

# Revenue & Record Keeping Community of Interest Overview

## Vision

Safe keep information that is accurate, produced timely, cost effective to taxpayers, accessible to the public, and balances convenience with privacy rights.

### Internal Departments

Office of the Clerk/Register  
Office of the Treasurer  
Equalization Department

### External Stakeholders

Local Units of Government  
Title Companies

## Contribution to BOC Areas of Consideration

### Local Units of Government

- Meet with local Treasurers, Clerks and Assessors on a routine basis
- Work to improve relations with local units through existing relationships

## 2004/05 Goals for Systems Integration

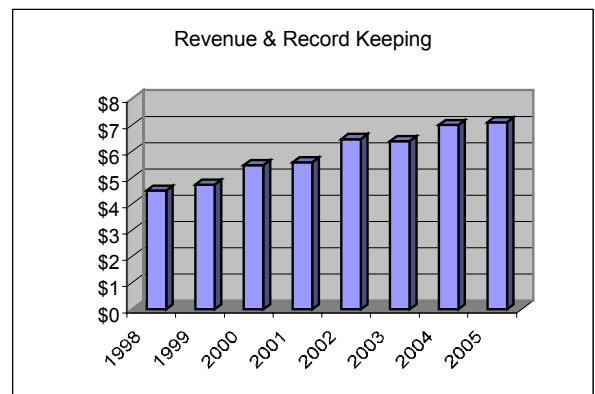
- Record retention standards to avoid duplicate records being held by Clerk Court Services
- State-wide Clerk's association proposing legislation that would increase allow for fee increases
- State-wide Equalization association proposing legislation that would allow assessing County Property Tax Administration fee to cover cost of equalizing

## Community of Interest Expenditure Overview

	2002 Unaudited	2003 Budget	2004 Adopted	2005 Adopted
<b>Revenue &amp; Record Keeping</b>				
Clerk	\$4,232,379	\$4,036,879	\$4,285,710	\$4,272,387
Treasurer	\$1,070,553	\$1,106,396	\$1,353,138	\$1,400,749
Equalization	\$1,168,299	\$1,242,756	\$1,367,879	\$1,431,732
<b>Total Revenue &amp; Record Keeping</b>	<b>\$6,471,231</b>	<b>\$6,386,031</b>	<b>\$7,006,727</b>	<b>\$7,104,868</b>

### Variance Analysis

Budget increases are primarily the result of increased salary and fringe benefits costs in accordance with union contracts, as well as the recalculation of indirect costs on an annual basis. There has also been an increase in personnel over the past several years due to the high volume of work relating to real estate transfers within the county.





# Clerk / Reg. Of Deeds

200 North Main Street, Ann Arbor, MI 48107-8645

Phone: (734)222-6730 Fax: (745)222-6528

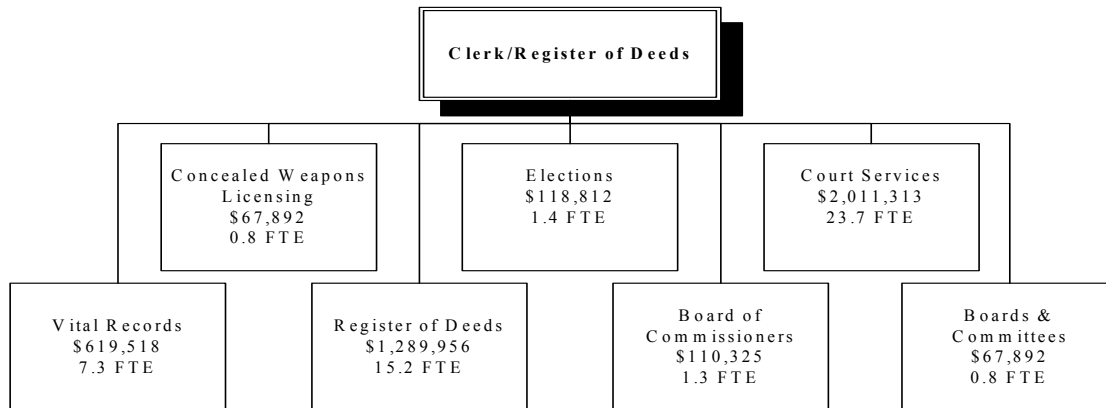
## Our Mission

To serve customers in a prompt, courteous and efficient manner.

## Our Vision

To provide caring, personalized and courteous service to all customers whose records we have care and custody of.

