

Assessor

Agency Budget by Fund

Fund	2023 Actual	2024 Adopted	2024 Actual	2025 Adopted	2026 C2C	2026 Request
General	3,138,292	3,406,749	3,383,828	3,772,896	4,059,377	4,059,377
Total	\$ 3,138,292	\$ 3,406,749	\$ 3,383,828	\$ 3,772,896	\$ 4,059,377	\$ 4,059,377

Agency Budget by Service

Service	2023 Actual	2024 Adopted	2024 Actual	2025 Adopted	2026 C2C	2026 Request
Assessor	3,138,292	3,406,749	3,383,828	3,772,896	4,059,377	4,059,377
Total	\$ 3,138,292	\$ 3,406,749	\$ 3,383,828	\$ 3,772,896	\$ 4,059,377	\$ 4,059,377

Agency Budget by Major-Revenue

Major Revenue	2023 Actual	2024 Adopted	2024 Actual	2025 Adopted	2026 C2C	2026 Request
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Agency Budget by Major-Expense

Major Expense	2023 Actual	2024 Adopted	2024 Actual	2025 Adopted	2026 C2C	2026 Request
Salaries	2,110,732	2,321,593	2,271,691	2,455,185	2,567,902	2,567,902
Benefits	726,050	806,005	777,663	860,618	849,134	849,134
Supplies	49,887	52,000	51,684	53,680	53,680	43,681
Purchased Services	220,124	209,107	264,746	385,707	385,707	395,706
Inter Depart Charges	31,499	18,044	18,044	17,706	202,954	202,954
Total	\$ 3,138,292	\$ 3,406,749	\$ 3,383,828	\$ 3,772,896	\$ 4,059,377	\$ 4,059,377



City of Madison

Office of the City Assessor

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TO: Mayor Rhodes-Conway
FROM: Michelle Drea
DATE: July 18, 2025
SUBJECT: Assessor Operating Budget Transmittal Memo
CC: Deputy Mayors; Finance Director; Budget Manager

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. Our budget goals are to support this important work and philosophies.

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.

99.25% Budget for General, Library, and Fleet Funds

We effectively manage to budget each year through collaboration with our budget analyst team. For 2026, we will hold our modeling position open. We are not ready to hire for this position as we finalize our valuation system.

Reallocations and Other Changes

We would like to reclass our Assessment Technicians (positions 744 and 724) to the same level as Civil Technicians. Assessment Technicians are in Class F006 and Comp Group/Range 16-08. Civil Technicians are in class F016 and Comp Group/Range 16-12. The difference in salaries is approximately \$8,000 per position. The tasks involved for each position (Assessment Technician and Civil Technician) are aligned and we have been discussing this reclass for many years. At this time, I feel an ethical obligation to bring this forward as the team is so deserving, the positions are virtually identical, and we have budget capacity. We have discussed with HR and our budget analysts.

The Assessment Technician team are our data gatherers. A primary focus is to gather accurate data for new construction. This data is the foundation for the new construction value reported to the Wisconsin Department of Revenue which drives our levy limit authority. Without this data, the City and residents would not benefit from increased spending capacity with correlating increase in services. The work is on par with Civil Technicians and should be compensated as such.

2026 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 your Common Drive Folder.

Part 1. Identifying Information

Select your Agency:

ASSESSOR

Enter your Service:

Assessor

Review the "Service Description" in the [2025 Adopted Budget](#). Do you have any updates?

☒ No – No change to description

☐ Yes – Description needs to be updated

If yes, enter updated Service Description here:

Click or tap here to enter text.

Review the "Activities Performed by Service" in the [2025 Adopted Budget](#). Do you have any updates?

☒ No – No change to activities

☐ Yes – Activities need to be updated

If yes, enter updated Activities Performed by Service here:

Click or tap here to enter text.

Part 2. Base Budget Proposal: Significant Changes (\$10,000 or more)

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**.

Examples of changes that **do** need to be detailed:

- Moving \$10,000+ within a Service from one Major to another Major.
- Moving \$10,000+ within a Major from one Service to another Service

Examples of changes that **do not** need to be detailed:

- Total changes of less than \$10,000 at the Major and Service level.
- Object level changes 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.

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. **If you are not proposing changes to your base budget, skip this section.**

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
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.
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 changes. Why is this needed in the 2026 budget? Will there be a change in current service levels? Will this result in operational efficiencies or savings?

Click or tap here to enter text.

Explain how your proposed changes consider equity and quality of life for residents. Will the changes address specific inequities or advance other equity goals? Is this related to a Neighborhood Resource Team (NRT) recommendation? What data did you use to inform your request?

Click or tap here to enter text.

Part 3. Personnel Changes

Complete this section to propose changes to payroll allocations or position classifications. Standard career ladders and position studies that are already in process with HR do not need to be submitted through this form.

- If proposing a personnel change, agencies **are required** to discuss proposed changes with their HR Analyst before submitting their budget.
- If the change involves a new classification, agencies must attach a position description.

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, you must provide the position number and briefly describe the change in the text box below. If the request involves a new classification, attach an updated position description.

We would like to reclass our Assessment Technicians (positions 744 and 724) to the same level as Civil Technicians. Assessment Technicians are in Class F006 and Comp Group/Range 16-08. Civil Technicians are in class F016 and Comp Group/Range 16-12. The difference in salaries is approximately \$8,000 per position.

of FTEs: Agencies may propose changes to the total number of FTEs. For General/ Library/ Fleet funds, proposed changes in FTEs must be net neutral to the target budget. For Enterprise funds, proposed changes in FTEs must be supported by agency revenues. Estimated costs must factor in salary *and* benefits. Use the [2025 Employee Compensation Calculator](#) to estimate the total costs.

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

Provide the position classification and briefly describe the change:

Click or tap here to enter text.

Explain the impact of your proposed personnel changes. Why is this needed in the 2026 budget? Will there be a change in current service levels? Will this result in operational efficiencies or savings?

The tasks involved for each position (Assessment Technician and Civil Technician) are aligned and we have been discussing this reclass for many years. At this time, I feel an ethical obligation to bring this forward as the team is so deserving, the positions are virtually identical, and we have budget capacity. We have discussed with HR and our budget analysts.

Explain how your proposed personnel changes consider equity and quality of life for residents. Will the changes address specific inequities or advance other equity goals?

The Assessment Technician team are our data gatherers. A primary focus is to gather accurate data for new construction. This data is the foundation for the new construction value reported to the Wisconsin Department of Revenue which drives our levy limit authority. Without this data, the City and residents would not benefit from increased spending capacity with correlating increase in services. The work is on par with Civil Technicians and should be compensated as such.