

Assessor

Agency Budget by Fund

Fund	2021 Actual	2022 Adopted	2022 Actual	2023 Adopted	2024 C2C	2024 Request
General	2,816,168	2,867,419	2,860,300	3,079,070	3,358,467	3,358,467
Total	2,816,168	2,867,419	2,860,300	3,079,070	3,358,467	3,358,467

Agency Budget by Service

Service	2021 Actual	2022 Adopted	2022 Actual	2023 Adopted	2024 C2C	2024 Request
Assessor	2,816,168	2,867,419	2,860,300	3,079,070	3,358,467	3,358,467
Total	2,816,168	2,867,419	2,860,300	3,079,070	3,358,467	3,358,467

Agency Budget by Major-Revenue

Major Revenue	2021 Actual	2022 Adopted	2022 Actual	2023 Adopted	2024 C2C	2024 Request
Total	-	-	-	-	-	-

Agency Budget by Major-Expense

Major Expense	2021 Actual	2022 Adopted	2022 Actual	2023 Adopted	2024 C2C	2024 Request
Salaries	1,836,017	1,976,916	1,917,991	2,108,128	2,295,901	2,295,901
Benefits	739,875	611,435	677,419	671,088	771,367	771,367
Supplies	44,957	51,000	50,134	52,000	52,000	52,000
Purchased Services	167,618	200,366	178,766	216,355	221,155	221,155
Inter Depart Charges	27,702	27,702	35,990	31,499	18,044	18,044
Total	2,816,168	2,867,419	2,860,300	3,079,070	3,358,467	3,358,467



City of Madison

Office of the City Assessor

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TO: Mayor Satya Rhodes-Conway
FROM: Michelle Drea, City Assessor
DATE: July 21, 2023
SUBJECT: 2024 Operating Budget Transmittal Memo
CC: *Deputy Mayors; Finance Director, Budget & Program Evaluation Staff*

Goals of Agency's Operating Budget

The Assessor's Office provides three statutorily required functions for the City: to discover, to list, and to value all property within the City. Our duties fall under the citywide element of Effective Government. In addition to City values, we operate with a belief in supportive and collaborative relationships both inter and intra agency, a people-first management style that encourages brave spaces, quality and data driven outcomes with regard to the efficacy of our values and processes, and continuous improvement.

Through efforts of dedicated employees, we deliver the highest quality services to City taxpayers by: (1) establishing fair and equitable assessments of all taxable real property; and (2) maintaining complete and accurate assessment rolls and property records as required by state statute.

Assessments

Establishing fair and equitable assessments of all taxable real property provides the requisite foundation for property taxation. Property taxes provide 70% or more of the revenue for the City. This foundational work must be completed accurately and efficiently. We leverage resources to access data and apply best practice appraisal techniques to set assessments. Once assessments are established, our office supports the assessments through various stages of appeal from Board of Assessors to Board of Review to Circuit Court and beyond. Because taxation is a governmental taking, our appraisal and appeal processes must comport with the highest due process standard afforded at law.

Data

Maintaining complete and accurate assessment rolls and property records, as required by state statute, provides critical data for the City infrastructure. The goals of the Effective Government element are: (1) to have efficient and reliable public utilities, facilities, and services that support all residents; and (2) to collaborate with other governmental and non-governmental entities to improve efficiency and achieve shared goals. The property data collected and maintained by the Assessor's Office is integral to achieving those goals. The "who, what, and where" of property are all tracked in our data. Not only is the property data important to understand and achieve our collective goals, it is the most widely accessed by City residents.

99% Budget for General, Library, Fleet fund agencies

The Operating Budget process afforded our agency the opportunity to review our current needs and calibrate our request with the lens of efficiency and accuracy. We reduced our mileage budget by \$15,000 to reflect the current state of using our City fleet to undergo field inspections. Other savings were made through accurately reflecting our current software maintenance needs. Access to online data has become an acute need with the reduction in field inspections. We retain a consulting budget and will use it in the near term to support establishing our new CAMA software platform.

We will continue to review potential efficiencies and process improvements as we migrate to our new software. The impact of that shift will be an ongoing revelation in the next few years.