## How We Are Structured:



## Clerk / Reg. Of Deeds

## Services We Provide (Programs)

### **Boards, Committees, Commissions**

To serve as the official record-keeper for statutory boards, committees and commissions.

### **Concealed Weapons Licensing**

To serve as the official record-keeper for the Concealed Weapons Licensing Board and issue concealed weapons licenses.

### **Elections**

To coordinate & administer all federal, state & local elections in Washtenaw County.

### **Board of Commissioners**

To serve as the official record-keeper for the Board of Commissioners.

### **Court Services**

To file, maintain, and retrieve records for the Unified Trial Court (22nd Circuit) of Washtenaw County in compliance with the record standards mandated by the Michigan Supreme Court and the Michigan Court Rules.

### **Register of Deeds**

To serve as a repository for real and personal property.

### **Vital Records**

To file, maintain, and retrieve records of birth, death, marriage, business names and veterans discharge, and act as agent for passport and notary public applications, and related filings.

# Clerk / Reg. Of Deeds

## What We Do .....➔

(Process/Activities)

## What We Produce .....➔

(Outputs)

### Register of Deeds

Filing and recording documents.  
Issuing copies of documents

Accurate recordings and accurate index.  
Quality copies.

### Court Services

Filing and Maintenance of Case files, Local Administrative Orders, and all other record keeping duties as mandated by the Constution, statute, and Michigan Court Rules.  
Filing and maintenance of Unified Trial Court Records  
Maintain accurate case files and to provide copies of the file as requested  
To maintain accurate case files and to comply with requests for information

Accurate filings.  
Accurate index.  
Accurate records and quality copies  
Accurate files and database.

### Vital Records

Filing records/documents  
  
Issuing copies of documents

Accurate and timely filings.  
Accurate filings and accurate index.  
Quality copies.

### Elections

Ballot generation  
Provide necessary training, knowledge and appropriately advise customers.  
Record and file documents and disseminate election information.  
Recording/filing minutes.

Accurate and timely ballots.  
Recountable precincts.  
Accurate documents and database.  
Accurate minutes and databases.

### Board of Commissioners

Issuing certified copies of documents.  
Recording/filing minutes and documents.

Quality copies.  
Accurate information on file.

### Boards, Committees, Commissions

Recording/filing minutes

Accurate minutes and database.

### Concealed Weapons Licensing

Issuing concealed weapons licenses.  
Members provided with accurate and timely information.

Accurate and timely licenses.  
Accurate minutes and database.

## How Efficient Are We

(Process Measures)

Measurement	2002	2003	2004	2005
Pleadings are properly filed	98%	100%	100%	100%
Percentage of records that are accurate and received by deadline.	100%	100%	100%	100%
Percentage of filing that is accurate	98%	100%	100%	100%
Percentage of customers who are served in less than 15 minutes, are given accurate information, and are generally satisfied.	100%	100%	100%	100%
Percentage of customers satisfied with training and communication.	95%	95%	95%	95%
Percentage of case files that are accurate and the customer is served within 15 minutes	100%	100%	100%	100%
Percent of customers who felt they were given accurate licenses and were generally satisfied.	95%	95%	95%	95%
Percent of ballots issued accurately and timely.	100%	100%	100%	100%

**Who We Serve** .....➔  
(Customers)

Attys/Other Judicial Districts-Circuits  
 Board Members  
 Board of Commissioner Members  
 Board/Committee Members  
 Boards, Commissions & Committees  
 County staff and general public  
 Election Coordinators, Inspectors  
 Funeral Homes  
 Judges/Court Administration  
 State Agencies:SCAO/State Bar of Michigan/SOS  
 Title Companies

**What We Are Accomplishing**  
(Outcomes)

**Register of Deeds**

Customers are served promptly, effectively, courteously and are generally satisfied.

**Court Services**

Compliance with MCR and MCLA mandates.

Compliance with state mandated services.

Customers served in a prompt, courteous and efficient manner.

Information on the Register of Action, in the paper file, and reported is accurate.

**Vital Records**

Compliance with state filing requirements.

Customers are served promptly, courteously, effectively, and are generally satisfied.

**Elections**

Members provided with accurate and timely information.

Recountable precincts per election.

**Board of Commissioners**

Commissioners are provided with accurate and timely information.

Customers served in a courteous, effective, and efficient manner.

**Boards, Committees, Commissions**

Members provided with accurate and timely information.

**Concealed Weapons Licensing**

Members provided with accurate and timely information.

