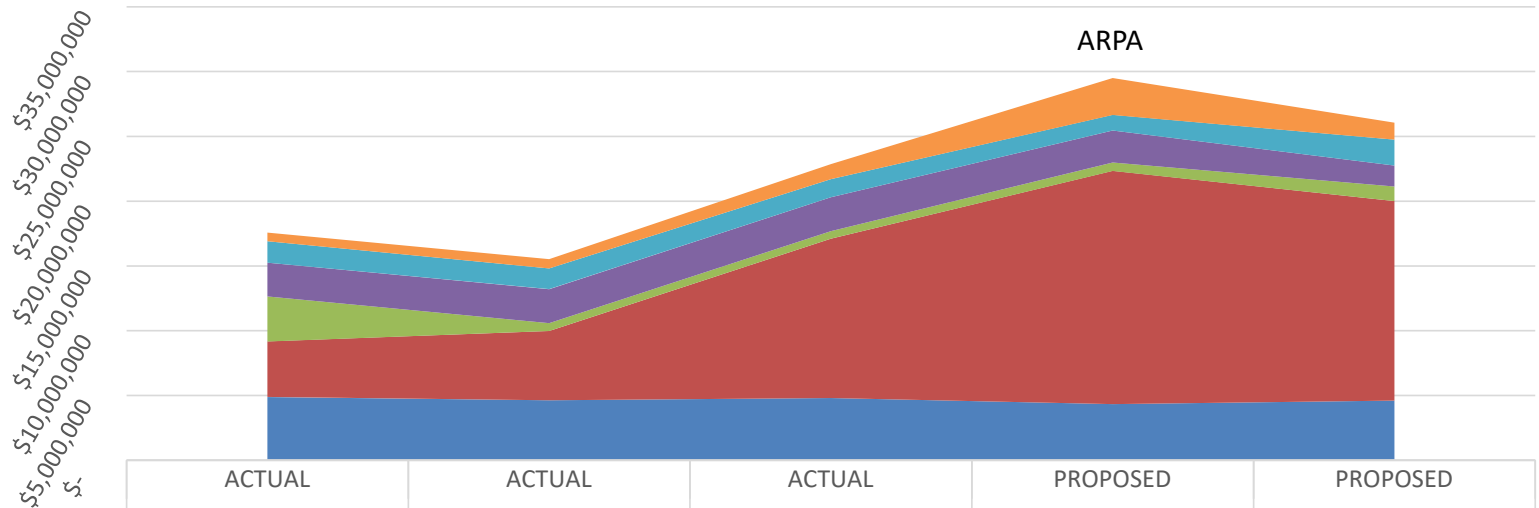
While ranking 3rd in population, Scott County ties for the 4th *LOWEST* levy among the ten largest metropolitan Iowa Counties in the rural areas tax levy rate amount for Fiscal Year FY24. Of the four largest counties in Iowa, Scott County ranks the 2nd lowest.

Revenue Source Summary



Revenue Source Summary

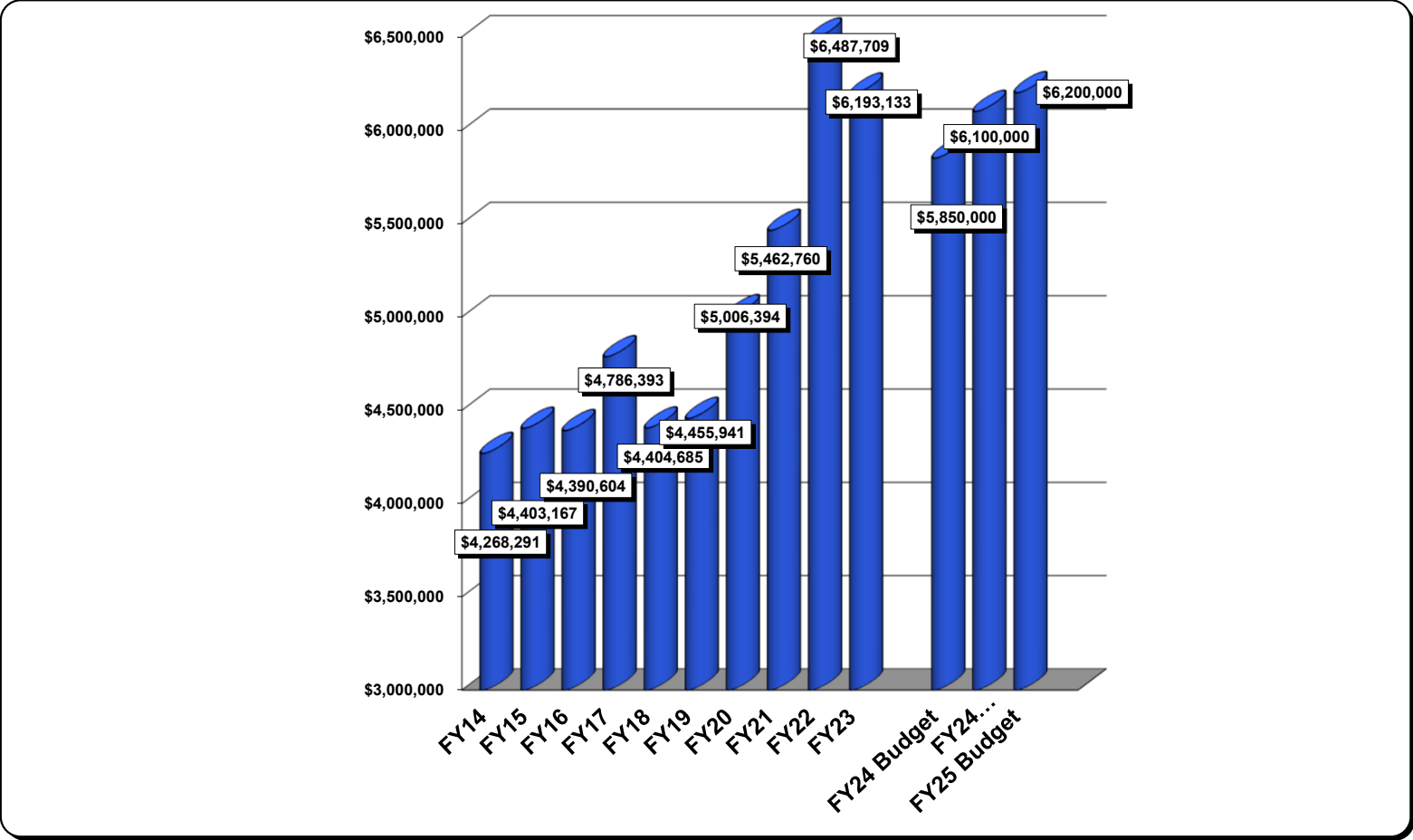
Changing Intergovernmental Revenues



	ACTUAL FY21	ACTUAL FY22	ACTUAL FY23	PROPOSED FY24	PROPOSED FY25
Contr & Reimb from Other Govts	\$662,537	\$718,181	\$1,159,738	\$2,835,318	\$1,308,808
Other State Credits	\$1,657,791	\$1,600,445	\$1,401,761	\$1,203,859	\$1,999,196
State Credits Against Levied Taxes	\$2,612,959	\$2,625,219	\$2,619,397	\$2,470,831	\$1,626,451
State / Federal Pass Through Grants	\$3,472,957	\$610,024	\$579,887	\$652,210	\$1,118,333
State / Federal Grants & Reimbursements	\$4,284,727	\$5,347,451	\$12,303,300	\$17,996,621	\$15,405,591
State Shared Revenues	\$4,885,043	\$4,626,628	\$4,803,897	\$4,339,000	\$4,606,465

L.O.S.T. Revenue

FY 20 reflects the South Dakota v. Wayfair, Inc. and the ability to collect sales taxes on online and internet transactions



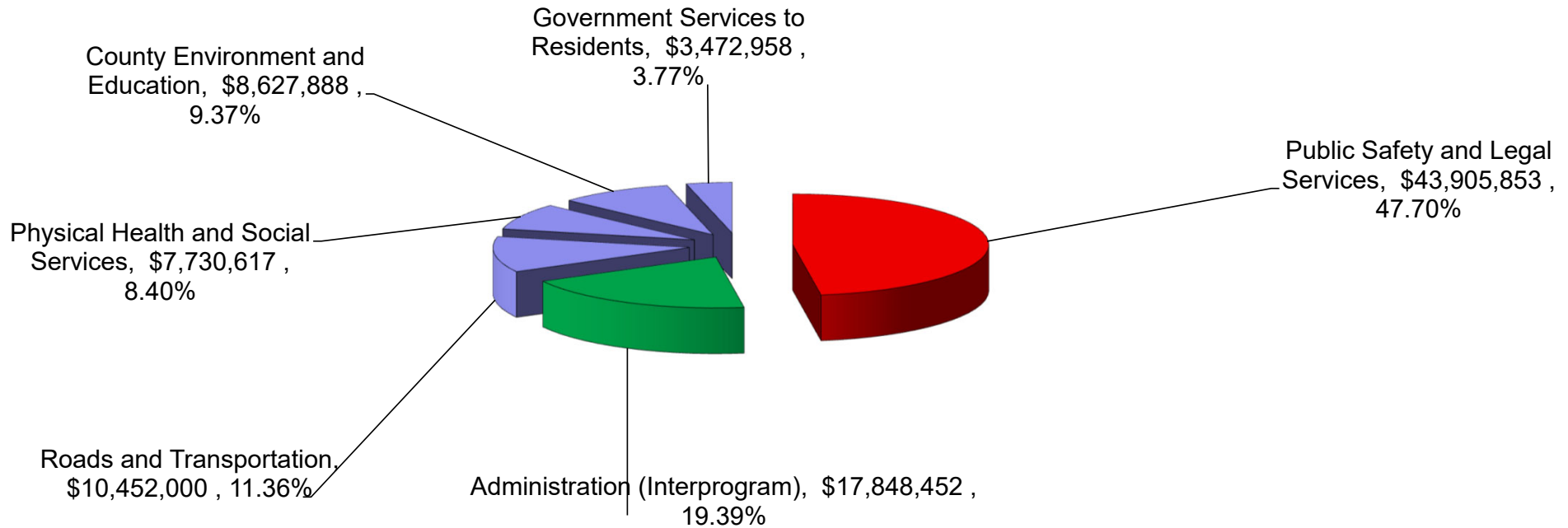
Investment Income (Use of Property and Money)

- 20 Year High
- Recommended to find matching expenditures to reduce in future years or allow property taxes to supplement future reductions.



