

OFFICE OF THE
IOWA CITY ASSESSOR
JOHNSON COUNTY ADMINISTRATION BUILDING

BRAD COMER
ASSESSOR
MARTIN BURKLE
CHIEF DEPUTY
MARY PAUSTIAN
DEPUTY

February 24, 2021

Dear Conference Board Member:

The meeting of the Iowa City Conference Board for the public hearing on the Iowa City Assessor's FY 2022 budget is scheduled for Tuesday, March 2, 2021 at 5:00 P.M. through the Zoom meeting platform.

Enclosed for your review before the meeting are:

1. The Agenda.
2. A copy of the February 2, 2021 minutes.
3. A copy of the FY22 Itemized Budget.

Please contact me if you have questions about individual items or wish to see any of the supporting documents for this budget.

Sincerely,

Brad Comer
Iowa City Assessor
bcomer@johnsoncountyiowa.gov
(319) 356-6066

Iowa City Conference Board Agenda

Electronic

Tuesday, March 2, 2021 – 5:00 PM

Zoom Meeting Platform

Electronic Meeting (Pursuant to Iowa Code section 21.8)

An electronic meeting is being held because a meeting in person is impossible or impractical due to concerns for the health and safety of Board members, staff and the public presented by COVID-19.

You can watch the meeting on cable channel 4 (118.2 QAM) in Iowa City, or you can watch it online at any of the following websites:

- <https://citychannel4.com/live>
- <https://www.youtube.com/user/citychannel4/live>
- <https://facebook.com/CityofIowaCity>

The meeting can also be viewed by going to:

https://zoom.us/webinar/register/WN_DQaZg-MzS9uVfB4Fj6SJrg to visit the Zoom meeting's registration page and submit the required information.

Once approved, you will receive an email message with a link to join the meeting. If you are asked for a meeting or webinar ID, enter the ID number found in the email.

If you have no computer or smartphone, or a computer without a microphone, you can call in by phone by dialing (312) 626-6799 and entering the meeting ID 924 6026 3372 when prompted. Providing comment in person is not an option.

- A. Call meeting to order by the Chairperson (Mayor).
- B. Roll call by taxing body.
- C. Motion to approve minutes of February 2, 2021 Conference Board meeting.

Action: _____

D. FY22 Budget

Comment – The purpose of this meeting is to hold a public hearing on the Iowa City Assessor’s proposed budget for FY 2022.

1. Public Hearing on proposed FY22 Budget.
2. Discuss proposed budget (Possible closed session, pursuant to Iowa Code Section 21.5(1)(i), to evaluate the professional competency of individuals whose appointment, hiring, performance, or discharge is being considered. A motion must be made to adjourn to executive session.)
3. Motion to adopt FY22 budget.

Action: _____

- E. Board comments
- F. Adjournment.

Action: _____

The Conference Board votes as three voting units, with a majority of the members present for each unit determining the unit’s vote. At least two members of a voting unit must be present in order to vote. A quorum is reached when at least two members from two units are present.

IOWA CITY CONFERENCE BOARD MINUTES

February 2, 2021

Iowa City Conference Board: February 2, 2021, at 5:00 P.M. by electronic meeting, Mayor Bruce Teague presiding.

Iowa City Council Members Present: Bergus, Mims, Salih, Taylor, Teague, Thomas and Weiner.

Johnson County Supervisors Present: Heiden, Rettig and Sullivan.

Iowa City School Board Members Present: None.

Others Present: Comer, Burkle, Paustian, Fruin, Dilkes, Bockenstedt, and Fruehling.

Digital Recording: February 2, 2021.

Chair Bruce Teague called the meeting to order and Clerk Brad Comer called roll and stated that a quorum was present.

The County (Sullivan) moved to accept the minutes of the last conference board meeting, February 18, 2020, the City (Taylor) seconded and the motion carried unanimously 2/0. The Iowa City School Board, having no members present, did not have a vote recorded.