**Who We Work With**  
(Partners)

**How Effective Are We**  
(Program Measures)

Measurement	2002	2003	2004	2005
Providing accurate information on a timely basis	100%	100%	100%	100%
Percentage of Funeral Home Staff who are generally satisfied.	95%	95%	95%	95%
Percentage of customers who are served in less than 15 minutes, are given accurate information, feel staff are friendly, and are generally satisfied.	95%	95%	95%	95%
Percent of title companies who are generally satisfied.	95%	95%	95%	95%
Percent of precincts that are recountable per election.	95%	95%	95%	95%
Percent of members who felt they received adequate and accurate information and are generally satisfied	100%	100%	100%	100%
Percent of deadlines met and percent of records that are accurate.	100%	100%	100%	100%
Percent of customers who felt service was courteous, effective & efficient	100%	100%	100%	100%
Accuracy of the record - entry into FULCRUM and VCA	100%	100%	100%	100%

# Clerk / Reg. Of Deeds

POSITION TYPE	No. POSITIONS	No. POSITIONS	No. POSITIONS	No. POSITIONS
	1-1-2002	1-1-2003	1-1-2004	1-1-2005
MANAGERIAL	4.00	4.00	4.00	4.00
PROFESSIONAL	4.00	4.00	7.00	7.00
SUPPORT	43.50	43.50	39.50	39.50
<b>Total</b>	51.50	51.50	50.50	50.50

EXPENDITURES	2002 Actuals	2003 Adopted	2004 Requested	2004 Adopted	2005 Adopted
Personal Services	2,733,386	2,763,010	2,971,780	2,928,784	3,108,461
Supplies	279,532	176,399	369,399	369,399	176,399
Other Services	174,889	50,498	50,498	50,498	50,498
Internal Service Charge	1,044,569	1,046,972	994,633	937,029	937,029
Capital Outlay	0	0	0	0	0
Transfers Out	0	0	0	0	0
<b>Total</b>	\$4,232,377	\$4,036,879	\$4,386,310	\$4,285,710	\$4,272,387

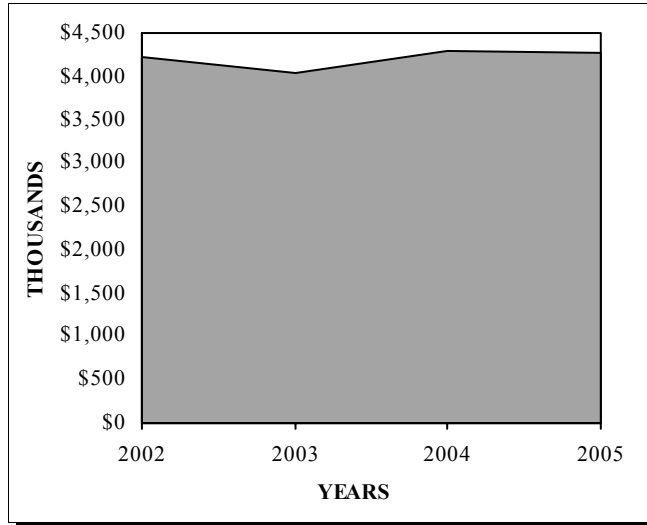
## VARIANCE ANALYSIS

Personal Services: Increases in salary and fringes reflect labor contract agreements and estimated fringe rates for 2004 and 2005. One position in the Elections Division is eliminated for 2004.

Supplies: Supplies budgets and expenditures vary based on election cycles.

Internal Service Charges: Change due to allocation of indirect cost recalculation on annual basis.

## EXPENDITURES



# Equalization

200 N. Main Street, Ann Arbor, MI 48107-8645

Phone: (734)994-2511 Fax: (734)222-6589

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## Our Mission

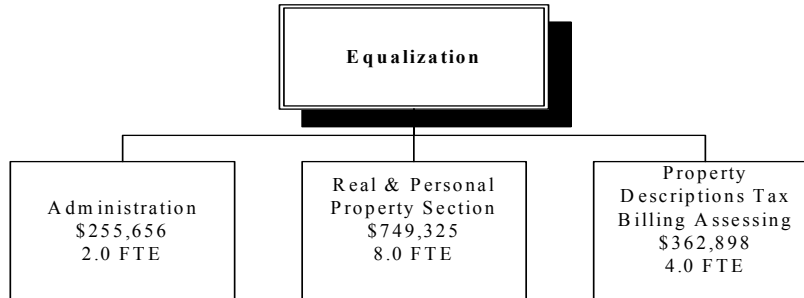
Equalization and Property Description Department was established to comply with Section 211.34(3) of the General Property Tax laws: To establish an equalized base for the county and annually recommend to the board of commissioners.