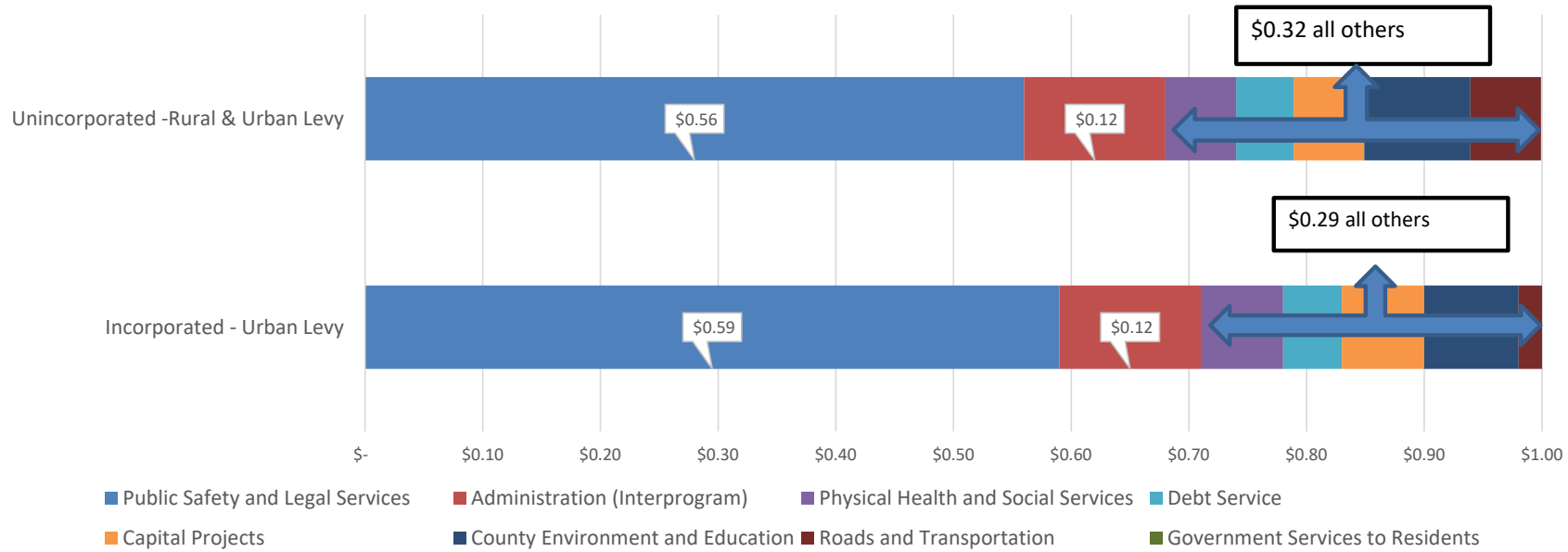
FY 25 Operating Budget Governmental Funds

FY25 BUDGET: \$92,037,768



Approximate Property Taxes by Functional Area

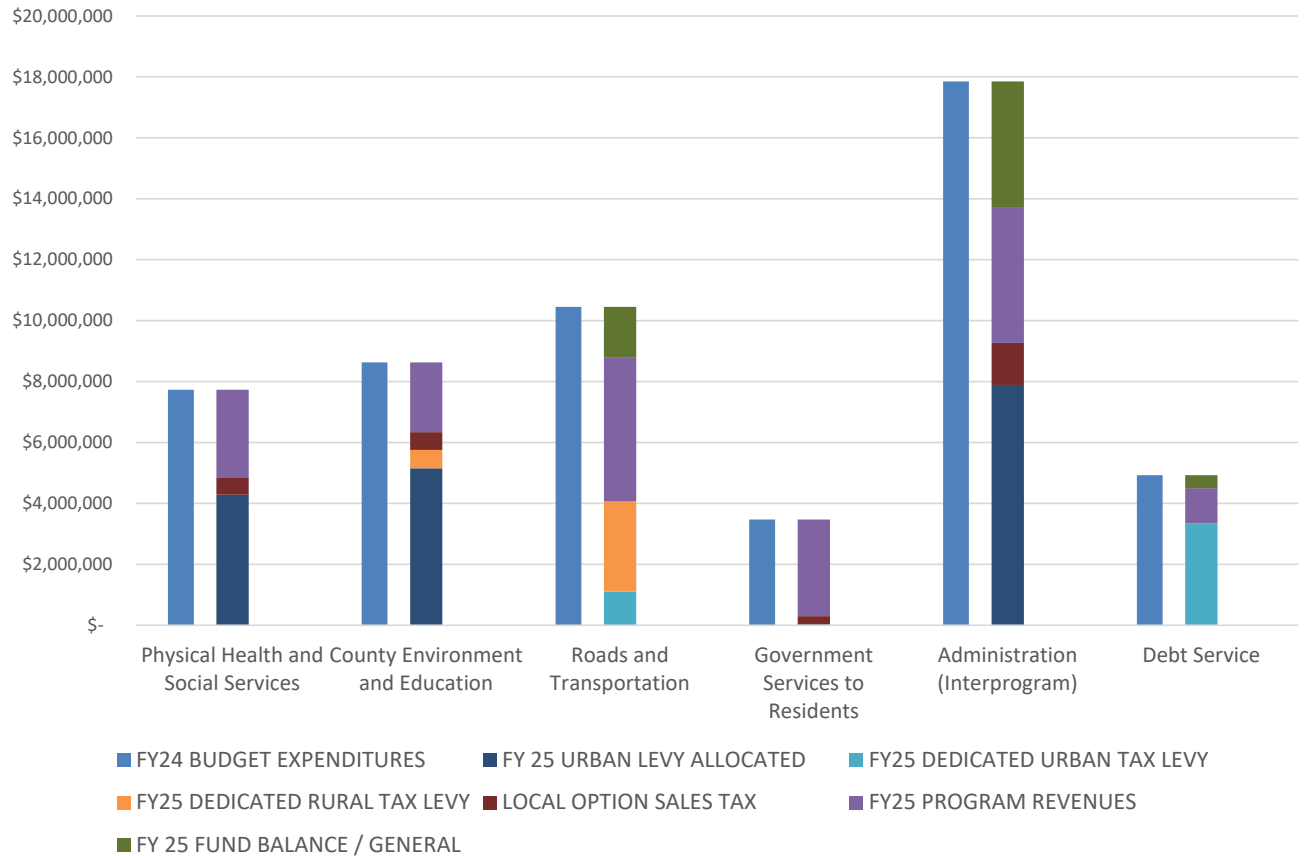
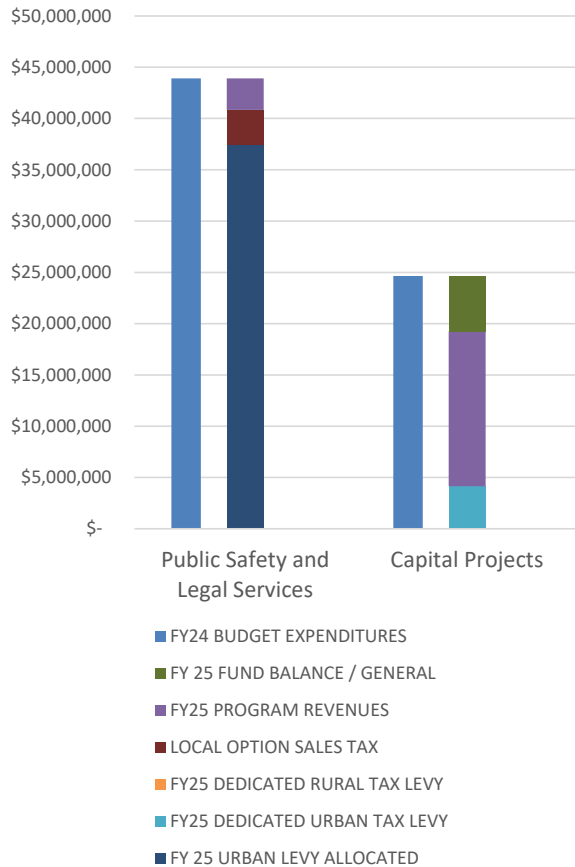
Allocation of \$1.00 Property Taxes Levied



	Assessed House	FY 2025 Taxable Value	County Taxes
Rural and Urban Levy	\$198,000	\$91,759	\$809.31
Rural Levy	\$198,000	\$91,759	\$263.35
Urban Levy	\$198,000	\$91,759	\$545.97

Functional Expenditures vs Assigned Revenues / Equity

A mix of revenues to functional programs



Functional to Department Operations

Public Safety and Legal Services	Physical Health and Social Services	County Environment and Education	Government Services to Residents	Administration (Interprogram)
Attorney	Community Services	Conservation	Auditor	Administration
Community Services	Health	Planning & Development	Recorder	Attorney – Risk Management
Health	DHS	Non-Departmental	Treasurer	Auditor
Youth Justice and Rehabilitation Center				Information Technology
Non-Departmental	AA: CHC	AA: Bi-State Regional Commission, Library, QC Chamber of Commerce, Visit Quad Cities		Facilities and Support Services
Sheriff				Non-Departmental
Medic Ambulance				Human Resources
AA: EMA / SECC, Durant Ambulance,				Board of Supervisors
				Treasurer

County BFO's – Document Board Goals, Business Type and Outcome Trend data. Program Detail Section.