Reallocations and Other Changes (if applicable)

The work of our Assessment Technician team is impactful to the City. They are the front line data collectors upon which all assessments and value outcomes are based. Significantly, this includes capturing new construction value which is the sole piece of data relied upon to increase a municipality's levy. In the past five years, our parcel count has grown by 3000 parcels and our tax base has grown by \$15 billion. This growth is projected to continue with future annexations, attachments, and development.

We would like their pay scale to reflect the sophistication and quantity of the work involved. This involves reclassifying the team at the Civil Technician track.

Service Changes - Official Request

The table below summarizes the Agency request compared to cost-to-continue. Data is based on the line item budget entered in Munis Central Budget. The table is organized by Fund, Service, and Major Expenditure/ Revenue category.

Projection Number	(Multiple Items)
Segment 3	10 - ASSESSOR

Fund/Service/Major	Cost to Continue	Request	Change: Request v.
	(C2C)		C2C
1100 - GENERAL	\$3,358,467	\$3,358,467	\$0
101 - ASSESSOR	\$3,358,467	\$3,358,467	\$0
51 - SALARIES	\$2,295,901	\$2,295,901	\$0
52 - BENEFITS	\$771,367	\$771,367	\$0
53 - SUPPLIES	\$52,000	\$52,000	\$0
54 - PURCHASED SERVICES	\$221,155	\$221,155	\$0
57 - INTER DEPART CHARGES	\$18,044	\$18,044	\$0
59 - TRANSFER OUT	\$0	\$0	\$0

2024 Operating Budget Service Budget Proposal Form

Instructions: Complete one form per Service. When saving the file, add the Agency and Service name to the file name. Submit by saving a copy of the proposal form in you F:/Common Drive Folder.

Part 1. Identifying Information	
Select your Agency:	ASSESSOR
Enter your Service:	Assessor
Review the "Service Description" in the 2023 Adopted Budget . Do you have any updates?	
<input checked="" type="checkbox"/> No – No change to description <input type="checkbox"/> Yes – Description needs to be updated	
<i>If yes, enter updated Service Description here:</i>	
Click or tap here to enter text.	
Review the "Activities Performed by Service" in the 2023 Adopted Budget . Do you have any updates?	
<input checked="" type="checkbox"/> No – No change to activities <input type="checkbox"/> Yes – Activities need to be updated	
<i>If yes, enter updated Activities Performed by Service here:</i>	
Click or tap here to enter text.	

Part 2. Base Budget Proposal: Significant Changes (\$10,000 or more)
<p>Agencies can propose net neutral reallocations within their budget, but must explain changes of \$10,000 or more at the Service and/or Major level.</p> <p>Examples of changes that do need to be detailed:</p> <ul style="list-style-type: none"> Moving \$10,000+ within a Service from one Major to another Major Moving \$10,000+ within a Major from one Service to another Service <p>Examples of changes that do not need to be detailed:</p> <ul style="list-style-type: none"> Total changes of less than \$10,000 at the Major and Service level. Object level changes do not need additional justification if the net change to the Major is less than \$10,000. For example, if you propose moving \$15,000 from Consulting to Software within the Purchased Services Major, you do not need to detail the change if it is within the same Service. <p>If your proposed changes are a technical correction to your base budget, you can simply state that the change is a correction/ adjustment in the narrative questions below.</p>

Summary Table of Service and/or Major Changes of \$10,000 or More

Complete the table below to detail changes at the Service and/or Major level and answer the narrative questions to describe your changes. **If you have no significant changes, skip this section**

Fund	Major	\$ Change	Description
1100 - GENERAL	51 - SALARIES	TBD	We propose to reclassify our Assesment Technicians at a Civil Technician 2 budget to better reflect their work.
Select	Select	Enter \$.	Click or tap here to enter text.
Select	Select	Enter \$.	Click or tap here to enter text.
Select	Select	Enter \$.	Click or tap here to enter text.
Select	Select	Enter \$.	Click or tap here to enter text.
Select	Select	Enter \$.	Click or tap here to enter text.
Select	Select	Enter \$.	Click or tap here to enter text.
Select	Select	Enter \$.	Click or tap here to enter text.
Select	Select	Enter \$.	Click or tap here to enter text.