## Our Vision

The Washtenaw County Equalization Department striving to become your one-stop property information provider.

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### How We Are Structured:



### Equalization Services We Provide (Programs)

<b>Real and Personal Property Appraisal Section</b>	To make appraisals and audits on designated classes of property in various units in the county to determine the level of assessment, compile sales for ratio studies and make appraisals for equalization purposes, maintain assessment rolls.
<b>Administration</b>	To supervise activity of various divisions in assembling data on market activity in the county, compute Headlee Fraction, oversee the property descriptions, and annually complete the equalization study and Apportionment Report.
<b>Property Descriptions</b>	To maintain property descriptions, maps and for assessment/equalization purposes, review tax rates, assessment roll changes, plat violations.

# Equalization

## What We Do

(Process/Activities)

### Administration

Compare appraised values to assessed values to determine the level of assessment in the various units  
 Conduct appraisals of a random sample selection of parcels in each class of property ( Residential, Commercial, Industrial, Agricultural, Developmental, and Personal Property)  
 Conduct Sales Studies to determine the level of assessment  
 Review and Audit applications of reduction fractions and require corrections, if necessary

### Property Descriptions

Print custom Digital Maps as requested by customer  
 Review Land Division requests from local Units of Government  
 Update AutoCad system with new parcels, adjust adjacent parcels when necessary  
 Update current legal descriptions in county database

### Real and Personal Property Appraisal Section

Conduct Personal Property Canvass and Audits  
 Gather and Analyze Sales Information  
 Prepare two assessment rolls

## What We Produce

(Outputs)

Appraisal Studies  
 Publish Tentative Ratios and estimate SEV multipliers by Third Monday in February  
 Generation of Report L-4015 and L-4017 to determine the level of assessment to sales prices.  
 Apportionment Report  
 Correct Milleage Calculations  
 Custom Printed Maps  
 Land Splits and Combinations with correct legal descriptions  
 Updated maps that can be used for GIS  
 Updated County GIS information on Property Parcels Look-up on County Website  
 Personal Property Assessments in assessment Rolls  
 Sales Studies, Land Values, Economic Condition Factors  
 Assessment Rolls for Freedom and Saline Townships

## How Efficient Are We

(Process Measures)

Measurement	2002	2003	2004	2005
Land Values, Economic Condition Factor, Ratio of assessments to sales	100%	100%	100%	100%

## Who We Serve .....➔ (Customers)

All local units of local government in Washtenaw County  
 All Washtenaw County citizens  
 Assessors  
 Board of Commissioners  
 Business/Industry  
 County Assessors  
 County Tax Payers  
 Other County Departments  
 Supervisors of units under assessing contract  
 Taxpayers

## What We Are Accomplishing (Outcomes)

### Administration

Apportionment Report to communicate dollars levied for all taxing authorities

Recommend Equalized Tax Base for Washtenaw County to the Board of Commissioners by certified Equalization Director

### Property Descriptions

Maintain property descriptions and maps for tax billing

Splits and combinations of parcels completed per owners request according to existing laws and regulations

### Real and Personal Property Appraisal Section

Conduct Equalization studies to determine levels of assessment

Gather information about the taxable value from townships and cities, compute Headlee Fraction for each governmental unit, including schools and authorities and distribute taxable and equalized values

Maintain assessments rolls for 2 units

## Who We Work With

### (Partners)

All Taxing Authorities, Treasurers, Assessors, Assessors  
 Assessors, Register of Deeds, Real Estate Companies  
 Assessors, Register of Deeds, Treasurers  
 Assessors, Taxpayers  
 Assessors, taxpayers, ITS  
 ITS, Assessors, Taxpayers  
 Register of Deeds, Assessors, Taxpayers  
 Supervisors, Taxpayers, Treasurers, Register of Deeds, Taxpayers, ITS  
 Treasurers, Building Department, Register of Deeds

## How Effective Are We (Program Measures)

Measurement	2002	2003	2004	2005
Correct and accurate maps and descriptions	100%	100%	100%	100%
Completed Equalization Report submitted to Board of Commissioners	100%	100%	100%	100%
Completed descriptions	100%	100%	100%	100%
Assessment roll completed to meet statutory requirements and mandated deadlines	100%	100%	100%	100%
All statutory requirements are met in timely fashion, must be completed by July 1	100%	100%	100%	100%

