

2024 Proposed Budget Overview



Assessor's Office

Establish public confidence in the accuracy, efficiency, and fairness of the assessment process and ensure the equitable distribution of the city's property tax levy.

2024 Budget Summary

	2023 Adopted Budget	2024 Proposed Budget	Amount Change	Percent Change
FTEs – O&M	49.00	16.80	-32.20	-65.7%
FTEs – Other	0.00	32.70	32.70	-
Total Positions Authorized	58.00	56.00	-2.00	-3.4%
Salaries & Wages	\$2,881,180	\$1,231,696	-\$1,649,484	-57.3%
Fringe Benefits	\$1,296,531	\$554,263	-\$742,268	-57.3%
Operating Expenditures	\$212,337	\$292,000	\$79,663	37.5%
Equipment	\$0	\$0	\$0	-
Special Funds	\$65,000	\$65,000	\$0	0.0%
TOTAL	\$4,455,048	\$2,142,959	-\$2,312,089	-51.9%
ARPA Salary Allocation	\$0	\$2,400,000	\$2,400,000	-
ARPA Fringe Allocations	\$0	\$1,080,000	\$1,080,000	-
TOTAL + ARPA	\$4,455,048	\$5,622,959	\$1,167,911	26.2%

Salaries and Positions

	2023 Adopted Budget	2024 Proposed Budget	Amount Change	Percent Change
FTEs – O&M	49.00	16.80	-32.20	-65.7%
FTEs – Other	0.00	32.70	32.70	-
FTEs – TOTAL	49.00	49.50	0.50	1.0%
Total Positions Authorized	58.00	56.00	-2.00	-3.4%
Salaries & Wages	\$2,881,180	\$1,231,696	-\$1,649,484	-57.3%
ARPA Salary Allocation	\$0	\$2,400,000	\$2,400,000	-
TOTAL Salaries and Wages	\$2,881,180	\$3,631,696	\$750,516	26.0%

- College intern underbudgeted in 2023 by \$8,523
- Board of Review received raises of \$6,482
- Market study reclassified 42 of 44 full time employees
 - Combined with 2% COLA and longevity pay, salaries increased \$735,511

Operating Expenses

	2023 Adopted Budget	2024 Proposed Budget	Amount Change	Percent Change
Operating Expenditures	\$212,337	\$292,000	\$79,663	37.5%

- Right sized operating expenses based on prior years' actual expenses and inflationary impacts
- Provided additional \$5,000 for Board of Review training

Equipment Expenses

	2023 Adopted Budget	2024 Proposed Budget	Amount Change	Percent Change
Equipment	\$0	\$0	\$0	-

- No equipment expenses

Special Funds

Account	2023 Adopted Budget	2024 Proposed Budget	Amount Change	Percent Change
State Manufacturing Assessment Payment	\$65,000	\$65,000	\$0	0.0%

- Cost of state manufacturing assessment payment anticipated to be stable in 2024

Special Purpose Accounts

Account	2023 Adopted Budget	2024 Proposed Budget	Amount Change	Percent Change
Remission of Taxes Fund	\$1,413,435	\$1,500,000	\$86,565	6.1%

- Remission of taxes fund increased from 2023 adopted budget by \$86,565 in anticipation of increased Board of Review hearings in 2024
 - This will allow the Board of Review to reduce objections backlog