Consumer of Services

- PUBLIC SAFETY AND LEGAL SERVICES**
- **All Residents**
- **Sheriff**
 - Patrol & Investigations
 - Jail and Jail Health Services; Service of civil papers
 - Prisoner Transportation
- **Juvenile Court Services** programs including the Youth Justice and Rehabilitation Center
- **County Attorney** programs
 - Criminal Prosecution, Child Support Recovery, and Corporate Counsel/Civil Division; other court costs including grand jury costs and juvenile justice base costs
- **MEDIC EMS** and All other **ambulance** services
- **Emergency Management Agency**, and **SECC** (consolidate dispatch center)

See Department Goals and BFO's for individual programs, residents served; and budget allocation.

Consumer of Services

PHYSICAL HEALTH AND SOCIAL SERVICES – All Residents

- **Health Department programs** - Environmental Health, Disease Prevention & Health Promotion; Community Health Care - Other Services; Genesis Visiting Nurse/Homemaker programs - Public Health Nursing and Home Support Services
- **Non- Departmental** – Youth Guidance –Youth Assessment Program; Opioid
- **Community Services Department programs** - General Relief and Veteran Services; Human Services program - Administrative Support; Community Services; Mental Health Reimbursable Services
- **Community Health Care program** - Community Services clients

See Department Goals and BFO's for individual programs, residents served; and budget allocation.

Consumer of Services

COUNTY ENVIRONMENTAL AND EDUCATION SERVICES – All Residents

- **Conservation programs** - Parks and Recreation
- **Planning and Development Department program** - Code Enforcement
- **Bi-State Metropolitan Planning Commission** program
- **Quad-City Convention/Visitors Bureau** program
- **Quad-City Development Group** program
- **Scott Soil Conservation District** program
- **Scott County Library** program
- **Non-Departmental** - ARPA

See Department Goals and BFO's for individual programs, residents served; and budget allocation.

Consumer of Services

ROADS AND TRANSPORTATION SERVICES – All Residents

- **Secondary Roads Department** programs
 - Administration and Engineering, Roadway Maintenance, and other general roadway expenses

GOVERNMENT SERVICES TO RESIDENTS – All Residents

- **Auditor's** program - Election;
- **Recorder's** Department programs - Administration and Public Records
- **Treasurer's** Department programs - Motor Vehicle Registration and County General Store

See Department Goals and BFO's for individual programs, residents served; and budget allocation.

Consumer of Services

ADMINISTRATION (INTERPROGRAM) SERVICES – Internal Services

- **County Administrator** program
- **Auditor's** Department programs - Business/Finance and Taxation
- **Information Technology** programs
- **Facility and Support Services** Department programs
- **Non-Departmental program** - Insurance Costs, Professional Services and Contingency
- **Human Resources** Department
- **Board of Supervisors**
- **Treasurer's Department** programs - Tax Collection and Accounting/Finance

DEBT SERVICE – Debt Financing

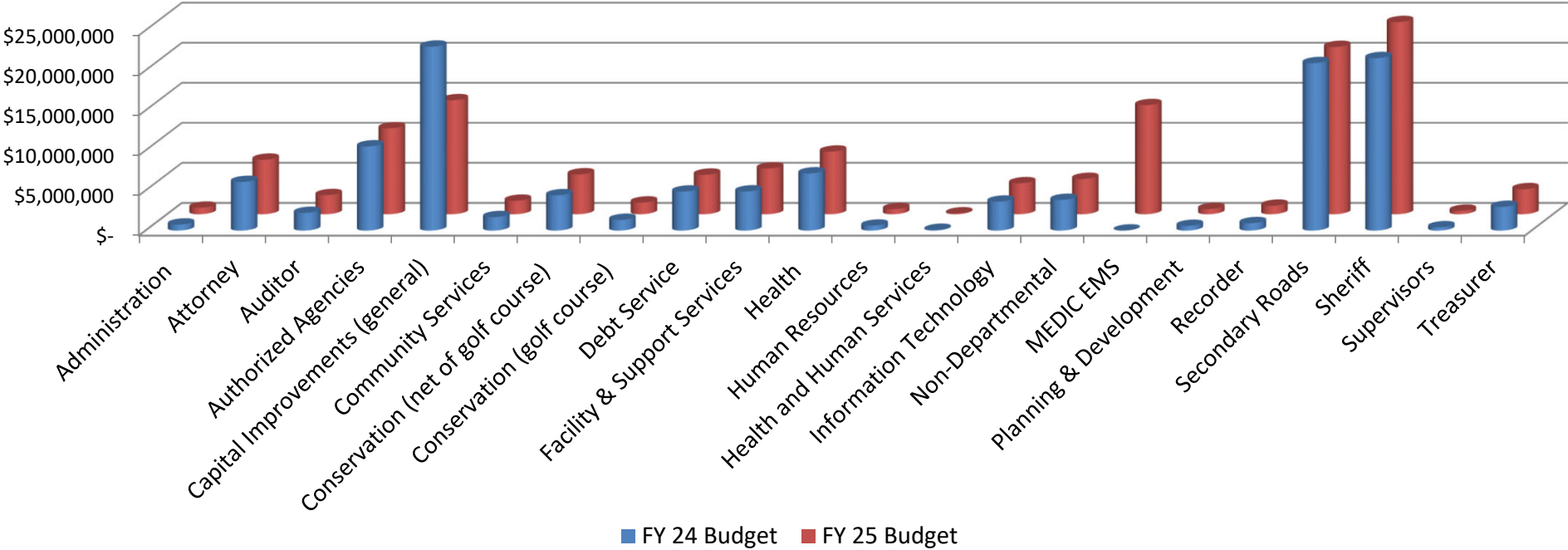
- Scott Solid Waste Commission Bond Issue
- SECC General Obligation Communication and Refunding Bond Issue
- Debt (lease) payment to the Public Safety Authority for the expansion/renovation of the existing jail sites

CAPITAL IMPROVEMENTS – All Residents / Internal Services

- Secondary Roads projects
- Conservation projects
- Transfer to SECC for General Communications (Radio Infrastructure)
- General projects – IT / FSS / Fleet / YJRC

See Department Goals and BFO's for individual programs, residents served; and budget allocation.

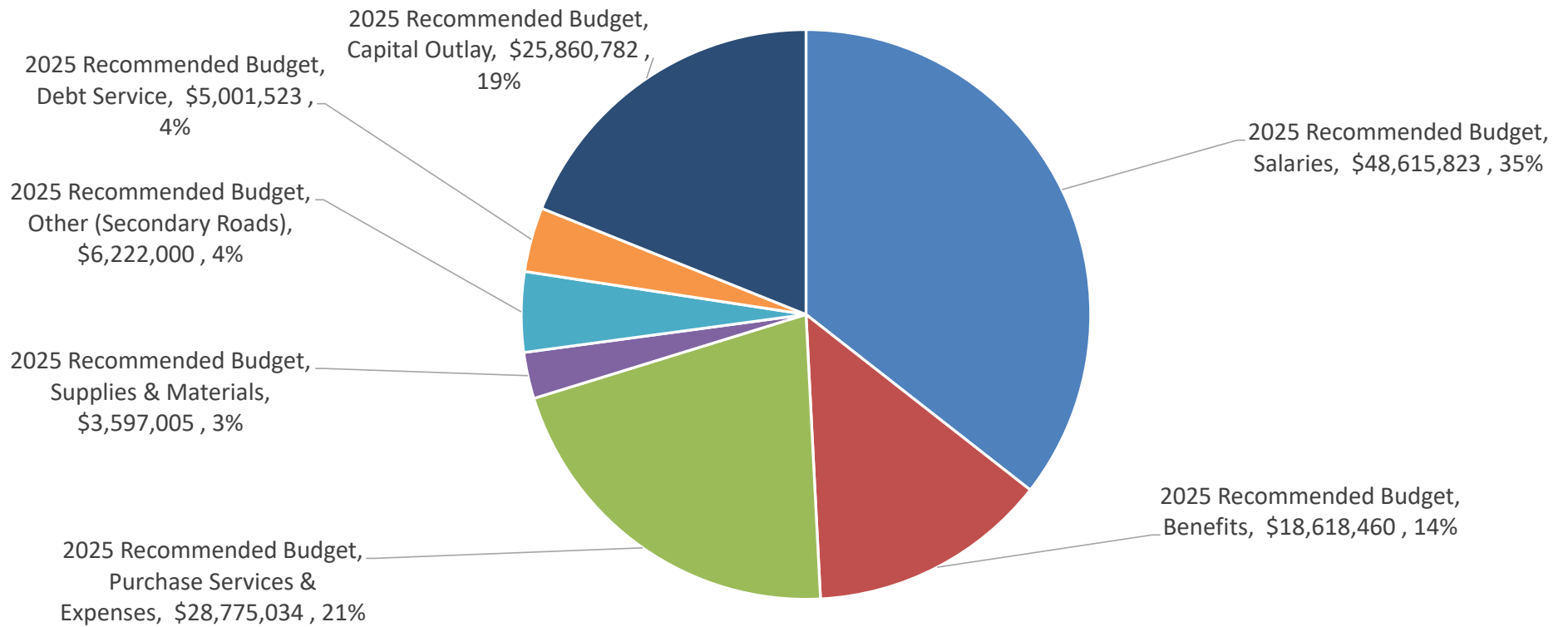
Expenditure Summary



Appropriation Summary by Department – Page 30 Greenbook; Appropriation Summary by Programs within Department – Page 31 Greenbook.