# Equalization

POSITION TYPE	No. POSITIONS	No. POSITIONS	No. POSITIONS	No. POSITIONS
	1-1-2002	1-1-2003	1-1-2004	1-1-2005
MANAGERIAL	1.00	1.00	2.00	2.00
PROFESSIONAL	11.00	11.00	10.00	10.00
SUPPORT	2.00	2.00	2.00	2.00
<b>Total</b>	14.00	14.00	14.00	14.00

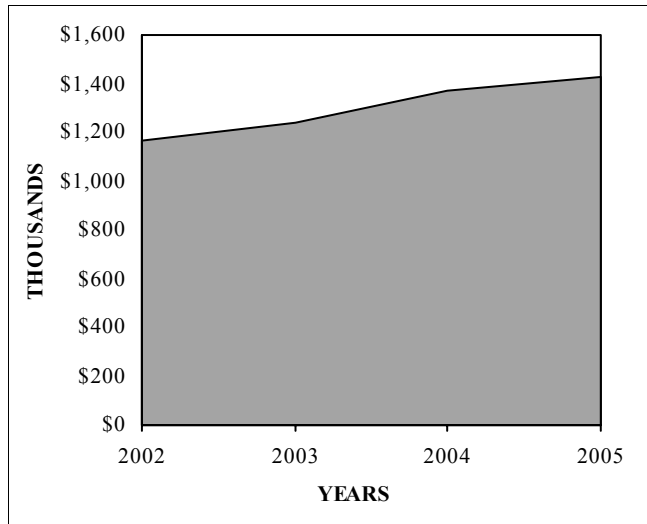
EXPENDITURES	2002 Actuals	2003 Adopted	2004 Requested	2004 Adopted	2005 Adopted
Personal Services	914,057	975,959	1,058,936	1,058,936	1,122,789
Supplies	9,985	21,499	21,499	21,499	21,499
Other Services	28,393	29,433	29,433	29,433	29,433
Internal Service Charge	215,865	215,865	258,011	258,011	258,011
Capital Outlay	0	0	0	0	0
Transfers Out	0	0	0	0	0
<b>Total</b>	\$1,168,299	\$1,242,756	\$1,367,879	\$1,367,879	\$1,431,732

## VARIANCE ANALYSIS

Personal Services: Increases in salary and fringes reflect labor contract agreements and estimated fringe rates for 2004 and 2005.

Internal Service Charges: Change due to allocation of indirect cost recalculation on annual basis.

## EXPENDITURES



# Treasurer's Office

200 N Main, Suite 200, Ann Arbor, MI 48107-8645

Phone: (734)222-6600 Fax: (734)222-6632

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## Our Mission

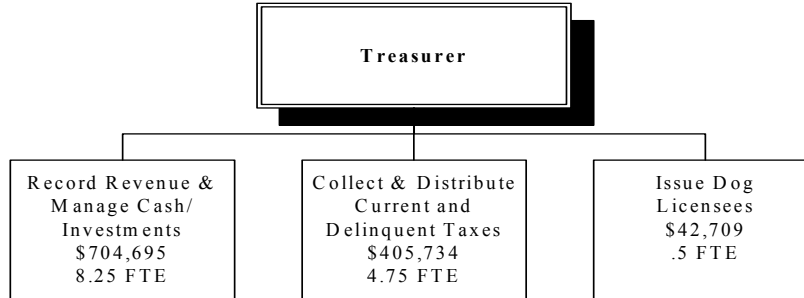
Authorized by the Michigan Constitution and statutes to serve as the County's banker and investment officer. Responsible for accounting of County revenue including collection of delinquent property taxes and the County's property tax levy.

## Our Vision

Model best practices in cash and financial management through effective internal controls and a cohesive, talented team; fulfill customer needs through personalized communication, outreach, and education.

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### How We Are Structured:



### Treasurer's Office Services We Provide (Programs)

#### **Record Revenue and Manage Cash & Investments**

Provide revenue recognition and banking functions on behalf of County departments and other governmental entities.

#### **Issue Dog Licenses**

Issue dog licenses and maintain associated records.

#### **Collect & Distribute Current & Delinquent Property Taxes**

Perform statutory functions in the collection of current and delinquent property taxes.