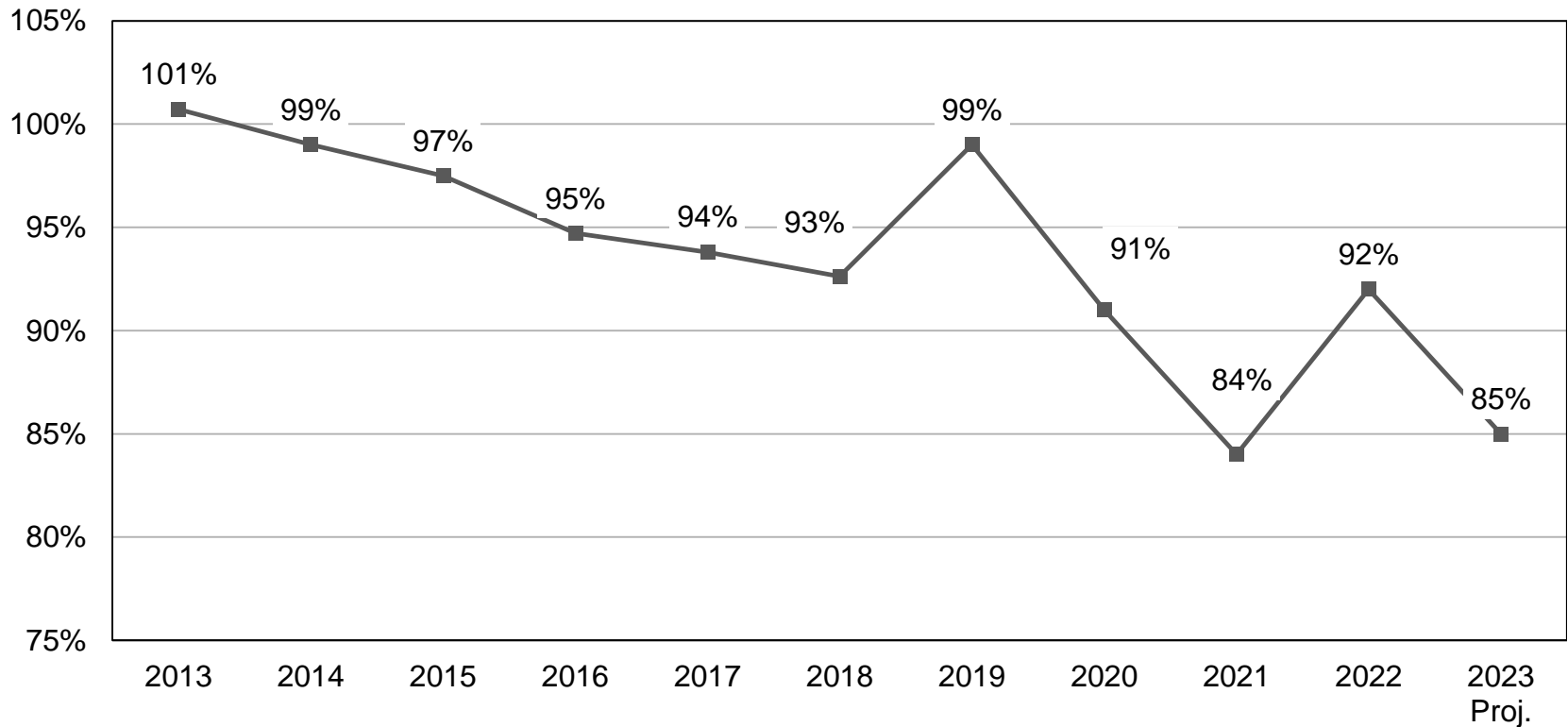
Revenues

Category	2023 Adopted Budget	2024 Proposed Budget	Amount Change	Percent Change
Charges for Service	\$1,000,000	\$1,150,000	\$150,000	15%

- Real estate market conditions suggest elevated permit requests to continue in 2024