2025 Budget by Classification

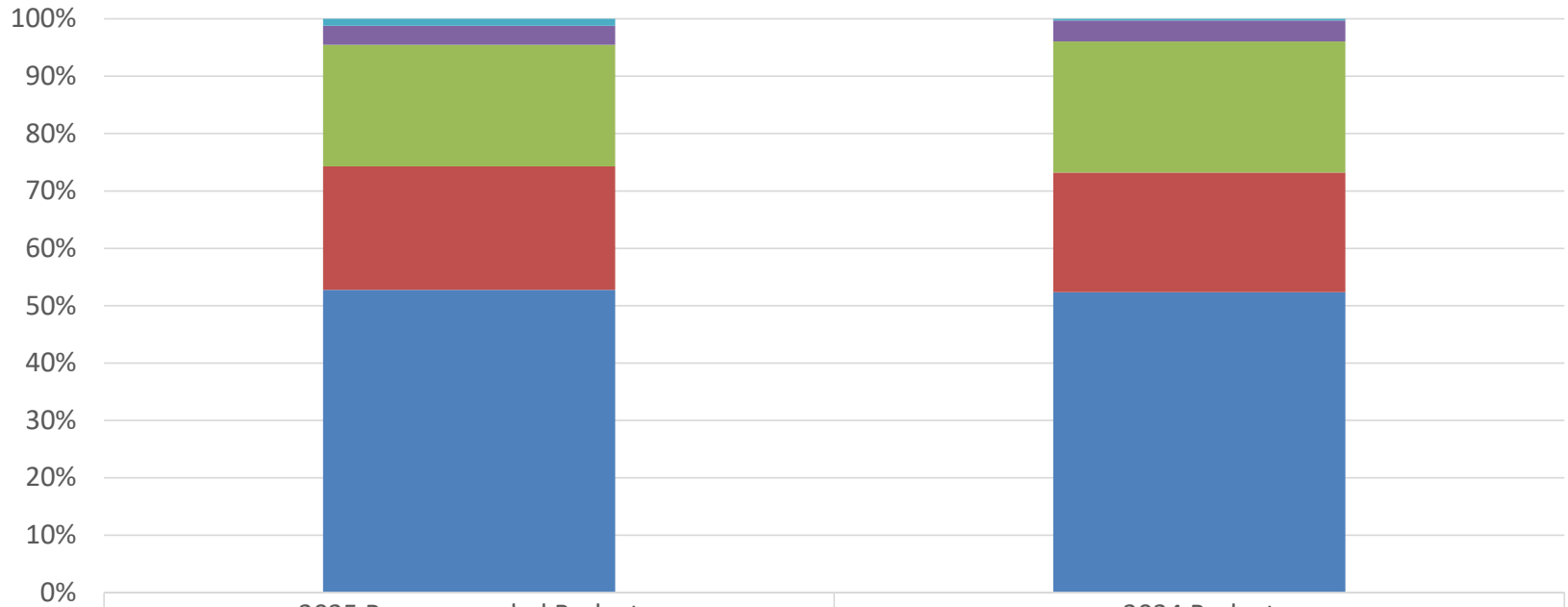
2025 Recommended Budget \$136,690,626



General Fund 2025 Budget by Classification

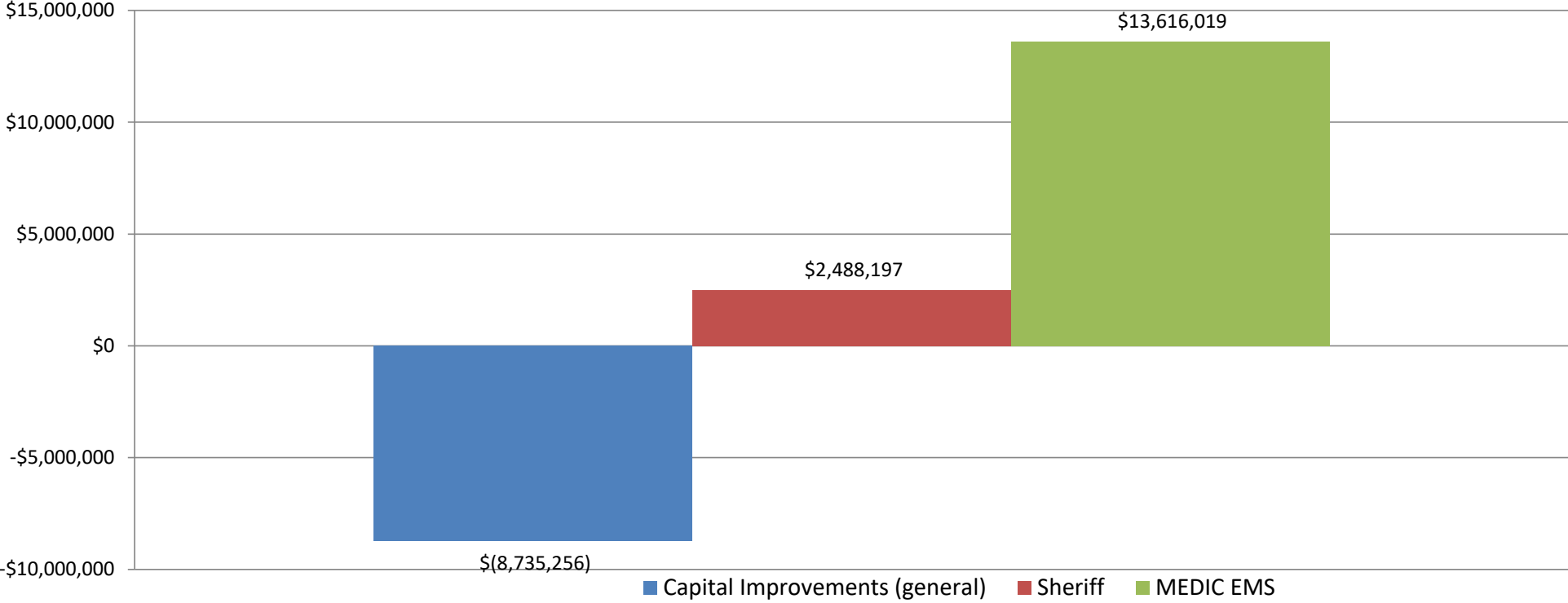
General Fund Expenditures By Budget (SECC/ EMA Reclassification)

Combined Salary and Benefits General, SECC, EMA = 74.29% of Operating Budget

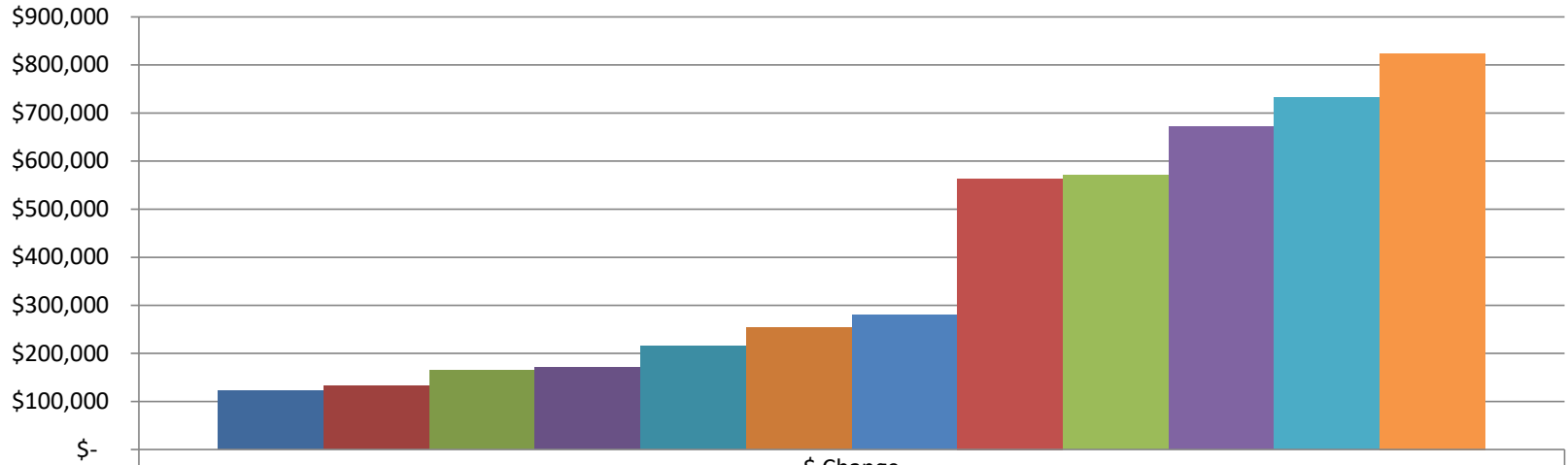


	2025 Recommended Budget	2024 Budget
Capital Outlay	\$952,783	\$219,853
Supplies & Materials	\$2,639,830	\$2,640,282
Purchase Services & Expenses	\$16,749,603	\$16,631,922
Benefits	\$17,034,364	\$15,171,544
Salaries	\$41,750,560	\$38,102,116

Departmental Change over \$1,000,000 FY 2024 to FY 2025



Departmental Change \$100,000 - \$1,000,000 FY 2024 to FY 2025



	\$ Change
■ Conservation (golf course)	\$121,974
■ Recorder	\$132,843
■ Treasurer	\$165,045
■ Auditor	\$170,763
■ Authorized Agencies	\$215,937
■ Information Technology	\$254,436
■ Youth Justice & Rehabilitative Center	\$279,696
■ Conservation (net of golf course)	\$563,645
■ Non-Departmental	\$571,356
■ Health	\$672,502
■ Attorney	\$733,003
■ Facility & Support Services	\$824,103