# Treasurer's Office

## What We Do .....➔

(Process/Activities)

### Record Revenue and Manage Cash & Investments

Issue cash position reports  
 Project cashflow needs to fund payroll, A/P, debt repayment, and other obligations  
 Receive, record, and deposit transmittals, State checks, federal wires, and other payments  
 Reconcile bank accounts  
 Select investments and allocate interest

### Collect & Distribute Current & Delinquent Property Taxes

Administer Public Act 123 of 1999  
 Collect and distribute current taxes  
 Collect delinquent taxes  
  
 Conduct property foreclosure auction  
 Fund and distribute settled amounts  
  
 Make refunds/adjustments as directed  
 Settle delinquent taxes with local units of government

### Issue Dog Licenses

Issue dog licenses  
 Maintain records to support annual notices

## What We Produce .....➔

(Outputs)

Monthly Board of Commissioners Cash & Investments report  
 Cashflow needs to fund obligations matched to liquidity  
  
 Accurately recorded revenue and banking transactions  
  
 Reconciliations prepared, reviewed, and dated  
 Investments made in accordance with State law and County policy  
  
 Comply with State law while assisting vulnerable homeowners  
 Accurate cash receipts, registers, and distribution reports  
 Daily cash receipting and periodic mailing of notices to customers  
  
 Comply with State law while assisting vulnerable taxpayers  
 Timely payments made to taxing units using self-funding and bond issuance  
  
 Judgments processed and refunds/billings made as directed  
 Tax rolls loaded and settlements completed  
  
 Process payments and issue licenses to eligible dog owners  
 Load information electronically from local units and mail annual notices

## How Efficient Are We

(Process Measures)

Measurement	2002	2003	2004	2005
Timeliness, accuracy, and effectiveness of delinquent tax receipts	95%	95%	95%	95%
Timeliness and accuracy of notices and required procedures	100%	100%	100%	100%
Timeliness and accuracy of MTT, homestead, and other refunds/adjustments made	100%	100%	100%	100%
Timeliness and accuracy of distribution of taxes collected	100%	100%	100%	100%

**Who We Serve** .....➔  
(Customers)

Citizens of Washtenaw County

**What We Are Accomplishing**  
(Outcomes)

**Record Revenue and Manage Cash & Investments**

- Record revenue accurately and timely
- Safeguard the public's money
- Select investments in compliance with State law

**Collect & Distribute Current & Delinquent Property Taxes**

- Current collections recorded accurately and distributed to taxing authorities and/or revenue lines appropriately
- Delinquent tax payments received and posted to appropriate accounts.
- MTT, homestead, and other refunds/adjustments made within statutory deadlines

Requirements of PA 123 met with a focus on customer outreach and education

**Issue Dog Licenses**

Eligible dogs registered annually

**Who We Work With**  
(Partners)

Local units

State of Michigan, County departments, local units of government, school districts, non-profit organizations, banks, brokerage firms, & veterinarians

**How Effective Are We**  
(Program Measures)

Measurement	2002	2003	2004	2005
Treasurer's report of cash and investments to the Board of Commissioners generated monthly	100%	100%	100%	100%
Percentage of items handled without exception	95%	95%	95%	95%
Dog license program expense supported by dog license revenue	55%	55%	55%	55%
Compliance with State investment law and County's investment policy	100%	100%	100%	100%

# Treasurer's Office

POSITION TYPE	No. POSITIONS	No. POSITIONS	No. POSITIONS	No. POSITIONS
	1-1-2002	1-1-2003	1-1-2004	1-1-2005
MANAGERIAL	2.00	2.00	3.00	3.00
PROFESSIONAL	3.00	3.00	6.00	6.00
SUPPORT	8.50	8.50	4.50	4.50
<b>Total</b>	13.50	13.50	13.50	13.50

EXPENDITURES	2002 Actuals	2003 Adopted	2004 Requested	2004 Adopted	2005 Adopted
Personal Services	751,053	814,290	875,492	794,952	842,563
Supplies	48,565	36,693	36,693	36,693	36,693
Other Services	41,557	26,035	26,035	26,035	26,035
Internal Service Charge	229,378	229,378	295,458	295,458	295,458
Capital Outlay	0	0	0	0	0
Transfers Out	0	0	0	0	0
<b>Total</b>	\$1,070,553	\$1,106,396	\$1,233,678	\$1,153,138	\$1,200,749

## VARIANCE ANALYSIS

Personal Services: Increases in salary and fringes reflect labor contract agreements and estimated fringe rates for 2004 and 2005. The 2004 Recommended Budget includes allocation of staff costs between the General Fund (shown here) and the PA 123 fund (not shown).

Internal Service Charges: Change due to allocation of indirect cost recalculation on annual basis.

## EXPENDITURES