Iowa City Assessor Brad Comer presented his FY '22 Assessment Expense Fund budget. The increases are \$14,768 for a 2.50 percent cost-of-living increase in salaries/wages, \$10,629 for merit, \$1,944 in FICA, \$2,397 in IPERS, \$13,646 in health insurance, \$300 to publications and subscriptions and \$4,000 to the auto replacement reserve fund. There is also a new expense of \$2,100 to pay the Johnson County Human Resource Department for services provided to the assessor's office. The decreases are \$5,600 to postage, \$2,500 for printing, and \$300 for dues. The proposed levy is decreasing from .25979 to .25664.

Comer mentioned that the Assessor Evaluation Committee consisting of Charlie Eastham, Bruce Teague and Royceann Porter met on January 7, 2021 to discuss the budget and review a self-evaluation completed by the assessor. Lisa Green-Douglass also participated in the meeting.

The City (Salih) moved to accept the proposed budget for publication. The motion was seconded by the County (Sullivan) and passed unanimously 2/0.

The County (Rettig) moved to set the public hearing for March 2, 2021 at 5:00 P.M. the City (Taylor) seconded and the motion carried unanimously 2/0. The meeting will be held electronically through the Zoom meeting platform.

It was moved by Taylor of the City and seconded by Heiden of the County to appoint Phoebe Martin to a six-year term on the Iowa City Assessor's Board of Review ending December 31, 2026. The motion carried unanimously.

Comer explained that residential assessments are expected to increase 4 to 5% based on how properties have been selling over the past year. Commercial and Multi-residential will not show much overall change, with some increasing and others decreasing.

There being no other business, it was moved by the City (Salih) and seconded by the County (Sullivan) to adjourn at 5:11 P.M. Motion carried unanimously 2/0.

Brad Comer
Clerk, Iowa City Conference Board

IOWA CITY ASSESSOR'S OFFICE

ITEMIZED BUDGET - ASSESSMENT EXPENSE FUND

EMPLOYEE EXPENDITURES	<u>FY 2021</u>	<u>FY 2022</u>	<u>INCREASE</u>
<u>SALARIES</u>	Current	Proposed	
CITY ASSESSOR	121,370	126,225	4.00%
CHIEF DEPUTY ASSESSOR	106,196	110,837	4.37%
DEPUTY ASSESSOR	98,560	102,867	4.37%
OTHER PERSONNEL	264,607	276,201	4.38%
MERIT INCREASES (have been added to salaries above)	<u>(10,354)</u>	<u>(10,629)</u>	
SUBTOTAL	\$590,733	\$616,130	4.30%
	Proposed salaries include merit increases and cost of living adjustments.		
<u>EMPLOYEE BENEFITS</u>			
EMPLOYER SHARE: FICA	48,340	50,284	4.02%
EMPLOYER SHARE: IPERS	59,636	62,033	4.02%
HEALTH INSURANCE	178,619	192,265	7.64%
SUBTOTAL	286,595	304,582	6.28%
TOTAL EMPLOYEE COST	\$877,328	\$920,712	4.94%
OTHER EXPENDITURES			
<u>LEAVE CONTINGENCY</u>	\$20,000	\$20,000	0.00%
<u>BOARDS</u>			
BOARD OF REVIEW	21,000	21,000	0.00%
BOARD OF REVIEW EXPENSES	200	200	0.00%
CONFERENCE BOARD	0	0	
EXAMINING BOARD	<u>30</u>	<u>30</u>	0.00%
SUBTOTAL	\$21,230	\$21,230	0.00%
<u>OFFICE EXPENSES</u>			
MILEAGE & AUTO	4,500	4,500	0.00%
OFFICE SUPPLIES	3,500	3,500	0.00%
POSTAGE	8,000	2,400	-70.00%
TELEPHONE	1,300	1,300	0.00%
PUBLICATIONS & SUBSCRIPTIONS	700	1,000	42.86%
PRINTING	4,000	1,500	-62.50%
INSURANCE	5,000	5,000	0.00%
EQUIPMENT PURCHASE	3,400	3,400	0.00%
EQUIPMENT MAINTENANCE	200	200	0.00%
UNEMPLOYMENT	2,000	2,000	0.00%
DATA PROCESSING SERVICES	18,000	18,000	0.00%
HUMAN RESOURCE SERVICES	-	2,100	NEW
SOFTWARE MAINTENANCE	18,000	18,000	0.00%
BONDS & WORKER'S COMPENSATION	1,900	1,900	0.00%
COMPUTER REPLACEMENT	<u>2,500</u>	<u>2,500</u>	0.00%
SUBTOTAL	\$73,000	\$67,300	-7.81%
<u>PROFESSIONAL EXPENSES</u>			
SCHOOLS & CONFERENCES	13,500	13,500	0.00%
DUES	<u>2,300</u>	<u>2,000</u>	-13.04%
SUBTOTAL	\$15,800	\$15,500	-1.90%
<u>TECHNICAL SERVICES</u>			
LEGAL FEES & EXPERT WITNESSES	75,000	75,000	0.00%
AERIAL PHOTOGRAPHY	10,000	10,000	0.00%
APPRAISAL SERVICE	<u>1,000</u>	<u>1,000</u>	0.00%
SUBTOTAL	\$86,000	\$86,000	0.00%
TOTAL OTHER EXPENDITURES	\$216,030	\$210,030	-2.78%
SUBTOTAL EXPENDITURES	\$1,093,358	\$1,130,742	
<u>RESERVES</u>			
AUTO REPLACEMENT	<u>19,000</u>	<u>23,000</u>	
TOTAL RESERVES	\$ 19,000	\$ 23,000	
TOTAL ASSMT EXPENSE FUND BUDGET	\$1,112,358	\$1,153,742	3.72%
UNASSIGNED BALANCE	\$38,401	\$70,156	82.69%
TO BE RAISED BY TAXATION	\$1,073,957	\$1,083,586	0.90%