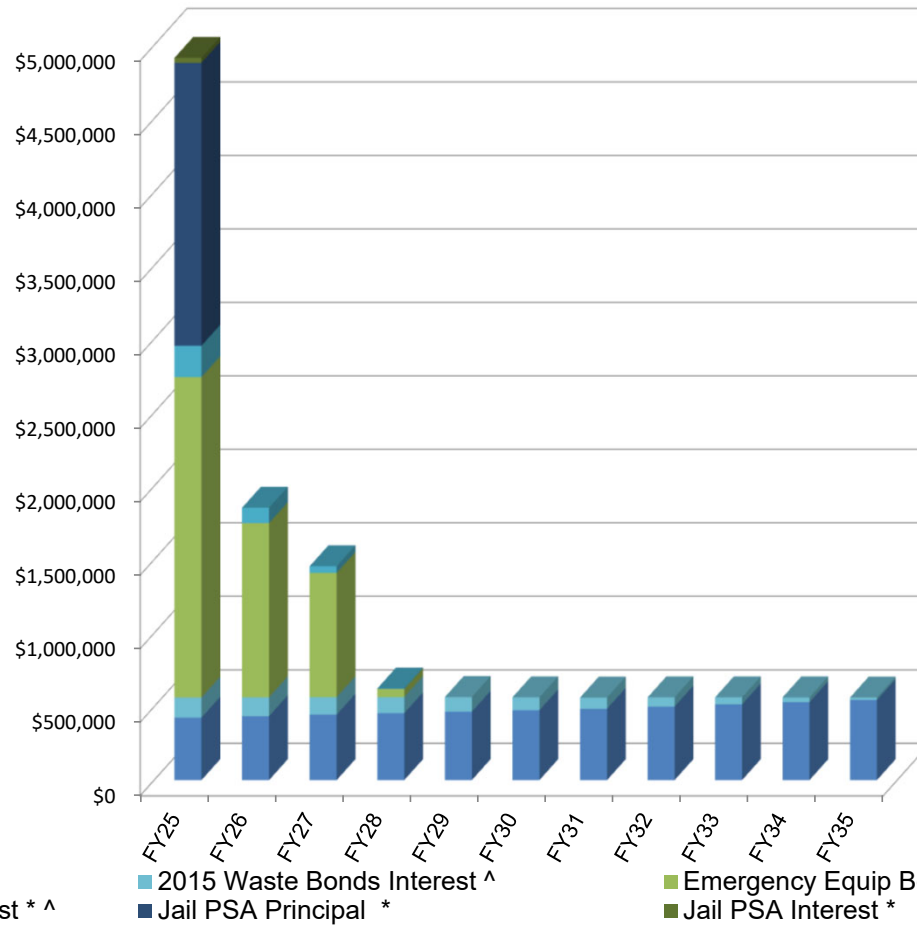
Outside Funding Requests

Not in current budget calculation

- River Action:
 - Requested \$13,250 of services to match the City of LeClaire for “Retain the River – From Bluff to River”
 - With the intense amount of flooding from five bluff neighborhoods to the areas below the bluff and to the river, two demonstration projects (a rain garden and bioswale with a series of five pools) have been designed as green infrastructure to capture stormwater and save cleanup costs. It is public infrastructure such as this that will stimulate private initiatives in the neighborhoods that will also absorb rainwater.



Debt



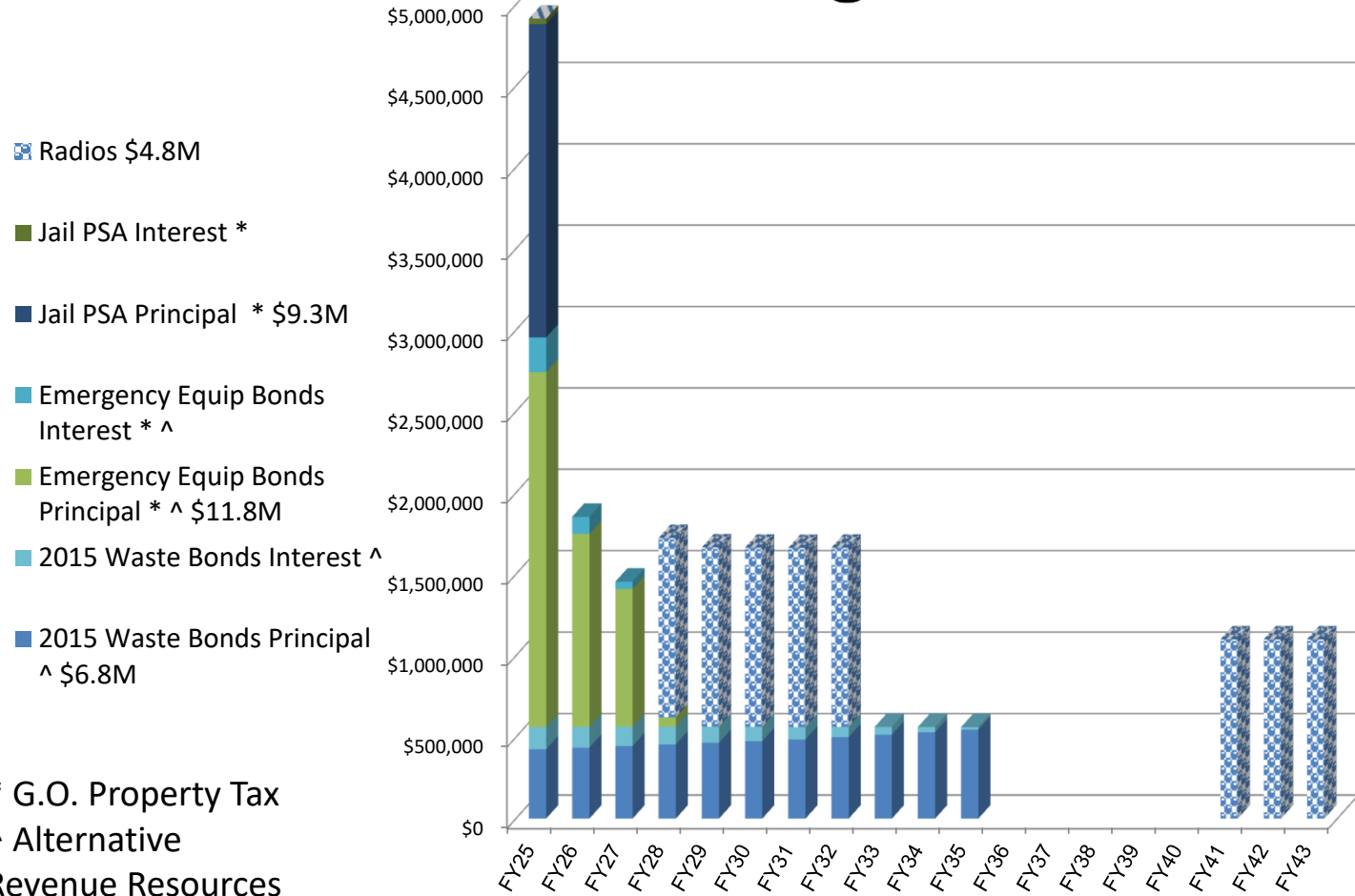
* G.O. Property Tax
^ Alternative Revenue Resources

Scott County is rated Aa1 by Moody's Investment Services – No Outlook (May 2021)

- Financial Position is solid and is comparable to assigned rating.
- Exceptionally small debt burden
- Economy and tax base of Scott County are strong.
- ESG – CIS-2; E – 3; S- 2; G-1

\$1,000,000 debt services is equal to \$0.089215 per \$1,000 of taxable valuation.
Levy decreased \$0.006 from prior year.

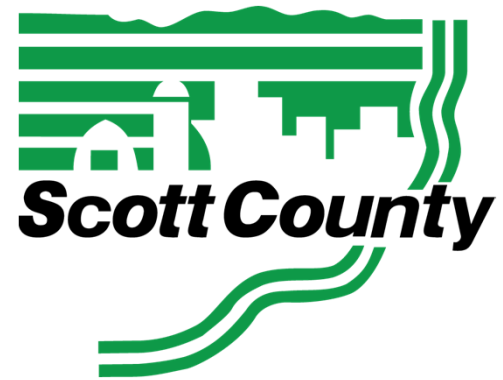
Other Long Term Liabilities



	FY 2023 Amount
IPERS Net Pension Liability	\$7,834,202
OPEB – Other Post Employment Benefits	\$1,979,994
Compensated Absences	\$3,070,594
SBITA's	\$314,358



Opioid Settlement Funds



OVERVIEW OF FUNDS

Settlements

- Funds to be used to assist in opioid crisis recovery efforts
- Three Groups of Lawsuits
 - 1. Manufacturers
 - 2. Distributors
 - 3. Retail Chain Pharmacies



Current Distributions and Schedule

Trust Distribution	Estimated Total	Distributed LTD	Balance Remaining	Notes
Distributors	\$5,549,744	\$736,487	\$4,813,257	FY 2023 – 2039
Janssen	1,280,930	954,575	326,355	FY 2023 – 2032
Mallinckrodt County	<u>109,634</u>	<u>109,634</u>	<u>-</u>	1 Year Increments
Scott County Total	<u>\$6,940,380</u>	<u>\$1,800,696</u>	<u>\$5,139,612</u>	

Budgeted \$300,000 for FY 2024, \$400,000 for FY 2025. Updated estimate is \$433,769 per year; excluding investment income.