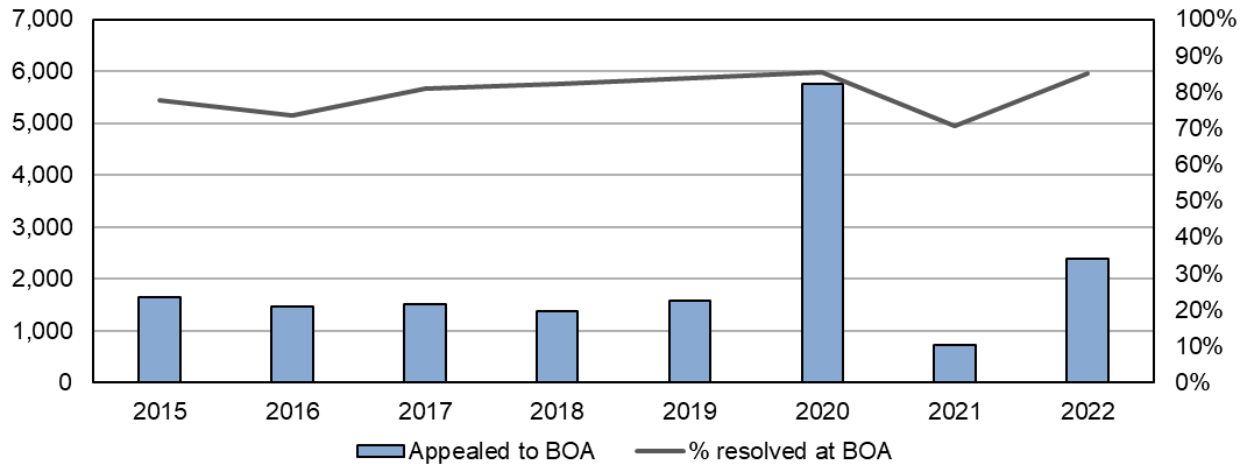
Key Performance Indicators

Median Sale Ratio - Assessed Value to Sale Price

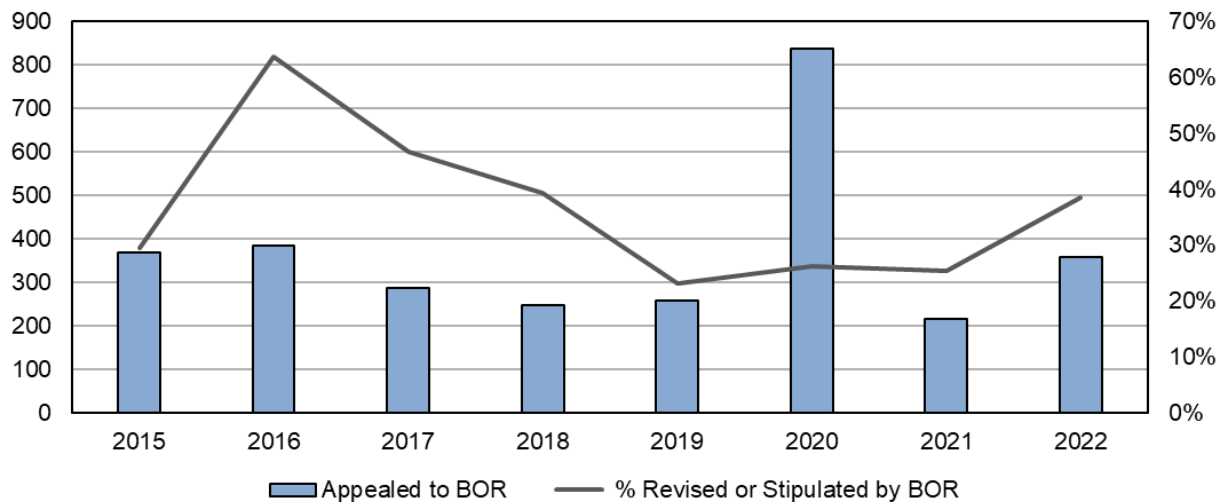


Key Performance Indicators

Objections resolved by Board of Assessors

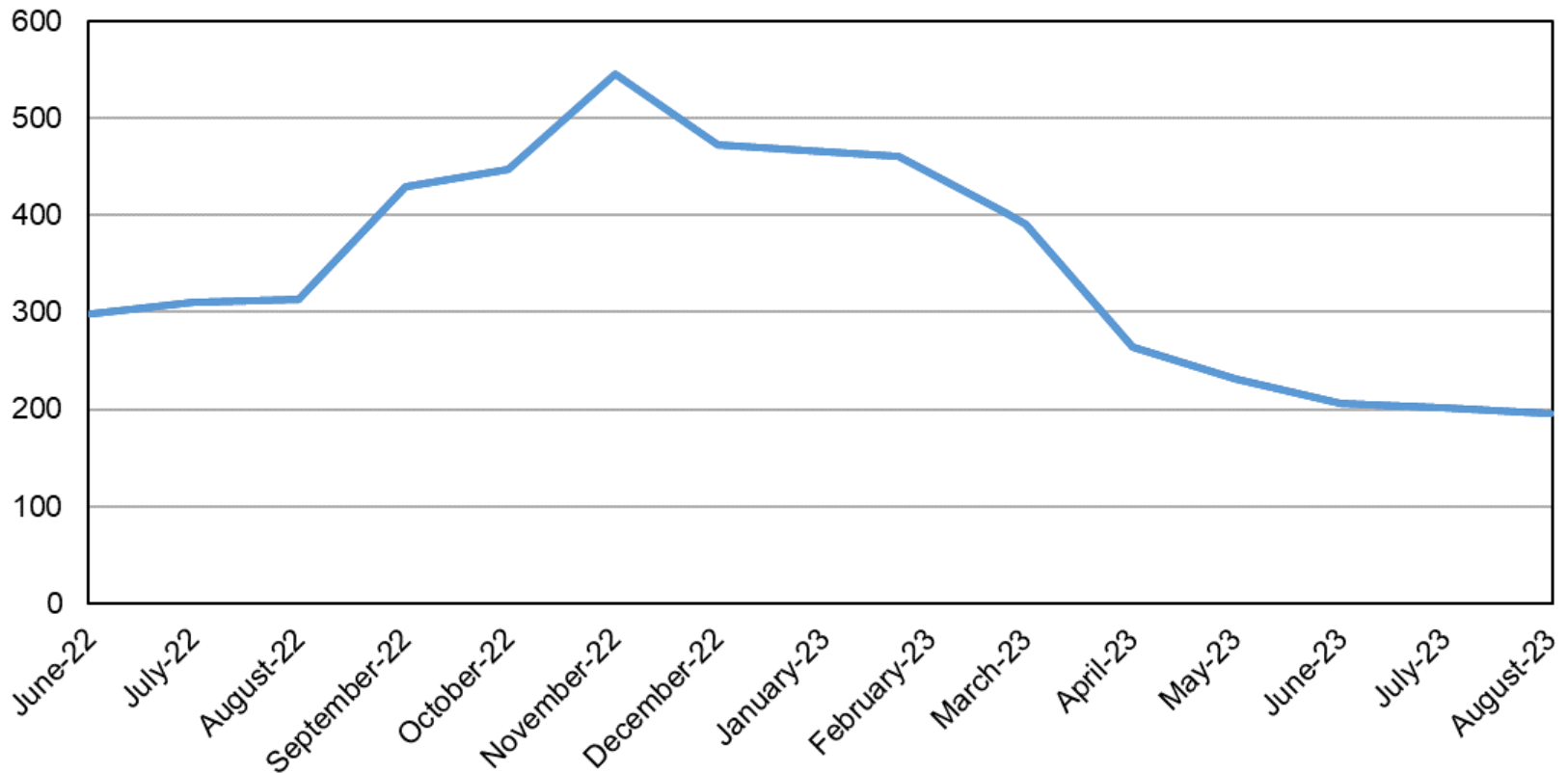


Objections Revised or Stipulated by BOR



Key Performance Indicators

Appeals Pending BOR Hearing

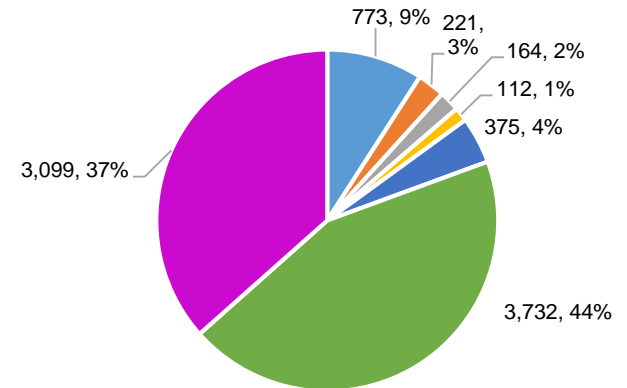


Core Services

- Real and Personal Property Valuation
- Processing, analyzing, and responding to property owner objections to the Board of Assessors, appeals to the Board of Review, and appeals to circuit court
- Processing exemption requests and tax exemption reports
- Staffing and supporting the Board of Review

Fair Share PILOTs changes

- No Fair Share payments made currently
- Reached out to all exempt properties provided for in MCO § 307-7
- Working with LRB and Budget and Management Division on potential revisions to MCO § 307-7
 - Clarify and expand the universe of properties to be invited to participate
 - Improve program branding and solicitation



- Churches and Religious
- College and Education
- Hospitals, Disabled Services, Etc.
- Nursing Homes, Transitional Care, etc.
- Miscellaneous
- City government
- Other government

Office Reorganization and Reclass

- Divided appraisal staff into Residential Appraisers and Commercial Appraisers
 - Allows for specialization and clear progression pathways
 - Should improve both accuracy and efficiency
- Administrative Staff
 - Reclassified to acknowledge appraisal work done by administrative staff

Department Demographics

	Female	Male	Total	%
Black	9	2	11	26%
White	15	12	27	63%
Hispanic	1	3	4	9%
Asian	0	1	1	2%
American Indian	0	0	0	0%
Total	21	22	43	100%
%	49%	51%		

- 67% City of Milwaukee Residents

Racial Equity and Inclusion

- In 2023, the Assessor's Office provided two unconscious bias training opportunities for staff.
 - All employees were encouraged to attend the training offered by Derek Mosley at Marquette University in April 2023 while on city time.
 - Additionally, management staff provided a luncheon for Assessor's Office staff to attend the webinar "Building from Bias," offered by the International Association of Assessing Officers. The webinar focused on the importance of how the assessment profession interacts with all members of society.
- Having an awareness of what is meant by "implicit" or "unconscious" bias is critical from a professional or personal development perspective. The Assessor's Office will continue to seek out opportunities to advance racial equity and inclusion both within the office and in our work serving the public.