IOWA CITY ASSESSOR'S OFFICE

MAXIMUM LEVY ALLOWED

MAXIMUM ASSESSMENT EXPENSE FUND	4,222,203,857 X .000675	\$2,849,987
IPERS & FICA FUNDS		\$112,317
UNEMPLOYMENT COMPENSATION & TORT LIABILITY		\$4,000
MAXIMUM ALLOWED WITHOUT STATE APPROVAL		\$2,966,304
MAXIMUM EMERGENCY FUND (requires State Appeal Board approval)	4,222,203,857 X .00027	\$1,139,995
MAXIMUM THAT COULD BE RAISED BY TAXATION FOR FY 2022		\$4,106,299

PRIOR YEARS LEVIES AND RATES

FY	<u>ASSESSMENT EXPENSE FUND</u>		<u>SPECIAL APPRAISERS FUND</u>		<u>TOTAL LEVY</u>
	AMOUNT LEVIED	LEVY RATE	AMOUNT LEVIED	LEVY RATE	
1996-97	319,513	0.20450	17,000	0.01088	0.21538
1997-98	318,270	0.19946	52,834	0.03311	0.23257
1998-99	318,699	0.19269	184,357	0.11146	0.30415
1999-00	341,910	0.19784	352,508	0.20398	0.40182
2000-01	359,341	0.19823	180,293	0.09946	0.29769
2001-02	396,829	0.20636	6,442	0.00335	0.20971
2002-03	403,136	0.20694	4,426	0.00227	0.20921
2003-04	412,379	0.20818	10,051	0.00507	0.21325
2004-05	470,398	0.22926	15,728	0.00767	0.23693
2005-06	472,050	0.22525	25,995	0.01240	0.23765
2006-07	529,702	0.23164	0	0	0.23164
2007-08	603,916	0.25868	4,792	0.00205	0.26073
2008-09	611,955	0.24917	1,540	0.00063	0.24980
2009-10	600,013	0.23848	0	0	0.23848
2010-11	621,785	0.23147	8,730	0.00325	0.23472
2011-12	680,786	0.24538	2,608	0.00094	0.24632
2012-13	700,997	0.24164	8,384	0.00289	0.24453
2013-14	769,744	0.25873	N/A	N/A	0.25873
2014-15	732,073	0.23866	N/A	N/A	0.23866
2015-16	754,689	0.24325	N/A	N/A	0.24325
2016-17	804,099	0.24339	N/A	N/A	0.24339
2017-18	859,971	0.25141	N/A	N/A	0.25141
2018-19	838,975	0.23187	N/A	N/A	0.23187
2019-20	743,518	0.19747	N/A	N/A	0.19747
2020-21	1,073,957	0.25979	N/A	N/A	0.25979
2021-22	1,083,586	0.25664	N/A	N/A	0.25664