OVERVIEW OF PROCESS

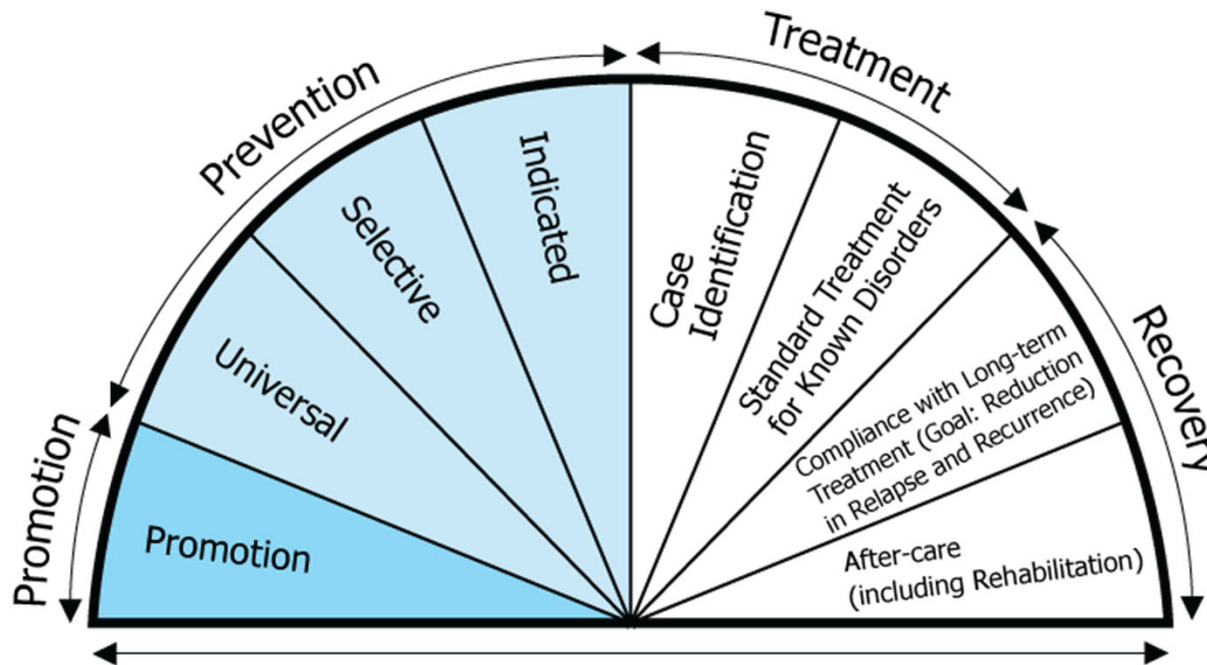
Strategic Planning Process

- Mobilizing for Action through Planning and Partnerships (MAPP)
 - **Phase 1:** Build the Community Health Improvement Foundation
 - **Phase 2:** Tell the Community Story
 - **Phase 3:** Continuously Improve the Community



Continuum of Care

- Multiple opportunities to address behavioral health and substance use issues



Approved Core Strategies

- [Exhibit E](#)
 - A. Broaden access to naloxone
 - B. Increase use of medications to treat opioid use disorder
 - C. Provide treatment and supports during pregnancy and the postpartum period
 - D. Expand services for neonatal opioid withdrawal syndrome
 - E. Fund warm hand-off programs and recovery services
 - F. Improve treatment in jails and prisons
 - G. Enrich prevention strategies
 - H. Expand harm reduction programs
 - I. Support data collection and research



Thank You to the Opioid Settlement Steering Committee!

- **Adam Holland**, City of Davenport
- **Amy Thoreson**, Scott County Health Department
- **Angela Ganzer Bovitz**, Genesis Health System
- **Austin Gross**, Rosecrance
- **Becca Pratt**, Center for Behavioral Health
- **Brooke Barnes**, Scott County Health Department
- **Brooke Weber**, Main at Locust
- **Bryce Schmidt**, Scott County Sheriff's Office
- **Chuck Gipson**, MEDIC EMS of Scott County
- **Dakotah Smith**, One Eighty
- **Dennis Duke**, UnityPoint Health - Trinity
- **Ellen Gackle**, Scott County Health Department
- **Erin Sodawasser-Hermiston**, St. Ambrose University
- **Erin Taylor**, Vera French Community Mental Health Center
- **Jeff Reiter**, City of Bettendorf
- **Laura Rodriguez**, Iowa Harm Reduction Coalition – Quad Cities
- **Lori Elam**, Scott County Community Services
- **Mary Petersen**, Center for Alcohol & Drug Services, Inc. (CADS)
- **Melissa Sharer**, St. Ambrose University
- **Nicole Hanna**, Main at Locust
- **Rich Whitaker**, Vera French Community Mental Health Center
- **Sarah Harris**, Public School Districts' Designated Representative
- **Tiffany Peterson**, Scott County Health Department
- **Tom Bowman**, Community Health Care, Inc. (CHC)



Phase 1: Build the Community Health Improvement Foundation

- July and August 2023 Steering Committee Meetings
 - **Purpose** (Principles for the Use of Funds from the Opioid Litigation)
 1. Spend money to save lives.
 2. Use evidence to guide spending.
 3. Invest in youth prevention.
 4. Focus on racial equity.
 5. Develop a fair and transparent process for deciding where to spend the funding.



Phase 1: Build the Community Health Improvement Foundation

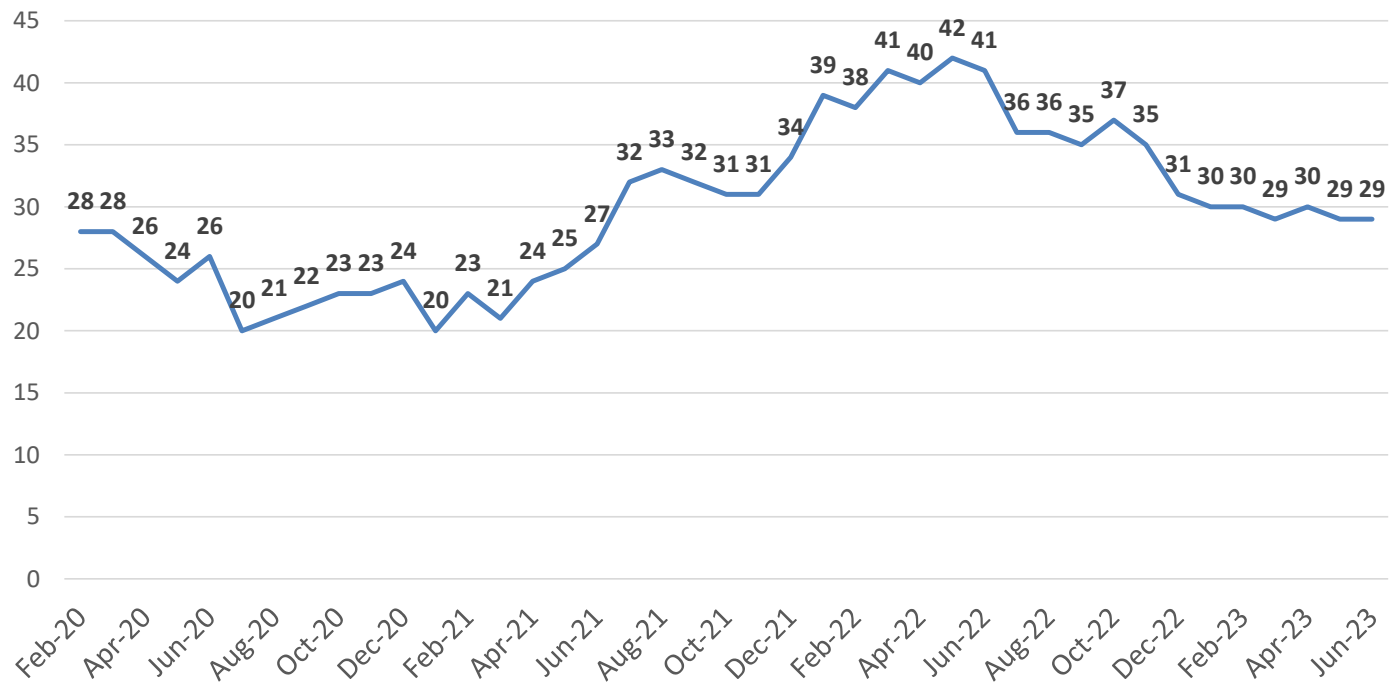
- July and August 2023 Steering Committee Meetings
 - What resources and services already exist in the community?
 - What information do we need? Who do we need to talk to?