Explain the impact of your proposed change(s). Will there be a change to current activities or service levels? Why is this change needed in the 2024 budget?

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We would like their pay scale to reflect the sophistication and quantity of the work involved. This involves reclassifying the team to the Civil Technician track.

Explain how your proposed change(s) will align with your draft 2023-2024 Department Equity Action Plan. Will the change(s) address specific inequities or advance other equity goals? Is the change related to a Neighborhood Resource Team (NRT) recommendation? Be as specific as possible.

In order to tax equitably, assessments and underlying data have to be accurate and up-to-date. The front line team responsible for capturing valuation data is the Assessment Technician team.

Part 3. Supplemental Requests

Agencies may submit up to one (1) supplemental request to address citywide priorities or urgent needs. Before submitting a supplemental request, agencies should first examine whether they can address their needs through reallocations within the base budget or by implementing operational efficiencies. **If you are not submitting a supplemental request, skip this section.**

Describe your supplemental proposal. What citywide priority or urgent need does the proposal address? What data informed your proposal?

Click or tap here to enter text.

Estimated Costs:

- Personnel: \$Click or tap here to enter text.
- Non-Personnel: \$Click or tap here to enter text.
- Explain the assumptions you used to estimate costs: Click or tap here to enter text.

What efforts have you taken to reallocate resources, identify process improvements, or implement other operational efficiencies prior to submitting this request?

Click or tap here to enter text.

If funded, what performance measures will you track to determine whether the additional funding is meeting the stated goals?

Click or tap here to enter text.

Explain how your proposed change(s) will align with your draft 2023-2024 Department Equity Action Plan. Will the change(s) address specific inequities or advance other equity goals? Is the change related to a Neighborhood Resource Team (NRT) recommendation? Be as specific as possible.

Click or tap here to enter text.

Part 4. Personnel Changes

All proposed personnel change must be submitted for review, even if the change is net neutral. Agencies should contact their HR Analyst to discuss proposed changes prior to submitting their request. Any proposal that adds a completely new position (i.e. a position that does not have an existing classification) must include a draft job description.

If the proposed personnel changes require supplemental funding, be sure to complete “Part 3. Supplemental Request” above. **If you are not submitting personnel changes, skip this section.**

Allocation Changes: Does your proposal change the position allocations of existing positions?

- No – No allocation changes
 Yes – Includes proposed allocation changes

If yes, complete the “Position Allocation Change Form” and submit as part of your proposal.

Reclassifications: Does your proposal reclassify existing positions?

- No – No reclassifications
 Yes – Includes proposed reclassifications

If yes, provide the position number and briefly describe the change:

Click or tap here to enter text.

of FTEs: Does your proposal change the total number of FTE positions for an existing classification?

No – No change to # of FTEs

Yes – Includes proposed change to # of FTEs

If yes, provide the position classification and briefly describe the change:

Click or tap here to enter text.

New Positions: Does your proposal create a new position? (i.e. position with no existing classification)

No – No new positions

Yes – Includes proposed new positions

If yes, submit a draft position description with your proposal and briefly describe the change here:

Click or tap here to enter text.

Explain the impact of your proposed personnel change(s). Will there be a change to current activities or service levels? Why is this change needed in the 2024 budget?

The work of our Assessment Technician team is impactful to the City. They are the front line data collectors upon which all assessments and value outcomes are based. Significantly, this includes capturing new construction value which is the sole piece of data relied upon to increase a municipality's levy. In the past five years, our parcel count has grown by 3000 parcels. This growth is projected to continue with future annexations, attachments, and development.

We would like their pay scale to reflect the sophistication and quantity of the work involved. This involves reclassifying the team to the Civil Technician track.

Explain how your proposed personnel change(s) will align with your draft Department Equity Action Plan. Will the change(s) address specific inequities or advance other equity goals?

In order to tax equitably, assessments and underlying data have to be accurate and up-to-date. The front line team responsible for capturing valuation data is the Assessment Technician team.