Phase 2: Tell the Community Story

Quantitative Data

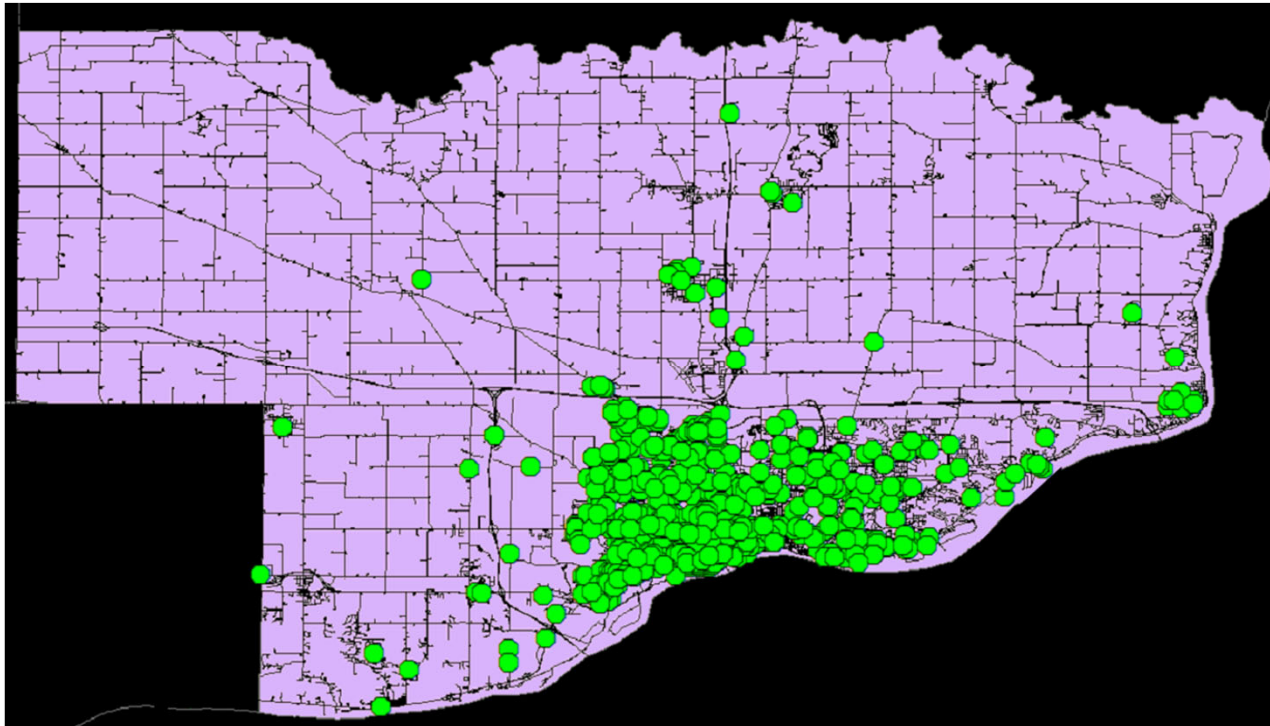
12-Month ending Provisional Counts of Drug Overdose Deaths in Scott County, IA (CDC)



Phase 2: Tell the Community Story

Quantitative Data

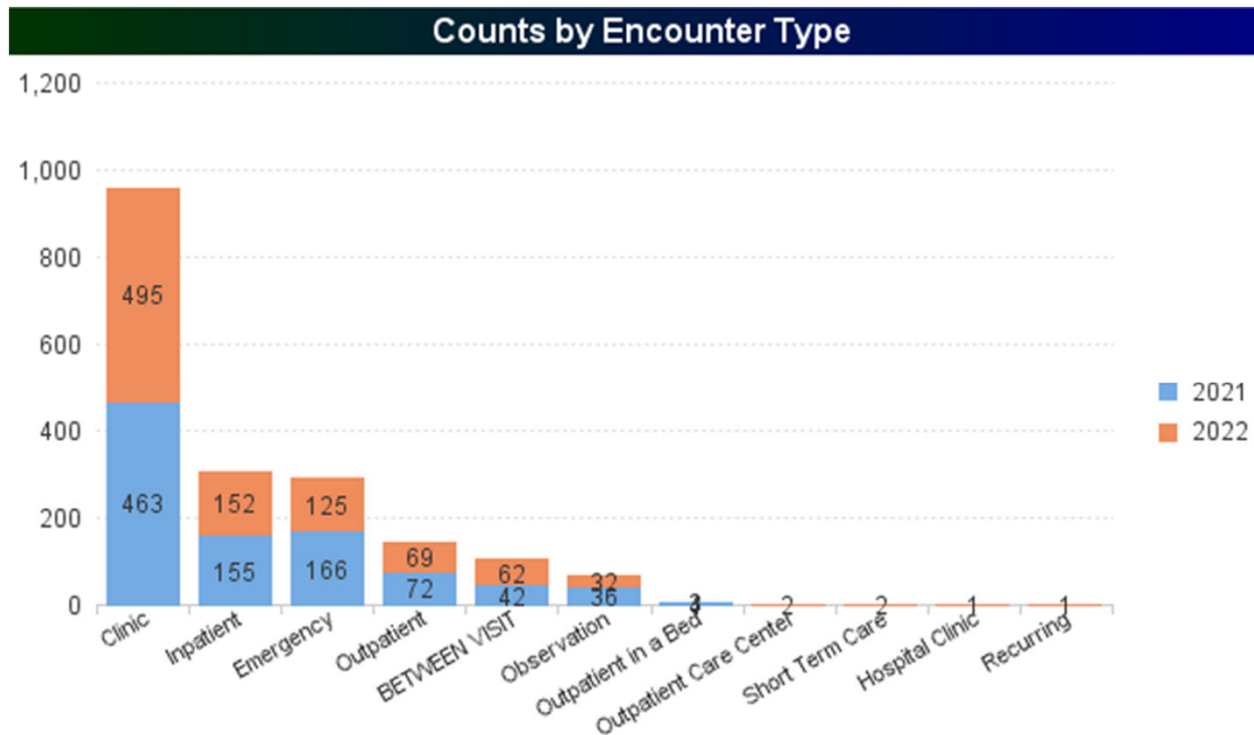
- *MEDIC EMS Narcan Administration: 2009-2022 = 1,004 Calls*



Phase 2: Tell the Community Story

Quantitative Data

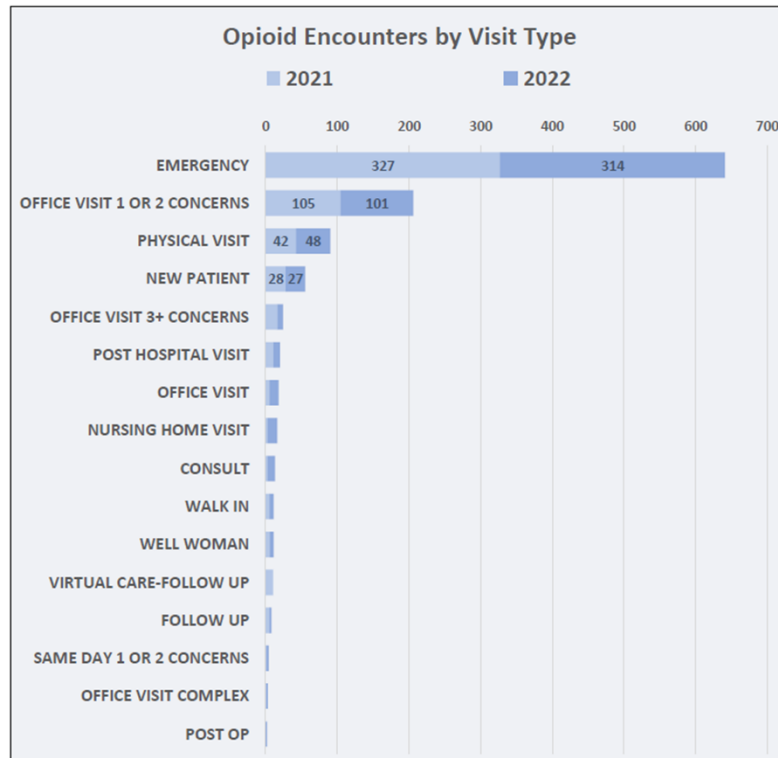
- Genesis Health System Opioid-Related Encounters



Phase 2: Tell the Community Story

Quantitative Data

- *UnityPoint Health – Trinity Opioid-Related Encounters*

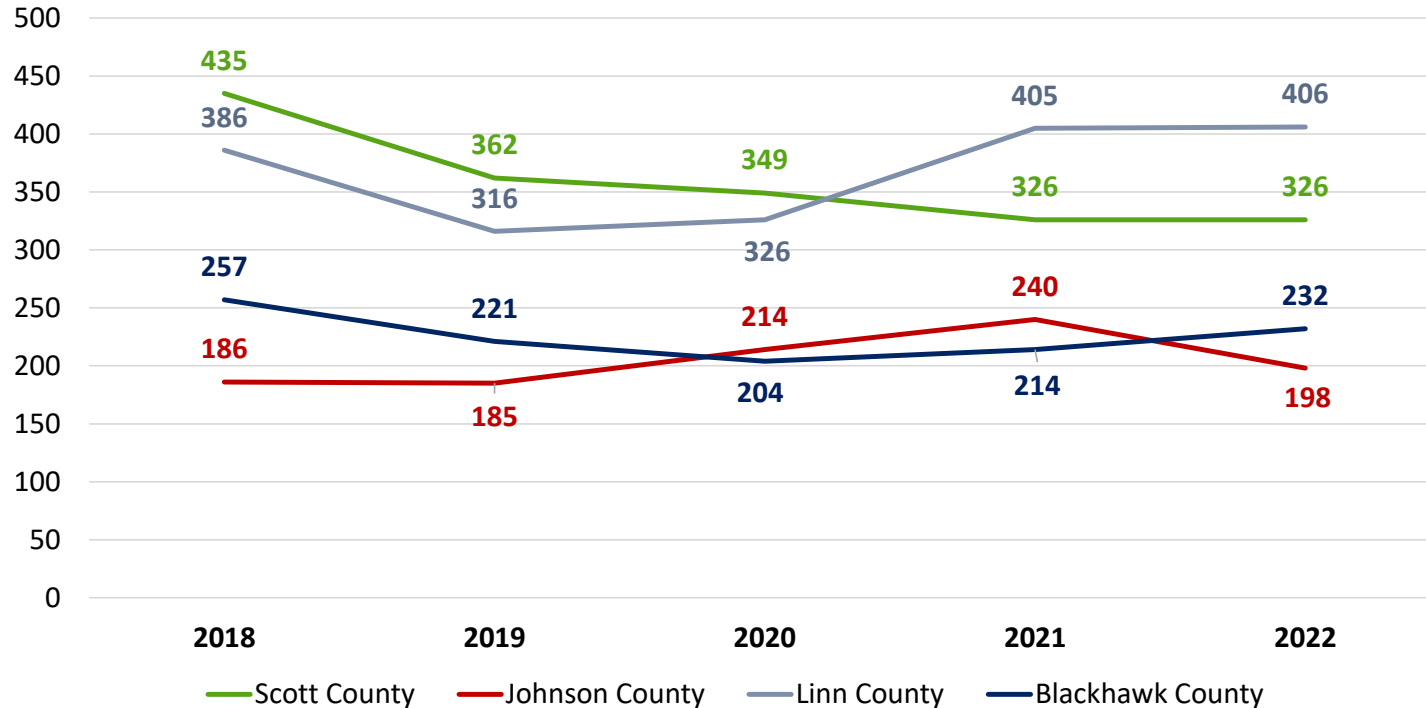




Phase 2: Tell the Community Story

Quantitative Data

Number of Suspected Drug Overdose Emergency Department Visits by County
(Iowa HHS, 2022)

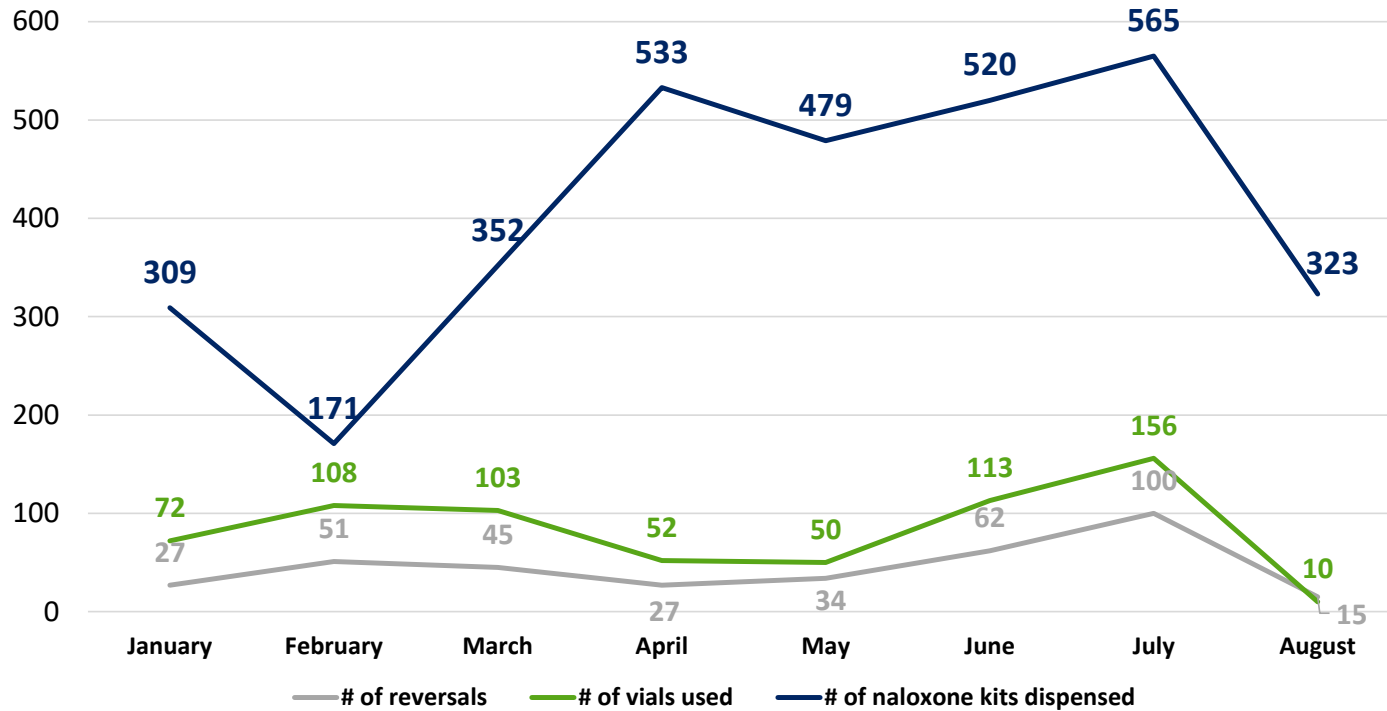




Phase 2: Tell the Community Story

Quantitative Data

Monthly overdose reversals, naloxone vials used, & naloxone kits dispensed
(Iowa Harm Reduction - Quad Cities, 2023 YTD)



Phase 2: Tell the Community Story

Quantitative Data Themes

Indicator	Themes
Youth Use	Youth use of prescription medications for non-medical reasons mirrored percentages for all youth in the state of Iowa.
Overdose Emergency Department Visits	ED visits for overdose in Scott County totaled 326 in 2022; 2 nd highest number when compared to other counties in Iowa.
911 Calls with Narcan Administration	Increasing number of 911 calls with Narcan administration between 2009 (27) to 2022 (348). Part of this increase was due to changes in internal procedures for when to administer the opioid reversal medication.
Opioid-Related Encounters	The majority of opioid-related encounters at Genesis and UnityPoint occur in emergency department and clinic settings. At Genesis, encounters were highest among the 66+ year old population. At UnityPoint, encounters were highest among the 25-35 year old population.
Prescription Monitoring Program	When compared to the other large counties in Iowa (Black Hawk, Johnson, Linn, and Polk), the rate of opioid prescriptions per 10,000 population in Scott County ranked second highest. Opioid prescriptions were higher among the older age groups (55+). For opiate antagonist prescriptions, Scott County ranked fifth compared to the other large counties.
Harm Reduction Initiatives	The Iowa Harm Reduction Coalition: 361 opioid overdose reversals reported and 3,252 naloxone kits dispensed through mid-August 2023; of those receiving kits, 21% were unhoused, 67% were male, and 23% were Black.
Recovery Ecosystem Index Score	Number of substance use treatment facilities per 10,000 population and the number of buprenorphine providers per 10,000 population in Scott County is lower than the averages for the state of Iowa and the U.S.

Phase 2: Tell the Community Story

Qualitative Data

- Focus Groups Subpopulations
 - Individuals with lived experience
 - Healthcare providers
 - Faith
 - Individuals involved in jail programming and reentry services
 - Individuals experiencing homelessness/housing insecurity
 - Youth
 - **Total:** 53 completed demographics survey



Phase 2: Tell the Community Story

Qualitative Data

- Themes
 - **Education to children, prescribers, and the community**
 - *“Need to get in front of the problem through education.”*
 - *“Need to look at preventative measures to address issues before they become a problem.”*



Phase 2: Tell the Community Story

Qualitative Data

- Themes

- **Follow up to overdose**

- *“Someone can give you the pamphlet to call NA, but it’s hard to do that.”*

- **Connections / hand-offs**

- *“A lot of people make the decision ‘I’m ready’, but then can’t get in [to treatment]. It’s very hard to ask for help.”*

- *“It’s scary to ask for help. A warm hand off would help ease into it.”*



Phase 2: Tell the Community Story

Qualitative Data

- Themes

- **Transition points**

- *“After treatment, there was nowhere for me to go, I was just let back onto the street.”*
 - *“They took me back to the homeless shelter – there was zero after care. They didn’t set you up for anything getting out of treatment.”*
 - *“It’s this awful hamster wheel of someone getting addicted, maybe they get treatment, but after treatment they end up back in the same situations/environments and start using. They’re not getting the resources to get help.”*



Phase 3: Continuously Improve the Community

- January 2024 Steering Committee Meeting

– Prioritization Criteria

Criteria	Value
Cost	High, Low
Ease of Implementation	Hard, Easy
Impact	Program-level, System-level
Expand/Enhance	Yes, No
Community Impact	High, Low



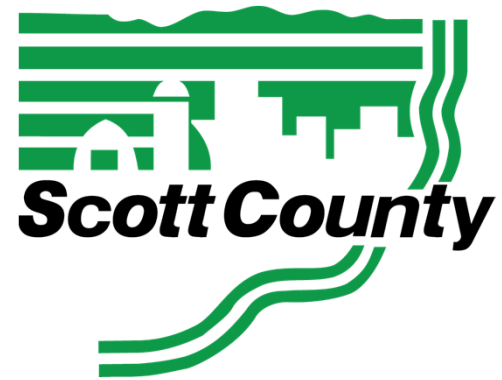
Phase 3: Continuously Improve the Community

- January 2024 Steering Committee Meeting

– Eisenhower Matrix

Criteria	Value
Partner buy-in	High, Low
Timeline for implementation	Quick, Long-term





PRIORITIZED STRATEGIES

E. Expansion of Warm Hand-off Programs and Recovery Services

- Provide comprehensive wrap-around services to individuals in recovery, including housing, transportation, job placement/training, and childcare



G. Prevention Programs

- Funding for evidence-based prevention programs in schools
 - Youth primary prevention programs promote positive youth development and prevent risk factors for both substance use and mental health issues
 - [Blueprints for Healthy Youth Development Registry](#)
 - [Evidence-Based Practices Resource Center from the Substance Abuse and Mental Health Services Administration \(SAMHSA\)](#)





QUESTIONS?

Budget Work Session Overview

- Follow Up
- Revenue Analysis
- Operating Services
- Debt Service
- Opioid Services



Budget Calendar

<u>Meeting Type</u>	<u>Topic</u>	<u>Date</u>
Work Session	Kick-off	Tuesday, February 6, 2024
Work Session	Operations	Tuesday, March 5, 2024
Work Session	Capital / Sec Rds	Tuesday, March 19, 2024
Work Session	Wrap up	Tuesday, March 26, 2024
Public Hearing	Hearing	Thursday, March 28, 2024
- Tax Levy		
Budget Adoption	Adoption	Thursday, April 25, 2024

